

Innovationbox

the tax benefits

Frits van Riel

Tax economist

T +31 85 2100535
E info@innovationbox.nl

INNOVATIONBOX by GOEDZ



Patentbox - Innovationbox

The fiscal patent box is significantly expanded
as from 1 January 2010 !

T +31 85 2100535
E info@innovationbox.nl

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Patentbox - Innovationbox

- The Patentbox/Innovationbox is specific Dutch tax law. It reduces the corporate tax rate from 25,5% to 5%.
- The reduced tax rate of the Patentbox/Innovationbox can be applied on profits from innovative activities.
 - Through patent registration of innovations
 - Through acquisition of a WBSO declaration (subsidy program performed by Senter Novem, www.senternovem.nl)

Patentbox - Innovationbox

Below the most important changes of the Patentbox which will be named Innovationbox.

2007-2009

- Tax rate 10%
- Profit ceiling €400k for WBSO innovations
- Development costs deductible against 10%

2010

- Tax rate 5%
- Profits unlimited
- Development costs deductible against 25,5%

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Below the tax benefits as from 2010.

Profit	CIT 25,5%	Box rate 5%	Benefit
€ 50.000	€ 12.750	€ 2.500	€ 10.250
€ 100.000	€ 25.500	€ 5.000	€ 20.500
€ 150.000	€ 38.250	€ 7.500	€ 30.750
€ 200.000	€ 51.000	€ 10.000	€ 41.000
€ 500.000	€ 127.500	€ 25.000	€ 102.500
€ 1.00.000	€ 255.000	€ 50.000	€ 205.000
And so on	(unlimited)		

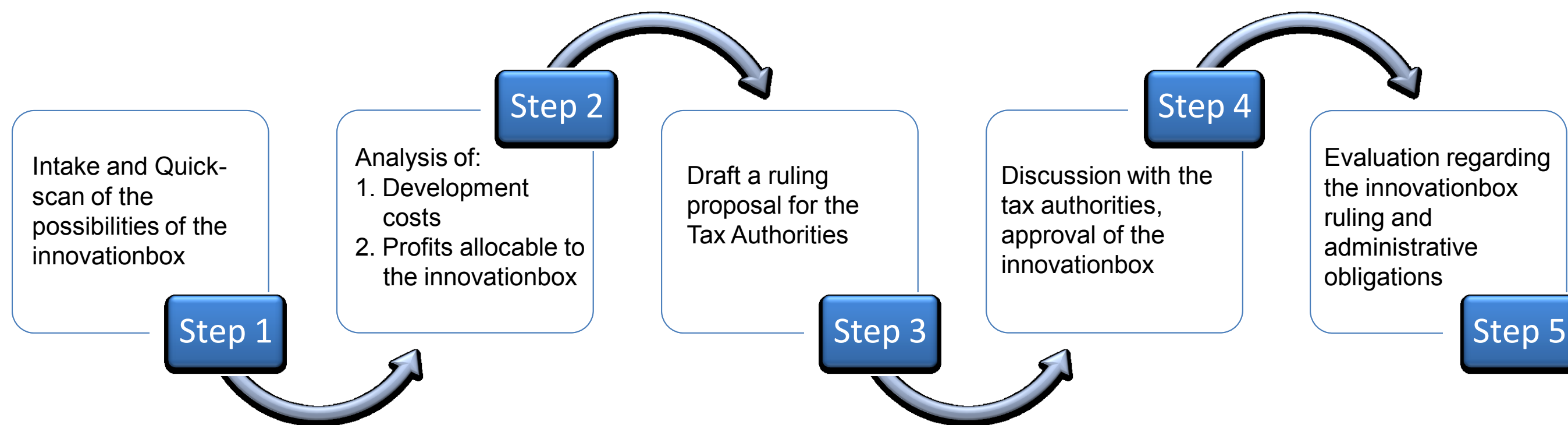
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The most important requirements of the Innovationbox

- Patent/WBSO declaration necessary
- Development of an intangible asset
- Determination of the development costs through:
 1. Project administration or
 2. Allocation key per cost category
- Determination of profits allocable to the box through:
 1. Percentage of the profit margin
 2. Specific allocation

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Goedz stepplan for Innovationbox tax ruling:



Should you have any questions relating to the Innovationbox please feel free to contact

Frits van Riel

Tel: +31 85 2100535

fritsvanriel@innovationbox.nl

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