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Taxation of Intellectual Property

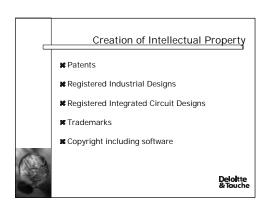
Presentation to MBA Students on Intellectual Property Management

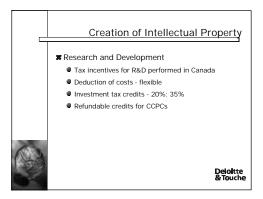
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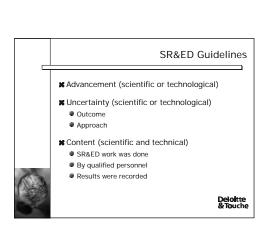
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Presenters ** Paul Fletcher, CA ** Partner, Deloitte & Touche ** Lead client service partner for Technology, Media, Telecom Group ** Chris Gimpel, CA ** Tax Senior Manager, Deloitte & Touche ** International tax specialist within the Technology, Media, Telecom Group **Deloitte & Touche

Creation of Intellectual Property # Tax Treatment of Acquisition Costs # Commercializing Intellectual Property # Allocation of Proceeds # Transfer off-shore Deloitte & Touche



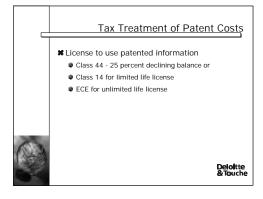


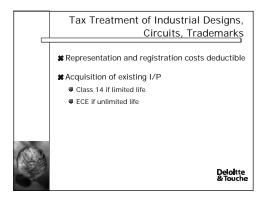


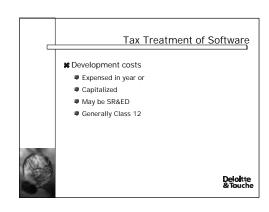
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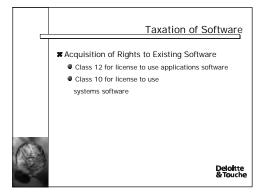
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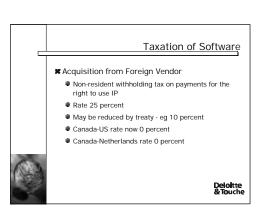
Costs to develop I/P may be SR&ED # Cost of representation deductible # Cost to register patent are capital # Patent costs may be deducted as Class 14 asset over life of patent Class 44 asset at 25 percent declining balance Deloitte # Touche



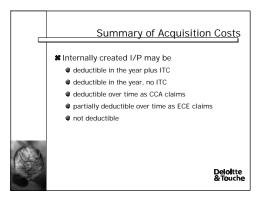


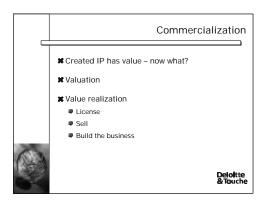


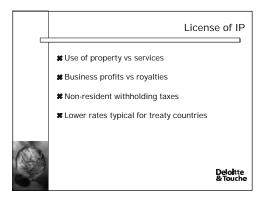


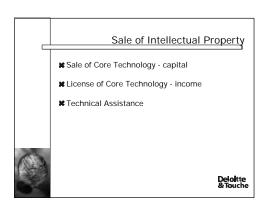


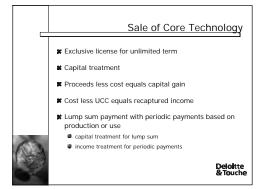
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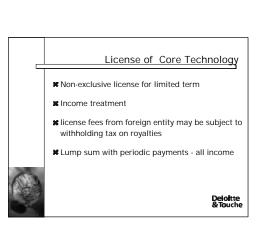






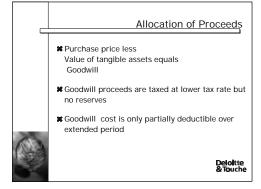


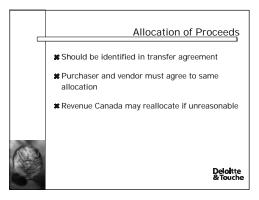


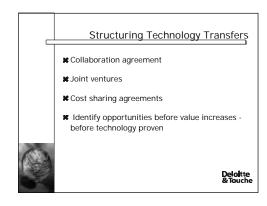


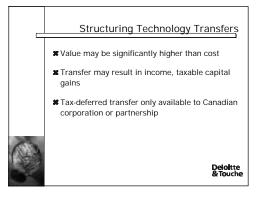
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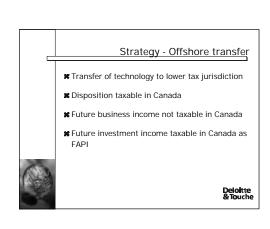
Show-how # Payments deductible # May qualify as SR&ED # Receipts are income # Separate from royalty payments to avoid withholding tax Deloitte & Touche











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