NERA
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Philip de Homont

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Philip de Homont is a recognized dispute economist in Europe with extensive experience providing economic valuation advice for litigation, arbitration, and tax cases. His clients value his economic rigor and professionalism in producing expert reports and providing testimony.

In recent projects, Mr. de Homont has successfully quantified lost profits in consumer confusion cases, established fair market prices for stocks in M&A disputes, and identified reasonable royalty rates for standard essential patents. In tax cases, he has provided independent economic assessments, valuations of intangibles, and set up transfer pricing structures for clients.

With clients across a variety of industries, Mr. de Homont has particularly strong experience in the high-tech machinery industry, the digital economy, and consumer goods industry. He has worked successfully with various international law firms, tax advisors, and multinational firms on cases throughout Europe, the US, and other countries.

An exceptional communicator, Mr. de Homont can clearly explain complex issues and provide concise expert testimony. He is a frequent speaker at international conferences and an accomplished author of articles on pricing developments as well as defense and planning cases. Mr. de Homont is also a co-author of the leading German books “Transfer Pricing” and “Intellectual Property,” in which he provides several chapters on intellectual property valuation techniques.

Mr. de Homont has been recognized as a Rising Star by Euromoney’s Expert Guides. He has held lectures on economic valuation techniques at the University of Vienna in Austria, and at the International Tax Center of the University of Leiden in the Netherlands.

Philip de Homont ist anerkannter wirtschaftswissenschaftlicher Sachverständiger für Streitfälle in ganz Europa. Seine Erfahrung erstreckt sich auf Gerichtsverfahren, Schiedsverfahren und Steuerfälle. Seine Kunden schätzen seine wirtschaftliche Sachverstand und Professionalität bei der Erstellung von Gutachten und der Bereitstellung von Zeugenaussagen.

Kürzlich von Herrn de Homont erfolgreich abgeschlossene Projekte umfassen die Quantifizierung von entgangenen Gewinnen in Fällen von Verbrauchertäuschung, die Ermittlung angemessener Marktpreise für Aktien in M&A-Kontext und die Bestimmung angemessener Lizenzgebühren für standardessentielle Patente. In Steuerfällen erstellt er unabhängige wirtschaftliche Gutachten, Bewertungen von immateriellen Vermögenswerten und Transferpreisstrukturen für multinationale Konzerne.

Herr de Homont arbeitet in allen Branchen, hat aber besonders umfangreiche Erfahrungen in der Hochtechnologie-Maschinenindustrie, der Digitalwirtschaft und der Konsumgüterindustrie. Er hat erfolgreich mit verschiedenen internationalen Anwaltskanzleien, Steuerberatern und multinationalen Unternehmen an Fällen in Europa,

den USA und anderen Ländern zusammengearbeitet.

Als außergewöhnlicher Kommunikator kann Herr de Homont komplexe Themen klar erklären und prägnante Expertenaussagen liefern. Er ist ein häufiger Redner auf internationalen Konferenzen und ein erfolgreicher Autor von Artikeln über Preisentwicklungen sowie Verteidigungs- und Planungsfällen. Herr de Homont ist auch Co-Autor der führenden deutschen Bücher "Transfer Pricing" und "Intellectual Property“.

Philip de Homont wurde mehrfach als „Rising Star“ vom Magazin Euromoney ausgezeichnet. Er hält Vorlesungen an der Wirtschaftsuniversität Wien und am internationalen Steuerzentrum der Universität Leiden in den Niederlanden.

Education

MSc in economics, University of Warwick
Diplom (MSc) in physics, Technische Universität München

Publications

- *Fall 2023 Transfer Pricing Forum*
- *Transfer Pricing: A Framework for Implementing Transactional Profit Split Arrangements*
- *Statistical Approaches to Transfer Pricing Adjustments for Profit Split Systems*
- *Considering Joint Value Creation in the Tech Industry*
- *Bloomberg Transfer Pricing Forum Fall 2021*
- *TP of Manufacturing Entities in Automotive Supplier Industry: New Approaches*
- *German 2021 Transfer Pricing—A Fundamental Shift in the German Transfer Pricing Landscape*
- *Bloomberg Winter 2020/Spring 2021 Transfer Pricing Forum*
- *The New Administrative Guidelines: Increased Tax Disputes and Litigation Expected in German 2020 Transfer Pricing*
- *Transfer Pricing Roundtable in Financier Worldwide.*
- *NERA Experts Offer Insight into OECD Guidance on the Transfer Pricing Implications of the COVID-19 Pandemic*
- *Taxation of the Digital Economy: Analysing User Base Value*
- *Assessing the Transfer Pricing Treatment of COVID-19 Restructuring*
- *How to Share Manufacturing Network Losses in the Face of COVID-19*
- *NERA Contributes to Bloomberg Tax Spring/Summer 2020 Transfer Pricing Forum*
- *How to Justify Your Transfer Pricing License Agreements During COVID-19*
- *NERA Experts Share Transfer Pricing Trends in ITR Awards' Winner Podcast*
- *Adjusting Group Transfer Pricing in the COVID-19 Economic Crisis*
- *Germany: The Changing Model of Group Financing Centres*
- *NERA Contributes to Bloomberg Tax Winter 2019 Transfer Pricing Forum*
- *Sustaining Contract R&D Service Solutions in a Post-BEPS DEMPE Context*
- *How to Adapt to the DEMPE Concept When Using Third-Party Licensing Agreements for Transfer Pricing*
- *NERA Contributes to Bloomberg Tax Summer 2019 Transfer Pricing Forum*
- *Relocations of Functions and Adjustment Payments in Transfer Pricing*
- *A Practical Solution for Hard-to-Value Intangibles*
- *NERA Contributes to Bloomberg Tax Spring 2019 Transfer Pricing Forum*
- *Digitisation Trends and Use of the Profit Split Method*
- *Profit-split Considerations in TNMM Solutions in a Post-BEPS World*
- *Transfer Pricing Developments in Germany - Bloomberg BNA Winter Edition*
- *The Rising Role of Transfer Pricing in Tax Planning and Litigation*
- *Using statistical analysis to improve TNMM*
- *DEMPE Analysis for CUP Studies*
- *TNMM in a Post-BEPS World—New Transfer Pricing Solution Requirements*
- *Post-BEPS Challenges and Transfer Pricing Solution Requirements in Central Management Functions*
- *OECD Master File and Local File Documentation Requirements in Germany*
- *Multinational Enterprises and Intra-Group Contracts in Transfer Pricing*
- *Field Tax Audits in Germany*

- *Separating intangible value by surveys*
- *Transfer Pricing Forum July 2016*
- *Practical treatment of transfer pricing adjustments*
- *Tax Return Compliance and Transfer Pricing Rules in Germany*
- *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*
- *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*
- *Tax-Effective IP Management: Brand Valuation*
- *Intangible Property as a Focus of Transfer Pricing Audits*
- *Case Study: How to Adjust Group Transfer Pricing During COVID-19*
- *Tackling Distribution Margin Controversies in German Tax Audits*

Practice Areas

Intellectual Property
Life Sciences
Transfer Pricing

Languages

English, 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.