Adjusted income amount = Income amount for the relevant business year + tax depreciation expenses (Act §23) + net interest expenses related to foreign related parties \* Deductible income of interest paid (Act §28), tax adjustment based on normal price (National Articles Act §6,7), deductions of interest paid for excessive borrowings compared to the amount of investment (National Articles Act §22,23) and interest expenses related to mixed financial products (National Articles Act §25) shall be "0" if the amount of income or adjusted income is less than "0"