

ATOZ

LUXEMBOURG



LUXEMBOURG

THE LOCATION FOR MANAGING
INTELLECTUAL PROPERTY

WHY LUXEMBOURG?

- While Luxembourg is mostly known **as an important financial center, it is also very active in the field of research and development.** This involvement began with the National Research fund. Currently Luxembourg is building a new research complex. These buildings will be known as “La cité des sciences” and will serve as the focal point for the country’s research activity.
- Unlike other jurisdictions, **Luxembourg is able to offer a strong legal protection to IP (Intellectual Property).** In particular, it has signed various international treaties assuring the legal protection of Intellectual Property rights, among them the World Intellectual Property Organization (WIPO Convention), the Berne Convention, the Patent Cooperation

Treaty, the Paris Convention, the Patent Law Treaty and the Madrid Agreement and Protocol.

- **Luxembourg offers a very favorable tax environment for holding IP.** In addition to its extensive tax treaty network and the benefit of EU directives, Luxembourg offers an 80% exemption on certain royalty income.

WHY ATOZ?

Innovation has always been a core value of ATOZ. This started with the creation of the firm in mid 2004 based on providing tax advisory services of high quality while being independent from audit, a totally new concept in Luxembourg.

By the end of 2004, ATOZ associated with eight other firms to create another new concept, Taxand, the

first independent network of leading tax advisors which has grown exponentially, and has now over 300 tax partners in nearly 50 countries and more than 2000 professionals serving the global marketplace.

Innovation is also applied to our clients and the constant search for creating new solutions was certainly one of the key elements in our firm being awarded Luxembourg Tax Firm of the Year four times in a row by the International Tax Review.

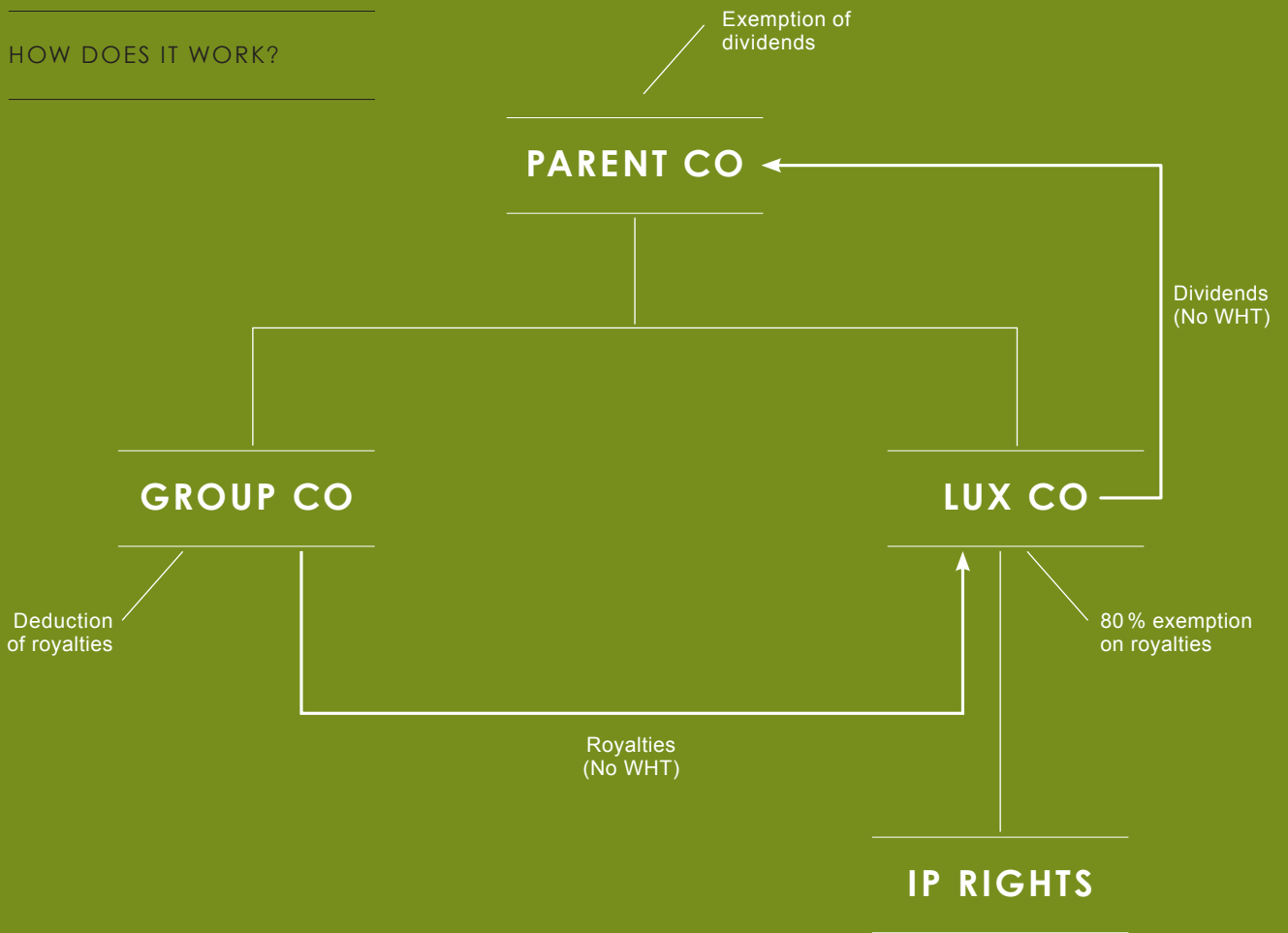
- Innovation involves understanding the needs of the industry. This is why ATOZ has launched the ATOZ IP Group. This is a team of specialists in direct tax, VAT, legal implementation, accounting and corporate finance whose purpose is to advise you on the Luxembourg aspects of your IP strategy in a global context.



CREATING
TOGETHER



HOW DOES IT WORK?



- Innovation implies listening: our approach is tailor made. Instead of proposing you a full list of standardised services, we will take the time to listen to your economic objectives and concerns regarding IP. We will then define, with you, the solution that will really fit your needs.
- Innovation implies flexibility. We can assist you through the whole process, in Luxembourg and worldwide, from the definition of the IP solution to its complete implementation. For services that we cannot render by ourselves, we will work with partners selected in view of your real needs. But we can also work with your experts or service providers in any matter mentioned above. The choice is yours.

THE LUXEMBOURG IP REGIME

The Luxembourg IP regime provides for an 80% exemption on the net revenue connected with certain IP rights.

WHAT INCOME?

1. The **exemption** applies to both **income** generated by the IP rights and the **gain** on their disposal.
2. In addition, due to the extensive double tax treaty network of Luxembourg and the EU directive on interest and royalties, a Luxembourg IP company is able to enjoy reduced or even **nil tax on royalties** received from major jurisdictions.

WHAT KIND OF IP?

- **PATENT**
- **TRADEMARK**
- **DOMAIN NAME**
- **DESIGN & MODEL**
- **COPYRIGHT ON SOFTWARE**

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