

COMPARABILITY OF INTANGIBLES

Functional analysis

According to OECD BEPS, Actions 8-10, the comparability, and the possibility of making comparability adjustments, are crucial factors in determining potentially comparable intangibles and related royalty rates drawn from commercial databases.

"It is important to assess whether publicly available data drawn from commercial databases and proprietary compilations is sufficiently detailed to permit an evaluation of the specific features of intangibles that may be important in conducting a comparability analysis."*

*OECD BEPS: Aligning Transfer Pricing Outcomes with Value Creation, Actions 8-10 - 2015 Final Reports

RoyaltyRange provides royalty rate reports relating to your specific search strategies, including:



Links to original sources.



Full details on up to 50 comparability factors for each agreement, incorporating functional analysis of



Full texts of original agreements.

Risks

Costs

Assets

Functions