



Global Tax and Legal | May 2016

Grants & Incentives program updates

The latest legislative developments from around the world



Countries included

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.

Netherlands

Portugal

Germany

United Kingdom

Turkey

For more information

Netherlands–Energy

Tax relief or refund of energy tax due by companies having metallurgical or mineralogical processes

The Netherlands offers relief for energy tax due on electricity used in metallurgical processes. As from 2017, the relief will be extended to gas and electricity used for mineralogical and metallurgical processes. Taxpayers can contact the tax authorities in 2016 so that the relief will be applicable by the start of 2017.

Scheme budget

Up to the amount of energy tax paid by the taxable entity for the metallurgical and mineralogical processes

Type of incentive

Tax relief or refund

Deadline

The Dutch tax authorities have a five-year deadline. A refund for 2017 must be requested before the end of 2022.

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Netherlands–Energy

Top sector energy

The Netherlands stimulates innovation in the energy sector with a view to reducing the dependency on fossil fuels and creating an attractive new (international) market for Dutch low-energy products, processes and sustainable energy production techniques. Projects can range from industrial research to prototyping and demonstration. The focus is on lowering energy usage and/or making current sustainable energy production more efficient.

The call is divided into sub-schemes.

Scheme budget	Up to EUR 6 million per project (depending on the sub-scheme)
Type of incentive	Cash
Deadline	Various during 2016
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Portugal–R&D centres

Incentives for technology R&D

Small and medium-sized enterprises (SMEs) undertaking projects to create or strengthen in-house R&D centres in collaboration with other SMEs, non-SMEs or research institutions can claim a cash grant of up to 62% (depending on the region of the investment and the size of the company) on expenses, such as personnel and the acquisition of services or scientific and technical equipment.

Scheme budget

EUR 16 million

Type of incentive

Non-repayable cash grant up to 62% for SMEs and 15% for non-SMEs (up to a maximum of EUR 200,000 per promoter)

Deadline

30 June 2016

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Germany–Energy supplier, ICT, construction sectors

Funding initiative for “Solar Construction for an Energy-Efficient City”

The scheme provides funding for R&D and demonstration projects in the area of energy-efficient construction, restoration and operation of buildings with new concepts that include renewable energy sources.

The project should include:

- Energy efficient buildings: Two of the following should be addressed: Building “envelopes,” building systems technology, planning tools and monitoring, data analysis, data security.
- Energy-efficient city: Energy infrastructure with new concepts to include renewable energy in districts, data basis and planning tools for the digitalisation of the power supply in districts, social aspects, communications measures. All aspects must be addressed as flagship projects at a district level to be funded under this module.

Scheme budget

- Forming an industry-led consortium is required; inclusion of SMEs is welcome
- For companies, grants of up to 50% of eligible costs can be awarded, provided there is an own contribution of at least 50%
- For universities and research institutions, grants of up to 100% of eligible costs can be awarded
- Project duration between three and five years

Type of incentive

Non-repayable cash grant to a consortium

Deadline

Submission of project outline (first application step): 29 July 2016

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Germany–Additive manufacturing

Materials for Additive Manufacturing

The program focuses on additive manufacturing (3D-printing) and material developments:

- Innovative metallic, ceramic or polymer materials for additive manufacturing
- New processing, manufacturing technologies for additive manufacturing

The results of the projects should be used quickly by the industry in the European market.

Scheme budget

- No overall budget published
- Forming an international industry-lead consortium is required; at least three partners should be from at least two countries in the ERA-NET (European Research Area) region
- Funding is based on individual guidelines per country
- For German companies, grants of up to 50% of eligible costs can be awarded, provided there is an own contribution of at least 50%
- For German universities and research institutions, grants of up to 100% of eligible costs can be awarded
- Project duration of up to three years

Type of incentive

Non-repayable cash grant

Deadline

Submission of project outline: 14 June 2016

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Germany–Electronic Systems: Semiconductor industry, manufacturing

Technologies for System-Integration of Future Electronic Systems (TechSys)

This funding scheme promotes industry-driven R&D projects relating to electronic systems. The projects should improve electronic systems with respect to requirements of the “More than Moore” concept: miniaturization, heterogeneity, multi-functionality, connectivity, stability.

The challenges of high frequency applications, high power density, ultra-low energy consumption, very high surrounding temperatures, exceptional mechanic strains also can be addressed in the projects.

Scheme budget

- No overall budget published
- Forming an industry-led consortium is required; inclusion of SMEs is welcome
- For companies, grants of up to 50% of eligible costs can be awarded, provided there is an own contribution of at least 50%; the funding ratio for SMEs may be higher
- For universities and research institutions, grants of up to 100% of eligible costs can be awarded
- Project period of up to three years

Type of incentive

Non-repayable cash grant to a consortium

Deadline

Submission of project outline: 14 June 2016

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United Kingdom–R&D grants

Innovate UK's New Delivery Plan

Innovate UK, the UK's innovation agency, has launched a new delivery plan for the financial year 2016 to 2017 (April to March). The plan outlines how Innovate UK will continue to support and grow innovative businesses through the provision of cash grants and networking.

The delivery plan sees the separate grant schemes for SMEs (SMART) and larger consortium projects (collaborative R&D) replaced by a single application entry point for companies and projects of any size.

A company can submit an application to one of five innovation programmes (previously, there were eight programme areas) (FY2016-2017 budget shown in brackets):

- **Emerging and Enabling Technologies (GBP 86 million):** Identifying and investing in technologies and capabilities that will lead to new products, processes and services of tomorrow, all with the potential to create billion-pound industries and disrupt existing markets
- **Health and Life Sciences (GBP 117 million):** Focusing on agriculture and food and healthcare. The sector is underpinned by technologies developed in bioscience and medical research and enabled by expertise in engineering and physical sciences
- **Infrastructure Systems (GBP 150 million):** Covering major global market opportunities optimising transport and energy systems and integrating them with other systems, such as health and digital in an urban context
- **Manufacturing and Materials (GBP 137 million):** Focusing on advancing manufacturing readiness so R&D and technology developments can be delivered at scale across a range of sectors to increase productivity and grow to capture the value in the UK
- **Open Programme (GBP 71 million):** Funding competitions and programmes open to all innovative businesses, regardless of the technology or sector in which they are operating. This enables businesses to address high-growth opportunities when their concept or idea may not fit one of the Innovate UK sectors or is at the interface of multiple themes with differing scopes.

Each of the above innovation programmes will have two calls twice a year.

Scheme budget

Core budget GBP 561 million FY2016-2017

Type of incentive

Cash grant

Deadline

Competition deadlines: Some of the programmes opened calls in May 2016 with other programmes starting throughout the year

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Turkey/All sectors

New Incentives for TDZs (Technology Development Zones)

Capital contributions made by corporate or personal income taxpayers to approved projects of companies operating in TDZs may be deducted from the tax base up to an amount equal to TRY 500,000 per year. However, the amount cannot exceed 10% of corporate profits and 20% of total equity. This incentive still is valid for companies benefitting from technology-initiative capital.

Companies operating in “thematic” TDZs also may benefit from the advantages of the law governing TDZs.

Scheme budget No pre-determined budget

Type of incentive Additional tax deductions

Deadline No specific deadline

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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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