

# Cost contribution arrangement: aimed at ringfencing funds or masking profit shifting? (2/18/20)

A multinational enterprise's intragroup transactions are not limited to goods and services. The group members can also deal with intangible property ("IP"), for example, transfer IP for a consideration (change of owner), grant the right to use IP in whole or in part, or use various types of agreements for reimbursing IP costs. This article explores IP and relevant agreements as well as the concept and purpose of a cost contribution arrangement.

## Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

[Subscribe](#) [Sign in](#)