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Tax

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R&D Tax Update

Provincial news: Nova Scotia Productivity Investment Program

July 31, 2013 (13-4)

Nova Scotia has introduced a Productivity Investment Program that is designed to encourage businesses to become more productive, innovative and globally competitive through two incentives: the Capital Investment Incentive and the Workplace Innovation and Productivity Skills Incentive. The Productivity Investment Program is available to companies that are resident in Nova Scotia even if not headquartered in the province - a Nova Scotia subsidiary, branch or division of a company headquartered elsewhere can apply for this incentive.

Capital Investment Incentive

The Capital Investment Incentive contributes 20%, up to a maximum of \$1 million, toward the cost of technologically-advanced machinery, equipment, clean technology, software and hardware with preference given to exporters in qualified industries. An application must be approved by the Investment Division of the Department of Economic and Rural Development and Tourism. It is essential to note the following:

- The purchase of eligible equipment will not qualify if it is made prior to formal approval of the application
- There is a prescribed period of six months following formal approval to submit a claim for reimbursement
- An application must be in respect of a purchase or purchases with a total value of at least \$25,000

The above conditions necessitate capital budget planning in order to optimize access to this incentive.

Workplace Innovation and Productivity Skills Incentive

The Workplace Innovation and Productivity Skills Incentive (WIPSI) provides funding to companies in order to encourage investment in skills development to

- improve productivity
- increase innovation and long-term competitiveness
- support the introduction of new technology, machinery and equipment or work processes
- provide employees with transferable skills
- upgrade skills
- enhance international competitiveness
- foster workplace diversity

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The following activities are examples of what may qualify for support under WIPSI:

- purchase of training from a formal training institution or qualified training provider
- registration, tuition or course fees
- international training and management skills development
- other skills development and training based on a valid business case

In general, companies can apply for support of up to 50% of eligible training costs under WIPSI. The minimum application amount is \$5,000. In the case of small or medium sized businesses, the applicant may be entitled to contribute its 50% in-kind (e.g., employee wages during the training period) rather than in cash.

Can we assist?

Deloitte's Global R&D/Government Incentives professionals are experienced in assessing eligibility and applying for incentive programs. This expertise is available to you as you consider how the above programs can be used to your advantage.

Albert De Luca, National Leader

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