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FIRM NEWS

Saul Rudo Quoted on Global Impact of Proposed IP Tax Law

May 26, 2017

Saul Rudo, national head of Katten's Tax Planning practice, was quoted in a Law360 article regarding the potential for severe tax penalties on US companies holding intellectual property overseas due to the proposed border-adjusted tax. This proposal, which would exempt exports, but not imports, from taxation, may encourage US businesses to bring their offshore operations and profits back home. However, companies holding intellectual property overseas would risk severe tax penalties from foreign governments if they try.

But Saul states that tax liability is just one factor among several business considerations that determine where IP will ultimately be developed and located. "You've got to be able to find the people who have the ability to develop the IP, and you have to look at the cost of those folks. You also have the question of where the product or goods or technology or services are eventually going to be utilized." (House GOP Tax Plan May Exact Foreign Toll on Offshore IP," May 26, 2017.)

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