



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### [<sup>F1</sup>PART 8A

PROFITS ARISING FROM THE EXPLOITATION OF PATENTS ETC

### CHAPTER 3

RELEVANT IP PROFITS [<sup>F1</sup>: CASES MENTIONED IN  
SECTION 357A(7): NO INCOME FROM NEW IP]

*Marketing assets return figure*

#### [<sup>F1</sup>357CP] **Actual marketing royalty**

- (1) The actual marketing royalty in respect of a trade of a company for an accounting period is X% of the aggregate of any sums which—
  - (a) were paid by the company for the purposes of acquiring any relevant marketing assets, or the right to exploit any such assets, and
  - (b) were brought into account as debits in calculating the profits of the trade for the accounting period.
- (2) In this section—

“relevant marketing assets” has the same meaning as in section 357CO, and  
“X%” is the percentage given by Step 2 in section 357C(1).]

#### **Textual Amendments**

- F1** Pt. 8A inserted (with effect in accordance with [Sch. 2 paras. 7, 8](#) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 2 para. 1\(1\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 357CP.