

Ali, Yasmin (ESM Stamp Taxes)

From: Hanratty, Les (ESM Stamp Taxes)  
Sent: 25 June 2008 10:37  
To: Ali, Yasmin (ESM Stamp Taxes)  
Subject: FW: Stamp Duty and the transfer of IP rights

Attachments: HMRC stamp duty query.doc



HMRC stamp duty query.doc (31 ...

Yasmin,

Please see email from the Registrars .

Thank you

Les

-----Original Message-----

From: Debbie Cooke [mailto:Debbie.Cooke@ipo.gsi.gov.uk]  
Sent: 24 June 2008 16:28  
To: Hanratty, Les (ESM Stamp Taxes)  
Subject: Stamp Duty and the transfer of IP rights

Dear Mr Hanratty

I understand that Mr Andrew Hall, one of our customers, has been in touch with you in relation to stamp duty and the practices and procedures adopted by the UK-IPO. Please find attached a copy of a letter I have recently sent to your Birmingham Stamp Office in relation to this. I am currently awaiting a reply but would be happy to discuss any of the issues with you, should you feel this is relevant.

I have sent the letter to the Birmingham Office as I understand that this is the office which handles stamp duty enquiries and I believe that Mr Gibb has given my staff advice in the past. If Mr Gibb is no longer the correct contact and you are aware of someone else who could deal with my enquiry, I would be grateful if you could let me know and I will pass the letter to the relevant person.

Yours sincerely

Debbie Cooke

Debbie Cooke  
Registers Manager  
Finance Directorate  
Tel: 01633 814140



Birmingham Stamp Office  
9th Floor  
City Centre House  
30 Union Street  
Birmingham  
B2 4AR

Register Administration  
Concept House  
Cardiff Road  
NEWPORT  
South Wales  
NP10 8QQ

Tel: 01633 814000  
Fax: 01633 814504

Direct line: 01633 814140  
Email: [debbie.cooke@ipo.gov.uk](mailto:debbie.cooke@ipo.gov.uk)  
Our ref: DC/GY82  
Your ref:  
Date: 20 June 2008

Dear Mr Gibb

### Stamp duty in relation to the transfer of Intellectual Property Rights

I am currently the Registers Manager within the UK Intellectual Property Office and my staff have informed me that they have contacted you in the past on matters relating to stamp duty and the transfer of Intellectual Property Rights.

We currently have a case which has thrown up some issues around our practices and procedures governing stamp duty. In particular, the checks we make in relation to the registering of assignments and registrable transactions relating to Intellectual Property. Our practices are such that we may be in a position where, despite acting on good faith, we have registered transactions using instruments which should have been stamped. In doing this, could you tell me what the likelihood is of the Office being fined for these actions, especially in light of the comments made by Justice Jacob in the Co-Flexip Stena case [1997] (RPC 179)?

In light of this case, we will also be reviewing our practices and procedures and I would like to consult with someone from HMRC on any changes we propose. Could you confirm whether you would be the appropriate contact for such a consultation or supply the name of the appropriate person.

Yours sincerely

 Debbie Cooke  
Registers Manager