



Tax benefits

IRC - Patent Box

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Areas of Intervention

The IRC - Patent Box - The Patent Box is a special tax regime that offers a reduced rate of tax on income derived from the exploitation of intellectual property (IP) rights, such as patents, utility models, industrial designs and software protected by copyright.

Beneficiary Entities

IRC taxpayers.

Benefit

Partial exemption from corporate income tax:

- Only 15% of the net income obtained from the use or transfer of certain intangible assets is subject to IRC.
- This corresponds to an exclusion from taxation of 85% of this income.

Eligible assets:

- Patents
- Industrial models or designs
- Software copyright

Conditions:

- The rights must be duly registered
- The assets must result from R&D activities carried out by the company or contracted to independent entities
- The income must result from the assignment or temporary use of the rights, and not from the definitive sale.

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