

INDUSTRY 4.0

Tax credit for Research, Innovation, Design activities

WHAT IS IT?

The **2021 Budget Law** records a substantial strengthening of the measures in place; in fact, **all the pre-existing rates regarding the measures of the National Industry 4.0 Plan** have been increased, in order to stimulate investments by companies and give continuity to the activities already undertaken in past years.

WHO IT IS AIMED AT

All companies that - regardless of legal form, economic sector in which they operate as well as the accounting regime adopted - have made (or will make) investments in **Research, Innovation and Design** activities.

FIELDS OF APPLICATION

Retroactively starting from 01/01/2020 and until 31/12/2022, the subsidy measures are aimed at companies that have made investments in Research and Development, Innovation activities (also with objectives of ecological transition or digital innovation 4.0) and Design and aesthetic ideation.

TAX BENEFIT

The following are the tax credit incentive measures, which can also be combined with each other:

- **Research and Development: 20% (up to 4 million euro)** of the eligible cost (personnel, technical skills, etc.), net of other grants or contributions received for any reason for the same expenses;
- **Innovation: 10% (up to 2 million euros)** of the eligible cost (personnel, technical skills, etc.), net of other grants or contributions received for any reason for the same expenses. **Rate of 15% in case of achievement of an ecological transition goal** (circular economy) **or Digital Innovation 4.0**;
- **Innovative design: 10% (up to 2 million euros)** for the costs incurred (personnel, technical skills, etc.) for the **design and aesthetic design activities** carried out by companies operating in the textile and fashion, footwear, eyewear, goldsmith, furniture and furnishings and ceramics, for the conception and realization of new products and samples;

The concessions for research and development activities in the MEZZOGIORNO areas and in the regions affected by the seismic events of the years 2016 and 2017 were extended to 31/12/22 (Abruzzo, Basilicata, Calabria, Campania, Molise, Puglia, Sardinia and Sicily), differentiated according to company size (DL of 19 May 2020 n ° 34):

- **Small Companies** (less than 50 people, revenues <10 Mil €): tax credit for investments in R&D activities increased from 12% **to 45%**
- **Medium-sized Companies** (more than 50 people, revenues > 10 Mil €): tax credit for investments in R&D activities increased from 12% **to 35%**
- **Large Companies** (more than 250 people, revenues > € 50 million, assets > € 43 million): tax credit for investments in R&D activities increased from 12% **to 25%**

CRSL AND 4.0 INDUSTRY

CRSL, **Research Center and Technology Transfer Center 4.0**, thanks to the multidisciplinary guaranteed by its **8 Departments**, the collaboration of **75 researchers** and the great experience in Industry 4.0, makes its know-how available to companies to identify, follow and adequately formalize **Research, Innovation and Design projects** in different areas, allowing to obtain important subsidies.