

Aim

Examining the provisions regarding the ownership of intangible property ("IP"), as they are formulated within domestic law, tax treaty law, IP law, and transfer pricing *de lege lata*, in order to provide a clearer understanding of the ownership of IP for transfer pricing purposes, *de lege ferenda*,

Legal Methods

Traditional Legal Method

Legal dogmatic research.

Interdisciplinary Research Method

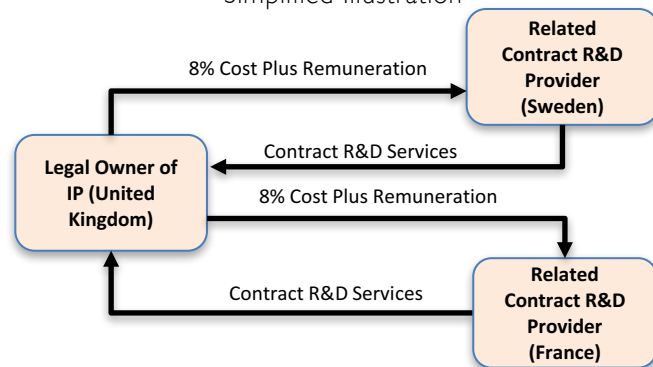
Between: Intellectual Property Right Law and Transfer Pricing.

Aim: Advance knowledge in multiple disciplines.

Approach: Identify the interdisciplinary research question.
Identify the relevant theories, methods, and insights.
Evaluate the research insights.
Establish the common ground across disciplinary insights.
Reflect and communicate the results.

Result: Broadens the writer's literature base and may give rise to fresh insights providing greater scientific contributions.

Simplified Illustration



- The related contract R&D providers ("CR&D") have the expertise and personnel to develop, enhance, and maintain the IP.
- The only function which the legal owner performs is that the IP is registered in its name.
- The legal owner pays the CR&D an arm's length remuneration of 8%.
- In October 2016, the legal owner decides to sell the IP for \$1.6 billion. Who has the right to the share of the IP and who can be determined to be the owner of the IP?

Notable Research Questions

- Does the Agreement on TRIPS, WTO, or the WIPO reach a consensus between countries on IP ownership?
- If so, can these rules be applied to IP ownership within transfer pricing?
- What ownership concepts have been encountered with regards to IP ownership within a transfer pricing context?
- Can capital be used as the identifier when determining the owner of IP?
- What is the role of the TRIPS Agreement, WTO, and WIPO in regards to the link between transfer pricing and intellectual property right law?
- Could the WTO, WIPO, and TRIPS Agreement influence a change in defining the ownership of IP within transfer pricing?

Tentative Objectives of the Research

Conduct research into the largely unexplored links between transfer pricing and intellectual property right law.

Research the ownership of IP within domestic law, tax treaty law, IP law and transfer pricing.

Develop an interdisciplinary research method, which can be used in further research.

Time Line

September 2016 – August 2020

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