

# R&D Relief - Why is it worth considering?

Tax relief for innovation - R&D Relief

**A medium-sized enterprise developing computer software incurred the following expenditures in 2019:**

Payroll and overheads	PLN 500,000
Salaries under civil contracts	PLN 250,000
Acquisition of equipment used directly in conducting R&D activity, not constituting fixed assets	PLN 75,000
Depreciation of fixed assets and amortization of intangibles (apart from vehicles, buildings and other structures, and separately owned premises)	PLN 30,000
R&D relief for 2019	PLN 162,540
Estimated average annual increase in costs in following years	10%
<b>Estimated benefit over 5 years</b>	<b>PLN 991,773</b>

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