

## Graham Poole

Senior Director - Economics and Transfer  
Pricing  
London

### Biography

Graham has a passion for economics and transfer pricing, and is one of only a handful of people who can offer clients a combination of industry, consulting, litigation and tax authority experience. He uses this to create solutions that are insightful and robust, but also pragmatic. He is Senior Director of Economics and Transfer Pricing at Hogan Lovells.

Prior to joining Hogan Lovells, Graham was HMRC's senior transfer pricing economist. At HMRC he advised on lead cases, BEPS and general approaches to transfer pricing, avoidance schemes and the diverted profits tax. Graham was an integral member of case-teams working on contentious disputes and bi-lateral APA negotiations, and helped conclude settlements and agreements in a number of areas. He was also part of HMRC's Diverted Profits Tax Team. Working Party on Taxation of the Digital Economy, and Penalty Consistency Panel. In addition, he was a member of JITSIC working groups. Graham was previously head of transfer pricing at Cadbury Schweppes and has also worked for the Big 4, economic consulting and litigation in the US.

Graham has been named in Euromoney / Legal Media Group's Experts Guide as a Leading Transfer Pricing Advisor and has been engaged to provide expert



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### Practices

Complex Contracting

Intellectual Property

Tax

Trademarks and Brands

Transfer Pricing

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### Industries

Automotive

Consumer

Financial Institutions

Insurance

Life Sciences and Health Care

Real Estate

opinions in litigation and arbitration. He was part of the group that created what is now CIOT's Transfer Pricing Options Paper.

Before starting work as a professional economist almost 25 years ago, Graham studied for a PhD at The University of Cambridge and Copenhagen Business School.

## Representative experience

Advised UK-based multinational on historic thin capitalisation and modelled impact of new interest deductibility rules.

Used an innovative game theoretic approach-Shapley Value analysis-in the application of the profit-split method to determine arm's length royalty rates in IP-licensing.

Designed and implemented a new brand licensing structure for a FTSE-100 company across its operations worldwide.

Helped negotiate a UK-US Advance Pricing Agreement in transfer pricing for a group in the entertainment and leisure sector.

Prepared an expert opinion for a global multinational company involved in transfer pricing litigation in Italy.

## Latest thinking and events

- Client Notes
  - HMRC's PDCF campaign continues – back to business
- Published Works
  - Getting the Deal Through: Luxury & Fashion 2020
- News
  - Insurance Company Working Group comments on OECD's "GloBE" global minimum tax proposals
- Hogan Lovells Publications

Technology & Telecoms

Diversified Industrials

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## Areas of focus

Business Restructuring and Tax

International Tax Planning

M&A and Tax

Tax Audits

Tax Disputes and Controversy

Tax Valuation

Value Chain Optimization

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## Education and admissions

### Education

Ph.D., University of Cambridge, 1995

B.A., University of Cambridge, Hons, 1989

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## Memberships

International Fiscal Association,  
British Branch Committee Member

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- Double standards for the taxation of intra-group financing
- Hogan Lovells Publications
  - Global Media, Technology and Communications Quarterly - Autumn 2019
- News
  - TMT Horizons 2019