

# **Effects of tax incentives on stimulation of investments**

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## **Abstract**

The research aims to determine how tax incentives effect on stimulation of investment. It analyses what kind of correlation is between tax incentives and investment. This research has a goal to find which incentives were introduced in Georgia and what is their impact on investment promotion. The thesis stresses on some concrete incentives, such as free industrial zone and free tourism zone. In order to analyze incentives effects we use qualitative analysis and analyze survey, where 25 largest investors were interviewed.

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