



# ITALIAN PATENT BOX

## CUP Method and Functional Analysis

On 7 April 2016, the Italian Revenue Agency issued Circular No. 11, which further clarifies the Patent Box regime application and the procedure for obtaining a tax ruling.

The Italian Revenue Agency indicated the preferred and more reliable methods to compute the IP related return for the Patent Box regime:

- The comparable uncontrolled price (CUP) method
- The transactional profit split method

The RoyaltyRange CUP data is fully compliant, very valuable and productive in any Patent Box regime application due to the following:

- ✓ Specifically compiled for the CUP method application
- ✓ Includes detailed functional, risk and asset analysis
- ✓ OECD BEPS compliant
- ✓ Detailed third party highest quality data



Contact us now:

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