

This course deals with the transfer pricing aspects of intangibles and cost contribution arrangements (CCAs). This core subject of transfer pricing is extensively analyzed on the basis of Chapter VI of the OECD TP Guidelines. The standard practices applied by practitioners and the tax authorities will be examined through an analysis of the theoretical framework and through workshops in which case law on intangibles, the use of databases and the determination of buy-in and buy-out payments will be analyzed.

**Note:**

- All classes will be held online via Zoom unless otherwise noted
- All participants, students and teachers, will receive a link via email from an ITC Teaching Assistant inviting them to join class on Zoom. The link to join the Zoom session will be sent at least 15 minutes prior to class.
- All classes are 09.30 (sharp) – 12.00, unless indicated otherwise
- Classes listed below in order of sections, which does not necessarily always correspond with the chronological order of the classes

**Instructors**

<b>BL</b>	Bernardo Leoni	<b>GP</b>	Giandomenico Petronella
<b>EL</b>	Emmanuel Llinares	<b>LH</b>	Lukas Hinteregger
<b>FP</b>	Francesco Parlatore	<b>MA</b>	Marco Adda
<b>FS</b>	Francesco Saverio Scandone	<b>PH</b>	Philip de Homont
<b>GD</b>	Georg Dettman	<b>UL</b>	Umberto Lorenzi

Section 1      **Definition and identification of intangibles**

Tu 14 April                      MA.UL      (14.00-17.00)

Section 2      **Value chain, functional analysis and intangibles**

We 15 April                      FS.BL

**Workshop A: Case study on marketing intangibles**

Th 16 April                      MA.FP      (14.00-17.00)

Section 3      **Determination of the remuneration for the exploitation of intangibles  
(transfer pricing methods)**

Mo 20 April                      EL

Section 4      **Selection and application of the profit split method to value intangibles**

Tu 21 April                      EL.PH

**Workshop B: Application of evaluation techniques to intangibles**

We 22 April                      PH.GD

Section 5      **Cost contribution arrangements (Part 1)**

Th 23 April                      EL

**Workshop C: HTVI**

Fri 24 April                      TBC

Section 6      **Exploitation of intangibles: structuring the TP policy**

Tu 28 April                      MA

**Workshop D: Case study**

We 29 April                      MA

**Final Examination: Friday 1 May 2020, 9.00 – 13.00**