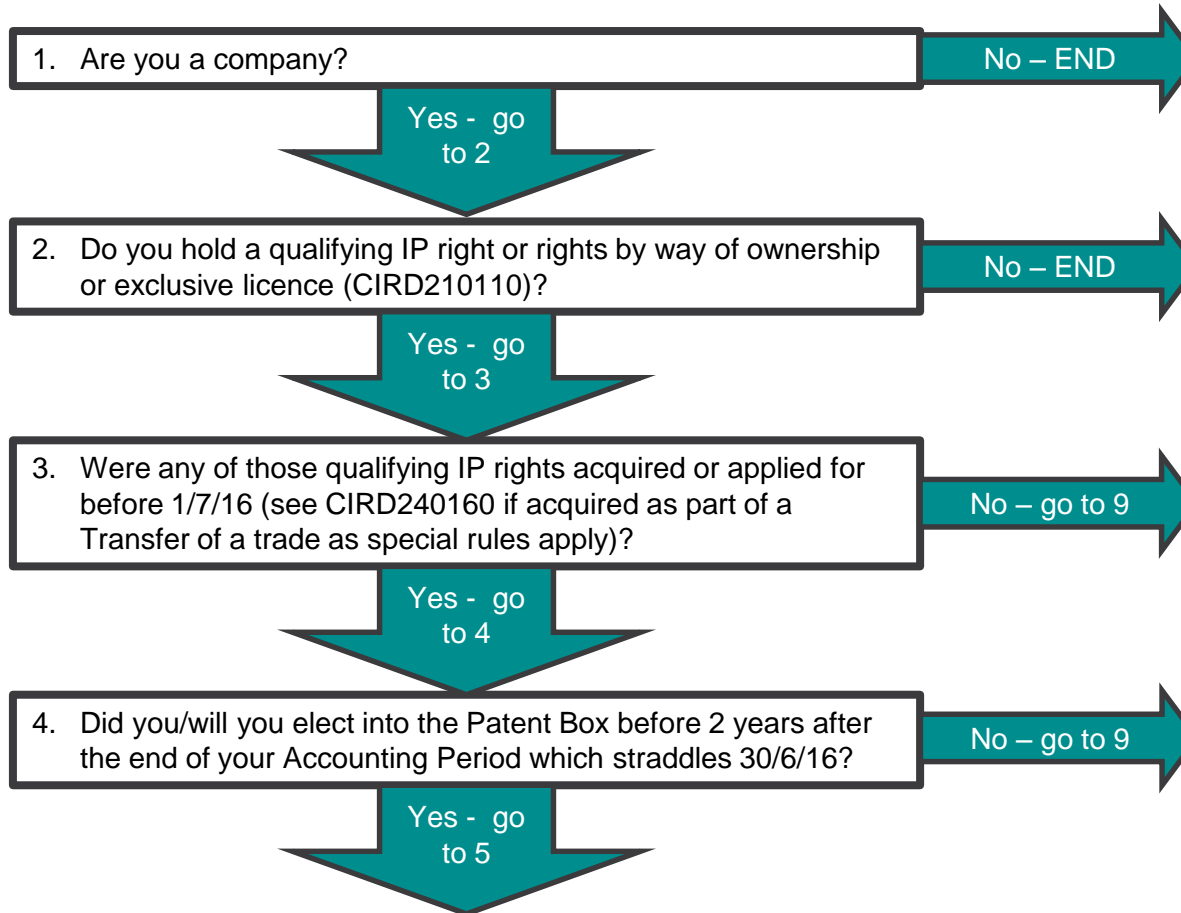
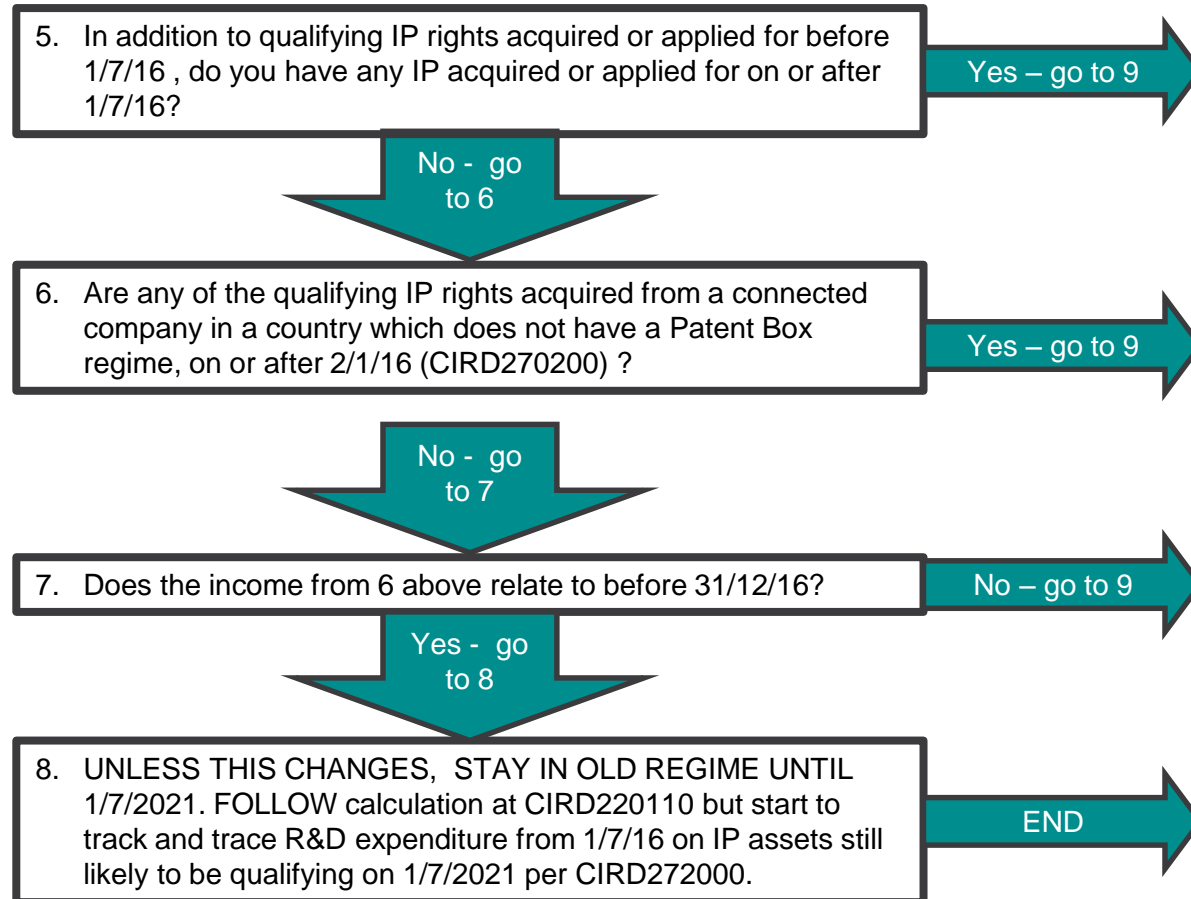


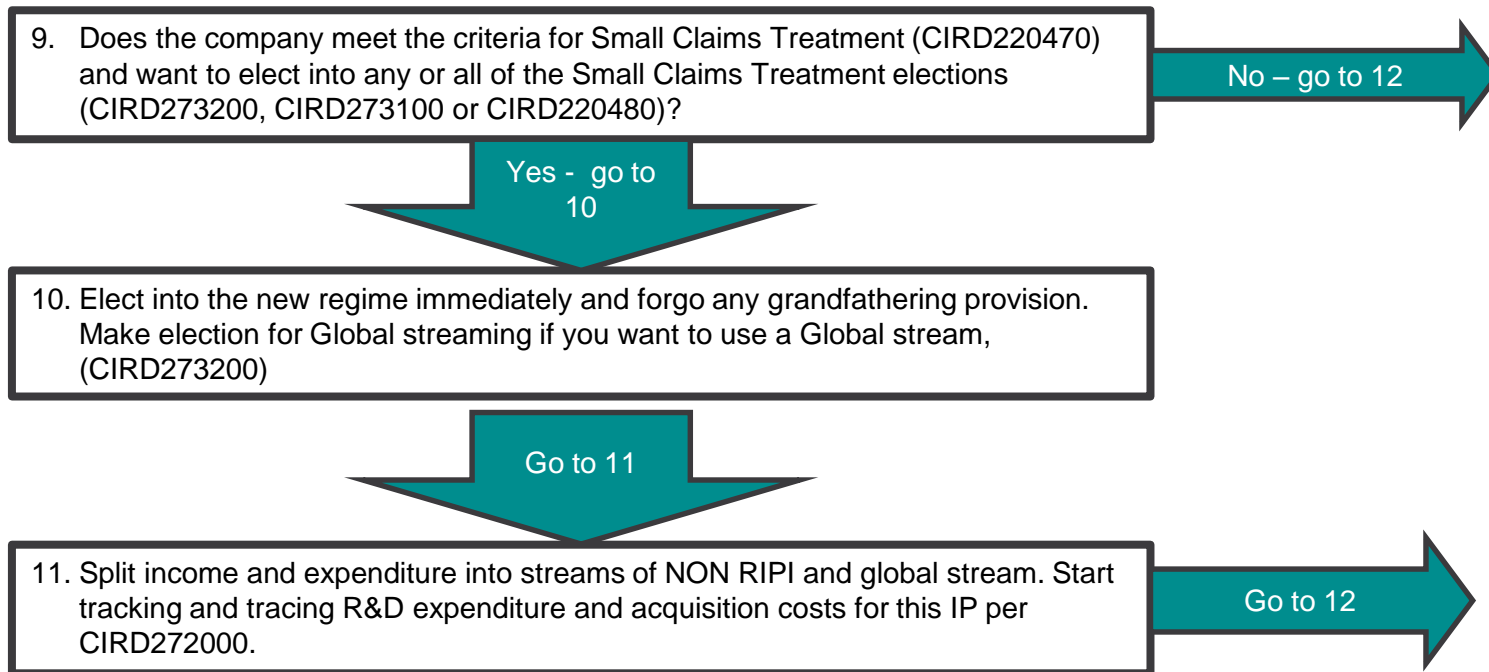
Patent Box Decision Chart



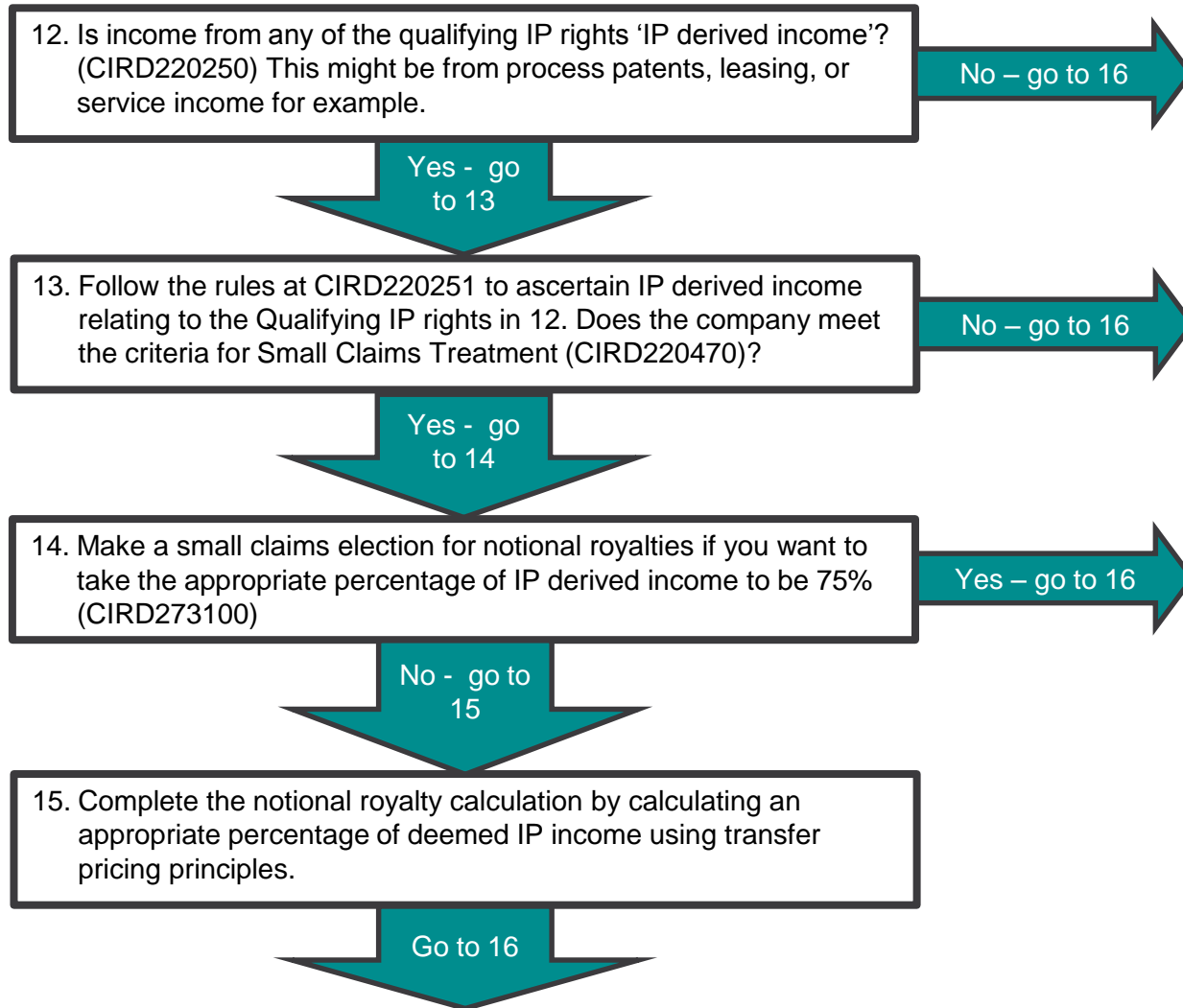
Old Regime



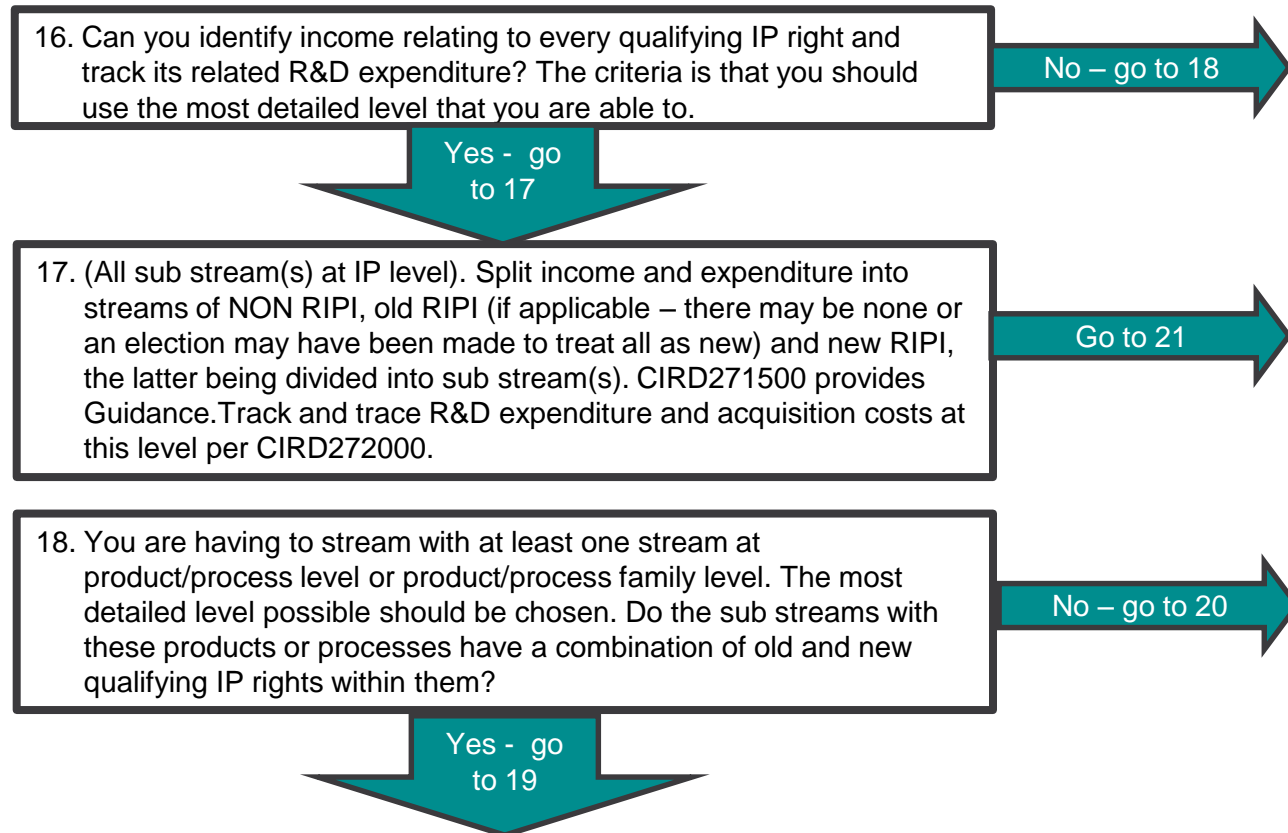
New Regime (Track and trace R&D expenditure and acquisition costs for these qualifying IP rights per CIRD272000)



New Regime (continued)



New Regime - Streams



New Regime – Streams continued

19. Use the Core Value or numeric methods of calculation at CIRD271600 to ascertain whether the sub streams with products/processes or product/process families can be regarded as being grandfathered or whether they are in the new regime. Track and trace R&D expenditure and acquisition costs for all qualifying IP rights per CIRD272000.

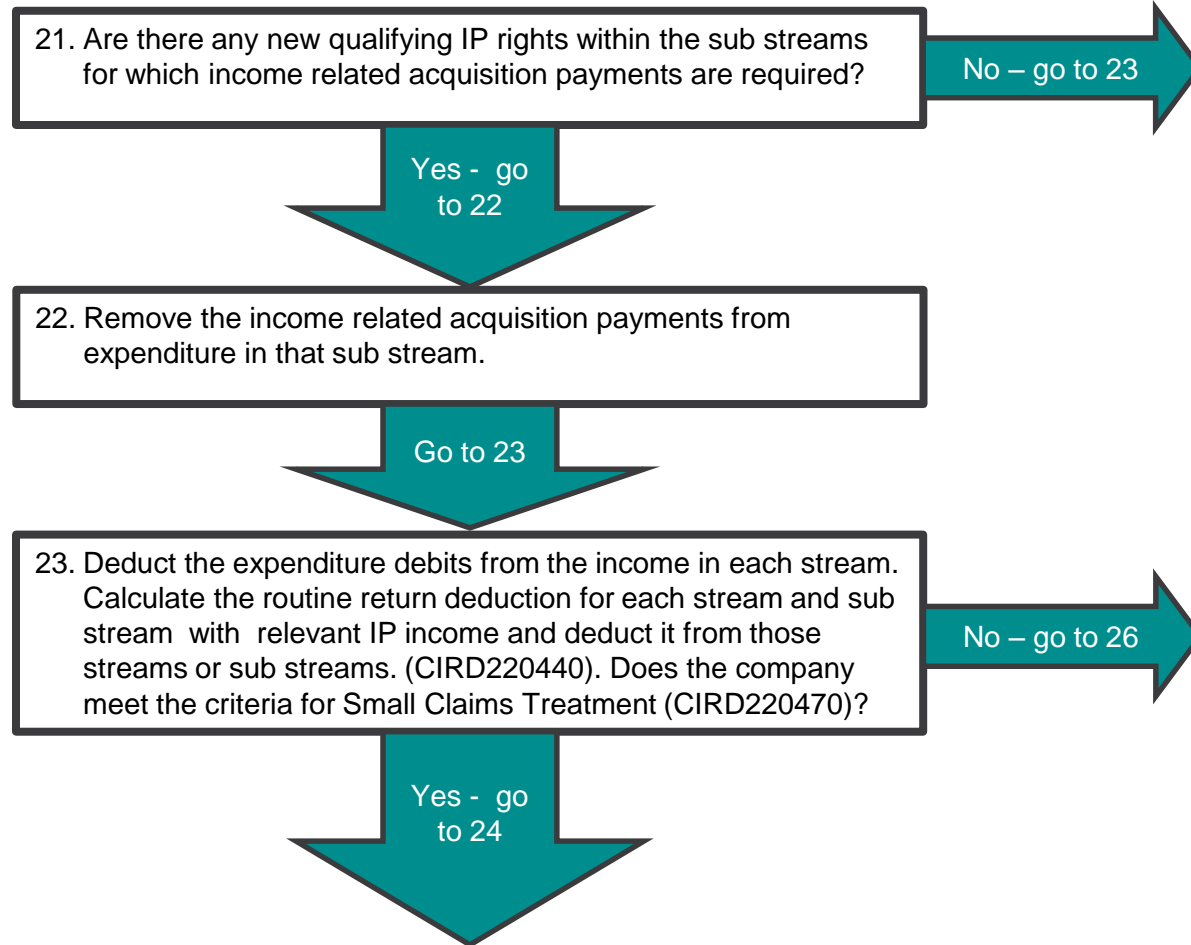
Go to 20

20. (At least one stream is at product/process or product/process family level). Split income and expenditure into streams of Non RIPI, old RIPI (if applicable) and sub streams at an appropriate level for qualifying IP rights in the new regime. The Qualifying IP rights grouped together need to be capable of being used for the same or substantially the same, purpose.

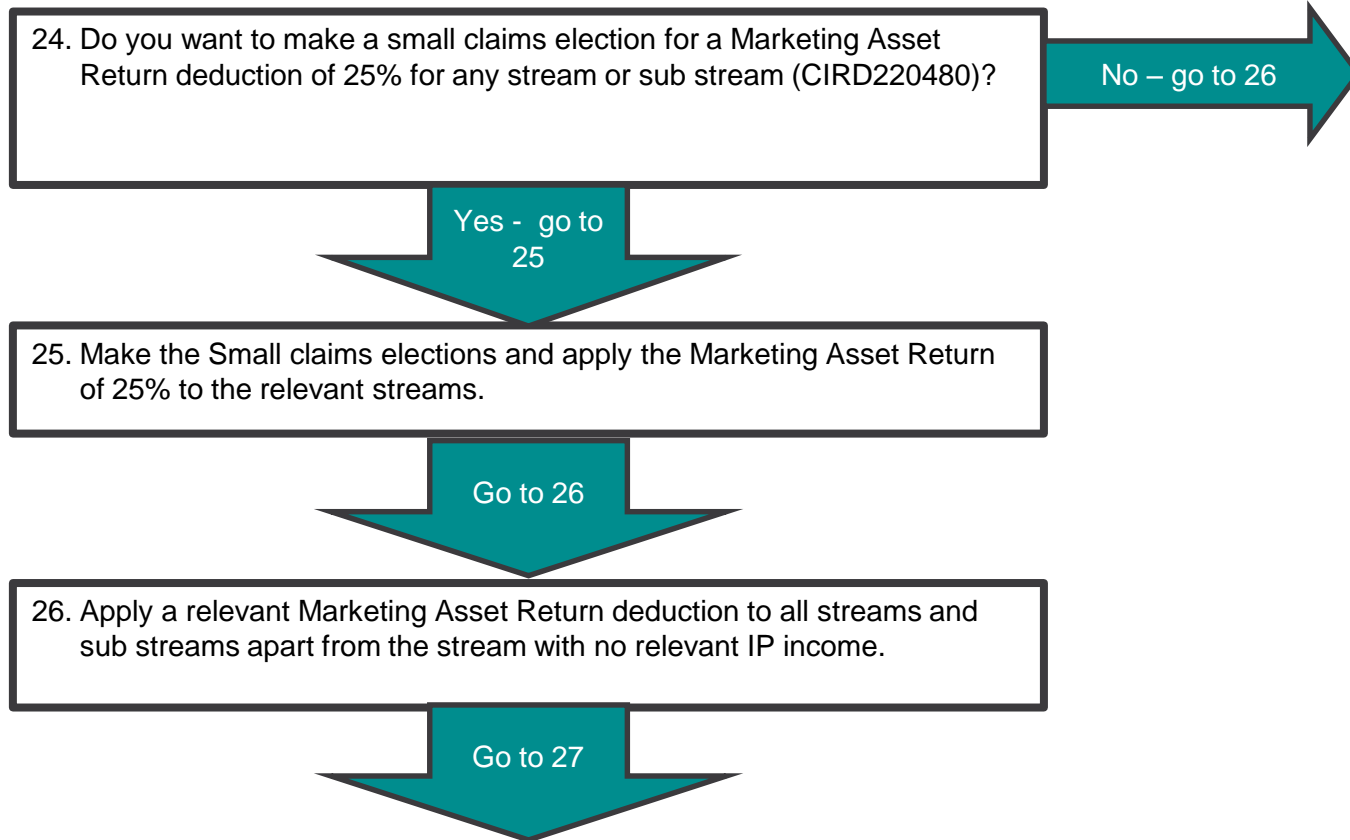
Go to 21



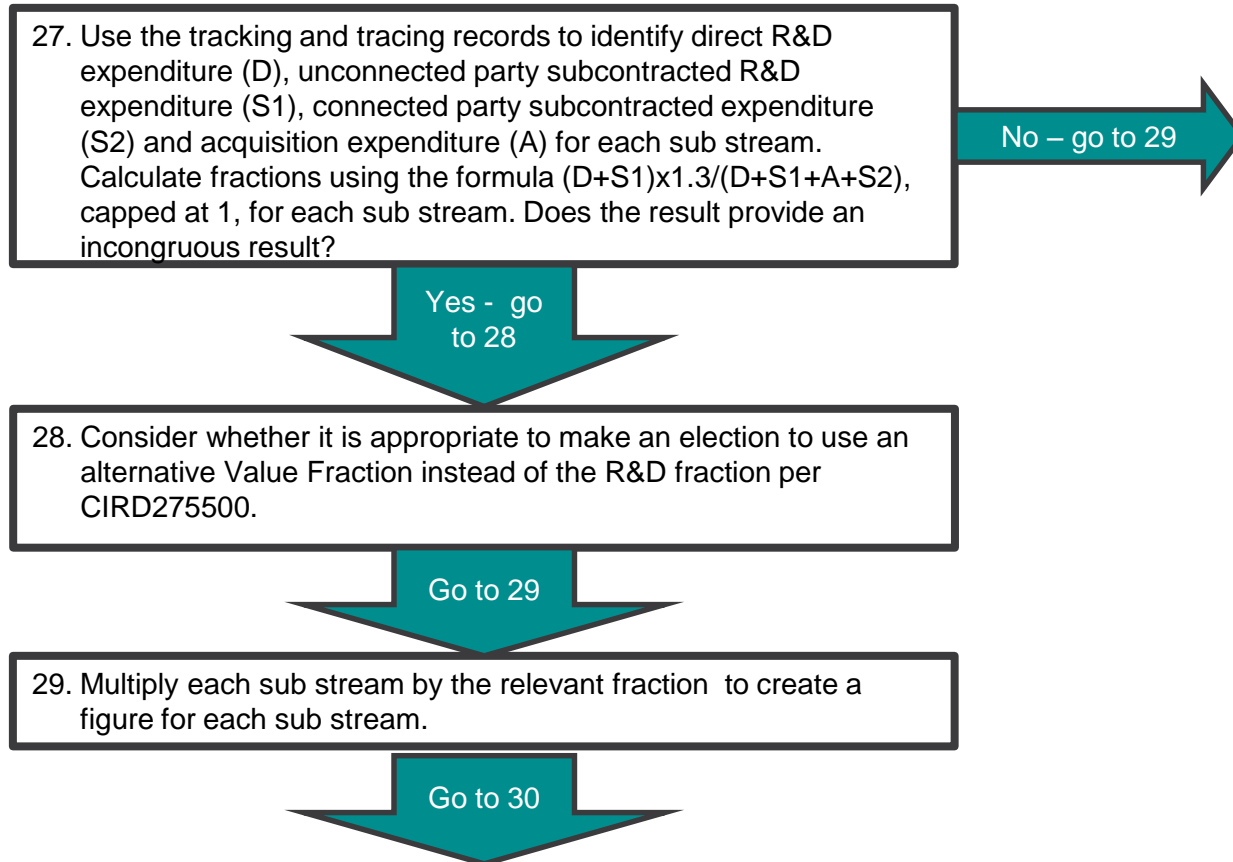
New Regime – Stream Adjustments



New Regime – Stream Adjustments continued



New Regime (continued) – The R&D Fraction



New Regime (continued) – The Calculation

