

## Top 3 Dutch funds for 2018

### 1. WBSO

Based on the law 'Bevordering Speur- en Ontwikkelwerk' (Strengthening Research and Development services) entrepreneurs can receive a discount on the wage tax for all the hours spent on the development of new technical products or software. Since the principle of this scheme is that the innovation has to be new for the entrepreneur (so not necessarily for the whole Netherlands/Europe/the world), this is the most requested subsidy in the Netherlands. Freelancers are also in the running if they meet the minimum hour criterium. The financial benefits you gain from WBSO all depend on the number of hours spent and hourly wage of the employees who are executing the R&D tasks. For a freelancer the WBSO discount in 2018 amounts to € 12.623 for the income tax declaration. You can continuously apply to the WBSO.

→ <https://www.rvo.nl/subsidies-regelingen/wbso>

### 2. Innovatiebox

If you have a patent and/or a positive WBSO at your disposal, it could be interesting to find out if your company is eligible for the Innovatiebox. This scheme allows that part of the profit that is gained through the innovation can be accounted to the Innovatiebox. This means that over a certain amount of your profit you won't have to pay 20/25% of corporate tax but merely 5%. In case of a successful innovation the benefits can incur rapidly. You can continuously apply for the Innovatiebox.

→ <https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/winst/vennootschapsbelasting/innovatiebox/>

### 3. MKB innovatiestimulering Regio en Topsectoren (MIT) (SME innovation stimulation regional & top sectors)

Goal of the MIT scheme is to stimulate innovation within small and medium enterprises (SME). Contrary to the schemes mentioned above, this is not a fiscal benefit but a 'cash' subsidy. Which means that if it is granted, money is transferred. To be eligible for MIT your project has to connect with one of the top sectors and adjacent themes. In 2018, the following openings are expected:

- **Feasibility projects** (open: 17 April – 6 September): Mapping out technical and economic risks of an intended innovation project. Maximum subsidy amount is €25,000 plus 35% of the project costs. The scheme is open till September however due to its competitiveness and 'first come first serve' principle, projects have the highest chance when submitted April 17 (first day of opening)
- **Kennisvouchers** (knowledge vouchers) (open: 17 April – 6 September): SMEs can have a specific question researched outsourcing it to a knowledge or educational institution. Lump sum of € 3,750. This scheme also runs on the 'first come, first serve' principle.
- **R&D cooperation** (open: 2 July – 6 September): partnering with at least one other SME you will have to renew or develop a product, production process or service. The subsidy provides a minimum of € 50,000 and maximum of € 350,000 per innovation project. Additionally 35% of the project costs are granted. Scheme runs on a tender principle.

→ <https://www.rvo.nl/subsidies-regelingen/mkb-innovatiestimulering-regio-en-topsectoren-mit>