

# SKATTEFUNN Tax Deduction Scheme for Companies with Research and Development Projects


**Application type:** Skattefunn

**Contact for the call:** SkatteFUNN | [skattefunn@forskingsradet.no](mailto:skattefunn@forskingsradet.no)

**Application deadline:** Open-ended

**Target groups:** Industry

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 [Download the call](#)

## Purpose

The SkatteFUNN Tax Deduction Scheme is a rights-based tax deduction scheme designed to stimulate research and development (R&D) activities in Norwegian companies.

## Call for proposals



### Shortcuts



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## About the call for proposals

To be eligible for SkatteFUNN funding, projects must:

- be targeted with a clearly defined framework, so that it is distinguishable from the company's ordinary activities;
- seek to develop or improve goods, services or production processes;
- generate new knowledge or new know-how/skills, or use existing knowledge or know-how/skills in new ways or fields;
- be of benefit to the company.

The Norwegian-language call for proposals is the legally binding version.

### Who is eligible to apply?

All companies that are registered with an enterprise organisation number in the Brønnøysund Register Centre may apply for SkatteFUNN funding. Companies must also be subject to taxation in Norway.

### Who can participate in the project?

The Research Council accepts applications from all companies that conduct business activity and are subject to taxation in Norway.

### What can you seek funding for?

The SkatteFUNN scheme provides indirect support in the form of tax deductions on costs related to implemented research and development activities.

The tax deduction is up to maximum 20 per cent for small and medium-sized companies and maximum 18 per cent for large companies.

Support is provided in the form of either a tax deduction or, if the company is in a position where it does not have any taxes to pay, a disbursement through the tax settlement notice.

Any deductions must be for documented costs entered in the project accounts. Project accounts and time sheets must be kept up-to-date, and the claim to the Norwegian Tax Administration must be certified by an auditor.

Tax deductions apply only to projects approved by the Research Council. Approval of projects may be sought for maximum four years at a time. Approval is normally granted for maximum three years at a time, but will be given for four years in special cases.

For more information refer to [www.skattefunn.no](http://www.skattefunn.no).

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### Relevant thematic areas for this call

This call for proposals is not limited to any specific thematic areas.

### Requirements for this application type

Grant applications may be submitted in Norwegian or English.

### Administrative procedures

All applications submitted by 1 September are guaranteed to be processed within the current year, meaning that companies can deduct R&D costs accrued in the submission year from their corporate tax.

Applications submitted after 1 September will be processed within the current year if capacity allows.

Applications not processed by the end of the current year will be carried over to the following year for processing, but will not qualify for tax deductions for the year in which the application was submitted.