

Dr. Alexander Voegele

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Dr. Alexander Voegele participates in NERA's Transfer Pricing practice through his external firm, Voegele Partner GmbH. During more than 25 years advising international corporations and leading law firms on transfer pricing and IP issues, Dr. Voegele has specialized in developing innovative economic structures for transfer pricing strategies and for the defence of major international transfer pricing cases.

Dr. Voegele has led hundreds of large transfer pricing and IP projects and defense cases for a variety of international clients in a wide range of industries, including pharmaceutical, chemical, ICE, logistics, telecommunications, automotive, oil, gas, machinery, banking, insurance, and service enterprises.

Dr. Voegele regularly publishes articles and books on transfer pricing and international tax planning and is the author and editor of the two leading German commentaries on IP, transfer pricing, and economic consulting, *Transfer Pricing* and *Intellectual Property*. He is a speaker at more than 250 conferences and seminars on transfer pricing and IP in Germany, Europe, the US, and Asia.

Dr. Voegele holds a doctorate in economics and a master of tax and business administration from the University of Mannheim. He is a certified German auditor and tax advisor and is a French Commissaire aux Comptes.

Dr. Voegele provides economic transfer pricing strategy, pricing of IP, and defence. Having advised and negotiated numerous bilateral and multilateral agreements, he has particular expertise structuring European and worldwide arbitration and advance pricing agreements (APAs). He specializes in the valuation of business, intellectual property, and financial instruments.

He has received numerous awards as a transfer pricing advisor and has frequently been ranked as a leading tax and transfer pricing professional. *The International Tax Review* and *EuroMoney* have recognized him repeatedly as one of the "World's Leading Transfer Pricing Advisors," as well as one of the "Best of the Best Transfer Pricing Advisors in the World."



Dr. Alexander Vögele ist im Rahmen der Voegele Partner GmbH Teil der Verrechnungspreisabteilung von NERA Economic Consulting. Seit über 33 Jahren berät Dr. Alexander Vögele internationale Firmen und führende Kanzleien in Verrechnungspreisfragen, und ist spezialisiert auf die Entwicklung innovativer ökonomischer Strukturen und die Verteidigung

von Verrechnungspreisfällen.

Dr. Vögele hat Hunderte Projekte zu Verrechnungspreisen und geistigem Eigentum in fast allen Branchen für zahlreiche internationale Firmen und Kunden geleitet. Diese beinhalten die Pharma-, Chemie-, Telekommunikations-, Automobil-, Öl-, Gas- und Maschinenindustrie sowie Banken, Versicherungen, Logistik- und Servicefirmen.

Regelmäßig veröffentlicht Dr. Vögele Artikel zu Verrechnungspreisfragen, internationaler Steuerplanung und Außenprüfungen in den führenden Steuerzeitschriften. Außerdem ist er Autor und Herausgeber zweier deutscher Standardwerke, „Verrechnungspreise“ und „Geistiges Eigentum - Intellectual Property“, beide beim Verlag C.H. Beck. Dr. Vögele war Sprecher auf mehr als 250 Konferenzen und Seminaren zu Verrechnungspreisen und geistigem Eigentum in Deutschland, Europa, den USA und Asien.

Dr. Alexander Vögele promovierte an der Universität Mannheim. Er ist Wirtschaftsprüfer (WP), Steuerberater und französischer Commissaire aux Comptes.

Dr. Vögele bietet ökonomische Verrechnungspreisstrategien und Bewertungen von geistigem Eigentum und Verteidigungsstrategien für Verrechnungspreise an. Bei Funktionsverlagerung, Bewertungen des Kundenstamms, sowie erfolgreich geführten Betriebsprüfungen ist das Team in Frankfurt für viele Firmen der erste Ansprechpartner. Durch seine Hilfe bei zahlreichen Verhandlungen zu bilateralen und multilateralen Vereinbarungen hat Dr. Vögele eine spezielle Expertise in internationalen Schiedsverfahren und Vorabverständigungsverfahren. Er ist spezialisiert auf die Bewertung von Firmen bzw. deren Geschäftsaktivitäten, geistigem Eigentum und komplexen Finanzinstrumenten.

Dr. Vögele erhielt verschiedene Awards als Verrechnungspreisberater. Außerdem ist er regelmäßig als führender Verrechnungspreisexperte in den wichtigsten Rankings platziert. Die International Tax Review und EuroMoney erkennen in ihm einen der „weltweit führenden Verrechnungspreisberater“ und einen der „Besten der Besten Verrechnungspreisberater der Welt“.

Education

PhD in Economics and a Master's Degree in Tax and Business Administration from the University of Mannheim

Publications

- *Bloomberg Tax Transfer Pricing Forum*
- *Field Tax Audits in Germany*
- *Separating intangible value by surveys*
- *Transfer Pricing Forum July 2016*
- *Practical treatment of transfer pricing adjustments*
- *Implementation of profit splits*
- *From principal to profit split*
- *Finance Centers in the Age of BEPS*
- *Intangible Contributions in the Automotive Industry Under BEPS*
- *Brand management centres in the age of BEPS*
- *License Fees Determined by the "Willingness-to-Pay"*
- *Licence Fees to Multiple Owners: Residual Profit Splits*
- *Transfer Pricing Audits in Germany*
- *Avoiding Pitfalls In Mutual Agreement Procedures*
- *The Profit Split Method in Germany*
- *Germany: Review of 2014*
- *Defense For Transfer Pricing: Restructuring And Perceived Tax Haven*
- *Transfer Pricing Audits of Services*
- *Getting Advance Approval For A Highly Integrated Transfer Pricing System*

- *Transfer Pricing Framework for Services*
- *Planning For Transfer Pricing: Establishing A Swiss Principal In Times Of BEPS*
- *Defence For Transfer Pricing: Transfer Of Intangibles In The Construction Industry*
- *Planning For Transfer Pricing: Brand Management Center For Consumer Articles In Switzerland*
- *Value Creation, Comparability and Bargaining Analysis: Key References in Transfer Pricing Going Forward*
- *Review of 2013 German Transfer Pricing: substance over form*
- *Group Backing in German Transfer Pricing*
- *Germany: Revolution in PE Rules*
- *Germany: Agreements in Writing*
- *German Views on Some Big Transfer Pricing Cases*
- *Germany's Proposed PE Laws*
- *Practical Questions in German Transfer Pricing*
- *Verrechnungspreise (Transfer Pricing)*
- *Geistiges Eigentum (Intellectual Property)*
- *Migration of a Well-Known Brand*
- *Technical Know-how in Post-Merger Integrations*
- *Practical Questions in German Transfer Pricing*
- *IP Management: Brand Royalties for a Fuel Company*
- *Attribution of Profits to Permanent Establishments – Part 1*
- *Profit Participating Intellectual Property*
- *Tax-Effective IP Management: IP and Corporate Charges*
- *Germany -- The Relocation of Functions*
- *Tax-Effective IP Management: Brand Valuation*
- *Intangible Property as a Focus of Transfer Pricing Audits*
- *Transfer Pricing Forum -- Financial Instruments*
- *Specifics of Permanent Establishments in Germany*
- *Advance Pricing Agreements in Germany*
- *Transfer of German Functions and Tax Deductibility in China*
- *Transfer Pricing for the International Practitioner -- Germany*
- *Transfer Prices Determined by Game Theory: Application to the Banking Industry*
- *Transfer Prices Determined by Game Theory: Application to IP*
- *New German Legislation: Relocation of Functions*
- *Transfer Prices Determined by Game Theory: Underlyings*
- *Focus on Profit Split Method*
- *Valuing Know-How and Knowledge through Bottom-Up Approaches*
- *Willingness to Pay: How the Microeconomic Toolbox Applies to Brand Valuation*
- *Guidelines Address Migrating Business*
- *IP Valuation Puts New Theories into Practice*
- *EU Arbitration for Financial Institutions*
- *Transfer Pricing Documentation*
- *The Arbitration of Transfer Prices in Europe: The EU Arbitration Convention in Practice*
- *Calculating Royalties Based on Comparable Market Opinions*
- *How to Use Transfer Pricing to Calculate the Value of a Brand*
- *Die Verwaltungsgrundsätze zur Dokumentation von Verrechnungspreisen: Der Fremdvergleich und die Angemessenheit der Verrechnungspreise (Administrative Principles for the Documentation of Transfer Prices)*
- *Germany's Draft Administrative Principles: Focus on Documentation, Economic and Quantitative Analysis*

Practice Areas

International Arbitration

Transfer Pricing

Valuation

Languages

English, French, German

About NERA

NERA Economic Consulting (www.nera.com) is a global firm of experts dedicated to applying economic, finance, and quantitative principles to complex business and legal challenges. For over half a century, NERA's economists have been creating strategies, studies, reports, expert testimony, and policy recommendations for government authorities and the world's leading law firms and corporations. With its main office in New York City, NERA serves clients from more than 25 offices across North America, Europe, and Asia Pacific.