

Patent Box – Which Legislation?

Accounting periods starting

- Pre 1/7/16
 - Old legislation
- 1/7/16 – 30/6/21
 - Non-New entrant with no New IP (Ch 3 & 4)
 - Non-New entrant with both Old and New IP (Ch 2B)
 - New entrant (Ch 2A)
- 1/7/21 onwards
 - All companies, all IP (Ch 2A)