

B- DEDUCTION OF RESEARCH & DEVELOPMENT (R & D)

Being valid from 31.07.2004, %40 of expenditures oriented to new technology and searching of knowledge realized in the structure of enterprise and being valid from 01.04.2008 %100 of these expenditures can be deducted from the corporate income declared by annual tax return.

(Income Tax Law a.89/1-9; Corporate Tax Law a.10/1-a)

Language English