

# CASE STUDY

**SAM Learning**



## **Brief**

The SAM Learning brand was transferred between connected parties, which therefore required an open market valuation for UK tax purposes. SAM Learning is a major online study brand used by a significant number of schools in the UK.

## **Approach**

Intangible Business advised on the open market valuation, at the date of transfer, of the SAM Learning brand in a detailed valuation report. Subsequently Intangible Business assisted SAM Learning and its advisers in negotiating a valuation acceptable to HM Revenue and Customs.

## **Benefit**

A valuation has been agreed by all parties involved for use in carrying out the transaction and agreeing consequent tax returns.

## **Statement by David Jaffa, CEO of SAM Learning**

“The expert reports, and support in negotiations with HMRC, by Intangible Business over the market value of the SAM Learning brand were very helpful and important factors in agreeing a value acceptable to all parties.”



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