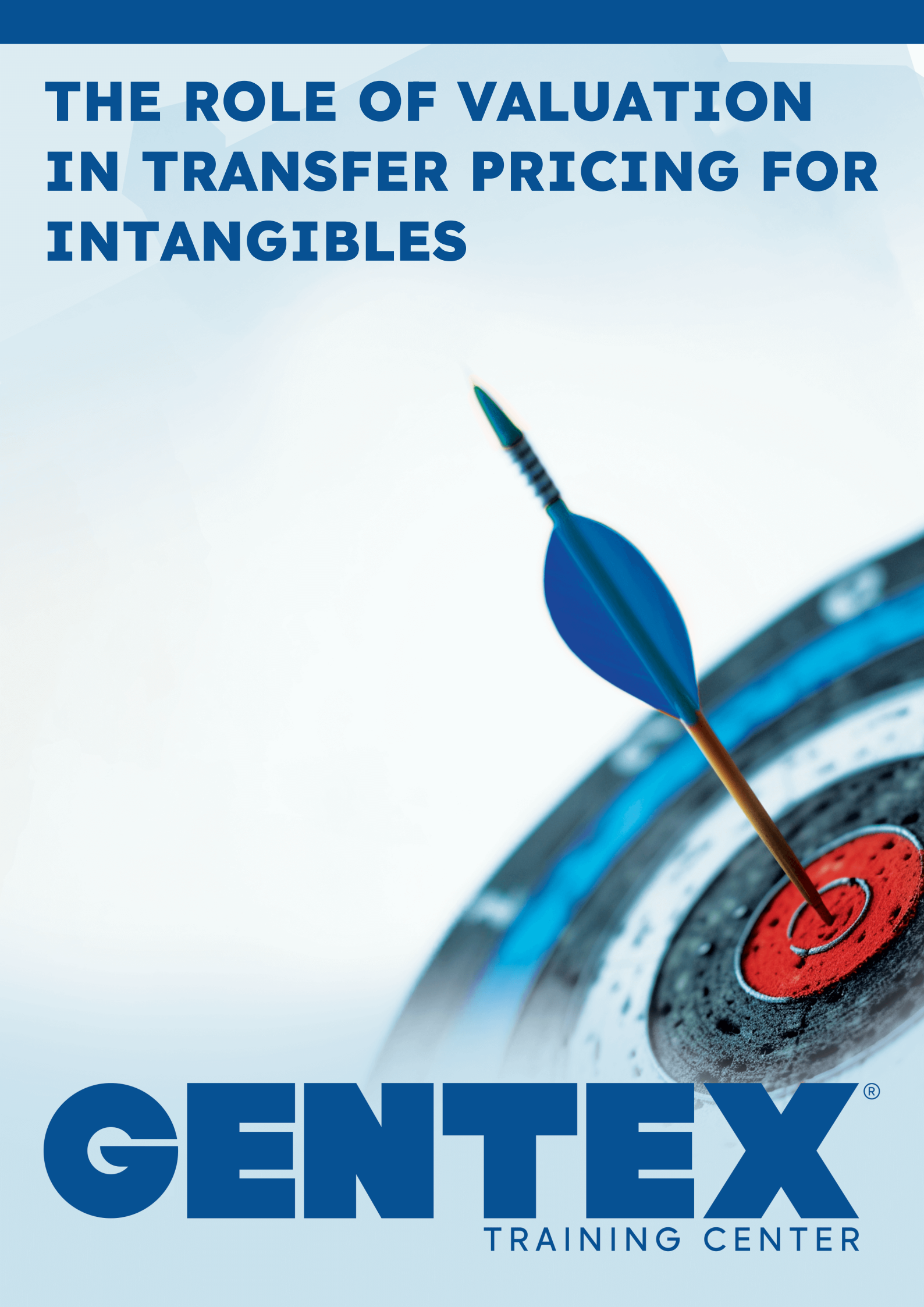
THE ROLE OF VALUATION IN TRANSFER PRICING FOR INTANGIBLES



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TRAINING CENTER

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Introduction

The Role of Valuation in Transfer Pricing for Intangibles Training Course addresses one of the most contested areas in international taxation. Multinational groups now hold much of their value in brands, patents, software, and data, yet tax authorities scrutinize how these assets move across borders. Participants learn how valuation methods and transfer pricing rules work together to produce defensible positions. Furthermore, the course covers OECD guidance, the Arm's Length Principle, and DEMPE analysis as practical tools. In addition, it prepares attendees for documentation reviews and audits. As a result, they can support pricing decisions that withstand real challenge.

The Role of Valuation in Transfer Pricing for Intangibles Course Objectives

- Identify and classify intangible assets for transfer pricing purposes.
- Apply the Arm's Length Principle to intercompany transactions involving intangibles.
- Use the cost, market, and income approaches to value intangibles.
- Apply relief-from-royalty and residual profit methods to intangible returns.
- Conduct DEMPE analysis for development, enhancement, maintenance, protection, and exploitation functions.
- Determine arm's length royalty rates using comparable uncontrolled transactions.
- Build transfer pricing documentation under Chapter VI of the OECD Transfer Pricing Guidelines.
- Apply the OECD BEPS Action Plan, including Actions 8 to 10 and 13.
- Identify risk areas in intangible migrations and restructurings.
- Prepare positions for tax authority audits and mutual agreement procedures.

Course Methodology

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- Case studies drawn from real intangible transfer pricing disputes.
- Guided valuation modelling exercises on royalty and profit split scenarios.
- Documentation workshops using the OECD three-tier approach.
- Structured debate on comparability adjustments and method selection.
- Individual action planning for each participant's own group structure.

Who Should Take This Course

- Transfer pricing specialists and tax managers.
- Corporate tax advisors and consultants.
- Valuation analysts and forensic accountants.
- International tax lawyers and in-house counsel.
- Group finance and tax reporting managers.
- Revenue authority auditors and inspectors.
- CFOs and controllers of multinational groups.

The Role of Valuation in Transfer Pricing for Intangibles Course Outlines

Day 1: Intangible Assets in the Transfer Pricing Context

- Defining intangibles under Chapter VI of the OECD Guidelines.
- Commercial intangibles versus trade intangibles.
- Ownership, legal title, and economic substance.
- Contractual arrangements and the conduct of the parties.
- Intangibles in digitalized business models.
- Hard-to-value intangibles and their special treatment.

- Workshop: mapping intangibles across a group value chain.

Day 2: The Arm's Length Principle and Method Selection

- The Arm's Length Principle and Article 9 of the OECD Model Tax Convention.
- The five OECD transfer pricing methods.
- Comparable uncontrolled price method for intangible transactions.
- Transactional net margin and profit split methods.
- Comparability factors and adjustments.
- Selecting the most appropriate method with justification.
- Case exercise: method selection for a licensing arrangement.

Day 3: Valuation Approaches for Intangibles

- The income approach: discounted cash flow and residual income.
- The market approach: comparable royalties and transaction databases.
- The cost approach: reproduction and replacement cost limits.
- Relief-from-royalty method in practice.
- Residual profit split and the profit potential of intangibles.
- Discount rates, useful life, and attrition assumptions.
- Workshop: building a relief-from-royalty valuation model.

Day 4: DEMPE Analysis, Restructuring, and Risk

- DEMPE analysis: development, enhancement, maintenance, protection, exploitation.
- Allocating returns to DEMPE functions and control over risk.
- Intangible migrations and exit charge considerations.

- Business restructurings and compensation for transferred intangibles.
- Hard-to-value intangibles and post-transaction outcomes.
- Financial capacity to assume risk.
- Case study: assessing a group restructuring for transfer pricing exposure.

Day 5: Documentation, Compliance, and Dispute Resolution

- The OECD three-tier documentation approach: master file, local file, country-by-country report.
- Benchmarking studies and search strategy design.
- Preparing the intercompany agreement and economic analysis.
- Responding to information requests and audits.
- Mutual agreement procedures and advance pricing agreements.
- Penalty exposure and penalty protection measures.
- Capstone: presenting a defensible intangible pricing position.

Conclusion

By successfully completing The Role of Valuation in Transfer Pricing for Intangibles Training Course, participants will gain a connected understanding of valuation methods and transfer pricing rules for intangible assets. They will acquire the ability to apply DEMPE analysis, build documentation, and defend royalty and profit allocation positions. As a result, they can reduce tax controversy risk and support compliant cross-border arrangements. Gentex Training Center delivers this programme with a strong focus on applied cases and audit readiness.

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FAQs for the The Role of Valuation in Transfer Pricing for Intangibles course

Q1 What is the "The Role of Valuation in Transfer Pricing for Intangibles" course about?

It explains how valuation methods and transfer pricing rules work together when intangible assets cross borders between related companies, covering the Arm's Length Principle, DEMPE analysis, royalty setting, and documentation.

Q2 What are the key benefits of the "The Role of Valuation in Transfer Pricing for Intangibles" course?

Participants build positions that withstand tax authority scrutiny, reduce controversy and penalty exposure, and align valuations with OECD expectations. They also document intercompany arrangements more efficiently and respond to audits with prepared evidence.

Q3 What skills will I gain from the "The Role of Valuation in Transfer Pricing for Intangibles" course?

Intangible asset identification and classification for tax purposes; applying the Arm's Length Principle and selecting transfer pricing methods; valuing intangibles using the cost, market, and income approaches; and conducting DEMPE analysis and preparing OECD-compliant documentation.

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Q4 What tools, methods, or standards are covered in the "The Role of Valuation in Transfer Pricing for Intangibles" course?

The course covers the OECD Transfer Pricing Guidelines including Chapter VI, the OECD BEPS Action Plan with Actions 8 to 10 and 13, the comparable uncontrolled price method, transactional net margin and profit split methods, relief-from-royalty and residual profit valuation, DEMPE analysis, the three-tier documentation approach, and advance pricing agreements.

Q5 How is the "The Role of Valuation in Transfer Pricing for Intangibles" course applied in real-world practice?

Participants map intangibles across a group value chain, select methods for a licensing arrangement, build a relief-from-royalty model, assess a restructuring for exposure, and present a defensible pricing position. Each exercise mirrors real documentation and audit work.

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