

# 15 DECEMBER 2004



INVESTOR IN PEOPLE

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**Date** 15 December 2004

Dear Colleague

## Stamp Duty payable on assignment of intellectual property

This office records transactions involving the assignment of trade marks from one proprietor to another. Since 28 March 2000 Stamp Duty has not been payable on such transactions and so we have stopped asking our customers to make any declaration about duty.

However, we still get asked to record transactions which took place before 28 March 2000. I would therefore be grateful for your advice on two issues:

- 1 Is there a date before which you no longer have any interest whether an instrument chargeable with duty has been stamped, for example, under a statute of limitations?
- 2 If the transaction took place outside the UK, again before 28 March 2000, is it necessary for the instrument to be stamped?

Your answers may help us to reduce the volume of such queries we have to refer back to our customers, so I would be grateful for your prompt reply.

I have previously tried to get through on your Helpline, but when I did, my questions were too complex for the operative to answer, and when she transferred me to a 'specialist' they never picked up the phone (well, not in the ten minutes I hung on for!).

Yours sincerely

*Roger Evans*

**Roger Evans**  
**Deputy Head**  
**Trade Marks & Designs Administration**