The overarching goal of the aforementioned analysis will be to provide a two-fold answer to the topic of profit shifting through intangible assets, which is:

a) Are royalty deductibility barriers a legally and economically viable method of curbing BEPS on intellectual property?

b) If not, which of the other options is/are most suitable and likely to reach this goal, and what adaptations must realistically be made to the current taxation system for their successful implementation?