

# INDUSTRY 4.0

## Tax credit for research and development activities carried out in the years prior to 2020

### WHAT IS IT?

An important measure of the National Industry 4.0 Plan concerns the support to companies that have invested, and are investing, in research and development through tax breaks in the form of tax credit.

The most recent Budget Law 2020 has reduced the credit percentages since the beginning of the year, but for companies that invested in R&D projects between 1 January 2015 and 31 December 2019, it is still possible to access particularly advantageous benefit measures.

### WHO IT IS AIMED AT

All companies that – regardless of their legal form, the economic sector in which they operate and the accounting regime adopted – **have made investments in research and development activities between 1 January 2015 and 31 December 2019.**

### FIELDS OF APPLICATION

In the years prior to 2020, the benefit measures were targeted at companies that had invested in research and development activities **not only in science and technology, but also in economics, history and sociology** provided that, in general, the activities themselves were geared towards the acquisition of new knowledge, the growth of existing knowledge or its use for new applications.

## **TAX BENEFIT**

The types of eligible expenses envisaged for the five-year period 2015–2019 (**with some differences in the tax credit percentages depending on the year in question**) are those relating to:

- Personnel employed in research and development activities:
  - Employees (tax credit rate of 50% compared to the expenses incurred in the R&D project)
  - Personnel other than employees (rate from 25% to 50%)
- amortisation charges of acquisition or use costs of laboratory instruments and equipment ( 25% rate)
- Technical skills and industrial property rights (rate from 25% to 50%)
- Purchase of materials, supplies and other similar products, directly used in research activities (rate of 25%, valid only for 2019).

**N.B.** The tax credit is recognised as a percentage of the expenses incurred in excess of the average of the same investments made in the three tax periods prior to the current one as at 31 December 2015 (three years 2012/2013/2014), i.e. in the shorter period of the date of incorporation.

## **CRSL AND INDUSTRY 4.0**

CRSL, **Research Centre and Technology 4.0 Transfer Centre**, thanks to the **multidisciplinarity** guaranteed by its **8 Departments**, the collaboration of **75 researchers** and the extensive Industry 4.0 R&D experience, makes its *know-how* available to companies to identify, follow and adequately formalise **R&D and Experimental Analysis projects** in various areas, both scientific and economic-humanistic: from agile work to digitisation, from reducing environmental impact to the development of new products or machinery, from the reorganisation of processes to the application of blockchain.

Thanks to these skills, CRSL supports companies in research activities by allowing them to obtain **subsidies which they have not benefited from in previous years**.