



Italian PATENT BOX Regime

Since 2015, tax payers in Italy can elect for the Patent Box regime which allows exemptions from corporate income tax (IRES) and local tax (IRAP) on income from qualifying intellectual property.

The regime was introduced to encourage IP development, prevent tax evasion and create tax legislation compliant with the measures of Action 5 of the OECD BEPS initiative.



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

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

- ✓ We focus on recent third-party licence agreements covering European region and worldwide territory;
- ✓ 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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