

INTELLECTUAL PROPERTY LAW AND TAXATION

NIGEL A EASTAWAY
RICHARD J GALLAFENT
VICTOR A F DAUPPE

Sixth Edition

THOMSON

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**Nigel A Eastaway, FCA, FCCA, FTII, FHKSA, FTIHK,
FCMA, FCIS, FOL, TEP, AIIT, MBAE, MEWI, SBV**
WJB Chiltern plc

**Richard J Gallafent, BSc, CPA, EPA, RTMA, ETMA,
MITMA, CPhys, MInstP**
Gallafent & Co, Chartered Patent Attorneys and European Patent Attorneys

Victor A F Dauppe, BSc, FCA, ATII, AIIT, TEP
Hughes Allen, Chartered Accountants

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Published by
Sweet & Maxwell Limited of
100 Avenue Road
London NW3 3PF
Set by Kerrypress Ltd, Luton
Printed and bound in Great Britain by MPG Books Ltd, Bodmin, Cornwall

A CIP catalogue record for this book
is available from the British Library

ISBN 0421 846003

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ISBN 0-421-84600-3



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2004

INTELLECTUAL PROPERTY
LAW AND TAXATION

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Preface

Intellectual property law and taxation have been the subject of very considerable development over the past few years, in this edition in particular the new rules for Research and Development and the corporate intangible fixed assets regime, and the authors expect this development to continue. Against this background it is convenient to consider intellectual property primarily in the individual areas of patents, designs, trade marks, service marks, copyright, design right and the various rights which are given common law protection (*i.e.* passing-off, unfair competition, know-how, show-how and endorsement). However, these various areas interact and overlap and many real life situations contain components from more than one of them. It is in the messy situations that the possibilities for proper or incompetent planning are to be found and it is hoped that this book will assist in inclining practitioners and beneficiaries to the former rather than allowing a gradual slide to the latter.

This book is addressed primarily to those who wish to use intellectual property law and taxation for legitimate ends. The intricate nature of these subjects provides a fascinating set of ground rules which may be used by the skilled operator to his advantage. Those who wish to take advantage of those rules must first know them, in general if not in detail, and Part 1 of this work therefore deals with the main areas of intellectual property law. Each area is discussed within a single chapter but, for ease of comparison with the other areas, all the Chapters in Part 1 follow the same format: an introduction explains the basic concepts behind the particular branch of intellectual property law concerned, followed by more detailed sections on the method of obtaining protection, the form of protection, exploitation, international systems and comparisons with other countries' laws on the subject.

This edition has been expanded and reorganised. Part 2 covers the principles of taxation in the UK. In Part 3 each type of intellectual property is discussed within a single chapter, but from the tax point of view, and the new tax rules which apply to them all. Part 4 is concerned with tax planning generally as it applies to intellectual property. Part 5 covers specific taxation applications where intellectual property normally plays a key role in the taxation situation. In Part 6 of the book we give practical examples, cautionary tales and what we hope is a clear illustration of how intellectual property law and taxation interact in the form of case studies which follow the progress of intellectual property based structures from the inception of the idea to the resolution of the tax planning problems.

We would like to thank Liz Te Puia, David Hughes and David Perrin for their assistance.

Nigel Eastaway
Richard Gallafent
Victor Dauppe
July 2003

Abbreviations

ACT	advance corporation tax
CA 1956	Copyright Act 1956
CA 1985	Companies Act 1985
CAA 1990	Capital Allowances Act 1990
CCR	County Court Rules
CDPA 1988	Copyright, Designs and Patents Act 1988
CFC	controlled foreign company
CTMO	Community Trade Marks Office
DSS	Department of Social Security
FA	Finance Act
IHTA 1984	Inheritance Tax Act 1984
IM	Inland Revenue Manual
IRS	Internal Revenue Service (US)
NIC	National Insurance contributions
p	page (<i>p</i> / <i>pp</i>)
PA 1977	Patents Act 1977
RAPs	retirement annuity policies
RDA 1949	Registered Designs Act 1949
SA 1891	Stamp Act 1891
SERPS	State Earnings Related Pension Scheme
SI	Statutory Instrument
SP	Statement of Practice
TA 1970	Income and Corporation Taxes Act 1970
TA 1988	Income and Corporation Taxes Act 1988
TCGA 1992	Taxation of Chargeable Gains Act 1992
TMA 1938	Trade Marks Act 1938
TMA 1994	Trade Marks Act 1994
TMA 1970	Taxes Management Act 1970
VAT	value added tax
VATA 1994	Value Added Tax Act 1994

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