


# DOUBLE TAX DEDUCTION

for *INVESTMENT* in **AUTOMATION**



## Royal Decree No. 710

23 September 2020

### Contract and Payment Period

1 January 2019 to 31 December 2020

### Tax Incentive

Actual cost paid for automation will be treated as **200% deductible expense** for corporate income tax.

### Automation Qualifications

- Certified machinery & computer program
- New and Ready to use By 31 DEC 2020
- Not receiving any tax privileges
- Not used in promoted business



### Eligibility Conditions

Submitting **investment & payment plan** in automation to the Revenue Department



image: Freepik.com

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