

BarZvi & BenDov

LAW OFFICES

Transfer Pricing  
Associates

# VALUATION

Services

YOUR BRIDGE TO WORLDWIDE TRANSFER PRICING SERVICES



EUROPEANCEO

TRANSFER  
PRICING  
AWARDS

2011

## VALUATION SERVICES

Bar-Zvi & Ben-Dov, together with the global Transfer Pricing Associates' valuations department, TPA Valuations, provide first rate valuation services with a holistic and objective approach. Whether as part of our transfer pricing services or as an independent service, our reports reflect a unique blend of theory, experience and business judgment.

Valuation of tangible and intangible assets can have a significant impact on the group's decision making processes and business plan. When transferring assets within or outside a group, it is essential to have an economically robust valuation to support the transfer values.

Bar-Zvi & Ben-Dov, as part of the TPA Valuations global network, is able to provide you with valuation knowledge and expertise in respect of intercompany transactions, in accordance with IFRS and other international accounting standards.

From a transfer pricing perspective, the correct valuation of a tangible or intellectual property in accordance with the arm's length principle, has become an integral part any intercompany property transfer. The joint knowledge of valuation and transfer pricing within the TPA group enables us to offer integrated services in this area.

### **Our practice covers the valuation of businesses, securities, intellectual property and other intangibles, for a diversity of purposes including:**

- > Transfer pricing, including licensing and royalty rate determination
- > Migration and conversion of intangibles
- > Income tax compliance and planning
- > Financial reporting, including:
  - > Purchase price allocation ("PPA") and annual impairment testing ("AIT")
  - > Investment valuation for fund reporting purposes
- > Fairness opinions for independent committees of Boards of Directors
- > Corporate financial transactions, including going private, acquisitions, sales and financings
- > Shareholder relations, including buyouts pursuant to shareholder agreements and for employee share ownership plans and management compensation programs

## ABOUT US

Bar-Zvi & Ben-Dov is a boutique law firm specializing in transfer pricing and corporate law. Our experts have both legal and financial backgrounds, and held high ranking financial positions in private and public companies. Bar-Zvi & Ben-Dov are the Israeli partners in the global Transfer Pricing Associates network, which encompasses partners in more than 40 countries, and are thus able to provide services all around the globe, with local sign-offs where required. The firm prides itself of its unparalleled 100% success rate in tax audits worldwide.

---

# VALUATION SERVICES

---

### Bar-Zvi & Ben-Dov

15 Abba Hillel Rd.  
Ramat-Gan, 52522, Israel

Tel: +972-3-7522280

Fax: +972-3-6120052

E-mail: [main@bbl.co.il](mailto:main@bbl.co.il)