

# IP & Tax & Bird & Bird

Industrial and intellectual property rights (“IP rights”) are substantial assets and, for many companies, important sources of income. Apart from certain legal incidents intangible assets and goods are not stationary. IP rights are an important part of the value chain of businesses. Thus, tax planning with these IP rights is becoming increasingly important. The dynamics of economic development has lead to permanent changes in domestic as well as in international taxation and transfer pricing issues.

Bird & Bird is one of the leading law firms worldwide which has been providing advice on IP rights and new technologies for many years. Bird & Bird’s tax experts, each qualified as an attorney at law and/or tax advisor, work hand in hand with proven advisors for trademark, patent, design patent, copyrights, software or pharmaceuticals law matters. Consequently, legal and fiscal development and implementations of comprehensive IP strategies are possible.

## Tax-efficient IP management

- IP sales and beneficial ownership structures
- Franchise & entrepreneur models
- IP licencing
- IP securities
- Sale & lease back structures
- IP outsourcing
- VAT optimization on IP
- WHT optimization on IP
- Tax aspects of IP defence structures

*“This IP heavyweight has a long-held reputation for excellence, acting across the full spectrum of IP matters”.*

Chambers Global 2012

## IP & tax incentives

- Tax-optimized R&D structures
- Contract R&D
- Cost-sharing agreements
- TP documentation on R&D activities
- IP-GAAP optimization

*“Sources say: ‘They have first-class lawyers everywhere they practise’”.*

Chambers Europe 2012

## IP & tax restructuring & M&A

- IP tailor-made acquisition of IP-rich companies
- Cross-border/ domestic reorganisation and IP rights
- Pre- and post-closing IP models

*Market leader Bird & Bird is recommended for its “solid strength in depth and excellent response times”, and the “undoubtedly high quality of its advice”.*

Legal 500 IP 2012

## IP & tax planning

- IP holding locations
- Onshore & Offshore IP tax regimes
- Tax treaty networks & WHT structures
- Substance & CFC regulations
- Patent and innovation boxes
- Tax-optimized exit structures

*“Bird & Bird has [an] unrivalled position as a global leader in intellectual property.”*

PLC Which Lawyer 2012

## IP & tax & multinationals

- Tax-optimized intra-group licence structures
- Transfer pricing documentation on intra-group IP
- Transfer of functions
- Relocation of IP companies
- IP franchise
- Identification and valuation of IP rights
- Cost allocation agreements
- Tax optimization under OECD-TP guidelines
- IP tax-related tax audits

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**IP FIRM OF THE YEAR  
2013**

IP Firm of the Year 2013



**HIGH TECH TEAM OF THE YEAR  
PATENTS (EUROPE)  
2013**

Hightech Patents 2013



**EUROPEAN PATENT  
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*Bird & Bird is an international legal practice with over 1.100 lawyers and legal practitioners worldwide. We specialise in combining in-depth sector expertise with a strong focus in technology and media related sectors with leading-edge knowledge across a full range of legal services including advice on commercial, corporate, EU and competition, intellectual property, dispute resolution, employment, finance and real estate matters*

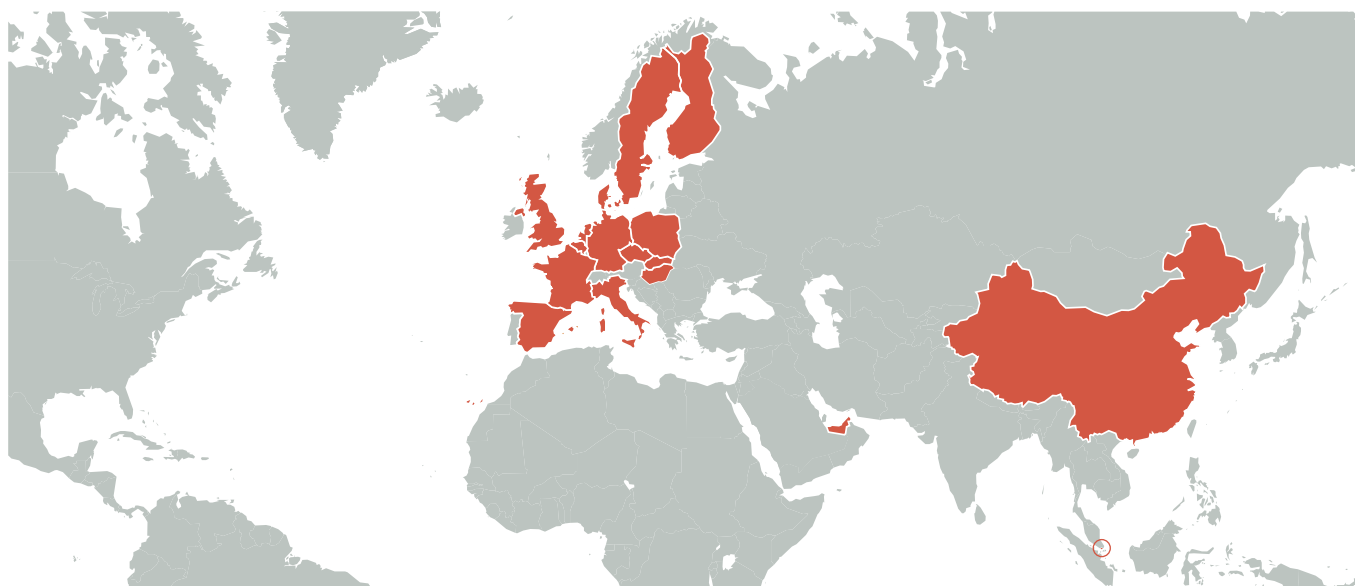
## An international network

We have 25 offices in key business centres across Europe, the Middle East and Asia, including Abu Dhabi, Beijing, Bratislava, Brussels, Budapest, Copenhagen, Düsseldorf, Frankfurt, The Hague, Hamburg, Helsinki, Hong Kong, London, Lyon, Madrid, Milan, Munich, Paris, Prague, Rome, Shanghai, Singapore\*, Skanderborg, Stockholm and Warsaw. We also have a dedicated group focusing on India and close ties with firms in other key jurisdictions in Europe, the Middle East, Asia and the United States. We are strategically well placed to offer local expertise within a global context.

As an international firm we excel in providing global advice. Our lawyers deliver expertise based on our in depth local knowledge, excellent understanding of the law and cross-border experience.

We apply a one firm approach to meet our clients' needs and work collaboratively across our extensive network of offices.

\* Bird & Bird has a global association agreement in Singapore



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