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Harmonized European Data Protection Laws will be Enforceable as of May 2018

The good news is that from May 2018 onwards, all countries in the European Union will apply a standardized data protection law, the General Data Protection Regulation (EU 2016/679), or GDPR. It deals with the protection of data of individuals in the European Union. But how and to what extent will this new law apply to or affect US companies doing business in or with Europe? Many US companies seem not yet to be aware of the requirements and implications that the GDPR will mean for their business.

It goes without saying that European harmonized or national laws apply to US subsidiaries in Europe. But the GDPR will also be applicable to businesses that hold, receive or pass through data regarding EU citizens from whichever country they are active. This means that the GDPR is applicable also if a US business receives, processes and stores personal data of a European citizen, for example in doing online business.

EU data protection laws are by far more protective than US privacy laws—a good example of that is the recent discussion that led to replace the "Safe Harbor"-Rules by the EU-US Privacy Shield that many Europeans still find not strict enough.

What are the most noteworthy characteristics of European data protection that US companies need to know?

As a general principle, any processing of personal data requires the affirmative informed **Consent** of the individual which is revocable at any time.

Data processing has to comply with the principles of

- **lawfulness, fairness and transparency**
- **purpose limitation;** data shall only be collected for specified, explicit and legitimate purposes and shall not be further processed in a manner that is not compatible with those purposes
- **data minimization;** data shall only be collected and processed to the extent necessary for the purpose
- **storage limitation;** data shall not be stored any longer than necessary for the purpose.

The individual shall have the right to be informed at any time about personal data stored by a company and can ask for erasure if the storage is not needed anymore.

In order to comply with the new laws, US companies will have to store data in places that are not accessible from outside the EU. New protocols will be needed for collecting, storing and processing of personal data. US subsidiaries in Europe will have to comply with the requirement to appoint a Data Protection Officer (DPO). But in this and a number of other aspects particular care is required because the EU member countries

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may introduce stricter requirements than the GDPR provides for. This is, for example, the case of the DPO: in Germany a DPO is needed if a minimum of ten employees is deployed to carry out the automatic processing of personal data on an ongoing basis. Other areas where Germany made use of the so-called opening clauses with the objective to introduce more severe provisions than the GDPR, are the

- collection and use of employee data
- special categories of data (“sensitive data”, such as health, biometric and genetic data)
- processing of data for research or statistical purposes
- processing of data for new purposes (other purposes than the one the data were collected for initially)
- closed circuit TV (CCTV)
- credit information and scoring.

Last, but not least, the compliance with the data protection laws is enforced by severe fines in case of infringement. Administrative fines can be imposed and reach up to 20,000,000.00 EUR or 4 % of the annual worldwide turnover of the preceding year, whichever is higher.

How's Your IP Umbrella of Coverage?

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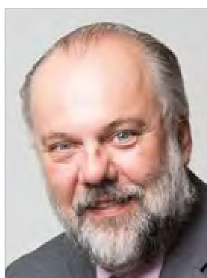

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WUERSCH & GERING
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Celebrating 20 Years

Tis the season of audits!

Now's the time to audit your intellectual property (IP) assets -- including your trade secrets, patents, copyrights, trade and service marks, and domain names – to determine if you are covered and how you may strengthen your coverage.

An oft-overlooked area of protection is design patent protection, which essentially protects the look of an invention, as opposed to the utility or function. 35 U.S.C. §§101, 171. A U.S. design patent is an intellectual property right (IPR) granted by the U.S. Government to an inventive entity for a "new, original and ornamental design for an article of manufacture." 35 U.S.C. §§154, 171. It allows the holder of that right "to exclude others from making, using, offering for sale, or selling the invention throughout the United States or importing the invention into the United States."

As a U.S. design patent owner, you can, *inter alia:*

- exclude others from making, using, selling, and offering to sell in the U.S., or importing into the U.S., your invention;
- license your design patent to others;
- use your design patent as an asset for financing;
- market your company's goods' designs as patent protected; and
- deter others from copying your protected, inventive designs.

Germany has consistently ranked in the top tier for U.S. design patent grants. Recent U.S. design patents issued to Germany-based entities include: a "bucket", a "torsion wringer", a "suture retriever", a "drilling dust collector", a "scissors", a "DJ controller", a "faucet", a "speaker system," and a "mobile phone having openings arranged as smiley face."

A look at the statistics shows, that although South Korea and possibly others are now beginning to surpass Germany in design patent grants, Germany still leads the pack among European countries:

	Japan	Taiwan	Germany	South Korea
2010	1910	1348	1070	769
2011	1869	1086	909	902
2012	1899	953	1051	864
2013	2092	1024	960	1102
2014	1975	908	930	1630
2015	1878	877	1040	2238

Data taken from USPTO online reports on 12/2017; note, official numbers not yet provided for 2016, 2017.

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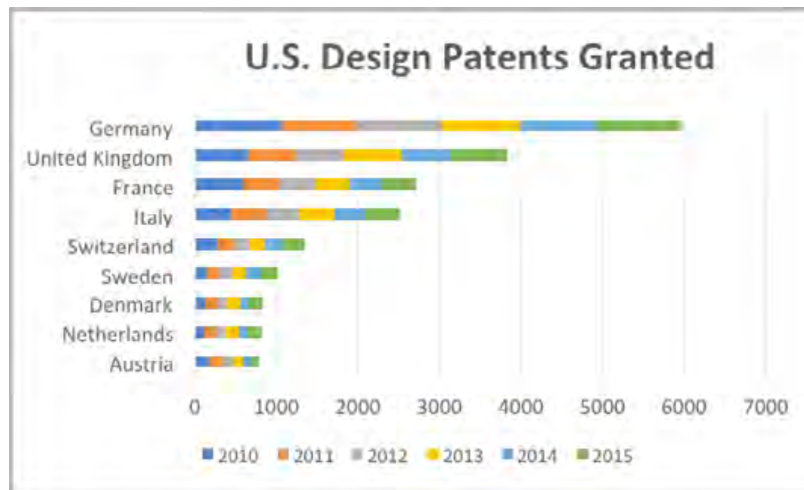

Data taken from USPTO online reports on 12/2017; note, official numbers not yet provided for 2016, 2017.

When deciding whether to file for patent protection in the U.S. you should consider the following advantages of also or alternatively filing for design protection:

- protection of the look of the article of manufacture (e.g., device, textile, jewelry, furnishings, medical devices, and graphical user interfaces);
- overall much less expensive and potentially quicker to obtain grant
- possibility for strategic coverage of designs when relevant. (The time period for a design patent begins at the date of issuance, not the date of filing, in contrast to the utility patent.)

In the U.S., many elements of the design are protectable. Beware that the drawing requirements for U.S. design patents are different than for European design registrations. If you intend to obtain protection in the U.S., it is best to consult a U.S. practitioner as soon as possible, even though you may be filing for a European design registration first. If this is not an option, where applicable, please consider including line drawings as well as photographs in your European design registration application.

Happy auditing and please contact us if you would like additional information.

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Sounds, Ducks, and Certifications – how the EU brushes up on trademark law

There is some good news from the other side of the pond for those seeking protection in the EU for trademarks that do not quite follow the beaten path.

The EU has had procedures in place for registering and thereby protecting trademarks on an EU level since 1995. With hundreds of thousands of EU trademarks registered every year, this system has been very successful.

Ever since its introduction more than twenty years ago, the system has been continuously updated to keep up with ever changing market demands.

In this context, a recent reform, albeit perhaps least exciting, yet, certainly overdue from a marketing point of view, has been the renaming of the competent authority from formerly Office for the Harmonization of the Internal Market (really!) to the new hip name European Union Intellectual Property Office. Though this name is misleading in that it could be mistaken to mean that patents of invention are also handled by you EUIPO, the name certainly is much more appealing than the old name.

One of the material changes adopted as of 1 October 2017 is the abolition of the requirement for graphic representation of the mark. In practice, this requirement in many cases proved to be a bar for protecting trademarks other than word marks or device mark. Notably smell marks and sound marks in the past all were either not registrable at all or were faced with considerable limitations in the registration process. In the case of sound marks, for example, the requirements for graphic representation made it difficult or impossible to register sounds other than melodies such as, for example, the characteristic sound produced when opening the lid of a specially designed beer bottle ("PLOP!").

A further field that is now wide open for creative minds seeking trademark protection in the EU are motion marks. Hitherto, the requirement of graphic representation limited protection to the information content of a limited number of frames representing the motion to be protected. With the new law, it will be possible to deposit video sequences in MP4 format. It will be very interesting to observe how applicants take advantage of this new possibility. Possibly, motion marks such as the well-known Peabody duck march (watch this on your preferred video platform and enjoy!) will be much easier to effectively protect in the EU. The Peabody duck march, in 2003, was registered in the US trademark register by means of a verbal description of the motion highlighting that *"the motion elements include a red carpet being rolled out, the appearance of the ducks and uniformed duckmaster at the elevator door, and the march of the ducks down the red carpet, up the steps, and into the fountain where they begin swimming".* Clearly, the ability to deposit MP4 format video sequences is much more apt for protecting valuable intellectual property if the latter is in the form of a characteristic motion.

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Sounds, Ducks, and Certifications – how the EU brushes up on trademark law

The reformed EU trademark law, as a further development, now offers protection for multimedia trademarks. The multimedia trademark registration will be available for combinations of sounds and images. In cases where the distinctive character lies solely in the combination of words, sounds, and images, the availability of registered multimedia marks will close an important gap. This will be welcomed especially by e.g. owners and creators of distinctive advertisements.

Furthermore, a further gap in the arsenal of trademark protection available in the EU has finally been bridged with the advent of European Union certification marks. Before 1 October 2017 it was not possible to protect certification marks such as, e.g. UL( ) or TÜV ( ) as such. Instead, such marks needed to be protected by more or less unsatisfactory workarounds such as by a collective trademark or simply by protection as a service mark. However, all of these workaround solutions fell short of what the owners of certification marks really needed, which is protection against unauthorized use of the certification mark, usually a logo in the form of a seal, on goods or services that had in fact not been certified by the owner of the certification mark.

Clearly, from a legal point of view, these new options will give rise to a number of legal issues that have not yet been brought to a court, this entailing the usual legal uncertainty. In closing, EU trademark protection, certainly as of 1 October 2017, is setting new trends in trademark protection both technologically as well as legally.

The author will be happy to provide detailed and competent advice both in the new as well as in traditional fields of EU trademark law.

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Senate tax reform bill crosses finish line after major rewrite

The Senate voted almost entirely along party lines to approve its version of comprehensive tax reform legislation December 2, but not before Republican leaders made some significant modifications to win support from wavering members within their own ranks. As approved, the modified Senate version of the Tax Cuts and Jobs Act (H.R. 1), which cleared the chamber by a vote of 51-49, follows the broad contours of the measure that was reported out of the Senate Finance Committee on November 16 by providing permanent tax relief—including a significantly lower top rate—for corporations and temporary tax relief for individuals and pass-through entities, with those costs offset in part by eliminating or paring back dozens of current-law deductions, credits, and incentives.

The revised bill, which was released late on December 1, retains provisions from the Finance Committee measure that would lower the top corporate tax rate to 20% beginning in 2019.

The revised bill would expand some tax benefits included in the Finance Committee legislation and add provisions that were not in the Finance package. But it also includes some potentially painful offsets affecting business and individual taxpayers.

Benefits—Notable changes would:

- Increase the deduction for pass-through business income to 23% (from 17.4% in the Finance Committee proposal)
- Incorporate a House bill provision allowing taxpayers to deduct up to $10,000 in state and local property taxes but repealing the deduction for state and local income taxes.
- Permit a deduction in 2017 and 2018 for medical expenses exceeding 7.5% of adjusted gross income (AGI)
- Retain current-law rules for domestic international sales corporations (DISCs).
- Modify the 100% expensing provision to phase down write-offs for business investments after 2022 rather than allowing the provision to immediately sunset
- Retain tax-exempt status for professional sports leagues.

Offsets—On the revenue side, the revised bill includes provisions that, among other things, would:

- Retain the corporate alternative minimum tax (AMT) and a modified version of the individual AMT. (The Finance-passed bill would have repealed the AMT for individuals and corporations.)

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- Increase the deemed repatriation tax rates to 7.49% for noncash assets and 14.49% for cash and cash-equivalents (up from 5% and 10%, respectively, in the Finance Committee bill and slightly higher than the 7% and 14% rates, respectively, included in the House-passed version)
- Sunset the suspension of the overall limitation on itemized deductions after 2024 rather than 2025 as proposed in the Finance Committee bill.

The Senate-approved measure must now be reconciled with a competing version of the legislation approved in the House on November 16. House Republican leaders insist there will be a formal conference and have told members they will vote to initiate the conference on December 4.

Among the most significant differences still remaining between the two bills that will have to be worked out are the base-erosion prevention provisions that apply to international business activity; the proposed treatment of pass-through entities; the individual rate structure (four brackets in the House plus a bubble rate versus seven in the Senate); the treatment of the estate tax (fully repealed in the House versus a temporarily larger exemption in the Senate); the treatment of mortgage interest (the House bill would cap the deduction for future mortgages at loan amounts of $500,000 while the Senate would retain the current-law cap of $1 million); and the taxation of certain life insurance company income (the House bill includes an 8% surtax).

Other differences in the two bills may be easier to reconcile, such as the Senate's proposed delayed effective date for the corporate rate reduction and the treatment of individual tax incentives for medical expenses and student loan interest. The House is also likely to be left with no choice but to accept the Senate's sunsets on the individual side of the code at the end of 2025, since they are necessary to making the budget math work for the Senate under the Byrd Rule (which prohibits reconciliation bills from increasing the budget deficit outside the applicable budget window), and Republicans are already making clear that the expiring provisions will be extended by a future Congress.

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Sale of Real Property Holdings—Dealer vs. Investor Classification and Tax Implications

When real property is sold, the tax implications are dependent on the classification of the seller as a dealer or an investor. The terms "dealer" and "investor" are not clearly defined but the classifications center around the intent of holding the real property involved. Dealers are selling property that is considered to be held primarily for sale to customers in the ordinary course of business, while the intent of investors is to hold the property primarily for investment (and not for sale).

Therefore, it is important to know what factors are considered by the taxing authorities in making this determination. The issue of dealer vs. investor depends on the facts of each particular situation; no one factor is determinative and the situation must be examined as a whole.

To determine whether the selling taxpayer is a dealer or investor the following factors are considered:

- Nature and purpose for which the property is acquired
- Extent of improvements and advertising to increase sales
- Number, frequency, and substantiality of sales
- Duration of ownership
- Continuity of activity related to sales over a period of time
- Extent and nature of the efforts to sell the property
- Extent of subdividing and development to increase sales
- Use of a business office for the sale of the property, and
- Character and degree of supervision or control over representatives selling the property

The determination of whether the seller is a dealer turns mainly on the intent and activities **at the time of the sale.** The seller's intent can change over time and it is possible that a taxpayer can be considered both a dealer **and** an investor for multiple sales if the facts support this conclusion. The factors above will be analyzed separately for each property sold.

Analysis of the tax results for each classification

Tax results for dealers upon the sale of real property

Taxpayers classified as dealers are taxed at ordinary income rates when selling the property. For individuals, ordinary income will be reported on their tax returns and the favorable capital gain rates cannot be used. Conversely, a loss on the sale of the real

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property is considered to be ordinary and, unlike capital losses, can offset other income items. Therefore, dealer status can be preferable when property is going to be sold at a loss and unfavorable if the taxpayer will realize a gain on the sale.

Taxation of investors upon the sale of real property

Individual investors, on the other hand, are considered to be selling a capital asset and, upon a sale of real property at a gain, will receive preferential tax treatment including a maximum capital gain tax rate of 20 percent (with an additional 3.8 percent of tax for certain U.S. resident or citizen taxpayers depending on their gross income). For individual taxpayers who are in the highest tax brackets, the savings can be substantial. If the sale of the property will generate a loss, investor status will not be favorable in that capital losses will apply which can only offset other capital gains (except for the $3,000 per year allowable capital loss). Additional advantages of investor status are the ability to utilize the installment method of accounting described in Code Section 453 and the like-kind exchange treatment found in Section 1031. Dealers, however, are not eligible to use these tax deferral strategies except for certain very limited exceptions.

Proper planning can help substantiate a taxpayer's status as either a dealer or investor. Taxpayers' decisions and actions concerning the property from acquisition on can determine the taxability of their real estate holdings. Taxpayers should speak to their tax advisors about the tax implications of any planned sale and consider whether dealer or investor status might apply on the facts.

The Collision of VR, Big Data, and the Law

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Two technologie—machine learning and virtual and augmented realities (VR and AR)—are beginning to merge. Machine learning requires the use of "big data" that can be analyzed by computers to predict human responses. VR provides fully immersive digital environments, while AR merges reality with digital content. The potential exists to draw conclusions from large data sets through VR, and with the right tools, organizations may be able to unlock more value from their data. Consumers will benefit from improved products and services that reliably analyze vast tracts of data to assist with development. Businesses that are able to elicit meaningful insights from such data will gain competitive advantages by knowing how to adjust their products and services to consumers.

Who can use that data?

One of the complexities of managing large data sets is determining whether the data can be used for the proposed purpose under applicable data protection rules. This may turn on the notice and consent processes an organization has in place, taking into account the jurisdiction from which the data originates. In Europe, with existing data protection legislation and the incoming General Data Protection Regulation (GDPR), organizations must have a "lawful basis" for processing information, such as consent from the individual or "legitimate interest" (meaning, for example, the data is necessary to perform a contract). The penalties under the GDPR may be significant. In the United States, there is no single, comprehensive federal (national) law regulating the collection and use of personal data. Instead, the U.S. has a number of state and federal laws and regulations, as well as agency guidelines, which may apply in different settings.

How can companies mitigate risk?

VR and AR software often involves co-branding or licensing opportunities, and we are just beginning to see the forefront of advertising in VR and AR. As the technology develops, marketers will be able to gain insight into the aspects of an advertisement in VR a user was looking at, and will want to use that data to craft better and more personalized advertising. But although many consumers appreciate the personalized delivery of advertising, not all will. There are other steps that should be considered to mitigate risk around the convergence of big data and AR/VR.

First, where required, organizations should provide appropriate notice and choice to consumers with respect to data practices. Second, organizations should pay attention to and understand consumer behavior and expectations. Right now, in the area of mobile applications and consent to terms of use, U.S. court opinions have varied, depending on what courts believe users understand about hyperlinks. Knowing your users and being able to show that reasonable consumers understood and accepted your practices may be useful in the event of scrutiny. And given the array of laws and regulations in the US,

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The Collision of VR, Big Data, and the Law

organizations doing business in the U.S. should consult with counsel to understand what is considered "best practices."

How can companies secure that data?

Companies will increasingly rely on VR and AR platforms should be designed with privacy and security in mind. If communications between VR and AR devices and servers are sent unencrypted, this could potentially expose large tracts of data to security risks, and significant liability for the provider. The data security risks associated with using VR to visualize big data sets should be addressed at the design stage. While software and hardware are being developed, designers should consider the ways in which data might be kept secure, including encryption methods and other adequate protections.

What's Next?

As companies increasingly rely on VR and AR to reach consumers and provide them with better products and services. Underlying these technologies are large amounts of data, including personal data. While these new technologies offer unprecedented opportunities to draw nuanced insights from large amounts of information, businesses need to be mindful of the potential privacy and security issues – and liability – that arise from the use of larger and larger data sets. The balance to be struck is between using data to improve goods and services on the one hand and ensuring the protection and appropriate use of consumer information, on the other.

■ *Shannon Yavorsky is a partner and Kimberly Culp is counsel with Venable LLP. This article is adapted from one originally published in the Daily Journal.*

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