

TaxNewsFlash

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KPMG report: Overview of R&D tax incentives, by country (2021)

Research and development (R&D) tax incentive regimes are widely adopted in advanced economies.

As more countries have recognized the importance of research and innovation for economic growth, they have added R&D tax incentives and increased their support of R&D using grants and other forms of funding. Currently, over 50 jurisdictions have some form of an R&D incentive, with certain countries offering multiple R&D tax incentives.

Read the Global R&D Incentives Guide [PDF 14 MB] (204 pages) prepared by KPMG LLP

This KPMG report provides for each jurisdiction:

- An overview or summary of the incentive and relief provided
- A local definition of R&D
- Eligibility requirements
- Relevant dates, including statutory filings
- An overview of the registration process and administrative and jurisdictional requirements
- Summary information on other applicable or related incentives

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