Review Fit or not Research and development service science Technologyand research and development services in the field of industrial design.to entrust○ Research and development service- Research and development activities that have been entrusted or conducted through joint research and development include science and technology andMust be in the field of industrial design(For the development of systems related to the company's business operation, management, and support activities, such as enterprise-wide corporate resource management facilities and point-of-sale information management system facilities. Consignment costexcept)- In the case of new growth R&D, consignment and re-consignment are to domestic research companies.limit (However, ① in the case of clinical trials from phase 1 to 3, the domestic corporation controlsForeign companies(Deductible even in case of consignment) - Service R&D is recognized only as in-house R&D (service R&D combined with science and technology)In some cases, consignment and joint research and development are also recognized) yes No Consignment joint research and development companyand development company science Technologyand research and development services in the field of industrial design.「Special Decree」 Annex 6.1. B.1)correspondingEntrust (including re-entrustment) to an institution that ○ The next to the institution Consignment (re-consignment) include) or joint research As it developsIt must be a cost- university,Colleges, national and public research institutes, government-funded research institutes, domestic and foreign non-profit corporations (including affiliated research institutes), domestic and foreign research institutes- Department in charge, etc. (directly)(limited to the part performed) or a research institute affiliated with a foreign company - Research and development service industryIndependent research and development as a business or for profitA company located overseas that carries out the work or is commissioned to do so.- Industry-Academic Cooperation Foundation, Industrial Technology Research Association, Technical test/inspection and analysis usinessEnterprise

- Industrial Design Promotion Act」§4② Institutions corresponding to each item (industrial design companies, Korea Institute of Design Promotion, etc.)○ A person who is an assistant professor or higher at a university or college is eligible to apply in the field of science and technology.entrust research and development services yes No government contribution

Paid through government contributions, etc.researchExcluding development costs, etc.○ special order Article 9① according to the next The cost is From research and development expensesexcept 1) Receive research and development contributions pursuant to Article 10-2 of the Special Act and use them as research and development expenses.How much you spend 2) Research and development expenses received from assets such as contributions for the purpose of research and development or human resource development from the government, local governments, public institutions, and local public enterprisesOr the amount spent on human resources development expenses. Yes No