

R&D super-deduction

Do you undertake R&D activities and wish to decrease your costs?





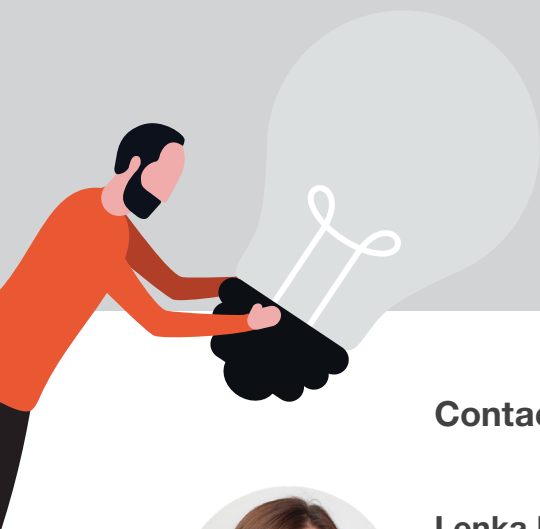
How does super-deduction of R&D costs work?

If you perform activities that can be characterised as research or development, our legislation allows you to deduct from the tax base adjusted by the tax loss deduction more than 100% of R&D costs incurred in the given taxable period plus 100% of the year-on-year increase in R&D costs. Thanks to our technology and expertise, also you can invest in R&D activities almost for free.



How can we help you?

- Organization of R&D Workshops for your employees.
- Initial assessment of eligible costs.
- Preparation of financial calculation of projects with respect to requirements of corporate income tax.
- Preparation of statutory documentation for eligible projects.
- Preparation of supporting documentation for eligible projects.



What is new?

- Increase of deduction to 150% for tax period starting 01.01.2019.
- For tax periods starting 01.01.2020 and subsequently, the sum of deductible costs was increased to 200%.
- Temporal distribution of R&D costs was extended from 4 on 5 years.
- R&D projects do not have to be signed by a statutory representative before the start of project.

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