



UK Patent Box Regime

Since 2013, companies in the United Kingdom are entitled to the Patent Box regime and can apply a lower Corporation Tax rate on qualifying income from patented inventions and certain other intellectual property.

On 22 October 2015, HM Treasury and HMRC issued a consultation document called 'Patent Box: substantial activities', which discusses the application of the nexus principle to the existing patent box regime in compliance with the OECD BEPS Action 5.



Quality, comparability and contemporaneous data is key for any Patent Box analysis

RoyaltyRange intellectual property royalty rates database is a trustworthy tool for the **UK royalty rate analysis**:

- ✓ We focus on recent third-party licence agreements covering European region and worldwide territory;
- ✓ Our database contains an extensive range of data on royalties paid for patent licensing, as well as medical innovations;
- ✓ Our database consists of agreements with disclosed royalty rates in percentages;
- ✓ Our data is compliant with the OECD BEPS measures and the upcoming EU Anti Tax Avoidance Package.

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