

# WHAT ARE ROYALTY RATES?

Presented by RoyaltyRange - royalty rates database

According to Article 12 of the OECD Model Convention with Respect to Taxes on Income and on Capital:

Royalty rates refer to payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work, including:



Any patent, trade mark, design or model



Any plan, secret formula or process



Information concerning industrial, commercial or scientific experience

A royalty rate is often expressed as a percentage of the revenues obtained using the owner's property



Royalty rates can also be expressed in other terms, including a fixed value



It all depends on the specific characteristics of the licence agreement

## WHAT ARE ROYALTY RATES USED FOR?



TRANSFER PRICING  
ANALYSIS



BENCHMARKING  
STUDIES



PATENT BOX  
ANALYSIS



VALUATION OF  
INTANGIBLES

And a wide range of other purposes depending on a person's field of activities

Do you require royalty rates?

RoyaltyRange royalty rates database has the data you need for your projects!

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