



R&D relief

Double benefits

Taxpayers involved in research and development activities are entitled to deduct qualified expenses that have already been included as deductible expenses when calculating income. The preferential treatment therefore allows for a double deduction of a portion of the expenses incurred for research and development, defined as qualifying costs.

Conditions necessary to take advantage of the R&D relief:

- conducting R&D work defined as creative activity, including scientific research or development work, undertaken systematically in order to gain new knowledge and create new solutions
- keeping separate accounting records for qualifying costs

Qualifying costs



Expenses incurred for the purchase of specialized equipment



Costs of obtaining and maintaining a patent, utility model protection right, industrial design registration



Salaries and contributions in the part that the employee has spent on R&D



Expenses incurred for the use of scientific and research equipment



Depreciation write-offs on tangible assets and intangible and legal assets used for R&D



Expenses for purchase of materials and raw materials



Expenses incurred for expert reports, opinions, consulting services and equivalent services from scientific entities

Prerequisites for income reduction

- Costs have not been reimbursed to the taxpayer in any form
- Activity is not conducted in a special economic zone
- Relief is within the limits of the Act
- Attaching PIT/BR, CIT/R forms to the annual tax return

Taxpayers

- Capital companies
- Partners in a partnership
- Natural persons running a business

How to apply this in practice?

Stage 1. Analyze

See if the expenses incurred by your company are eligible costs

Stage 2. Document

Keep separate records for the R&D relief > Get a binding tax interpretation

Stage 3. Settle tax

Calculate your income > Calculate the amount of eligible costs included in deductible expenses > Deduct the value of eligible costs from the calculated income > File your annual tax return > Pay less tax

Stage 4. Monitor

Keep records for the R&D relief on an ongoing and continuous basis

CONTACT

Should you be interested and looking for support on the above topic, please feel free to contact us. Our experts will provide support in the implementation of the R&D relief in your company.



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