

# Terms “state institution,” “government-funded establishment” and “state-owned company” explained for corporate tax purposes 1/9/22

When it comes to applying the corporate income tax (CIT) provisions for penalties and donations in practice, we have to deal with the terms “state institution,” “government-funded establishment” and “state-owned company,” which are not defined in the CIT Act or in the rules explaining its application. In this article we explain these terms for CIT purposes.

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