2012.1.1. 2013.1.1. 2014.1.1. 2015.1.1. 2016.1.1. 2017.1.1. 2018.1.1. 2019.1.1. 2020.1.1. 2021.1.1 2022.1.1.~12.31. Deductible loss The relevant fiscal year \* 2019.12.31. Losses arising from previously started business years are applied for 10 years.