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Patent Box (Sec 115BBF) Advisor

Finance & Accounting

Document type: Financial model / analysis · Generated 29 Aug 2026

This guide explains what the tool produces, how to use the output, and what to watch for. The actual output (draft/report) is generated on the tool page.

Background

Advises on the Section 115BBF patent-box regime — the concessional 10% tax on royalty from patents developed and registered in India, its conditions and trade-offs. Use it if you earn patent royalties. For other R&D benefits, use the R&D Tax Credit Analysis.

Purpose of this tool & output

Check the concessional 10% rate on patent royalty income

How the output is used

Use it to check qualification for the concessional 10% rate on patent royalty income under Section 115BBF.

Who should vet it

A CA experienced in IP taxation, to confirm eligibility before you apply the concessional rate.

Important cautions

Confirm applicability and current rate with a tax advisor.

Companion documents

- R&D Tax Credit Analysis
- Section 35(2AB) Weighted-Deduction Assessor
- DSIR Recognition Application Guide
- Startup 80-IAC Tax-Holiday Checker
- SEZ / Export Incentive Mapper
- R&D Documentation Pack Builder

This is AI-assisted guidance. Verify with a qualified professional before any binding decision. Fees, authorities and processes vary by state and change over time — confirm with your state authority.