



Grants & Incentives program updates

The latest legislative developments from around the world

This update provides a summary of the latest developments affecting Grants & Incentives and Research & Development programs. For more information, please contact the local partner of the respective program directly.

Countries included

Czech Republic

Germany

Italy

Russia

UK

Costa Rica/Germany/Mexico

Czech Republic

EPSILON Program—subsidy for research and development projects

The EPSILON program supports projects focused on applied research and experimental development. The aim of the program is to support research and development projects that have high potential for real application in new products, production processes, technologies or services.

The program is open to enterprises and research organizations. Recipients can use the subsidy for personnel costs, acquiring tangible and intangible assets, operational and administrative costs, and the cost of acquiring intellectual property.

Scheme budget	25%-100% of eligible cost depending on the type of applicant and type of project
Type of incentive	Cash grant
Deadline	N/A
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Germany - Several sectors

Funding focus “Adhesives and binders” within the funding program “Renewable Resources”

Bio-based adhesive systems and novel compositions

- Development and future deployment of new, innovative adhesives made of renewable resources for industrial application (construction adhesives, adhesive for the automotive and aircraft sector, adhesives for paper and packaging) as well as for household application
- Adaptation of industrial processes for the new adhesives

Adhesives and binders for the wood industry

- Development and future deployment of new, innovative bio-based adhesives and binders that correspond to the changing availability of raw materials and the required reduction of emissions in the wood industry
- Adaptation of industrial processes for the new adhesives and binders

Scheme budget	Overall budget not published For companies, cash grant for up to 50% of the eligible costs
Type of incentive	Non-repayable cash grant to a consortium
Deadline	Hand in project ideas (project sketch) by 30 September 2014
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Germany - Several sectors

“Innovative electro-chemistry with new materials” within the funding program “Innovation in materials for industry and society”

Development and future deployment of electrochemical innovations which are related to materials.

The following main aspects of electrochemical procedures are part of the scheme:

- electrolytic synthesis
- electrochemical surface technology
- electrochemical plants, components and processes

Scheme budget	Overall budget not published <ul style="list-style-type: none"> • For companies, cash grant of up to 50% of the eligible costs • For universities and research institutions, cash grant of up to 100% of eligible costs
Type of incentive	Non-repayable cash grant to a consortium
Deadline	Hand in project ideas (project sketch): 31 July 2014 and 30 September 2015
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Italy - Manufacturing, commercial and tourism sectors

Settlement contract through “Invitalia”

The measure encourages big investments, both by Italian and foreign enterprises (already operating in Italy), mainly in underdeveloped areas of the Italian territory (but also other territories could be eligible). The investment projects may support both manufacturing and R&D activities. It requires a minimum investment of €20 million (€7.5 million for particular industries) and provides aid of up to 75% of the eligible expenses.

Scheme budget	Depending on the resources periodically granted by the Ministry of Economic Development
Type of incentive	Grants and subsidized loans
Deadline	N/A
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Russia - R&D grants and subsidies

New federal target program for R&D 2014-2020 launched

Russian federal government will be committing up to US\$3.6 billion over the next seven years to drive research and development in strategic areas of science and technology, defined by the government to include:

- Nano industry and new materials
- Life sciences and medicine
- Energy efficiency and energy saving technologies, nuclear power
- Informational and communicational technologies
- Aerospace and transportation systems

The scheme also allows applicants to have certain freedom to propose their own innovative topics within the priority areas, defined by the government.

The funding is available upon the conduction of formal tender procedure; the first calls have been announced and more are planned

(http://fcpir.ru/participation_in_program/contests/list_of_contests/). The amount of subsidy is expected to be US\$1-2 million per project, with a duration of 2-3 years. Co-financing from non-budget sources is required (this may vary from 10% - 50% of the total amount of financing for the R&D project). The amount of the grant does not depend on the location of the company in Russia.

A foreign company doing R&D in Russia as a Russian legal entity is eligible for funding. Funding of R&D as a part of multilateral and bilateral cooperation jointly with foreign research and educational organizations can also be supported. However, the foreign party of the call is not eligible for funding by the Russian government and has to apply for funding in its own country.

Scheme budget	\$3.6 billion until 2020
Type of incentive	Cash grants and subsidies
Deadline	Various during 2014 and subsequent years

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United Kingdom - Collaborative research and development

Innovation in location-based services

The Technology Strategy Board is to invest up to £5m in collaborative R&D projects that stimulate innovation in the UK location-based services sector.

Grants are available for projects that capitalize on the increasing accuracy, coverage and speed of global navigation satellite systems (GNSS) such as GPS and other non-satellite technologies such as iBeacon, Wi-Fi and radio frequency identification (RFID) to build innovative location-based services or improve the user experience of existing services.

Proposals must be collaborative and business-led although project partners can include research and non-profit organizations as well as other businesses. It is expected that funding will support mainly industrial research projects in which two or more partners will attract up to 50% public funding for their eligible project costs (60% for SMEs). Typical project costs are expected to range in size from £400k to £1m, although larger projects may be considered. Projects should last between 12 and 24 months.

Scheme budget	£5 million
Type of incentive	Cash grant
Deadline	Competition deadline 18 June 2014; Registration deadline 11 June 2014
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Costa Rica/Germany/Mexico - Tax

Double taxation treaties signed

On 12 April 2014, Costa Rica and Mexico agreed on an OECD model agreement that contains beneficial treatments in various areas of taxation.

In addition on 14 February 2014, Costa Rica and Germany agreed on an OECD model agreement that contains beneficial treatments in various areas of taxation.

Internal approval is still pending in all jurisdictions.

Scheme budget	N/A
Type of incentive	Income tax and withholding tax
Deadline	N/A
Contact name	Sergio Chacón
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For more information

For more information on any of the programs listed above, please contact the in-country representative or your usual contact.

For further information on how Deloitte can assist with available grants and incentives please contact:

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