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## **FAQs for Patents Fee Changes**

### **Reduction of Fees for Request for Search/ Supplementary Search Report and Request for Search & Examination Report**

- 1. How does the reduction of fees for Request for Search/ Supplementary Search Report (PF10) and Request for Search & Examination Report (PF11) benefit me?**

Businesses and inventors can now enjoy lower upfront cost in their pursuance of patent protection in Singapore.

- 2. How do I qualify for the \$300 discount on the fee for Request for Search & Examination Report (PF11)?**

The \$300 discount is applicable if upon entering national phase into Singapore, the applicant makes a request for a search and examination report (PF11) and indicates that a PCT report, i.e. an International Search Report or an International Preliminary Examination Report, has been established by IPOS.

- 3. Is there any reduction on the fee for Request for Examination Report (PF12)?**

No, the fee for Request for Examination Report (PF12) will remain at \$1,350. However, an excess claim fee (i.e. \$40 per claim in excess of 20 claims) will be chargeable with effect from 1 April 2017.

- 4. Why is there no reduction/ discount on the fee for Request for Examination Report (PF12)?**

The fee for Request for Examination Report (PF12) is currently charged at \$1,350 and is competitive against those in other major jurisdictions. Applicants can still enjoy savings as compared to the “all-local approach” to the search and examination process.

### **New Excess Claim Fee Structure**

- 5. Why is IPOS introducing this new excess claim fee structure?**

The new excess claim fee structure is introduced to streamline IPOS’ patent application process, given that a patent application in Singapore has an average of 18 claims. It also serves to encourage applicants to take conscious effort to file concise claim sets which would lead to time and cost savings in the application process.

- 6. On the excess claim fee, will I be double charged for claims in excess of 20 at both the Search & Examination (S&E) / Examination (E) and Grant stages?**

No, you will only be charged once for claims in excess of 20. Please refer to the table below for excess claim fee computation.

Scenario	Claim Limit	At S&E/ E (PF11/12)	Chargeable claim at S&E/ E	At Grant (PF14)	Chargeable claim at Grant
1	20 claims	18 claims	0 claim	23 claims	3 claims
2	20 claims	25 claims	5 claims	28 claims	3 claims
3	20 claims	25 claims	5 claims	23 claims	0 claim

**7. Does the new excess claim limit apply if the request for S&E/E is made before 1 April 2017 and the payment for grant is made after 1 April 2017?**

Yes, all fee revisions will be effective for applications/ requests made on or after 1 April 2017. Hence, the new excess claim limit will apply. Please refer to the table below for excess claim fee computation.

Before 1 April 2017			On or after 1 April 2017		
Claim Limit	At S&E/ E (PF11/12)	Chargeable claim at S&E/ E	Claim Limit	At Grant (PF14)	Chargeable claim at Grant
25 claims	25 claims	0 claim	20 claims	28 claims	8 claims

**8. Will I be entitled to a refund for excess claim fee if I have erroneously indicated the number of claims to be more than 20 claims in my request form?**

You may request to correct the number of claims via Form CM4 and submit a request for refund through IP<sup>2</sup>SG. Please note that the outcome of the refund is discretionary.

**Increase in Renewal Fees**

**9. In view of the global economic slowdown, why is IPOS still raising the renewal fees?**

The renewal fees are increased from the 8<sup>th</sup> year onwards to allow patent proprietors to closely assess the expected value of an existing patent over its term and discourage hoarding of patents that are not exploited. Businesses are encouraged to manage their IP portfolios strategically to enjoy cost savings, which could be used to further other business objectives.

**10. I am actively looking for a licensee to commercialise my patent. The increased renewal fee makes it harder for me to maintain the patent while looking for a licensee. How can I keep my renewal fee low?**

If you are interested in licensing your patent to a third party, you may wish to endorse your patent with a Licence of Right (LOR). An LOR may help you attract licensees, and your patent renewal fees that are payable after the LOR entry is made would also be halved. While you are required to grant a licence, the terms of the licence are to be negotiated between you and the licensee. If both parties are not able to reach an agreement on the terms of the LOR, either party may request IPOS to settle the terms of the licence.

**11. If the due date of renewal is on 1 April 2017 and the payment is made before 1 April 2017, do I pay the old fee or the new fee?**

The old fee is applicable if payment is made before 1 April 2017.

**12. If the due date of renewal is on 31 March 2017 and the payment is made on/after 1 April 2017, do I pay the old fee or the new fee?**

The new fee is applicable if payment is made on/after 1 April 2017. In this case, a late renewal fee is also applicable.

## **FAQs for Trade Marks Fee Changes**

### **30% discount scheme for utilising pre-approved descriptions for trade mark application**

#### **1. Which types of applications are eligible for fee discount?**

Applications for Trade marks, Certification marks and Collective marks are eligible for the fee discount.

#### **2. How would I benefit from using pre-approved descriptions of goods and/or services in my trade mark application?**

By using the pre-approved classification database items, you will not face any specification objections. This means that you get to save on unnecessary fees to amend the descriptions of goods and/or services to approved wordings and would enjoy a more expeditious trade mark registration process.

#### **3. How can I know whether my TM4 application will be entitled to a discount?**

The interface in the online Form TM4 is able to determine whether your entries of goods and/or services are matched to our pre-approved classification database items. Matched entries will be highlighted in green, and non-matched entries are in red. Classes consisting entirely of 'green' descriptions in your application will be entitled to a discount.

You will be able to verify the number of classes entitled to the fee discount at the Payment Cart page. Before making payment, you are strongly encouraged to verify the fee charged at the Payment Cart page to ensure that the relevant fee is correctly charged.

#### **4. Is there a format of specification to adopt in order to enjoy the fee discount? Why am I not getting the discounted fee when the goods and/or services claimed is almost identical with the descriptions in the pre-approved database?**

To enjoy the fee discount, you will need to meet the following requirements:

- i. All descriptions within the class of goods and services must be from IPOS' pre-approved classification database; and
- ii. The individual descriptions of goods and/or services are separated by semi-colons.

You may wish to note that the fee reduction will not be granted if the above requirements are not satisfied.

#### **5. Are there any other jurisdiction(s) that are offering similar fee discounts for utilising pre-approved database items in the trade mark application?**

Australia and the United States of America.

**6. For applications with multiple classes, am I entitled to the fee discount for all classes including those not consisting of pre-approved database items?**

No, the reduced fee of \$240 per class would only apply to class(es) consisting solely of pre-approved classification database items. Class(es) containing any non-pre-approved classification database items will be charged at the standard TM4 application fee (i.e. \$341/class). The IP<sup>2</sup>SG system will tabulate the total fee at the Payment Cart page.

**7. Will I be entitled to a refund of \$101 if I amend my specification of goods and/or services to one which consists solely of pre-approved descriptions after I have filed my application?**

No, the fee reduction applies only at the point of filing. IPOS will not provide a refund once the application has been submitted.

**8. Will it be possible to make any amendment to the specification of goods and/or services consisting of pre-approved descriptions in a pending application?**

Yes, you can make amendments to the specification in your pending application, provided that they fall within the ambit of the original specification. Amendments have to be effected via Form TM27 with the requisite fee.

**9. Why do I have to wait till 1 April 2017 to enjoy these fee reductions? What about the filings that I am going to make before this date?**

The new fees will apply after the relevant legislative changes come into effect on 1 April 2017. The old fee structure will continue to apply for applications made before 1 April 2017.

**10. I am an applicant using the Madrid System and I have used descriptions from IPOS' classification database in my international registration (IR) designating Singapore. Why am I not entitled to a discount? Is IPOS trying to discourage applicants from using the Madrid system to designate Singapore?**

The fee discount only applies to applications filed using IPOS' online e-filing platform (IP<sup>2</sup>SG). As IRs originate from other member countries which do not use the designated online platform, we regret to inform that the fee discount is not extended to IRs designating Singapore.

However, the fee for IRs designating Singapore will be reduced to match the electronic filing fee of a national trade mark application with IPOS, thereby allowing our customers to enjoy cost savings.

## **Increase in trade mark renewal fees**

### **11. In view of the global economic slowdown, why is IPOS still increasing its trade mark renewal fees?**

The purpose of the renewal fee increase is to discourage businesses from hoarding non-performing IPs on our IP register. The fee increase also serves to spur trade mark owners to re-look into their trade mark portfolio budget and discourage them from renewing marks which they are not using. As such, businesses would be able to manage their IP portfolio in a more strategic manner and not expend unnecessary costs in IPs which may not be commercially beneficial to them.

### **12. If the due date of renewal is on 1 April 2017 and the payment is made before 1 April 2017, do I pay the old fee or the new fee?**

The old fee is applicable if payment is made before 1 April 2017.

### **13. If the due date of renewal is on 31 March 2017 and the payment is made on/after 1 April 2017, do I pay the old fee or the new fee?**

The new fee is applicable if payment is made on/after 1 April 2017. In this case, a late renewal fee is also applicable.

## **FAQs for Other Fee Changes**

### **Removal of fees for Form CM1, CM2 and CM3**

#### **1. What are Forms CM1, CM2 and CM3 for?**

- Form CM1 - Request to Appoint, Change or Remove Agent
- Form CM2 - Request to Change or Correct Name, Address and Singapore Address for Service of Agent, Applicant, Proprietor or Other Interested Person
- Form CM3 - Request to Surrender Registered Design/ Request to Surrender Patent/ Request to Cancel or Partially Cancel Registered Mark

#### **2. Why are the fees for Form CM1, CM2 and CM3 removed?**

Given that the backend processes of these common forms are almost fully auto-processed, the fees for these forms were therefore removed so as to pass on the cost savings to the applicants.

In the case of Form CM3, the fee removal is also to encourage businesses and brand owners to surrender or cancel their non-performing IPs which may not be commercially beneficial to them.



## **FAQ for GST Implementation**

### **1. What is Goods and Services Tax?**

Goods and Services Tax (GST) is a tax on the supply of goods and services made in Singapore by a taxable person in the course or furtherance of any business carried on by him and on the importation of goods into Singapore.

### **2. Why is IPOS becoming GST-registered now?**

IPOS' goods and services are considered taxable supplies under the GST Act, and therefore IPOS is liable to register for GST.

### **3. When will GST be implemented?**

GST will be implemented with effect from 1 April 2017.

All invoices issued on or after 1 April 2017 will be subjected to GST where applicable, in accordance to the GST Act. This includes payment items sent by post or placed in IP<sup>2</sup>SG payment cart before 1 April 2017 but reach us on or after 1 April 2017.

### **4. Which are the fees that will be subjected to GST?**

All IP application and registration fees and other administrative fees paid to IPOS will be subjected to GST, except for fees which are regulatory in nature.

A regulatory fee is defined as one that is levied for reasons of control and regulation. This includes any payment for obtaining an approval for the conduct of activities as specified in the respective legislation, where the conduct of such activity without the approval will be an infringement of law and will be subject to penalties. An example would be the fees for registration as a patent agent in Singapore.

### **5. Will the cost of filing an application increase?**

No. There will be no increase in the current fees chargeable by IPOS. All published fees are taken to be inclusive of GST. Where GST is applicable, IPOS will absorb the cost of the GST.

### **6. What is the GST rate?**

Applicants/persons who are residents in Singapore or are incorporated in Singapore will be charged the prevailing standard rate for GST. The prevailing standard rate for GST as of 1 April 2017 is 7%.

In general, GST will be zero-rated for applicants/requestors who reside or are incorporated outside Singapore. If there is more than one applicant/requestor, the standard rate will be charged as long as there is one applicant/requestor who resides

in Singapore or is incorporated in Singapore. This applies to the following forms/requests:

<b>Patents</b>	PF1, PF7, PF9, PF10, PF11, PF12, PF12B, PF14, PF15, PF17, PF19, PF20, PF28, PF36, PF37, PF38, PF45, PF45A (Not an International Application that entered national phase), PF46, PF47, PF53, PF54, PF57
<b>Trade Marks</b>	TM4, TM8, TM10, TM19, TM27, MP1
<b>Designs</b>	D3, D5, D8
<b>Plant Varieties Protection</b>	PVP3, PVP4, PVP6, PVP7, PVP8, PVP9, PVP10, PVP11, PVP12, PVP13, PVP14, PVP15, PVP17, PVP18
<b>Hearings and Mediation</b>	HC1, HC3 (payable request), PF2, PF35, PF58, TM11, TM28, D13, HC4, HC5, HC6
<b>Common Forms</b>	CM4 (Request for Correction of Error in Specification for Patents), CM6, CM7, CM8
<b>Patent Agent Forms</b>	Complaint against a registered patent agent under rule 17 (Form F)

To know more about tax residency status for individuals, please refer to Inland Revenue Authority of Singapore's (IRAS) [website](#).

For all administrative fees such as a request for hardcopies, the fees will be set as inclusive of GST, regardless of the tax residency of the entity/individual. This also applies to the following forms/requests:

<b>Patents</b>	Fee for copies of document cited in the international search report; Payment of Transmittal Fee under Patent Co-Operation Treaty
<b>Trade Marks</b>	MM2
<b>Plant Varieties Protection</b>	PVP1, PVP2, PVP16, PVP19
<b>Hearings and Mediation</b>	HC2
<b>Common Forms</b>	CM4 (Request for Correction of Errors (Except Error in Specification for Patents)), CM5 (Payable Request), CM10, CM12, CM13
<b>Patent Agent Forms</b>	Patents Agent Forms D, Form E
<b>Network Service Providers</b>	NSP1, NSP2, NSP3
<b>Others</b>	Service bureau fee for scanning trade marks / hearings and mediation / patents and designs forms and documents; Purchase of a copy of Trade Marks Journal, Design Journal, Patents Journal A and B; For certifying office copies, manuscripts or printed matter

For more information on the GST treatments for international patent application under the Patents Cooperation Treaty (PCT), Hague applications and international registration of a mark through the Madrid System, please refer to slides 9-11 [here](#).

## 7. Following the implementation of GST, what changes can I expect on 1 April 2017?

Electronic submissions via IP<sup>2</sup>SG

With effect from 1 April 2017, IP<sup>2</sup>SG users will be required to fill up the additional field “Tax Invoice Details” in Part 3A (mandatory field) for payable forms/requests.

During the transition from 31 March 2017 to 1 April 2017, any items or forms in the IP<sup>2</sup>SG Payment Cart will be reverted to saved drafts. IP<sup>2</sup>SG users could then fill up “Tax Invoice Details” in these saved drafts, which would thereafter be subjected to GST treatment and handling by IP<sup>2</sup>SG.

#### Paper submissions

Applicants/requestors will need to indicate the name of the individual/entities for the tax invoice to be issued to. This additional document would be required to be attached together with other payable forms/requests for submission. This document can be downloaded here ([Word/PDF](#)).

#### Tax Invoice

IPOS will issue tax invoices to the entity/individual as indicated in Part 3A of electronic forms (in the case for electronic submissions via IP<sup>2</sup>SG) or Part 1 of the additional GST form (in the case for paper submissions) upon submission and payment. GST-registered businesses may claim input tax with IRAS, subject to meeting the requirements under the GST Act.

**8. I am an agent submitting a payable form/request. What should I insert under “Tax Invoice Details” of Part 3A (in the case for electronic submissions via IP<sup>2</sup>SG) or Part 1 (in the case for paper submissions)?**

In general, if you are filing the forms/requests on behalf of your client, the tax invoice shall be issued to your client. On the contrary, if you are filing the form/request of your own accord, you may insert your company/individual name under “Tax Invoice Details” of Part 3A (in the case for electronic submissions via IP<sup>2</sup>SG) or Part 1 of the GST form (in the case for paper submissions).

<p>In general, tax invoice shall be issued to the owner of the IP rights for the following forms/requests:</p> <p><b><u>Patent-related fees</u></b>          PF1, PF9, PF10, PF11, PF12, PF12B, PF14, PF15, PF17, PF19, PF20, PF28 (under Section 53 and 54(1)), PF37, PF38, PF45A (Not an International Application that entered national phase), PF53, PF54, PF57, CM4 (Request for Correction of Error in Specification for Patents)</p> <p><b><u>Design-related fees</u></b>          D3, D5, D8</p> <p><b><u>Plant Variety-related fees</u></b>          PVP3, PVP4, PVP9, PVP10, PVP11, PVP13, PVP14, PVP15</p> <p><b><u>Trade Marks-related fees</u></b>          TM4, TM8, TM10, TM19, TM27, MP1</p>	<p>The fees for these forms are imposed by IPOS on the applicant/proprietor of the IP rights and it is your client’s obligation to pay.</p> <p>Your company is merely acting as an agent in the payment of the fee and hence, your company’s recovery of tax for such fee is a disbursement and not subject to GST.</p> <p>In other words, your client (which is GST-registered) would be entitled to claim input tax from IRAS (subject to requirements of GST Act) since the services are supplied to your client and not to you or your company.</p>
<p>In general, tax invoice shall be issued to the requestor of the following forms/requests:</p> <p><b><u>Cross Registries-related fees</u></b>          CM6, CM7, CM8</p> <p><b><u>Patent-related fees</u></b>          PF7, PF28 (under Section 54(3)), PF36, PF45, PF46, PF47</p>	<p>The fees for these forms are imposed by IPOS on the requestor (as in Part 4 of electronic forms on IP<sup>2</sup>SG). If you are filing this form on behalf of another person (e.g. client), please insert that person’s corporate/individual name (whichever is applicable). However, if you are filing this form for your company and</p>

<p><b><u>Hearings and Mediation-related fees</u></b> TM11, TM28, D13, PF2, PF35, PF58, HC1, HC3 (payable request), HC4, HC5, HC6</p> <p><b><u>Plant Variety-related fees</u></b> PVP6, PVP7, PVP8, PVP12, PVP17, PVP18</p> <p><b><u>Patent Agents-related fees</u></b> Complaint against a registered patent agent under rule 17 (Form F)</p>	<p>not on behalf of another person, please insert your company's name.</p>
<p>In general, tax invoice shall be issued to the requestor of the following forms/request:</p> <p><b><u>Cross Registries-related Fees</u></b> CM4 (Request for Correction of Errors (Except Error in Specification for Patents)), CM5 (Payable Request), CM10, CM12, CM13</p> <p><b><u>Hearings and Mediation-related Fees</u></b> HC2</p> <p><b><u>Trade Marks-related fees</u></b> MM2</p> <p><b><u>Patent Agents-related fees</u></b> Patents Agent Forms D, Form E</p> <p><b><u>Service Bureau Fees</u></b> Service Bureau Fee for Scanning Trade Marks/ HMD/ Patents and Designs Forms and Documents Purchase of a copy of Trade Marks Journal, Design Journal, Patents Journal A and B</p> <p><b><u>Network Service Providers-related Fees</u></b> NSP1, NSP2, NSP3</p> <p><b><u>Plant Variety-related fees</u></b> PVP1, PVP2, PVP16, PVP19</p>	<p>The fees for these forms/requests are imposed by IPOS on the requestor. If you are filing this form on behalf of another person (e.g. client), please insert that person's corporate/individual name (whichever is applicable). However, if you are filing this form for your company and not on behalf of another person, please insert your company's name.</p> <p>The prevailing standard GST rate will be charged for both local/foreign requestors.</p>

**Others**

For Certifying Office Copies, Manuscripts or Printed Matter

Fee for copies of document cited in the international search report

Payment of Transmittal Fee under Patent Co-Operation Treaty

**9. Where can I retrieve the tax invoice for my submissions to IPOS?**

Electronic submissions via IP<sup>2</sup>SG

Upon successful submission of the electronic form and payment via IP<sup>2</sup>SG, a receipt and tax invoice will be generated electronically. You may also retrieve the receipts and tax invoices of your past submissions via the Payment History module in your IP<sup>2</sup>SG account. Do note that tax invoices will only be issued for applications/requests submitted to us on or after 1 April 2017 (see also: question 3).

Paper submissions

For such submissions, IPOS will issue a hardcopy version of the receipt and tax invoice.

**10. I am an agent. Am I required to send the IPOS' tax invoice to my client?**

You will be required to provide the tax invoice to GST-registered clients/applicants. Your client will need the tax invoice to serve as a supporting document to claim input tax from IRAS, subject to meeting the requirements under the GST Act.

**11. I am an agent paying on behalf of my clients. How should I present the IP-related fees paid to IPOS on my company's tax invoices to my clients?**

As you are paying on behalf of your clients, the fees paid by them to IPOS are considered as "Disbursements not subject to GST" when you issue your tax invoices to your clients. You may refer to Slide 17 [here](#) for an example of how these IP-related fees should be reflected on your company's tax invoices to them.

**12. Issuance of Tax Invoice to multiple applicants/requestors**

For applications/cases where there is more than one applicant/requestor, the applicants/requestors need to indicate among them, who to issue the tax invoice to. As a note, the applicant which is GST-registered will be able to claim the GST, subject to meeting the requirements under the GST Act.

IPOS may, in its discretion, issue new tax invoices to the multiple applicants/requestors, at the written request of the applicants/requestors or their representatives.

**13. Can I claim GST from IPOS after the payment of fee(s) has been made?**

GST-registered businesses may claim input tax with IRAS, subject to meeting the requirements under the GST Act. For more information on GST returns, please refer to IRAS website at <https://www.iras.gov.sg/>.

**14. There is an error in the name and/or address indicated on the tax invoice. What should I do?**

IPOS will issue a new tax invoice if there is a genuine mistake. You may contact us [here](#) to make a correction request. IPOS may, in its discretion, issue a new tax invoice.

**15. When seeking for a refund of the fee(s) paid to IPOS, will the GST be refunded?**

IPOS will refund the fees paid to IPOS including GST, if applicable. The GST will be refunded partially in the case of partial fee refunds.

A credit note will be issued upon the approval of the refund request.