

Philip de Homont

Director



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Philip de Homont is an expert in transfer pricing and intellectual property valuation. He specialises in transfer pricing litigation support for international corporations and law firms. His passion is to prepare clear and concise reports for complex cases based on rigorous analysis.

Mr. de Homont has extensive experience in defending licencing and valuation arrangements for intangibles. His recent cases covered transactions from brand licences, profit splits for local distribution and sales companies, and the valuation of user data and relocations of functions. In the digital economy, he has introduced novel approaches for separating market and user intangibles from technical engineering and established methods to value platform intangibles.

He has worked for clients in a variety of industries, particularly in the high-tech machine industry, the digital economy, and the consumer goods industry. He has worked successfully with various international law firms, tax advisors, and multinational firms on cases in the US, throughout Europe, and several other countries.

Mr. de Homont is a frequent speaker at international tax conferences and regularly publishes articles on transfer pricing developments and on defence and planning cases. He authored two chapters on valuation for leading German textbooks on transfer pricing and intellectual property. He has repeatedly been listed as a 'Rising Star' in transfer pricing by Euromoney's Expert Guides.

Philip de Homont unterstützt internationale Firmen und Kanzleien bei der Planung und Verteidigung von Verrechnungspreisen sowie der Bewertung von geistigem Eigentum. Er ist spezialisiert auf die Verteidigung in Betriebsprüfungen, vor dem Finanzgericht und als Experte in Schiedsverfahren.

Herr de Homont hat umfangreiche Erfahrung in der Bewertung von immateriellen Wirtschaftsgütern in verschiedenen Branchen wie der Digitalwirtschaft, Telekommunikationsindustrie, Konsumgüterindustrie, und der Energieindustrie. In seinen letzten Fällen unterstützte er die Verteidigung von Marken und Lizenzgebühren, die Bewertung von Firmen und Funktionsverlagerungen.

Philip de Homont veröffentlicht regelmäßig Artikel zu Verrechnungspreisentwicklungen sowie zur Verteidigung und Planung in führenden Steuerzeitschriften. Er ist Koautor zweier deutscher Sachbücher über Verrechnungspreise und geistiges Eigentum.

Er wurde von Lesern führender Fachzeitschriften zum „Rising Star“ der Verrechnungspreisberater gewählt.

Herr de Homont hält einen Master in Volkswirtschaftslehre (VWL) von der Universität Warwick und ein Diplom in Physik von der Technischen Universität München.

Education

MSc in economics, University of Warwick

Diplom (MSc) in physics, Technische Universität München

Publications

- *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*

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.