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Trend Chart on Innovation in Europe

UK 33

General presentation of the measure/scheme/action/regulation

Country

United Kingdom

Geographical coverage, national or regional (state region)

(National)

Title of the measure

Reform of the taxation of intellectual property

Information Source/Reference

<http://www.inlandrevenue.gov.uk/home.htm> Reform of the taxation of intellectual property
Technical Note by the Inland Revenue

Overview (nature, main goals)

To consider the ways in which current tax rules relating to intellectual property may be reformed, to make them simpler, to embrace all forms of IP and to simplify the arrangements for the taxation of royalty payments.

Action Plan objective addressed by measure

II.2. Protection of IPR

II.6. Taxation

Administering agency

Inland Revenue

Business Tax Division, United Kingdom

Fax: +44 171 438 6148

Web Site: <http://www.inlandrevenue.gov.uk/home.htm>

Name of the manager(s) responsible for the implementation of this measure with address, fax, phone

Alan O'Brien

Inland Revenue

Business Tax Division, United Kingdom

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Jeremy Barber

Inland Revenue

Business Tax Division, United Kingdom

Description of Scheme

General Information

Reference to legal basis (e.g. act, public document, ...)

March 1998 UK Government issued a consultative document called Innovating for the Future: investing in R&D. (<http://www.hm-treasury.gov.uk>) Planned implementation of measures for 2000 budget.

Does the measure receive central funding or regional funding?

Central

Start date

2000

Expected date of completion

Indefinite

Previous measure (name, date, links with the current measure)

None

Reasons for launching/modifying the new measure

:Current system too complex. To encourage and improve UK investment in R&D. To capture all forms of intellectual property – current and future.

Have any of the main features of the measure/scheme/action/regulation changed during its implementation

Not relevant

What is the predominant role of the government?

Prepare, implement and administer via Inland Revenue

Target Group

Who are the target groups of the measure?

Large Companies/Large Industrial Companies
SMEs/Industrial SMEs

Organisation and Implementation**Organisation and Structure**

Reform of existing measures, including coverage of all known forms of intellectual property.

What are the criteria for eligibility?

Holders/producers of intellectual property

What is the mode of delivery of the measure?

Change in Taxation rules

Financing : Overall budget allocated to the measure

revenue neutral

Financing : expenditure per year

revenue neutral

Financing : other budgetary sources (additional financing)

None

Results**Result Measurement****What are the main indicators for the measurement of the results ?**

Not known

Where an evaluation has taken place, what were the main results achieved?

Too early to say

If no official evaluation has been undertaken, have there been any indicators of success?

Too early to say

Observations**Which mechanisms seem to function well in the measure?**

Move towards simplification

Which mechanisms seem to be less successful in the measure?

Too early to say

Are there any other measures planned or in operation as a follow up to this measure? Direction of the planned measures? Objectives? Target groups?

Consultation, before reformulation and incorporation into 2000 budget

