

## Your Benefits



**Save costs, time and manpower** as a result of a structured process to assess the right projects eligible for funding.



**Maximize your funding opportunities.** We identify the most effective grants to optimize your innovation strategy.



**Maximize your company's performance** through the combination of different funding instruments.



**Access our G<sup>3</sup> network.** Benefit from our international industry know-how.

## Our Services

Due to our long-term experience and our experts' specific funding know-how, we are able to support you in all challenges around national and international funding opportunities.

- In a non-binding initial consultation, we evaluate your potential for applying for the R&D tax credit as well as for direct funding opportunities.
- We inform you about suitable programs and calls at national as well as at EU-level.
- We develop tailored strategies for funding opportunities to achieve maximum potentials.
- We provide support for the proposal preparation process as well as quality assurance.

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## Deloitte. Legal

By cooperating with the legal experts of Jank Weiler Operenyi Attorneys at Law (JWO), the Austrian law firm of the global Deloitte Legal network, we are able to offer the advantages of a one-stop-shop service for complex questions across advising disciplines. Due to professional regulations, legal advice is provided by Jank Weiler Operenyi Attorneys at Law based on a separate engagement letter.

**Global Investment  
& Innovation Incentives (G<sup>3</sup>)**  
Look deeper. Seize the opportunity.



# Seize the Opportunity.

Businesses in Austria benefit from great funding possibilities.



## Financial benefits



**Tax credits or rebates**, either as a reduction of your corporate or employer taxes or as a refund in other ways



**Defined grants and accelerated tax deductions** that apply to prescribed investments



**Negotiated grants or incentives** as a function of employment creation or capital investment

## What can be funded?



### Research & Development (R&D)

- Basic research
- Applied research
- Experimental development



### Investments

- Site or equipment related purchases
- Properties
- Finance costs



### Environment

- Modifications to existing sites, plants and machinery with a positive impact on the environment



### Employment

- Job creation
- Training and further education
- Wages and salaries



### Location

- New sites
- Expansion of existing sites

There are numerous programs and support measures available for start-ups, SMEs, large companies, investors as well as research institutions or individual researchers.

## Prime funding institutions (among others)



### Austria

- FFG** - Austrian Research Promotion Agency
- aws** - Austria Wirtschaftsservice
- VBA** - Vienna Business Agency
- KPC** - Kommunalkredit Public Consulting



### European Union

#### Horizon 2020

This program is financed by the European Union and is aimed at all steps of the innovation process, meaning that basic research as well as the development of innovative products can be funded.

## 14% R&D Tax Credit

The Austrian R&D tax credit has been increased in 2018 from 12% to 14%. This credit can be claimed by any company that carries out R&D activities in Austria, regardless of the company's size, industry or legal structure.

Within the framework of the R&D tax credit are in-house as well as subcontracted R&D activities. R&D has to be executed systematically and under scientific methods. This includes the development of models, products and processes exceeding the current state of technology.

The claimed R&D costs can contain the following:

- wages and salaries
- fixed-assets investments (including the property for R&D)
- other expenses, finance costs as well as overhead costs

The R&D tax credit can be applied for regardless of your corporate result. That means it can be considered a cash grant for companies in a tax loss or low profit position.

We can advise you if your projects are eligible for the R&D tax credit and support you through the complete application process.

## The Deloitte Difference

The Deloitte network for Global Investment & Innovation Incentives (G<sup>3</sup>) understands the global dynamics that affect the funding of your innovations.

### Global reach

G<sup>3</sup> gives you the chance to act on the global playing field by identifying international incentive opportunities available to your company.

### Technology in the spotlight

Leverage latest technology for operational efficiency and for a clear vision of relevant opportunities.

### Lifecycle view

Each incentive will be considered in the context of the investment and innovation lifecycle to realize the full financial and commercial benefit.

### Industry experience

G<sup>3</sup> practitioners globally know and understand your industry.

### Deloitte network

Connecting with the relevant government bodies and research institutes will propel your innovation capability. The power of our network helps you to build winning relationships.

### Smart impulses

Governments across the globe seek the insights of Deloitte people to help in the development and design of funding policies.

### Strengthening innovation

Deloitte's broad range of specialized services is available to help you consider the impact of incentives on your wider tax, financial and commercial activities, so you can further enhance and accelerate your innovations.