









TRANSFER PRICING

-  Arm's length principle
-  Benchmarking study
-  BEPS
-  Comparability analysis
-  Comparable license agreements
-  Comparable uncontrolled transaction
-  DEMPE
-  Functional analysis

-  Intangible
-  Intellectual property (IP)
-  Multinational enterprise (MNE)
-  Patent Box
-  Royalty rate
-  Trademark valuation
-  Transfer pricing
-  Uncontrolled transaction

TERMINOLOGY