E

s fácil decir que la investigación es una actividad fundamental de cualquier país. Lo difícil es contar con buenos investigadores, con adecuados proyectos y con resultados palpables. Durante años hemos ensayado una política de estímulos gubernamentales, pero el país no aumenta notoriamente sus derechos de autor ni sus patentes.

Según International [Tax Review; London (May 29, 2018)](http://www.internationaltaxreview.com/Article/3809956/New-Chinese-tax-incentives-for-innovation-and-private-pension-provision.html), “(…) *Under China's research and development (R&D) super deduction incentive, a 150% deduction (i.e. a 50% bonus deduction) is available for eligible R&D expenses. This rises to 175% for science and technology small and medium enterprises (SMEs). However, under rules issued in 2015, Chinese enterprises outsourcing research work to domestic service providers have faced an 80% deduction cap, which applies to both the expense itself and the super deduction bonus (i.e. a payment of RMB 100 ($16), which would otherwise bring with it an RMB 50 bonus deduction, delivers a tax deduction of just RMB 120 following the application of the 80% cap). For payments to overseas service providers, while no 80% cap was applied, the super deduction bonus was denied. Under a new rule change, the disallowance of the super deduction bonus for payments to overseas service providers is abolished. As the 80% cap for payments to domestic service providers is still in place, this could mean that payments to overseas service providers will deliver a greater tax deduction. However, it remains to be seen if this cap might, in practice, be extended to payments to overseas service providers, as well. The new treatment is retroactively effective from January 1 2018, with detailed rules to follow. ―China applies a general restriction of a five-year carry-forward period to tax losses. This will now be extended to 10 years for high and new technology enterprises (HNTEs) and science and technology SMEs. This recognises the fact that such enterprises may encounter several years of losses before a new innovation becomes profitable. The new treatment is retroactively effective from January 1 2018, with detailed rules to follow. ―China applies a limitation to tax deductions for staff education expenses. The limit is set at 2.5% of the enterprise's salary bill, though a special 8% ceiling has applied for some time to advanced technology services enterprises (ATSEs) and HNTEs. The 8% limitation is now being expanded to all enterprises nationwide. The new treatment is retroactively effective from January 1 2018, with detailed rules to follow.* (…)”

Ciertamente un aspecto importante de la investigación es que ella no arroja resultados inmediatos. Muchas reglas de las universidades orientan a sus funcionarios hacia proyectos de poca profundidad, cuando deberían apostar a investigaciones de envergadura. Se requiere de un flujo continuo y suficiente de fondos durante largos períodos, a través de los cuales puede ser que haya muchos fracasos o avances menores. Si las universidades fueran constantes e invirtieran recursos importantes en asuntos claves, los resultados serían visibles. Como saltamos de un lado para otro finalmente no tenemos nada importante.

*Hernando Bermúdez Gómez*