



Value Creation (Intangibles) in Transfer Pricing

The subject of intangibles and value creation have become key to transfer pricing, especially, where multinational enterprises (MNEs) proactively use them to allocate their profits across their numerous subdivisions.

As such, most of the transfer pricing audits embarked on by tax authorities, including the Ghana Revenue Authority (GRA), focus on intensive scrutiny of related party transactions involving intangibles in an attempt to claim what they perceive as their fair share of the MNEs' global tax revenue.

Course Outline

- Identification of Intangibles (know-how, intellectual property) in related party transactions.
- Determination of ownership of intangibles and the application of the Development, Enhancement, Maintenance, Protection and Exploitation of Intangibles (DEMPE) principles.
- The Arm's Length Principle in related party transactions involving intangibles.
- Other transfer pricing issues relating to transactions involving intangibles.

Target Audience

- ▶ Chief Finance Officers
- ▶ Finance Directors
- ▶ Tax Managers
- ▶ Tax Practitioners
- ▶ Internal and External Auditors
- ▶ Heads of Departments

Additional Information

 **13 April 2021**

 **9:30 am – 12:30pm**

 **Microsoft Teams**

To register please

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Upcoming Courses

- ▶ Corporate Income Tax
- ▶ Preparing for Transfer Pricing Audits
- ▶ Employment Tax
- ▶ Taxation within Ghana's Energy Sector
- ▶ New Developments in Ghana's Tax System

