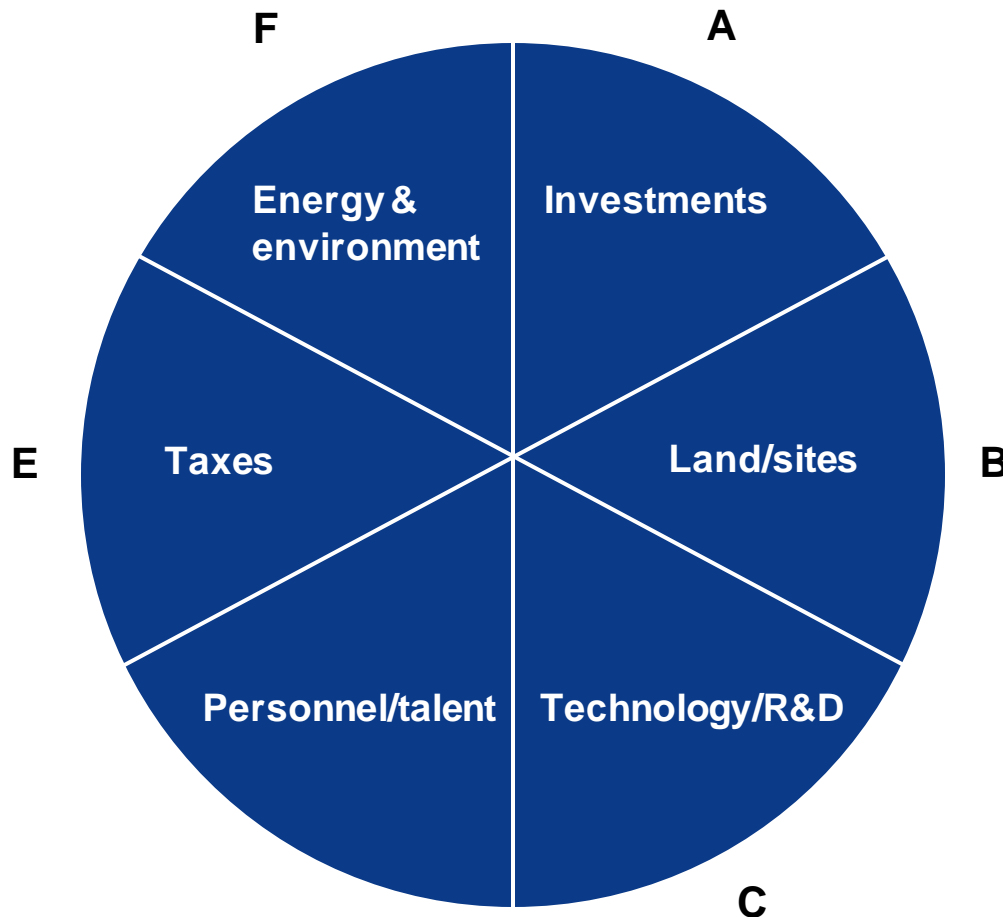


# Framework for incentives/grants/taxes (1)

## Many different types of incentives



## Incentives/ grants/ taxes

- Different tax rates/tax regimes in each country
- Varies not only per country but also per region
- In EU: strong influence of European Commission for EU-28 member states

# Framework for incentives/grants/taxes (2)



## A Investments

- capital investment incentives (initial)
- capital investment incentives (follow-up investments)
- interest free loans
- subsidy for modernisation of capital assets
- investment related job grants
- (re)investment allowances
- specific industry grants
- matching investment subsidies of competing regions
- regional/enterprise zone grants
- strategic investment subsidies
  
- Payment schedules

## B Land/ sites/ buildings

- shovel-ready
- aggressive pricing of land
- subsidy for improvement of site/industrial estate
- subsidy for infrastructure on site
- subsidy for infrastructure to site
- reduction/exemption property tax
- exemption of building taxes
- subsidy for temporary building
  
- lease free period
- payment schedules

## C Technology/ R&D

- R&D grants-upfront
- R&D grants-shared risk
- regional technology risk loan
- match with national R&D programmes
- match with international R&D programmes
- R&D tax credit scheme
- industry-university link programmes
- venture capital
  
- sharing of facilities
- suppliers scheme

# Framework for incentives/grants/taxes (3)



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## D Personnel & Talent

- job grants
- grants for safeguarded jobs
- reduction of social security contribution costs
- training grants (start, continuous)
- subsidy for training/testing facilities
- recruitment assistance
- subsidy for hiring specific job seekers (e.g. unskilled, disabled)

## E Taxes

- tax concession/allowance
- tax ruling
- depreciation allowance
- sales/value added corporate income tax reduction
- local business tax concession

## F Energy & Environment

- subsidy for utility costs
- subsidy for energy saving programmes/equipment
- subsidies for re-use of heat
- subsidies for environment quality enhancing programs/equipment

# Some examples of soft landing support



- Investor visits: including: internal UK flights, accommodation, meals, subsidised car rental
- Introducing to local contacts and into local network
- Helping new investors with operating job fairs where they can position themselves in order to attract the right talent
- Foreign recruitment road shows to attract foreign language students willing to relocate to their region/country
- Help with finding housing for top management
- Temporary office space in the new location
- Free office and/or meeting space, discounted recruitment/legal support
- Investor & Business development: help with strategy & Business Development by a.o.: develop strategy, operate more efficiently, find new markets, improve skills, find funding and develop products & services



## Economic Impact Assessment

- Jobs
  - direct + subcontracted
  - skills / salary levels
- Jobs indirect: suppliers / logistics
- Contribution to regional economy (technology, corporate citizenship)
- .....



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