

Content

Preface	V
List of authors	XI

Introduction

<i>Karol Adam Dziwiński/Claire (Xue) Peng</i> Introduction to the post-BEPS transfer-pricing aspects of intangibles	3
--	---

Chapter I

Defining intangibles

<i>Ronald van den Brekel</i> Defining intangibles – an introduction	27
<i>Karol Dziwiński/Mario Riedl</i> Defining intangibles – panel discussion and case study	35

Chapter II

Attribution of intangible-related returns

<i>Martin Lagarden</i> Attribution of intangible-related returns – case study	51
<i>Florian Navisotschnigg</i> Attribution of intangible-related returns – panel discussion	77

Chapter III

Structuring intangibles

<i>Cornelia Andree/Daniel Liebchen</i> Structuring intangibles	87
<i>Karol Dziwiński</i> Structuring intangibles – panel discussion	123

Chapter IV

Valuation of intangibles

<i>Emmanuel Llinares/Ralph Meghames</i> Hard to value intangibles	133
--	-----

Content

Sayee Prasanna

Valuation of intangibles – panel discussion	145
Series on International Tax Law.....	151
Index.....	157