

Measurement of government tax relief for R&D (Frascati Manual 2015: Guidelines for Collecting and Reporting Data on Research and Experimental Development)

Governments in several countries provide tax support for R&D with the aim of promoting R&D investment in the economy by granting preferential tax treatment of eligible R&D expenditures, especially to business enterprises. Tax expenditures are complex objects of measurement, and not all statistical systems separately capture all types of tax relief measures. Reporting such tax support in supplementary reports would facilitate transparency and more balanced international comparisons. In response to user and practitioner interest in addressing this gap in previous editions of this manual, this chapter provides guidelines on reporting government support for R&D through tax incentives, with a view to assisting in the production of internationally comparable indicators of Government Tax Relief for R&D expenditures. These guidelines are based on the experience accumulated from a series of exploratory data collections carried out by OECD. Because of the novelty of the guidelines introduced in this chapter, further measurement improvements may be introduced after the publication of this manual.

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