NERA
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Education

PhD in economics, University of Saarland, Germany
MSc in economics, University of Bonn, Germany
Master in European Integration, College of Europe, Belgium

Biography

Dr. Yves Hervé is an expert in NERA's Global Transfer Pricing Practice and is operating in NERA's Frankfurt office. Dr. Hervé has been a fully dedicated TP professional since 1999. Prior to joining NERA, he was a Transfer Pricing Partner at one of the Big Four accounting firms, then the German Tax Leader of the global Value Chain & Digital Transformation practice at another Big Four firm.

In the course of his professional career, Dr. Hervé has covered all major TP consulting issues for global clients, from integrated value chain structuring and TP planning to global TP compliance issues and documentation, TP economic solution design, IP valuation, cost contribution solutions, business restructurings, tax audit defence and dispute resolution. His client portfolio covers global multinationals across a broad segment of industries (in particular life sciences, chemical & industrial products, transportation & logistics, automotive, energy, consumer, high-tech).

In the course of his projects and as responsible promoter of broader solution platforms, Dr. Hervé has been particularly active in designing innovative solutions for Value Chain Analysis (e.g., a solution approach to rank functional value contributions in a non-distortionary manner, as well as a peer group based analytical approach), Risk Economics (e.g. quantification and risk adjustments solutions for business restructurings and hybrid value functions), Profit Splits (e.g. solutions based on relative bargaining power), and TP and tax impact simulation.

Dr. Hervé has provided expert opinion reports in relation to European tax audits and has assisted clients with economic analysis for advance pricing agreements with local authorities. In litigation, he has been involved in cases considering intellectual property remuneration, related tax exit charges, and their underlying business valuations. He has also provided the economic analysis for international arbitrations.

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Publications

- *On the Elusive Implications of Group Synergies for Transfer Pricing: The Elephant in the Room*
- *Shapley Value in Dispute Resolution: Lessons in Transfer Pricing from a Life Sciences MNE*
- *How Reliable are the Results of Benchmarking Studies? A Bootstrap Approach*
- *Schöne neue Verrechnungspreiswelt: Gewinnverteilung anhand anteiliger Value Creation – Ein Praxisbeispiel (Teil 2)*

- *Schöne neue Verrechnungspreiswelt: Gewinnverteilung anhand anteiliger Value Creation—Ein Lösungsvorschlag (Teil 1)*
- *Developments in the Valuation of Intangible Transfers and Retroactive Price Adjustments in Germany*
- *Statistical Approaches to Transfer Pricing Adjustments for Profit Split Systems*
- *CUP Approach to Intercompany Loans in Germany*
- *Considering Joint Value Creation in the Tech Industry*
- *TP of Manufacturing Entities in Automotive Supplier Industry: New Approaches*
- *Shapley Value: A Fair Solution to the Value Creation Puzzle in Transfer Pricing?*
- *Economic and Political Megatrends: Shaping Transfer Pricing Policies in an Increasingly Disruptive World*
- *2021 German Administrative Principles: Impact on TP and Intangible Contributions*
- *German 2021 Transfer Pricing—A Fundamental Shift in the German Transfer Pricing Landscape*
- *Dr. Yves Hervé Gives an Interview in Financier Worldwide's "Annual Review: Transfer Pricing 2021 Germany"*
- *The New Administrative Guidelines: Increased Tax Disputes and Litigation Expected in German 2020 Transfer Pricing*
- *NERA Experts Offer Insight into OECD Guidance on the Transfer Pricing Implications of the COVID-19 Pandemic*
- *Dr. Yves Hervé's Interview in Financier Worldwide*
- *Taxation of the Digital Economy: Analysing User Base Value*
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- *How to Share Manufacturing Network Losses in the Face of COVID-19*
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- *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*
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- *NERA Experts Comment on the OECD Proposal for a "Unified Approach" under Pillar One*
- *Transfer Pricing Value Chains and Supply Chains Post-BEPS*
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- *Relocations of Functions and Adjustment Payments in Transfer Pricing*
- *A Practical Solution for Hard-to-Value Intangibles*
- *The OECD's Revised Guidance on the Application of the Transactional Profit Split Method*
- *Digitisation Trends and Use of the Profit Split Method*
- *Profit-split Considerations in TNMM Solutions in a Post-BEPS World*
- *Forum: Taxation of Intangible Assets*
- *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*
- *Case Study: How to Adjust Group Transfer Pricing During COVID-19*
- *Tackling Distribution Margin Controversies in German Tax Audits*

Practice Areas

Intellectual Property
International Arbitration
Life Sciences
Transfer Pricing

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.