себестоимость которых входит амортизация нематериальных активов, приобретает источник для погашения затрат, связанных с созданием нематериальных активов, а также на сумму амортизации уменьшает налогооблагаемую прибыль. А это далеко не безразлично каждому налогоплательщику!

Однако следует помнить, что амортизация начисляется не на все нематериальные активы. Так, в приказе Минфина от 19 октября 1995 года № 115 "О годовой бухгалтерской отчетности организаций за 1995 год" говорится, что стоимость прав (кроме организационных расходов, товарных знаков и знаков обслуживания) переносится на издержки производства или обращения по нормам, определенным организацией в соответствии с Положением о бухгалтерском учете и отчетности в Российской Федерации. То есть на стоимость организационных расходов, товарных знаков и знаков обслуживания амортизация не начисляется, и они учитываются на счете 04 по первоначальной стоимости.

До сих пор мы рассматривали оценку и постановку на учет прав на использование объектов интеллектуальной деятельности, полученных заказчиком по договору на передачу НТП. Остановимся коротко на такой ситуации, когда в результате создания и передачи НТП исполнитель и заказчик договариваются о том, что каждому из них принадлежит определенный объем прав на результаты интеллектуальной деятельности. Еще раз подчеркнем, что это не совместная, не долевая собственность, принадлежащая одновременно и заказчику и исполнителю, а определенный объем прав, который принадлежит каждой стороне договора в отдельности.

В этом случае заказчик учитывает на балансе нематериальные активы по изложенной выше схеме с той лишь разницей, что в документе, подтверждающем наличие прав на результаты интеллектуальной деятельности, оговаривается конкретный для данного случая объем прав. У исполнителя ситуация несколько иная. Если права переходят к исполнителю по охранному документу (патенту, свидетельству на полезную модель, промышленный образец и т.д.), должным образом оформленному и оплаченному заказчиком, значит, исполнитель не нес собственных затрат на создание результатов интеллектуальной деятельности. Речь может идти только о затратах, связанных с оформлением и регистрацией его объема прав (если они также не оплачены заказчиком), в частности на оплату консультационных услуг и услуг экспертов. Эти затраты производятся из собственных средств исполнителя и отражаются в его учете также на счете 08-6. Далее исполнитель действует по описанной выше схеме: фактические затраты - документ, подтверждающий наличие прав - определение срока полезного использования - описание "объектов", права на которые будут использованы - акт приемки для постановки на баланс в качестве нематериальных активов. Единственное отличие - существенная разница в стоимости прав, учитываемых заказчиком и исполнителем.

В реальной жизни встречаются и другие ситуации, требующие особого подхода к постановке на баланс результатов интеллектуальной деятельности, в частности совместное обладание правами заказчиком и исполнителем. Если вас заинтересует такой вопрос, мы готовы изложить свои предложения в следующих номерах журнала.

♦ ♦ ♦ ЛИЦЕНЗИРУЕМЫЕ ТЕХНОЛОГИИ ♦ ♦ ♦

Продолжаем знакомить вас с предложениями иностранных фирм о продаже лицензий. Надеемся, что такая информация поможет вам яснее представить ситуацию в этом секторе международного рынка лицензий. Сегодня тематика сообщений - телекоммуникации и связь.

IN-HOUSE TELEPHONE PAGER (R. Fogarty Sr.)

Licensor: AA4208 USA
Description: UTILIZES EXISTING TECHNOLOGY AND STATE-OF-THE-ART TELECOMMUNICATION KNOWLEDGE. MADE PRIMARILY OF PLASTIC AND ELECTRONIC CIRCUITRY. AD OF SIMPLIFYING THE GATHERING OF KNOWLEDGE AROUND THE HOME.UGGED AND DURABLE SOLID-STATE CONSTRUCTION ASSURES A LONG USEFUL PRODUCT LIFE.
Main Use: DESIGNED TO SIMPLIFY THE PROCESS OF RECEIVING VITAL INFORMATION, PARTICULARLY DURING EMERGENCIES.
Main Advantages: AN ATTRACTIVE ACCESORY FOR ANY LOCATION AROUND THE HOME OR ELSEWHERE. COULD BE USED BY INDIVIDUALS RESIDING IN MANY OF THE 89.4 MILLION HOUSEHOLDS IN THE U.S. AND IN MANY OTHERS ELSEWHERE. WOULD BE SOLD IN ELECTRONIC SUPPLY STORES, SPECIALTY STORES, DISCOUNT CENTERS AND BY MAIL ORDER.

Economic Data Available: Yes
Know-How Available: Yes
Type of License Sought: Optional
Secrecy Agreement Required: Yes

INNOVATIVE TELEPHONE (Erifredo Martinez)

Licensor:AA4209 USA
Description: BUILT WITH ALL THE FEATURES OF CONVENTIONAL PUBLIC TELEPHONES AND MORE. MADE PRIMARILY OF METAL, PLASTICS, AND TELEPHONE COMPONENTS AND CIRCUITRY. PERMITS THE USER TO PAY FOR CALLS WITH VIRTUALLY ANY TYPE OF CURRENCY, INCLUDING PLASTIC. RUGGED CONSTRUCTION ASSURES AN EXTREMELY LONG USEFUL LIFE.
Main Use: DESIGNED TO SIMPLIFY THE PROCESS OF USING TELEPHONES IN PUBLIC AREAS.
Main Advantages: AVAILABLE IN A VARIETY OF CONFIGURATIONS FOR USE ANY-

WHERE. COULD BE USED IN RESTAURANTS, DEPOTS, AIRPORTS, SCHOOLS, HOSPITALS, AND ANYWHERE PUBLIC TELEPHONES ARE NORMALLY INSTALLED. WOULD BE SOLD BY TELEPHONE MANUFACTURERS AND TELECOMMUNICATIONS EQUIPMENT SUPPLIERS.
Economic Data Available: Yes
Know-How Available: Yes
Type of License Sought: Optional
Secrecy Agreement Required: Yes

TELEPHONE CORD ELIMINATOR ADAPTOR (Michael Morano)

Licensor: AA4209
Description: ELIMINATES VIRTUALLY ALL CORDS. MADE PRIMARILY OF PLASTICS AND ELECTRONIC CIRCUITRY. A WALL-MOUNTED UNIT THAT LOOKS FASHIONABLY SMART IN ANY ROOM. AVAILABLE IN A RANGE OF ATTRACTIVE MODELS TO MEET ANY DECORATING NEED.
Main Use: DESIGNED TO SIMPLIFY TELEPHONE CONVERSATIONS AROUND THE HOME OR OFFICE.
Main Advantages: DURABLE AND TOUGH, THIS UNIT WILL LAST FOR YEARS OF TROUBLE-FREE SERVICE. COULD BE USED BY INDIVIDUALS RESIDING IN MANY OF THE 89.4 MILLION HOUSEHOLDS IN THE U.S. AND IN MANY OTHERS ELSEWHERE. WOULD BE SOLD IN TELEPHONE STORES, ELECTRONIC SUPPLY STORES, DISCOUNT CENTERS, VARIETY STORES, AND BY MAIL ORDER.
Economic Data Available: Yes
Know-How Available: Yes
Type of License Sought: Optional
Secrecy Agreement Required: Yes

DEVICE FOR DISPLAYING FEATURE OF CONTOUR IMAGE. Kigiken/33

Licensor: K3028 JAPAN
Description: T-Y COORDINATES ARE DETERMINED OF A MULTIPLICITY OF POINTS SET AT VERY SMALL INTERVALS OF A FIXED VALUE ON A CONTOUR LINE, THE COORDINATES OF SELECTED NUMBER OF POINTS ON EITHER SIDE OF ONE (CENTRAL POINT) OF THE AFOREMENTIONED MULTIPLICITY OF POINTS ARE AVERAGES, THE TWO POINTS CORRESPONDING TO THE TWO SETS OF AVERAGED COORDINATES ARE CONNECTED BY A STRAIGHT LINE, A PERPENDICULAR LINE IS DRAWN TO THIS STRAIGHT LINE FROM THE AFOREMENTIONED CENTRAL POINT, & THE DISTANCE FROM THE CENTRAL POINT TO THE FOOT OF THE PERPENDICULAR LINE ON THE STRAIGHT LINE IS CALCULATED. THIS DISTANCE VARIES WITH THE CHANGE IN THE SHAPE OF THE CONTOUR LINE.
Main Use: BY FINDING THIS DISTANCE WITH RESPECT TO EACH OF THE POINTS ON THE CONTOUR LINE & DISPLAYING THE DISTANCES FOUND, THERE CAN BE OBTAINED AFIGURE INDICATIVE OF FEATURE OF THE SHAPE OF THE CONTOUR IMAGE.
Main Advantages: KIGIKEN/64
Degree of Development: Pilot
Economic Data Available: Yes
Know-How Available: Yes
Type of License Sought: **Optional Secrecy Agreement Required:** N/A
Patent No: USA 4361830 JAPAN APPL 5411
This technology is available for license as follows: WORLD-WIDE 2; JAPAN 1; USA 1

SPEECH ANALYSIS & SYNTHESIS TECHNIQUE BASED ON LINE SPECTRUM PAIR (LSP) PARAMETER. (D31)

Licensor: V7041 JAPAN
Description: A SPEECH ANALYSIS & SYNTHESIS TECHNIQUE USING A LINEAR PREDICTION (LSP) OF SPEECH SIGNALS HAS BEEN WIDELY USED IN A VARIETY OF PRACTICAL APPLICATIONS. THE TECHNIQUE TO BE OFFERED IS ONE OF THE LPC TECHNIQUES, BUT MAKES USE OF A NEW SPEECH PARAMETER CALLED A LINE SPECTRUM-PAIR (LSP) PARAMETER INSTEAD OF LINEAR PREDICTION COEFFICIENTS. THE LSP PARAMETER HAS SEVERAL OUTSTANDING FEATURES FOR SPEECH INFORMATION REDUCTION.
Main Use: THE TECHNOLOGY IS ADAPTABLE TO AUDIO RESPONSE UNITS, LOW BIT-RATE SPEECH TRANSMISSION SYSTEMS, AMUSEMENT EQUIPMENT WITH VOICE OUTPUT, LEARNING AIDS, CONSUMER ELECTRONIC EQUIPMENT & OTHERS.
Main Advantages: THIS TECHNOLOGY RESULTS IN A REMARKABLE REDUCTION OF SPEECH INFORMA TION, I.E. THE SPEECH DATA RATE OBTAINED BY LSP CODING IS REDUCED TO 60% THAT OF THE RATE BY PARCOR CODING, WITHOUT DEGRADATION OF THE REPRODUCED SPEECH-LIKE SOUND QUALITY.
Degree of Development: Lab or Prototype
Economic Data Available: No
Know-How Available: Yes
Type of License Sought: Non-exclusive
Secrecy Agreement Required: N/A
Patent No: USA 4393272 FRANCE 8021110 W GERMANY 30372 U K 2131659
This technology is available for license as follows: AUSTRIA 2; CANADA 1, 2; FRANCE 1, 2; ITALY 2; JAPAN 1, 2; KOREA 2; NETHERLANDS 1, 2; NORWAY 2; SWEDEN 1, 2; SWITZERLAND 2; UNITED KINGDOM 1, 2; USA 1, 2 .

PARCOR SPEECH ANALYSIS-SYNTHESIS SYSTEM. (D25)

Licensor: V7041 JAPAN
Description: THIS IS ONE OF THE MOST EFFICIENT SPEECH INFORMATION REDUCTION TECHNIQUES AVAILABLE & HAS A BIG POTENTIAL FOR VARIOUS APPLICATIONS USING KNOWN SPEECH INFORMATION REDUCTION TECHNIQUE CALLEDCHANNEL VOCODER. DESPITETHE NUMEROUS IMPROVEMENTS IN THE SYNTHETIC SPEECH QUALITY, THE CHANNELVOCODER HAS NEVER BEEN PRACTICAL BECAUSE OF ITS QUALITY DEGRADATION, EXCEPT FOR SOME MILITARY APPLICATIONS. THE PARCOR SPEECH ANALYSIS- SYNTHESIS TECHNIQUE REDUCES SPEECH INFORMATION AS LOW AS 2400 BITS/SEC& THE SYNTHETIC SPEECH STILL HAS ENOUGH HIGH QUALITY FOR PRACTICAL APPLICATIONS.
Main Use: THE PARCOR

ANALYSIS-SYNTHESIS TECHNIQUE IS ADAPTABLE TO AUDIO RESPONSEUNITS, LOW BIT-RATE SPEECH TRANSMISSION SYSTEMS, AMUSEMENT EQUIPMENT WITH VOICE OUTPUT, LEARNING AIDS, CONSUMER ELECTRONIC EQUIPMENT ETC.

Main Advantages: THE SPEECH ANALYSIS & SYNTHESIS PROCESS WILL EASILY BE ATTACHED TO A GENERAL PURPOSE COMPUTER & THE SYNTHESIZED SPEECH HAS HIGH QUALITY FORPRACTICAL APPLICATIONS.

Degree of Development: Lab or Prototype

Economic Data Available: No

Know-How Available: Yes

Type of License Sought: Non-exclusive

Secrecy Agreement Required: N/A

Patent No: USA 3662115 CANADA 912165 W GERMANY 20505 U K 1918985

This technology is available for license as follows: AUSTRIA 2; CANADA 1, 2; FRANCE 2; ITALY 2; JAPAN 1, 2; KOREA 2; NETHERLANDS 2; NORWAY 2; SWEDEN 2; SWITZERLAND 2; UNITED KINGDOM 1, 2; USA 1, 2.

AUTOMATIC LOSS CONTROL VOICE SWITCHING CIRCUIT. (D3)

Licensor: V7041 JAPAN

Description: THIS TECHNOLOGY ENABLES THE INSERTION LOSS OF A LOUDSPEAKER TELEPHONE TO BE SET IN ACCORDANCE WITH THE USE CONDITIONS SUCH AS THOSE OF A ROOM OR SUBSCRIBER LINE. IN THIS AUTOMATIC LOSS CONTROL VOICE SWITCHING CIRCUIT, A VOICE SIGNAL OF THE TRANSMIT/RECEIVE CIRCUITS IS USED AS A CONTROL SIGNAL TO DETECT THE AMOUNT OF ACOUSTIC COUPLING & SIDE TONE COUPLING & DETERMINES THE AMOUNT OF INSERTION LOSS WITH A CLOSED LOOP AUTOMATIC CONTROL CIRCUIT.

Main Use: THIS TECHNOLOGY IS APPLICABLE NOT ONLY TO GENERAL LOUDSPEAKER TELEPHONE SETS, BUT ALSO TO MOBILE TELEPHONES, COMMUNICATION SYSTEMS FOR CONFERENCES & MEETINGS, & INTERPHONES.

Main Advantages: THIS AUTOMATICALLY SETS THE INSERTION LOSS TO A SUFFICIENTLY LOW VALUETO PREVENT HOWLING MORE EFFECTIVELY THAN CONVENTIONAL DEVICES, THUS IMPROVING SPEECH QUALITY.

Degree of Development: Lab or Prototype

Economic Data Available: No

Know-How Available: Yes

Type of License Sought: Non-exclusive

Secrecy Agreement Required: N/A

Patent No: JAPAN 52-42643; JAPAN 55-2776; JAPAN 55-2777; JAPAN 55-51380

This technology is available for license as follows: AUSTRIA 2; CANADA 2; FRANCE 2; ITALY 2; JAPAN 1, 2; KOREA 2; NETHERLANDS 2; NORWAY 2; SWEDEN 2;SWITZERLAND 2; UNITED KINGDOM 2; USA 2.

ANTENNA BEAM SHAPING STRUCTURE (Case 6993) Cantech

Licensor: IC1625 CANADA

Description: THIS PASSIVE ANTENNA BEAM SHAPING STRUCTURE FOR RECEIVING SPACE SATELLITE TRANSMITTED SIGNALS IS DESIGNED TO GIVE 2 PI STERADIANHEMISPHERICAL COVERAGE.

Degree of Development: Lab or Prototype

Economic Data Available: No

Know-How Available: Yes

Type of License Sought: Optional

Secrecy Agreement Required: N/A

This technology is available for license as follows: WORLD-WIDE 2 . .

MICROWAVE WAVEFORM RECEIVER

Licensor: IC1625 CANADA

Description: IT CONSISTS OF A RECEIVER IN WHICH DISTRIBUTED SAMPLING TECHNIQUES ARE USED TO ACQUIRE RF SIGNALS OVER WIDE RF BANDS TO ALLOW THE ANALYSIS OF COMPLEX SIGNALS IN QUASI REAL-TIME. SUCH A RECEIVER COULD BE USED IN ELECTRONIC SUPPORT MEASURES (ESM) FOR IDENTIFICATION OF RADAR INTERCEPTED OBJECTS.

Degree of Development: Lab or Prototype

Economic Data Available: No

Know-How Available: Yes

Type of License Sought: Optional

Secrecy Agreement Required: N/A

This technology is available for license as follows: WORLD-WIDE 2.

DISCRETE ELECTRONIC MAIL SYSTEM (DISKEM)

Licensor: IC1161 CANADA

Description: DISKEM IS A SOFTWARE PACKAGE THAT PERFORMS DIGITAL SIGNATURES, DATA ENCRYPTION AND DECRYPTION ON COMPUTER FILES WITH PUBLIC-KEY AND PRIVATE KEY TECHNIQUES. THE ENCRYPTION ALGORITHM USED IS CALLED DES (DIGITAL ENCRYPTION STANDARD). THE DISKEM SYSTEM WILL HANDLE ANY TYPE OF FILE FORM ASCII TEXT FILES TO WORD PROCESSOR FILES, TO BINARY GRAPHICS OR FAX FILES. DISKEM DOES NOT PERMIT A USER TO CREATE OR MODIFY MESSAGES IN ANY WAY. DISKEM PROVIDES A MESSAGE AUTHENTICITY FEATURE WHICH ENSURE THAT THE PERSON CLAIMING TO HAVE SENT THE MESSAGE INDEED SENT THAT MESSAGE.

Main Use: THE SYSTEM WAS DEVELOPED ON AN INTEL 386 SYSTEM USING DOS. IT WAS DESIGNED FOR PORTABILITY TO NON-DOS SYSTEMS LIKE UNIX ALTHOUGH THIS WILL REQUIRE SOME ADDITIONAL WORK.

Degree of Development: Lab or Prototype

Economic Data Available: N/A

Know-How Available: Yes

Type of License Sought: Optional

Secrecy Agreement Required: N/A

This technology is available for license as follows: WORLD-WIDE 2.

Примечание:
Key to above codes is as follows: 1 - Patent Protection; 2 - Available for License; 3 - Licensed and/or Commercialized.

Preliminary Information Only. Additional Details Available From Licensor.