

COMMENTS SUBMITTED BY ABDULKADIR DEMIRCI

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Via E-mail: TransferPricing@oecd.org.

Comments on July 2013 Intangibles Discussion Draft

I am writing in response to the request of the OECD for comments on the July 2013 Intangibles Discussion Draft which is related intangibles. Please note that the comments presented in this letter are solely my personal opinions and not those of Ministry of Finance of Turkey.

In paragraph 306 OECD draft suggests that **“However, there are material differences between Product M and the relevant patent rights related to Product M, and those typical in the industry.”**

The conclusion of the example 22 is strongly tied to that sentence. However, that sentence needs to be more clarified. What are the material differences? If that sentence suggests that the relationship between patent right and related product M is different than industry practice the latter needs to be detailed. Are those differences related with the comparability factors? Such as exclusivity, useful life or term of patent rights etc? if so this kind of comparability factors should be added in the paragraph 306 to support conclusion which is made by the OECD.