Taxation of Intellectual Property (IP) and Intangibles Training Course

Professional Development Training Course Outline

Category	Taxation and Revenue	**Duration**	5 Days
Base Fee	$1,500 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

Taxation of Intellectual Property (IP) and Intangibles Training Course provides a comprehensive and practical understanding of how intellectual property and intangible assets are valued, managed, transferred, and taxed in both domestic and cross-border settings. It examines the economic and legal characteristics of key intangibles such as patents, trademarks, copyrights, software, brand value, goodwill, and proprietary technologies. Participants will explore how these assets contribute to business profitability and how tax authorities assess and regulate them for compliance and revenue purposes.

The course delves deeply into transfer pricing principles, focusing on how profits derived from intangibles are allocated among related entities across jurisdictions. It highlights the complexities of determining arm's-length values for IP transfers and licensing arrangements, especially within multinational enterprises. Participants will also learn about international frameworks, including OECD Transfer Pricing Guidelines and BEPS (Base Erosion and Profit Shifting) Action Plans, which aim to ensure transparency and fair taxation of intangible income. In addition, the program discusses the strategic use of IP in global business restructuring, emphasizing tax planning, optimization, and compliance challenges in the evolving digital and knowledge-based economy. By the end, attendees will have the expertise to apply effective IP tax strategies and navigate emerging international tax standards.

Programme Curriculum

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Course Objectives

By the end of the course, participants will be able to:

1. Understand the nature and classification of intellectual property and intangibles.
2. Analyze how IP generates taxable income across jurisdictions.
3. Apply OECD transfer pricing guidelines to intangible assets.
4. Evaluate IP ownership structures for tax efficiency.
5. Understand cost-sharing arrangements and IP migration strategies.
6. Identify BEPS risks related to intangible transfers.
7. Assess valuation techniques for IP assets.
8. Manage compliance and documentation for IP-related transactions.
9. Apply tax treaty provisions to IP royalties and licensing.
10. Examine the impact of global tax reform on IP taxation.
11. Structure IP holding and financing arrangements effectively.
12. Understand anti-avoidance and CFC rules on intangible income.
13. Develop strategies for aligning tax and business value creation.

Target Audience

This course is suitable for:

- Tax professionals and advisors
- Corporate finance managers
- Accountants and auditors
- Legal and compliance officers
- Transfer pricing specialists
- Multinational corporate executives
- Revenue and tax authority officials
- Intellectual property managers

Course Duration: 5 days

Course Modules

Module 1: Overview of Intellectual Property and Intangibles

- Definition and types of IP (patents, trademarks, copyrights, etc.)

- Economic value of intangible assets
- IP ownership and income generation
- Tax implications of IP creation and exploitation
- Legal protection frameworks for IP
- Case study: Taxation of royalties from patents

Module 2: IP Valuation and Transfer Pricing

- OECD guidance on transfer pricing for intangibles
- Methods for IP valuation (comparable, cost, income approaches)
- Arm’s length principle and DEMPE functions (Development, Enhancement, Maintenance, Protection, Exploitation)
- Intra-group transactions and pricing of intangibles
- Documentation and compliance requirements
- Case study: Valuation of brand intangibles in a multinational group

Module 3: IP Ownership Structures and Tax Planning

- Centralized vs. decentralized IP ownership
- IP holding companies and favorable jurisdictions
- Royalty routing and licensing structures
- Substance and beneficial ownership requirements
- Managing double taxation on intangible income
- Case study: Structuring an IP holding company in Ireland

Module 4: BEPS, Anti-Avoidance Rules, and IP Migration

- BEPS Actions 5 and 8–10 and their impact on IP taxation
- Harmful tax practices and nexus approach
- Controlled Foreign Company (CFC) rules
- Anti-hybrid and substance requirements
- IP migration and tax exit charges
- Case study: Re-domiciling IP to a compliant jurisdiction

Module 5: Taxation of Royalties and Licensing Income

- Treatment of royalties under domestic and treaty laws
- Withholding tax implications on cross-border royalties
- Royalty deduction and exemption rules
- Taxation under OECD and UN Model Conventions
- Impact of digitalization on IP royalties
- Case study: Royalty payments under multiple tax treaties

Module 6: Intangibles in the Digital Economy

- Role of IP in digital business models
- Tax challenges in cloud computing and software licensing
- Digital services and user-based intangibles
- Interaction between DST and IP taxation
- Emerging international reform initiatives
- Case study: IP and tax implications in digital platforms

Module 7: Global Tax Reform and IP Strategies

- OECD Pillar One and Two and their effects on IP income
- Global minimum tax (GloBE) and nexus redefinition
- IP-driven profit allocation challenges
- Managing tax risks under new global frameworks
- Designing tax-efficient IP value chains
- Case study: Multinational restructuring after BEPS 2.0

Module 8: Compliance, Risk Management, and Best Practices

- IP tax documentation and reporting obligations
- Managing disputes with tax authorities
- Integrating IP tax strategy with corporate governance
- Risk assessment and internal audit mechanisms
- Future trends in IP taxation and innovation incentives
- Case study: Audit defense strategies for IP-rich entities

Training Methodology

- Expert-led presentations and discussions
- Real-world IP and tax case studies
- Group workshops and simulations
- Practical exercises on IP valuation and structuring
- Interactive Q&A and scenario-based learning
- Continuous feedback and performance assessment

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.com or call *+254769199797*

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to FINESKILL TRAINING CENTER account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
07 Sep 2026	11 Sep 2026	Physical	$1,500
14 Sep 2026	18 Sep 2026	Physical	$1,500
21 Sep 2026	25 Sep 2026	Physical	$1,500
28 Sep 2026	02 Oct 2026	Physical	$1,500
05 Oct 2026	09 Oct 2026	Physical	$1,500
12 Oct 2026	16 Oct 2026	Physical	$1,500
19 Oct 2026	23 Oct 2026	Physical	$1,500
26 Oct 2026	30 Oct 2026	Physical	$1,500

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