

## Economic environment affecting innovative SMEs

The data presented in the tables below refers to selected countries only, is for overview purposes only and cannot be a basis of a business decision.

English title	corporate income tax	income tax on self-employed	tax on capital	environmental tax	labour cost (employer's social security contribution and other)	VAT	direct funding of research by the national or regional government	tax reliefs for research activities	labour cost reliefs for employing researchers	preferential loans for innovation	other instruments
<b>HUNGARY</b>											
Hungarian title	Társasági adó és osztalékadó	Egyéni vállalkozó személyi jövedelékadója	Vagyonadó	Környezetvédelmi termékdíj	Munkaadót terhelő járulékok	Általános Forgalmi Adó (ÁFA)	Kutatás és fejlesztési támogatások	Kutatás és fejlesztés adókedvezménye	Kutatás és fejlesztés bérköltség kedvezménye	Beruházási hitelek	Helyi adók
English	<ul style="list-style-type: none"> <li>• 16%</li> <li>• or 10% under some conditions amount of 20 000 EUR</li> </ul> <p>tax base is profit and loss according to the balance sheet, increase and decrease items.</p>	<ul style="list-style-type: none"> <li>• 25% capital return tax</li> <li>• 18% personal income tax</li> <li>• 29% social security contribution</li> <li>• 7.8 EUR/person/month medical contribution</li> <li>• 4% additional tax for self-employed person</li> </ul>		<ul style="list-style-type: none"> <li>• 0.44 EUR/kg for tyre</li> <li>• 0,02-0.24 EUR/kg for wrapper</li> <li>• 9.2-56.8 EUR for cooling system</li> <li>• 0.4 EUR/kg for lube oil</li> <li>• 0.45-4 EUR for accumulator</li> <li>• 0.01 EUR/kg for promotion paper</li> </ul>	<ul style="list-style-type: none"> <li>• 29% social security contribution</li> <li>• 3% additional employees tax</li> <li>• 7.8 EUR/person/month medical contribution</li> <li>• 18% personal income tax 0-6800 EUR 36% 6800 EUR -</li> <li>• 1.5% employer tax</li> </ul>	<ul style="list-style-type: none"> <li>• 20%</li> <li>• 5% in some cases, eg books</li> <li>• 0% export sales</li> <li>• exempt from VAT taxpayer exemption eg insurance offices under check of the government exempt the activity if sales revenues less than 16 000 EUR, and the company chooses it.</li> </ul>	There are different operative programs for companies settled in Hungary which offer funding for certain innovation, R+D, or employment raising programmes.	<ul style="list-style-type: none"> <li>• 100% of R+D expenditures carried out in-house.</li> <li>• 300% of R+D expenditures carried out in co-operation with research institutes, universities.</li> <li>• 70-100% for investments under some conditions</li> </ul>	<ul style="list-style-type: none"> <li>• 10%</li> </ul>	-	<ul style="list-style-type: none"> <li>• 2% (eligibility depends on decision of local municipality)</li> </ul>

DENMARK											
English title	corporate income tax	income tax on self-employed	tax on capital	Environmental tax	labour cost (employer's social security contribution and other)	VAT	direct funding of research by the national or regional government	tax reliefs for research activities	labour cost reliefs for employing researchers	preferential loans for innovation	other instruments
Danish title	Selskabsskatteloven	Virksomhedsskatteloven og Personskatteloven	Personskatteloven	Grønne afgifter	ATP (Labour Market Supplementary Scheme)	Momsloven		Ligningslovens § 8 B	Ligningslovens § 8 B Kildeskattelovens § 48 E		Afskrivningslovens §§ 40 og 41
Danish	25 %	<p>Indkomst, der spares op i virksomheden, beskattes med en foreløbig skat på 25 %.</p> <p>Indkomst, der trækkes ud af virksomheden til privat forbrug, beskattes marginalt med ca. 59 % (inkl. den foreløbige skat på 25 %)</p>	<p>Kapitalindkomst, det vil sige afkast af kapital, bortset fra aktier: 1) Negativ kapitalindkomst har en skatteværdi på ca. 33 %. 2) Positiv kapitalindkomst beskattes marginalt med ca. 59 %</p> <p>Aktieindkomst, det vil sige udbytte og gevinst eller tab på aktier, beskattes med 28 % af de første 45.500 kr. og 43 % derover (2007)</p>	<p>Affalds- og råstofafgift, dvs. afgift på affald og råstoffer Duty on waste Duty on raw material</p> <p>Batteriafgift Lov om afgift af hermetisk forseglede nikkel-cadium-akkumulatorer Duty on NiCd batteries</p> <p>Bekæmpelsesmiddel afgift Duty on pesticides</p> <p>CFC afgift Afgift på visse ozonnedbrydende stoffer og visse drivhusgasser Duty on CFC, HFC, PFAC and SF6</p> <p>CO<sub>2</sub> afgiftsloven CO<sub>2</sub> duty</p> <p>Elafgift Afgift på elektricitet Duty on electricity</p> <p>Emballageafgift Afgift af visse emballager, poser, engangsservice og</p>	<p>ATP-bidraget udgør for en fuldtidsansat 2.924 kr. (2007). Heraf betaler arbejdstageren 1/3 og arbejdsgiveren 2/3.</p>	25 %		<p>Udgifter til forsøgs- og forskningsvirksomhed i tilknytning til den skattepligtiges erhverv kan fradrages. Udgifter, der afholdes, før erhvervet påbegyndes, kan først fradrages i det indkomstår, hvor erhvervet påbegyndes.</p>	<p>Fradrag efter ligningslovens § 8 B for udgifter til forsøgs- og forskningsvirksomhed omfatter også lønudgifter.</p> <p>Personer, der flytter til Danmark for at udføre forsknings- og udviklingsarbejde, og som opfylder betingelserne i kildeskattelovens § 48 E (forskernskatteordningen) beskattes med 25 %.</p>	<p>Udgifter til erhvervelse af immaterielle aktiver såsom varemærker, ophavsretlige heder, patenter og know-how, kan afskrives med indtil 1/7 årligt. Hvis beskyttelsesperioden er mindre end 7 år, erstattes satsen på 7 år med beskyttelsesperioden.</p> <p>Udgifter til erhvervelse af know-how og patentretlige heder kan i stedet for afskrivning over 7 år fradrages i</p>	

				<p>pvc-folier Duty on carrier bags made of paper, plastics, disposable tableware etc.</p> <p>Flyrejseafgift Passenger duty</p> <p>Foderfosfat Tax on mineral phosphorous in feed phosphates</p> <p>Gasafgift Afgift for naturgas og bygas Duty on natural gas</p> <p>Kulafgift Afgift på stenkul, brunkul og koks mv Duty on coal</p> <p>Kvælstofafgift Afgift på kvælstof indehold i gødning mv Duty on nitrogen</p> <p>Lystfartøjsforsikrings afgift Duty on insurance on pleasure boats</p> <p>Mineralolieafgift Duty on certain mineral oil products</p> <p>Opløsningsmiddelafgift Duty on certain chlorinated solvents</p> <p>Pvc afgift Duty on polyvinyl chloride and phthalates PVC</p> <p>Registreringsafgift for motorkøretøjer Motor vehicle registration duty</p> <p>Spildevandsafgift</p>							<p>det indkomstår, hvor udgiften afholdes.</p>
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				<p>Duty on waste water</p> <p>Svovlafgift Duty on sulphur</p> <p>Vandafgift Tax on water quantity</p> <p>Vejbenyttelsesafgift Road user charge</p> <p>Vægtafgift Motor vehicle weight tax</p> <p>Vækstfremmerafgift Excise duty on antibiotics and growth promoters</p> <p>Yderligere information: <a href="http://www.skm.dk">www.skm.dk</a> à gældende love à afgiftslove</p> <p>Further information: <a href="http://www2.oecd.org/ecoinst/queries/index.htm">http://www2.oecd.org/ecoinst/queries/index.htm</a></p>						
English	25%	<p>Income saved in the enterprise is temporarily taxed at 25%.</p> <p>Income withdrawn from the enterprise for private consumption is marginally taxed at about 59% (incl. the temporary rate at 25%)</p>	<p>Capital income i.e. income from capital excl. income from shares:</p> <p>1) Negative capital income has a tax value at about 33%.</p> <p>2) Positive capital income is marginally taxed at about 59%</p> <p>Income from shares i.e. dividends and profit or loss is taxed at 28% of the</p>	see above	The ATP-contribution for a full time employee amount to 2.924 kr. (2007). 1/3 is paid by the employee and 2/3 by the employer.	25%		<p>Costs incurred in connection with research and development activities in an existing enterprise are tax deductible. Costs incurred before the establishment of the enterprise are tax deductible in the year when the enterprise is established.</p>	<p>Tax deduction for research and development activities, cf. ligningslovens § 8 B, also include labour cost for employed researchers.</p> <p>Persons coming to Denmark to work with research and development and who fulfils the conditions in kildeskattelovens § 48 E (the</p>	<p>The purchase price for intellectual property rights, such as trademarks, copyrights, patents and know how, may be amortised on a straight line basis with up to 1/7 per year if the right is not of limited duration. If the right is of limited</p>

			first 45.500 kr. and 43% of the rest (2007).						researcher tax scheme) are taxed at 25%.		duration the limited duration period replaces the 7 year period.  The purchase price for know-how and patents may instead of amortization over a period of 7 years be fully deducted in the year of acquisition.
<b>LUXEMBOURG</b>											
<i>English title</i>	<i>Corporate income tax</i>	<i>Income tax on self-employed</i>	<i>Tax on capital</i>	<i>Environmental tax</i>	<i>Labour cost (employer's social security contribution and other)</i>	<i>VAT</i>	<i>Direct funding of research by the national or regional government</i>	<i>Tax reliefs for research activities</i>	<i>Labour cost reliefs for employing researchers</i>	<i>Preferential loans for innovation</i>	<i>Other instruments</i>
<i>French title</i>	<i>Impôt sur les bénéfices des sociétés</i>	<i>Impôt sur le revenu des indépendants</i>	<i>Impôt sur le capital</i>	<i>Redevance au profit de l'environnement</i>	<i>Coût de la main d'œuvre, cotisation de la sécurité sociale</i>	<i>Taxe sur la valeur ajoutée</i>	<i>Financement direct de la recherche par le gouvernement national ou régional</i>	<i>Allègement fiscal pour les activités de recherches</i>	<i>Allègement des coûts de la main d'oeuvre pour l'emploi des chercheurs</i>	<i>Prêts préférentiels pour l'innovation</i>	<i>Autres instruments</i>
							Régime d'encouragement à la R&D en faveur des entreprises et des centres de recherche privés.	Amortissement spécial		Prêt à l'innovation de la Société Nationale de Crédit et d'Investissement (SNCI).	Crédits d'équipement
							Attribué par le Ministère de	Attribué par l'Administration des Contributions		Attribué par la Société Nationale de	Attribué par la Société Nationale

						<p>l'Economie et du Commerce Extérieur.</p> <p>Entre 25% et 75% des coûts éligibles.</p> <p>Plus d'information en cliquant <a href="#">ici</a></p>	<p>Directes.</p> <p>Les investissements retenus pour attribution doivent être susceptibles d'amortissement pour usure et leur prix d'acquisition ou de revient s'élever à au moins 2 400 EUR hors TVA.</p> <p>Plus d'information en cliquant <a href="#">ici</a>.</p>		<p>Crédit et d'Investissement Luxembourg.</p> <p>25% du montant éligible du coût d'un projet de R&amp;D.</p> <p>Plus d'information en cliquant <a href="#">ici</a>.</p>	<p>de Crédit et d'Investissement Luxembourg.</p> <p>Compris entre 25% et 60% du coût de l'investissement éligible (actifs corporels et incorporels)</p> <p>Maximum de 250.000 euros.</p> <p>Plus d'information en cliquant <a href="#">ici</a>.</p>
						<p><b>Régime d'aide à l'innovation et à la R&amp;D en faveur du secteur des classes moyennes</b></p>	<p><b>Bonification d'impôt pour investissement complémentaire</b></p>			<p><b>Prêt participatif</b></p>
						<p>Attribué par le Ministère des Classes Moyennes, du Tourisme et du Logement.</p> <p>Entre 25% et 75% des coûts d'investissement éligibles.</p> <p>Plus d'information</p>	<p>Attribué par l'Administration des Contributions Directes.</p> <p>La bonification d'impôt pour investissement s'élève à 10 % de l'investissement complémentaire éligible.</p> <p>Plus d'information en cliquant <a href="#">ici</a>.</p>			<p>Attribué par la Société Nationale de Crédit et d'Investissement Luxembourg.</p> <p>Le montant est fixé au cas pas cas par le conseil d'administration de la</p>

							en cliquant <a href="#">ici</a> .				SNCI. Plus d'information en cliquant <a href="#">ici</a> .
							<b>Fonds National de la Recherche (FNR)</b>	<b>Bonification d'impôt pour investissement global</b>			<b>Prêts à moyen et à long terme</b>
							Les aides sont définies selon les appels émis par le Fonds National de la Recherche.  Plus d'information en cliquant <a href="#">ici</a>	Attribué par l'Administration des Contributions Directes.  Plus d'information en cliquant <a href="#">ici</a> .			Attribué par la Société Nationale de Crédit et d'Investissement Luxembourg.  Ni inférieur à 25.000 euros ni supérieur à 10.000.000 euros  Plus d'information en cliquant <a href="#">ici</a>
							<b>Régime d'aide à l'investissement initial de créateurs ou de repreneurs d'entreprises</b>				<b>Prêts de démarrage</b>
							Attribué par le Ministère des Classes Moyennes, du Tourisme et du Logement.  Sous forme de:				Attribué par la Société Nationale de Crédit et d'Investissement Luxembourg.  Compris

							<p>-Subvention; - Bonification; - Mixte.</p> <p>Plus d'information en cliquant <a href="#">ici</a>.</p>			<p>strictement entre 5.000 euro et 250.000 euros, sans dépasser une quote-part de 40% de la base éligible.</p> <p>Plus d'information en cliquant <a href="#">ici</a></p>
							<p><b>Régime général d'aide à l'investissement dans des immobilisations corporelles et incorporelles en faveur des PME</b></p>			<p><b>Prêt participatif à caractère subordonné aux autres fonds de tiers convertible ou non en actions ou parts sociales.</b></p>
							<p>Attribué par le Ministère des Classes Moyennes, du Tourisme et du Logement.</p> <p>Sous forme de: -Subvention; - Bonification - Mixte.</p> <p>Plus d'information en cliquant <a href="#">ici</a>.</p>			<p>Attribué par CD-PMELuxembourg.</p> <p>Compris strictement entre 5.000 euro et 250.000 euros, sans dépasser une quote-part de 40% de la base éligible.</p> <p>Plus d'information</p>

											n en cliquant <a href="#">ici</a>
							<b>Aide au développement régional</b>				
							<p>Attribué par le Ministère de l'Economie et du Commerce Extérieur.</p> <p>Les coûts éligibles sont:</p> <ul style="list-style-type: none"> <li>- Les coûts d'acquisition;</li> <li>- Les coûts salariaux;</li> <li>- Les coûts et dépenses en rapport avec le transfert de techniques ou de savoir-faire.</li> </ul> <p>Plus d'information en cliquant <a href="#">ici</a>.</p>				
							<b>Aide aux PME</b>				
							<p>Attribué par le Ministère de l'Economie et du Commerce Extérieur.</p> <p>L'aide est accordée sous forme de subvention en capital dans les</p>				

							limites des plafonds fixés par la loi.  Taux de la subvention: - Pour les PME <= 7,5 %; - Pour les très petites PME <= 15 %.  Plus d'information en cliquant <a href="#">ici</a> .				
FRANCE											
French title	<i>impôt sur les sociétés</i>	<i>impôt sur les travailleurs indépendants</i>	<i>Taxe sur le capital</i>	<i>Taxe environnementale</i>	<i>Coût de la main-d'oeuvre (part de l'employeur, cotisation de la sécurité sociale etc.)</i>	<i>TVA</i>	<i>Agence Nationale de la Recherche - ANR</i>	<i>Crédit Impôt Recherche - CIR</i>	<i>Conventions Industrielles de Formation par la Recherche - CIFRE</i>	<i>OSEO</i>	
French	33 1/3%	-	-	0%	50%	19.8%	Agence de financement de projets de recherche. Son objectif est d'accroître le nombre de projets de recherche, venant de toute la communauté scientifique, financés après mise en concurrence et évaluation par les pairs.	Aide publique qui permet d'accroître la compétitivité des entreprises en soutenant leur effort de recherche-développement.	Aide permettant aux entreprises de recruter des jeunes bac+5 dont le travail de recherche et développement aboutira à une thèse de doctorat.	Organisme qui a pour mission de financer et d'accompagner les PME, en partenariat avec les banques et les organismes de capital-investissement, dans les phases les plus décisives du cycle de vie des entreprises.	

English	33 1/3%	-	-	0%	50%	19.8%	Its objective is to increase the number of research projects.	Help which is used to increase the competitiveness of companies supporting their research efforts.	Help enabling companies to recruit students; their work in research and development will lead to a doctoral thesis.	Institution's mission is to fund and support the SMEs, in partnership with banks and venture capital organizations , in the most decisive phases of the life cycle of companies.	
<b>SPAIN</b>											
<i>English title</i>	<i>corporate income tax</i>	<i>income tax on self-employed</i>	<i>tax on capital</i>	<i>environmental tax</i>	<i>labour cost (employer's social security contribution and other)</i>	<i>VAT</i>	<i>direct funding of research by the national or regional government</i>	<i>tax reliefs for research activities</i>	<i>labour cost reliefs for employing researchers</i>	<i>preferential loans for innovation</i>	<i>other instruments</i>
Spanish	Real Decreto Legislativo 4/2004, de 5 de marzo, por el que se aprueba el texto refundido de la Ley del Impuesto sobre Sociedades.		Real Decreto Legislativo 4/2004, de 5 de marzo, por el que se aprueba el texto refundido de la Ley del Impuesto sobre Sociedades.	Real Decreto Legislativo 4/2004, de 5 de marzo, por el que se aprueba el texto refundido de la Ley del Impuesto sobre Sociedades.	Real Decreto Legislativo 4/2004, de 5 de marzo, por el que se aprueba el texto refundido de la Ley del Impuesto sobre Sociedades.		Plan Nacional de I+D (2004-2007) .	Real Decreto Legislativo 4/2004, de 5 de marzo, por el que se aprueba el texto refundido de la Ley del Impuesto sobre Sociedades.	Real Decreto Legislativo 4/2004, de 5 de marzo, por el que se aprueba el texto refundido de la Ley del Impuesto sobre Sociedades.	Prestamo Plan Avanza.	
English	Order in Council 4/2004, of 5 March, in which the the rewritten text of the Corporate Income Tax Law is approved.		Order in Council 4/2004, of 5 March, in which the the rewritten text of the Corporate Income Tax Law is approved.	Order in Council 4/2004, of 5 March, in which the the rewritten text of the Corporate Income Tax Law is approved.	Order in Council 4/2004, of 5 March, in which the the rewritten text of the Corporate Income Tax Law is approved.		National R&D Plan (2004-2007)	Order in Council 4/2004, of 5 March, in which the the rewritten text of the Corporate Income Tax Law is approved.	Order in Council 4/2004, of 5 March, in which the the rewritten text of the Corporate Income Tax Law is approved.	Loan "Plan Avanza"	
Spanish	Ley de Reforma Fiscal_Ley 35/2006, de 28 de		Ley de Reforma Fiscal_Ley 35/2006, de 28 de	Ley de Reforma Fiscal_Ley 35/2006, de 28 de noviembre, (BOE 258 de 29 de noviembre)-	Ley de Reforma Fiscal_Ley 35/2006, de 28 de noviembre, (BOE 258 de 29			Ley de Reforma Fiscal_Ley 35/2006, de 28 de noviembre, (BOE 258 de 29	Ley de Reforma Fiscal_Ley 35/2006, de 28 de		

	<p>noviembre, (BOE 258 de 29 de noviembre)- Las deducciones fiscales por actividades en I+D+i están reguladas estatalmente por el Artículos 35 y 36. Tax Reform Law 35/2006, 28</p>		<p>noviembre, (BOE 258 de 29 de noviembre)- Las deducciones fiscales por actividades en I+D+i están reguladas estatalmente por el Artículos 35 y 36. Tax Reform Law 35/2006, 28</p>	<p>Disposición adicional vigésima.</p>	<p>de noviembre)- Disposición adicional vigésima.</p>			<p>de noviembre)- Disposición adicional vigésima.</p>	<p>noviembre, (BOE 258 de 29 de noviembre)- Las deducciones fiscales por actividades en I+D+i están reguladas estatalmente por el Artículos 35 y 36.</p>		
English	<p>November (Official State Bulletin (BOE) 258 of 29 November). Tax reliefs for research activities are nationally regulated in articles 35 and 36.</p>		<p>November (Official State Bulletin (BOE) 258 of 29 November). Tax reliefs for research activities are nationally regulated in articles 35 and 36.</p>	<p>Tax Reform Law 35/2006, 28 November (Official State Bulletin (BOE) 258 of 29 November). Twentieth additional resolution</p>	<p>Tax Reform Law 35/2006, 28 November (Official State Bulletin (BOE) 258 of 29 November). Twentieth additional resolution</p>			<p>Tax Reform Law 35/2006, 28 November (Official State Bulletin (BOE) 258 of 29 November). Twentieth additional resolution</p>	<p>Tax Reform Law 35/2006, 28 November (Official State Bulletin (BOE) 258 of 29 November). Tax reliefs for research activities are nationally regulated in articles 35 and 36.</p>		
									<p>El programa Torres Quevedo financia la contratación de doctores y tecnólogos para apoyar los proyectos de investigación de las empresas. Intensidad máxima de ayuda bruta del 75% en investigación industrial y del 50% en desarrollo tecnológico.</p>	<p>Prestamo Plan avanza: Ayudas destinadas a facilitar la incorporación de tecnologías de la información.</p>	

									Torres Quevedo programme finances the employing of doctors and technologists to support R&D projects in companies. Maximum gross aid: 75% in industrial research and 50% in technological development.	Loan "Plan Avanza": funds aimed to facilitate the incorporation of information technologies.	
Spanish	Deducción de la cuota hasta 2006: 30% Coeficientes reductores a aplicar a los porcentajes de deducción en 2007:0,92, en 2008:0,85.		Deducción de la cuota hasta 2006: 10%de las Inversiones en imovilizadofecto exclusivamente a I+D. Coeficientes reductores a aplicar a los porcentajes de deducción en 2007:0,92, en 2008:0,85	Deducciones fiscales por actividades de investigación y desarrollo e innovación tecnológica en proyectos de eficiencia o diversificación energética. Se trata de una deducción de la cuota integra del impuesto de sociedades per valor de un 10% de la parte de las inversiones realizadas en bienes del activo material, que se considere destinada a la protección del medio ambiente.	Bonificación 40% cuotas Seguridad Social del personal investigador, incompatible con la deducción fiscal.		A nivel estatal las ayudas directas a la I+D+i más destacadas son: El programa CENIT (Consortios Estratégicos Nacionales en Investigación Técnica), contempla la financiación de grandes proyectos integrados de investigación industrial de carácter estratégico, gran dimensión y largo alcance científico-técnico y el programa PROFIT (Programa de Fomento de la Investigación Técnica) que es un	Deducciones fiscales a proyectos de I+D+i: 30% de todos los gastos asociados al proyecto efectuados en el período impositivo y el 20% adicional por el exceso de la media de los gastos de los dos ejercicios anteriores.	Deducciones FISCALES: Deducción de la cuota hasta 2006: 20% Coeficientes reductores a aplicar a los porcentajes de deducción en 2007:0,92, en 2008:0,85 PROGRAMA TORRES QUEVEDO: Intensidad máxima de ayuda bruta del 75% en investigación industrial y del 50% en desarrollo tecnológico Tax rate relief up to 2006: 20%. Applicable reduction coefficients to the relief percentages in 2007: 0,92. In 2008: 0,85.		

							instrumento mediante el cual el Gobierno articula un conjunto de convocatorias de ayudas públicas, destinadas a estimular a las empresas y a otras entidades a llevar a cabo actividades de investigación y desarrollo tecnológico.				
English	Tax rate relief up to 2006: 30%. Applicable reduction coefficients to the relief percentages in 2007: 0,92. In 2008: 0,85.		Tax rate relief up to 2006: 10% of the assets invested exclusively subject to R&D. Applicable reduction coefficients to the relief percentages in 2007: 0,92. In 2008: 0,85.	Tax relief for research and innovation activities carried out within energy efficiency or diversification projects. This relates to a corporate income tax relief of a 10% of the investments in fixed assets assigned to the environment protection.	40% discount of social security payments of the research employees, incompatible with tax relief		At a national level the most relevant direct funding of research are: CENIT programme (National Strategic Consortia in Technical Research), which considers financing great integrated R&D industrial projects of strategic nature, great dimension and wide scientific-technical scope, and PROFIT (Technical research promotion Programme); the Government launches a	Tax relieves to R&D projects: 30% of all costs related to the project made in the tax period and additional 20% of the exceeding of the average expenses of the two previous years.	TORRES QUEVEDO PROGRAMME: Maximun gross aid: 75% in industrial research and 50% in technological development.		

							set of call-for-proposals, aimed to stimulate companies and other entities to carry out R&D activities.				
URL	<a href="http://www.boe.es/boe/dias/2006/11/29/pdfs/A41734-41810.pdf">http://www.boe.es/boe/dias/2006/11/29/pdfs/A41734-41810.pdf</a>		<a href="http://www.boe.es/boe/dias/2006/11/29/pdfs/A41734-41810.pdf">http://www.boe.es/boe/dias/2006/11/29/pdfs/A41734-41810.pdf</a>	<a href="http://www.boe.es/g/es/bases_datos/doc.php?coleccion=iberlex&amp;id=2004/03812">http://www.boe.es/g/es/bases_datos/doc.php?coleccion=iberlex&amp;id=2004/03812</a>	<a href="http://www.boe.es/boe/dias/2006/11/29/pdfs/A41734-41810.pdf">http://www.boe.es/boe/dias/2006/11/29/pdfs/A41734-41810.pdf</a>			<a href="http://www.boe.es/boe/dias/2006/11/29/pdfs/A41734-41810.pdf">http://www.boe.es/boe/dias/2006/11/29/pdfs/A41734-41810.pdf</a>	<a href="http://www.plavananza.es/">http://www.plavananza.es/</a>		
				El Ministerio de Industria, Turismo y Comercio, a través del El IDAE, entidad pública empresarial, en cumplimiento de sus objetivos de fomento del uso de las energías renovables y la mejora en la eficiencia energética, ha habilitado una Línea de Préstamo, con una dotación inicial de 30 M€, para financiar inversiones en proyectos de energía solar térmica, fotovoltaica aislada y biomasa doméstica e instalaciones de cogeneración. Se financia hasta el 100% de los costes de referencia del proyecto, con un máximo de 1,5 M € (IVA no incluido). <a href="http://www.idae.es/in dex.asp?i=es">http://www.idae.es/in dex.asp?i=es</a> .							
				The Ministry of							

				Industry, Tourism and Commerce, through IDAE, a public company, in compliance to its objectives of promotion of the use of renewable energies and improvement of energy efficiency, has launched a line of credit, with an initial assignment of 30M€, for funding investments in solar thermal energy, isolated photovoltaic and domestic biomass and cogeneration facilities. It is funded up to 100% of the project reference costs, with a maximum of 1,5 M€ (VAT not included). <a href="http://www.idae.es/index.asp?i=es">http://www.idae.es/index.asp?i=es</a> .							
<b>CROATIA</b>											
<i>English title</i>	<i>corporate income tax</i>	<i>income tax on self-employed</i>	<i>tax on capital</i>	<i>environmental tax</i>	<i>labour cost (employer's social security contribution and other)</i>	<i>VAT</i>	<i>direct funding of research by the national or regional government</i>	<i>tax reliefs for research activities</i>	<i>labour cost reliefs for employing researchers</i>	<i>preferential loans for innovation</i>	<i>other instruments</i>
<b>Croatian</b>	1) Porez na dobit 2) Porez na dobit po odbitku	1)Porez na dohodak od samostalne djelatnosti 2)Prerez porezu na dohodak	Porez na dobit	Nil *nema posebnog poreza, vec samo naknade Fondu za zastitu okolisa i energetske ucinkovitost	Porezi i doprinosi na dohodak	PDV Porez na dodanu vrijednost	Direktno financiranje istrazivanja sa drzavne i lokalne razine  1) Ministarstvo znanosti, obrazovanja i sporta raspolaze sa 145 mil kn za sufinanciranje projekata koje prijavljuju	Oslobodenje od poreza za istrazivacku djelatnost  * Dohodak od samostalne djelatnosti , koji rezident ostvari u tuzemstvu i inozemstvu, a nerezident u tuzemstvu, umanjuje se za iznos izdataka za istrazivanje i	Oslobodenje od placanja poreza i doprinosa na dohodak nije predvideno	Zajmovi za inovacije  HBOR: 1) kreditni program za gospodarski razvoj – kreditiranje uvođenja novih tehnologija 2) program financiranja pronalazaka u okviru	Ostali instrumenti :  1) horizontalne državne potpore za istraživanje i razvoj <a href="http://www.aztn.hr">www.aztn.hr</a> 2) Ministarstvo kulture – programi

							<p>znanstvenici – povratnici u domovinu. Podupire inovativne tehnologijske programe BICRO-a</p> <p>2) Sveučlice u Zagrebu zaposlenicima Sveučlica i ostalim zaposlenicima u sustavu znanosti i visokog obrazovanja odobrava stambene kredite po povoljnijim i subvencioniranim kamatnim stopama i uvjetima.</p> <p>3) BICRO – Poslovno-inovacijski centar Hrvatske – u okviru pet programa dobivaju se držvni poticaji za poduzetnisvo utemeljeno na inovacijama</p>	<p>razvoj,</p>		<p>programa financiranja MSP</p>	<p>potpora nakladnicima, filmskoj industriji, audiovizualnoj umjetnosti</p> <p><a href="http://www.min-kulture.hr">www.min-kulture.hr</a></p> <p>3) Ministarstvo gospodarstva, rada i poduzetništva – program potpora MSP za početna ulaganja – prijave patenata, licence, Know-how, ili tehničkih znanja koja nisu zasicna patentom do 150.000 kn</p> <p><a href="http://www.mingorp.hr">www.mingorp.hr</a></p> <p>4) HAMAG – jamstveni programi “Poduzetnik u zoni” I “Nove tehnologije Ž” – jamstva za kredite MSP kojima se financira nabava novih tehnologija s inovativnim rjesnjima</p> <p><a href="http://www.hamaq.hr">www.hamaq.hr</a></p>
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											5) Fond za razvoj I zaposjavanj e – daje dio bespovratni h sredstva a dio kao kredite za projekte koje odobrava MINGORP u sveukupno m iznosu do 12 mil kn godisje
English	1) corporate income tax 2) corporate income tax by withholding	1) Income tax on self-employment 2) Surtax on income tax		*no special tax, - only special levy payable to the Croatian Environment Agency			1) Ministry of science, education and sports disposes with a fund of 145 mil kn for the projects for which applied the scientists returnees to Croatia from abroad. Ministry awards BICRO state aid for the innovative programs 2) University of Zagreb has a programme for a subsidies to the interest rates for housing loans for employees in science and high education 3) BICRO – Business Innovation Center of Croatia – support for			HBOR (Croatian bank for reconstruction and development) : 1) In the framework of the Loan Programme for the Development of Economy – the loans for introducing new technologies and products are available; 2) Programme for financing innovations in the framework of the Loan programme of for SMS	1) Horizontal state aid for research and development <a href="http://www.aztn.hr/e_index">www.aztn.hr/e_index</a> 2) Ministry of culture – various programs for publishers, audiovisual and film industry support <a href="http://www.min-kulture.hr">www.min-kulture.hr</a> 3) Ministry of Economy, Labor and Entrepreneurship granted various programs for SMS for initial investments which cover patent, TM, ind.

							entrepreneurs hip based on innovation and new technologies in the framework of 5 different programmes				Design applications costs, licences up to 150.000 kn 4) HAMAG – Croatian Agency for Small Business – guarantees for loans to SMS for investment s in new technologie s. The loans must be in compliance with the State aid act (de minimis – up to 200.000 kn 5) Croatian Fund for Developme nt and Employment – granting the subsidies and loans for the projects in the program framework of the Ministry of Economy, Labor and Entreprene urship <a href="http://www.frz.hr">www.frz.hr</a> (available only on Croatian)
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<b>Rate(s) and/or comments: Croatian</b>	1. 20% - 2. 15%  vis informacija na <a href="http://www.porezna-uprava.hr">www.porezna-uprava.hr</a>	1) 15% do 38.400,00 kn godisje (do 3.200,00 kn mjeseco),  25% iznad 38.400,00 kn do 96.000,00 kn godisje (iznad 3.200,00 kn do 8.000,00 kn mjeseco),  35% iznad 96.000,00 kn do 268.000,00 kn godisje (iznad 8.000,00 kn do 22.400,00 mjeseco ) ,  45% iznad 268.000,00 kn godisje (iznad 22.400,00 kn mjeseco).  Dohodak od samostalne djelatnosti , koji rezident ostvari u tuzemstvu i inozemstvu, a nerezident u tuzemstvu, umanjuje se: za iznos izdataka za istrazvanje i razvoj;  2) 1. Op•ina do 10% 2. Grad ispod 30.000 stanovnika do 12% 3. Grad iznad 30.000 stanovnika do 15% 4. Grad Zagreb do 30%		<a href="http://www.fzoeu.hr">www.fzoeu.hr</a>	1)Mirovinsko osiguranje – 20% 2)Zdravstveno osiguranje – 15% 3) ozljede na radu – 0,5% 4) zaposjavanje – 1,7%	<b>22%</b> izuzeci: 10 % - turistice usluge 0% - knjige, strucog, znanstvenog I umjetnicog karaktera; znanstveni casopisi; troskovi prijava patenata, zigova, ind.dizajna oslobodeni su PDV-a	<a href="http://www.mzos.hr">www.mzos.hr</a> <a href="http://www.nzz.hr">www.nzz.hr</a> <a href="http://www.unizg.hr/znanost/istrazivanje_i_razvoj">www.unizg.hr/znanost/istrazivanje_i_razvoj</a> <a href="http://www.aztn.hr">www.aztn.hr</a>	Nil	Nil		
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<p><b>Rate(s) and/or comments: English</b></p>	<p>1. 20% - 2. 15%</p> <p>more information at : <a href="http://www.porezna-uprava.hr.eng">www.porezna-uprava.hr.eng</a></p>	<p>1)</p> <table border="1"> <thead> <tr> <th>THE MONTHLY TAX BASE</th> <th>THE ANNUAL TAX BASE</th> <th>TAX RATES</th> </tr> </thead> <tbody> <tr> <td>Up to HRK 3.200,00</td> <td>Up to HRK 38.400,00</td> <td>15 %</td> </tr> <tr> <td>Over HRK 3.200,00 up to HRK 8.000,00 (the next HRK 4.800,00)</td> <td>Over HRK 38.400,00 up to HRK 96.000,00 (the next HRK 57.600,00)</td> <td>25 %</td> </tr> <tr> <td>Over HRK 8.000,00 up to HRK 22.400,00 (the next HRK 14.400,00)</td> <td>Over HRK 96.000,00 up to HRK 268.800,00 (the next HRK 172.800,00)</td> <td>35 %</td> </tr> <tr> <td>Over HRK 22.400,00</td> <td>Over HRK 268.800,00</td> <td>45 %</td> </tr> </tbody> </table> <p>Income from independent personal activities (self-employment income) acquired by a non-resident in Croatia shall be reduced by the amount of expenses for research and development</p>	THE MONTHLY TAX BASE	THE ANNUAL TAX BASE	TAX RATES	Up to HRK 3.200,00	Up to HRK 38.400,00	15 %	Over HRK 3.200,00 up to HRK 8.000,00 (the next HRK 4.800,00)	Over HRK 38.400,00 up to HRK 96.000,00 (the next HRK 57.600,00)	25 %	Over HRK 8.000,00 up to HRK 22.400,00 (the next HRK 14.400,00)	Over HRK 96.000,00 up to HRK 268.800,00 (the next HRK 172.800,00)	35 %	Over HRK 22.400,00	Over HRK 268.800,00	45 %	<p><a href="http://www.fzoeu.hr">www.fzoeu.hr</a></p> <p>available on Croatian only</p>	<p>1) Pension fund – 20% 2) Health insurance – 15% 3) Life insurance premium – 0,5% 4) employers social security contribution – 1,7%</p>	<p><b>22%</b></p> <p>exemptions: 10% - tourist services 0% - scientific books and scholarly journals; administrative fees and procedural charges for patent, trademarks and industrial design are VAT free</p>	<p>more information at: <a href="http://www.mzos.hr">www.mzos.hr</a> <a href="http://www.nzz.hr">www.nzz.hr</a> <a href="http://www.unizg.hr/znanost/istravanje_i_razvoj">www.unizg.hr/znanost/istravanje_i_razvoj</a> <a href="http://www.aztn.hr">www.aztn.hr</a></p> <p>a) Science &amp; Technology Policy of the Republic of Croatia 2006.-2010. b) Action Plan 2007.-2010. Science &amp; Technology Policy of the Republic of Croatia</p>	<p>Income from independent personal activities (self-employment income) acquired by a non-resident in Croatia shall be reduced by: the amount of expenses for research and development</p>	<p>not applicable</p>	<p>2%, 4% and 6% under different criteria for the different group of business entities</p>	
THE MONTHLY TAX BASE	THE ANNUAL TAX BASE	TAX RATES																							
Up to HRK 3.200,00	Up to HRK 38.400,00	15 %																							
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		2) 1.A commune at the rate of up to 10% 2.A city with a population below 30,000 at a rate of up to 12% 3.A city with a population over 30,000 at a rate of up to 15% 4.The city of Zagreb at a rate of up to 30%									
<b>FINLAND</b>											
<i>English title</i>	<i>Corporate income tax</i>	<i>Income tax on self-employed</i>	<i>Tax on capital</i>	<i>Environmental tax</i>	<i>Labour cost (employer's social security contribution and other)</i>	<i>VAT</i>	<i>Direct funding of research by the national or regional government</i>	<i>Tax reliefs for research activities</i>	<i>Labour cost reliefs for employing researchers</i>	<i>Preferential loans for innovation</i>	<i>Other instruments</i>
<i>Finnish title</i>	yhteisövero	ammattinharjoittajan tulovero	varallisuusvero	ympäristövero	työvoimakustannukset (työnantajan sosiaaliturvamuksu yms.)	arvonlisävero (ALV)	kansallisen tai alueellisen hallinnon antama suora tutkimusrahoitus	tutkimustoimintaa koskevat veronhuojennukset	työvoimakustannusten huojennukset tutkijoiden palkkaamista varten	edulliset lainat innovaatioita varten	muut instrumentit
More information is available at the Finnish Tax Administration: <a href="http://www.vero.fi">http://www.vero.fi</a> (taxes) Ministry of Employment and the Economy: <a href="http://www.tem.fi">http://www.tem.fi</a> (incentives)											