

Approaches to valuation of intangible property (3/19/20)

In recent years, there has been an increasing number of cross-border transfers of intangible property ("IP") between related parties. Related-party transactions involving IP are usually material and attract scrutiny from the tax authorities. The OECD outlines inappropriate valuation of IP as a key risk related to profit shifting. This article explores general valuation techniques that can be used for determining and defending an arm's length price in IP transfers between related parties.

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