

EIP



EIP publishes analysis of Patent Box draft legislation

EIP has published a review of the Government's Patent Box scheme in light of draft legislation announced on 6 December.

The Patent Box will offer favourable corporation tax treatment on profits arising from patented products and processes, and will be incorporated into the Finance Bill in 2012.

Guidance on the proposals and what they might mean for companies which hold and exploit patents is available [here](#). This also contains some worked examples showing the level of tax savings which companies can expect to receive.

The progress of the legislation over the next few months will be monitored by EIP and updates will be made at appropriate points. A seminar on this topic, including an expert speaker from HMRC, is provisionally planned for 16 February 2012. Further details to follow.