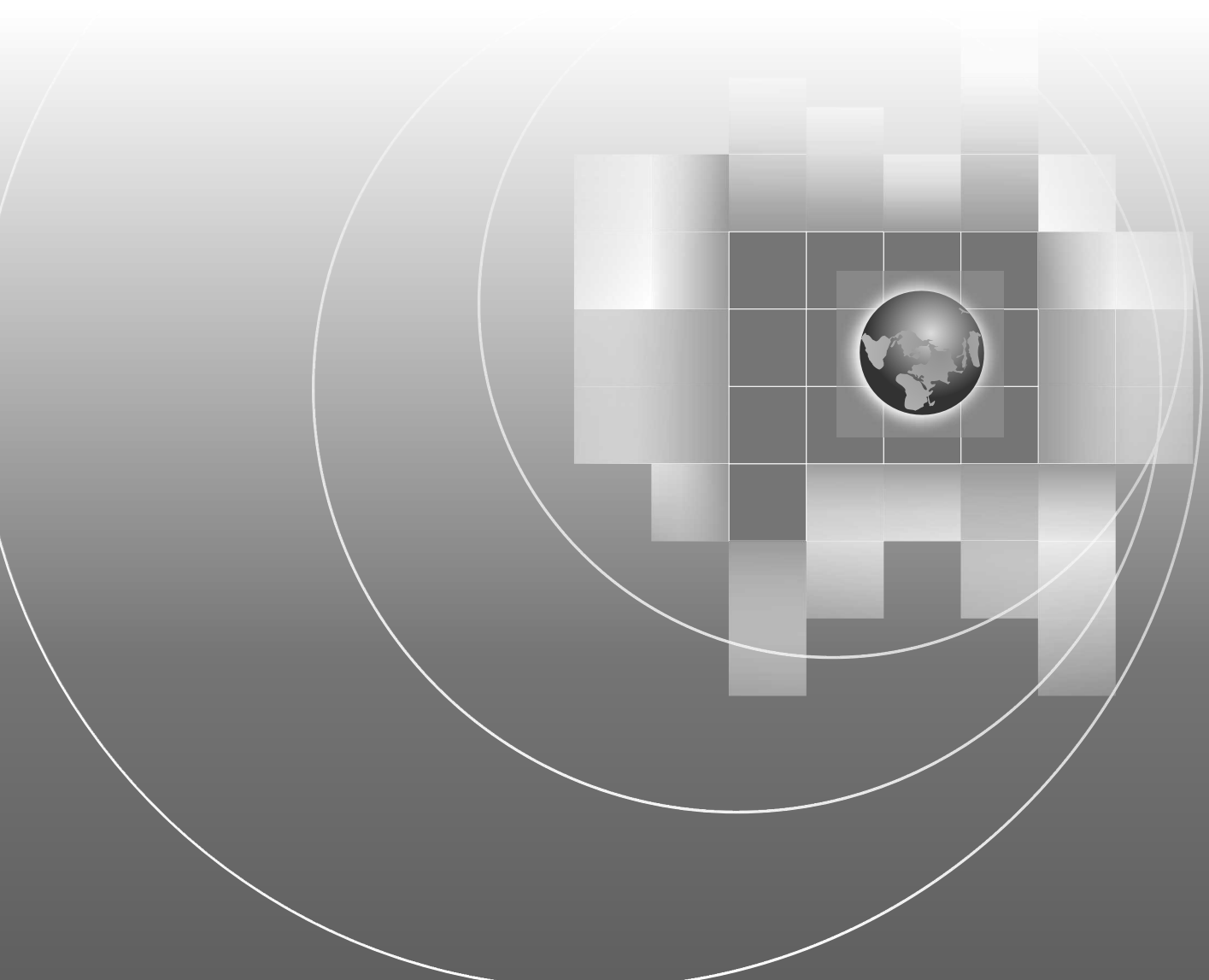


Transfer of Technology for Successful Integration into the Global Economy

**Taxation and Technology Transfer:
Key Issues**



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Key Issues**



**United Nations
New York and Geneva, 2005**

NOTE

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Preface

The current study was undertaken in pursuit of UNCTAD's mandate to “identify and disseminate information concerning existing home-country measures that encourage transfer of technology in various modes to developing countries, in particular to the least developed countries” (Bangkok Plan of Action, TD/386, paragraph 118) and “draw lessons from successful experiences with the transfer and diffusion of technology through FDI and other channels” (São Paulo Consensus, TD/410, paragraph 56 and 57).

The report gives an overview of the impact of taxation in developed and developing countries on the transfer of technology and seeks to shed light on the formulation of tax policies that could facilitate technology transfer. The study presents extensive (but not exhaustive) national tax policy options designed to facilitate technology transfer, along with several government initiatives, measures and institutions, as well as incentives provided to industry aimed at facilitating the transfer of technology. The study is intended as a resource for governments, institutions, industries, researchers and policy makers on taxation and technology export and import.

UNCTAD's work in this area is ongoing, and comments on this preliminary study are welcome.

Acknowledgements

This study is part of the series on *Transfer of Technology for Successful Integration into the Global Economy* prepared by DITE/UNCTAD in the context of the work programme on technology transfer and intellectual property rights (TOT-IP). The TOT-IP initiative aims at assisting developing countries to participate effectively in international discussions on technology transfer and intellectual property, and to identify development policy options for enhancing their international competitiveness and successfully integrating into the world economy.

The studies in the series address key policy issues and draw lessons from successful experiences with technology transfer and diffusion in developing countries, the effectiveness of the different modes of technology transfer, and the impact of regulatory policies on technology transfer.

The study series is carried out by a team led by James Zhan that includes Christoph Spennemann, Fulvia Farinelli, Maria Susana Arano, Prasada Reddy and Victor Konde. Monica Adjivon-Conteh and Josephine Ayiku provide administrative assistance.

Khalil Hamdani provides overall direction to the Programme.

This study was prepared by Alex Easson (Professor of Law, Queen's University, Canada) and was finalized by Victor Konde under the supervision of James Zhan and Assad Omer.

The final study reflects comments that were received from Steven Clark (OECD Secretariat), Rory Allan, Kiyoshi Adachi, Joerg Weber, Prasad Reddy and anonymous referees. The study was submitted to the WTO Working Group on Trade and Transfer of Technology (WGTTT) at its twelfth session on 7 July 2005 and benefited from comments by members of the WGTTT.

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Abbreviations

CFC	controlled foreign company
CIT	corporate income tax
ECo	(technology-) exporting firm
EU	European Union
FDI	foreign direct investment
ICo	(technology-) importing firm
IP	intellectual property
IPRs	intellectual property rights
NGO	non-governmental organization
OECD	Organisation for Economic Co-operation and Development
PE	permanent establishment
R&D	research and development
TNC	transnational corporation
TOT	transfer of technology
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
VAT	value-added tax
WTO	World Trade Organization

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