Scheme of **R&D incentives in Catalonia**

- **Financing R&D projects**
  - Incentives Program for High Impact Business Investments
    - Grants for the creation of new R&D centers or extension of existing ones. Up to €200,000
  - **ACCIÓ: R&D Projects**
    - Grants for individual or cooperative R&D projects. Up to €125,000 (individuals) and €300,000 (cooperatives)
  - **CDTI: R&D projects financing**
    - Loans (up to 75% of the approved budget) for R&D projects with a non-reimbursable tranche (up to 30% of the loan).
  - **SME Instruments**
    - Grants for SMEs with innovative projects clearly aimed at increasing growth and performance. Between €500,000 and 2,5M€.
  - **R&D projects in ICT field**
    - Combination of 0% interest loan and grant (up to 100% of the project budget)

- **R&D Tax Incentives**
  - Corporate tax deductions related to R&D&I
    - Up to 59% for R&D expenses
  - Discounts at the Employer’s Social Security contributions
    - 40% bonuses for staff exclusively dedicated to R&D
  - Patent Box
    - Up to 60% of net incomes arising from the letting of the right to use qualifying IP will be tax exempt

- **Hiring Researchers**
  - TECNIOSPRING Program
  - Torres Quevedo Program
    - EMPLEA Program
  - Industrial Doctorates plan
    - Four grants programs for hiring different profiles of researchers
  - Personal income tax for non-residents
    - Flat rate of 24% for non-residents during the first 6 years

- **Creation of R&D centers**
  - Grants for the creation of new R&D centers or extension of existing ones. Up to €200,000

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**Catalonia Trade & Investment**
**Generalitat de Catalunya**
**Government of Catalonia**
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