

Qualified Research Must Be Performed Within the Country

| Country | Explanation |
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| Austria | Activities must take place in Austria. |
| Brazil | Only expenditure incurred within Brazil is eligible for the incentives. |
| Germany | Qualified activities must be conducted and R&D costs must be incurred within Germany. |
| India | R&D activities must be conducted in India. |
| Israel | Qualified activities must take place in Israel. The Israeli company must incur the R&D-related expenditure. |
| Mexico | Qualified activities must take place in Mexico. |
| South Africa | R&D expenses must relate to activities that are undertaken within South Africa. |
| Turkey | Qualified activities must take place in Turkey. |
| United States | Qualifying activities must be performed within the United States and the related qualifying costs must be incurred by a US taxpayer (although such costs may be reimbursed by a foreign affiliate). |