CO-ORGANIZED EVENT
International Conference on
Toxicology and Clinical Pharmacology
&
2nd International Conference on
Generic Drugs and Biosimilars
December 14-16, 2017 Rome, Italy

Rik van de Meerendonk, Clin Exp Pharmacol 2017, 7:6(Suppl)
DOI: 10.4172/2161-1459-C1-025

Investment in IP and Taxation

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The tax aspect of IP ownership and the main drivers in relation to IP ownership location. We will talk about optimizing the tax impact on IP related income and gains. Tax is often (one of) the biggest item(s) in the P&L accounts of companies. There are many developments internationally that will immediately impact IP and R&D rich sectors, such as the pharma industry. Especially in relation to the theme: Merger and acquisition scenario in pharmaceutical industry this is highly relevant. Following of just prior to M&A activities, (tax) optimization is needed to create synergy without a massive tax bill. Investment in IP and determine IP location and Taxation of IP. Latest developments in taxation for i.a. trademarks, brand names, IP patents, pharma, life-sciences and other IP; impact of OECD (BEPS) and EU (i.a. ATAD) on IP ownership structures; what happened to the IP boxes?; modified nexus approach in a nutshell; how to set up R&D that can still qualify for tax purposes and other incentive programs. The DEMPE principle- Dutch cooperatives and other recent tax developments in Benelux (tax breaks).

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