

## Changes on Innovation contribution liability, effective from 01.01.2019

Amendments to Act on Scientific research, development and innovation (LXXVI/2014) effective from January 01, 2019 changed again in relation to the classification criteria for companies who are obliged to pay the contribution. This affects those who are among **small and micro enterprises** based on their own parameters, but together with their affiliated companies based on the ownership structure the **aggregated numbers** classify them to upper size. Those companies are **to pay innovation contribution** from January 01, 2019 and onwards.

### Tax advance:

For those who have paid it before, there will be no change, they have to pay it according to the latest tax return.

For those who have not paid it before 01/01/2019, they have to **submit a separate declaration and pay the advance by April 23, 2019** for the first time for **Q1, 2019 based on the expected annual financial information for 2019**.

Timetable for those who has the same business year than the calendar year:

Related period	Deadline of tax return	Tax return code	Basis of the calculation	Deadline for payment
2019. Q1	<b>April 20 (23), 2019</b>	1949-01	expected figures for 2019	<b>April 20 (23), 2019</b>
2019. Q2	July 20 (22), 2019	1949-01	expected figures for 2019	July 20 (22), 2019
2019. Q3-4; 2020. Q1-2	May 31, 2019	1949-02	actual figures for 2018	20th of the following month to the quarter

Those who are subject to the tax fill-up on the 20<sup>th</sup> of the last month of the business year (December 20 for those who has the calendar year as business year) have to take the advances calculated as above into account for the fill-up.

Should you have any queries, do not hesitate to contact our office.