

PART 29 Patents, Scientific and Certain Other Research, Know-How and Certain Training

CHAPTER 1 Patents

Interpretation). ITA67 s284; CTA76 s21(1) and Sch1 par35; FA97 s146(1) and Sch9 Ptl par1(19) 754.—(1)
In this Chapter—

“the commencement of the patent”, in relation to a patent, means the date from which the patent rights become effective;

“income from patents” means—

(a) any royalty or other sum paid in respect of the user of a patent, and

(b) any amount on which tax is payable for any chargeable period by virtue of this Chapter;

“Irish patent” means a patent granted under the laws of the State;

“patent rights” means the right to do or to authorise the doing of anything which but for that right would be an infringement of a patent;

“the writing-down period” has the meaning assigned to it by section 755 (2).

(2) In this Chapter, any reference to the sale of part of patent rights includes a reference to the grant of a licence in respect of the patent in question, and any reference to the purchase of patent rights includes a reference to the acquisition of a licence in respect of a patent; but, if a licence granted by a person entitled to any patent rights is a licence to exercise those rights to the exclusion of the grantor and all other persons for the whole of the remainder of the term for which the rights subsist, the grantor shall be treated for the purposes of this Chapter as thereby selling the whole of the rights.

(3) Where, under section 77 of the Patents Act, 1992 , or any corresponding provisions of the law of any country outside the State, an invention which is the subject of a patent is made, used, exercised or vended by or for the service of the State or the government of the country concerned, this Chapter shall apply as if the making, user, exercise or vending of the invention had taken place in pursuance of a licence, and any sums paid in respect thereof shall be treated accordingly.