

Saul Mezei and John Craig Write About Israel Tax Authority for Tax Notes

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Tax Notes

Writing for [Tax Notes](#) [PDF], partner Saul Mezei and of counsel John Craig analyze the Israel Tax Authority's practice of inferring taxable intangible-property transfers from post-acquisition changes in the target's functions, assets, and risks. They argue that while such changes can assist in identifying and pricing specific intercompany transactions, they should not serve as a shortcut that results in imputing enterprise-level value transfers based on post-acquisition outcomes.

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