

# Diversified incentive programmes



## **THE WBSO**

is a tax incentive scheme that offers compensation for part of a company's research and development (R&D) wage costs, and costs, and expenditures; in practice the scheme reduces the payroll tax burden.



## **INNOVATION BOX**

results in an effective tax rate of only 9% for R&D income from self-developed patented intangible assets and also from self-developed unpatented intangible assets which qualify for the so-called WBSO.



## **INNOVATION CREDIT**

is intended for the development phase of a technically new product, process or service; development of medical products that require a clinical study can also be supported. Funding 45% (small companies), 35% (medium sized companies) or 25% (large-scale enterprises) of the (allowable) project costs with a maximum of €10 million.



## **THE ENERGY INVESTMENT ALLOWANCE (EIA)**

is intended for companies that invest in energy-saving installations, or that make use of sustainable energy; they can deduct 45,5% of the invested sum from their taxable profits from the year in which the goods are purchased.



## **THE MIA SCHEME**

allows companies to deduct up to 45% of the cost of an environmentally friendly investment from the fiscal profit on the regular depreciation in 2022.



## **THE VAMIL SCHEME**

lets a company decide for itself when to write off the investment costs; this provides an advantage in liquidity and interest.