

Date: [Insert Date]

To:

[Recipient Name/Tax Authority]

[Department/Division]

[Address]

[City, State, Zip Code]

Subject: Notice of Intercompany Intangible Property Transfer

Dear [Recipient Name or Title],

This letter serves as formal notification and documentation regarding the transfer of Intangible Property (IP) between [Name of Transferor Company] and [Name of Transferee Company], both being members of the [Group Name] corporate group.

1. Description of the Intangible Property:

The asset(s) transferred include [Describe IP, e.g., proprietary software, trademarks, patents, or trade secrets], hereafter referred to as "the IP."

2. Transaction Details:

The transfer effective date is [Insert Date]. The nature of the transfer is a [Permanent Sale / Exclusive License / Non-Exclusive License].

3. Transfer Pricing Methodology:

In accordance with [Insert Local Tax Code or OECD Guidelines], the transfer price has been established using the [Insert Method, e.g., Comparable Uncontrolled Price (CUP) Method / Profit Split Method]. This ensures that the transaction is conducted at arm's length.

4. Valuation and Consideration:

The total consideration for the transfer is [Insert Amount and Currency]. This valuation was determined based on [Insert Brief Reason, e.g., an independent third-party valuation report / discounted cash flow analysis].

5. Documentation:

A full transfer pricing study, including functional and economic analyses, is maintained by the group and is available for review upon request.

Should you require further information regarding this intercompany transaction, please contact [Name of Contact Person] at [Phone Number/Email].

Sincerely,

[Signature]

[Printed Name]

[Title/Position]
[Company Name]