Tangible and intangible assets or medical overseas expansion expenditures Research and development projects ⓐ Hospital buildings and annexed land ⓑ Medical devices under the Medical Device Act ⓒ Information system equipment for management of health and medical information under the Framework Act on Healthcare ⓐ Annex 6, Article 1 of the Enforcement Decree of the Restriction of Special Taxation Act Independent research and development projects pursuant to subparagraph a) ⓑ Consignment and joint research and development projects pursuant to subparagraph 1, item b of Appendix 6 of the Enforcement Decree of the Restriction of Special Taxation Act