

Countries that Permit Qualified Research Activities to be Performed Outside the Country Without Any Restriction

Country	Explanation
Croatia	There is no restriction on the location of the research activities.
Hungary	Qualified research can be conducted outside the country.
Japan	Qualified research can be conducted outside the country.
Lithuania	Qualified activities can be undertaken anywhere, provided a Lithuanian entity pays for the research.
Portugal	Research activities may take place outside of Portugal, but the qualified expenses must be incurred by a Portuguese entity.
Russia	There are no specific restrictions on whether activities must be conducted within the country or on whether overseas R&D contractors can be used.