



2 August 2023

(23-5253)

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**Council for Trade-Related Aspects of
Intellectual Property Rights**

Original: English

**NOTIFICATION OF LAWS AND REGULATIONS
UNDER ARTICLE 63.2 OF THE TRIPS AGREEMENT**

IRELAND: KNOWLEDGE DEVELOPMENT BOX (CERTIFICATION OF INVENTIONS) ACT 2007
(ACT NO. 6 OF 2017)

Notifying Member	IRELAND
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Details of the notified legal text

Title	Knowledge Development Box (Certification of Inventions) Act 2007 (Act No. 6 of 2017)
Subject matter	Patents (including plant variety protection)
Nature of notification	<input checked="" type="checkbox"/> Main dedicated intellectual property law or regulation <input type="checkbox"/> Other law or regulation
Link to legal text*	https://ip-documents.info/2023/IP/IRL/23_11223_00_e.pdf
Notification status	<input type="checkbox"/> First notification <input checked="" type="checkbox"/> Amendment or revision to notified legal text <input type="checkbox"/> Replacement or consolidation of notified legal text(s)
Previous notification(s) referred to	IP/N/1/IRL/P/1
Brief description of the notified legal text	
An Act providing for an additional category of assets that may be regarded as qualifying assets for the 'Knowledge Development Box' tax relief certificate, specifically small and medium-sized enterprises ("SMEs"). The Act expands the definition of IP for SMEs to include inventions that are certified by the Controller of Patents, Designs and Trademarks as being novel, non-obvious and useful.	
Language(s) of notified legal text	English
Entry into force	19 May 2017
Other date	Adoption: 12 April 2017

Notification details

Submission date of notification	24 April 2023
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Other information	
Agency or authority responsible	Intellectual Property Unit Department of Enterprise, Trade and Employment trademarks@enterprise.gov.ie

* Links are provided to texts of laws and regulations notified under the TRIPS Agreement in the form supplied by the Member concerned; the WTO Secretariat does not endorse or revise their content.