

**投資研發現金回贈計劃**旨在鼓勵私營機構投放更多資源進行研發，鼓勵公司與本地公營科研機構加強合作。計劃由創新科技署負責推行。

## 申請資格

公司若從事以下兩類應用研發項目，其開支可獲40%的現金回贈：

- (1) 獲創新及科技基金資助的研發項目（簡稱“基金項目”）；以及
- (2) 由公司與指定本地公營科研機構合作，並由公司全費贊助的研發項目（簡稱“夥伴項目”）。就夥伴項目而言，現金回贈不適用於下列範疇：

- ✗ 沒有科研成份的產品改良 / 度身訂製和相關工作，普通的業務營運及商業活動，例如產品設計和一般系統自動化；以及
- ✗ 科技領域以外的研究項目，例如市場研究及管理研究。

## 申請程序

### (1) 基金項目

- (a) 就創新及科技基金的平台項目，公司在悉數繳付其承諾的贊助後可申請現金回贈。
- (b) 就創新及科技基金下的合作項目（例如公司與基金各支付項目的一半開支），公司可分兩期申請現金回贈，在研發開支超過該項目預算一半及公司已支付所承諾贊助額的一半後，申請中期現金回贈，待項目完成後再申請餘下回贈。

### (2) 夥伴項目

- (a) 公司委託指定科研機構進行應用研發項目後，在研發項目開始前應先向創新科技署預先登記其研發項目。
- (b) 與上述(1)(b)類似，公司可分兩期申請現金回贈。申請時須提供指定科研機構的中期或最後項目報告。

申請表格正本須送交或郵寄至創新科技署投資研發現金回贈計劃組。申請須於有關研發項目完成後兩年內提交。

## 指定本地公營科研機構名單

- (a) 本地大學；
- (b) 政府成立的研發中心-
  - 汽車科技研發中心；
  - 物流及供應鏈多元技術研發中心；
  - 香港紡織及成衣研發中心；
  - 納米及先進材料研發院；及
  - 香港應用科技研究院；
- (c) 香港生產力促進局；
- (d) 職業訓練局；以及
- (e) 香港生物科技研究院。

投資研發現金回贈計劃的詳情、申請表格、申請指南，有關文件和指定科研機構的聯絡資料，可在 [www.itf.gov.hk/itf-tc/crs.asp](http://www.itf.gov.hk/itf-tc/crs.asp) 下載瀏覽。

## 詢問

香港九龍觀塘海濱道一三五號宏基資本大廈十樓  
創新科技署  
投資研發現金回贈計劃組  
電郵：crs-enquiry@itc.gov.hk  
電話：3655 5678

### 例子

就一個100萬元的創新及科技基金的合作項目（例如公司與基金各贊助一半開支）· 公司的實際開支大約為15萬元（假設公司須繳付利得稅）：

	\$
公司的研發支出	500,000
現金回贈(\$500,000 x 40%)	(200,000)
節省的利得稅*	(148,500)
(\$300,000 <sup>^</sup> x 300% <sup>#</sup> x 16.5%)	
<b>公司進行一個100萬元的研發項目的實際開支*</b>	<b>\$151,500</b>

\* 視乎公司是否須繳付利得稅。

<sup>^</sup> 研發支出須符合《稅務條例》附表45第10條的乙類開支的涵義。

<sup>#</sup> 合資格研發支出總額的首200萬元可獲300%稅務扣減，餘額亦可獲200%扣減；有關的扣稅金額亦不設上限。

二〇一九年十月

香港特別行政區政府新聞處設計

# 投資

# 研發

現金回贈計劃  
Research and  
Development  
Cash Rebate  
Scheme

# RESEARCH DEVELOPMENT



創新科技署  
Innovation and  
Technology Commission

**The Research and Development Cash Rebate Scheme** aims to encourage more research and development (R&D) investment in the private sector and encourage companies to establish stronger partnership with local public research institutions. The Scheme is administered by the Innovation and Technology Commission (ITC).

## Eligibility

A company will receive a cash rebate equivalent to 40% of its expenditure in two types of applied R&D projects -

- (1) projects under the Innovation and Technology Fund (ITF) ("ITF projects"); and
- (2) projects funded entirely by companies and conducted by designated local public research institutions ("Partnership projects").

For Partnership projects, the following R&D work or activities will not be eligible -

- X product enhancement and customisation, conventional operation or/and business activities without scientific research content (e.g. product design and general system automation); and
- X research projects outside the science and technology fields (such as market research and management studies).

## Application procedures

### (1) ITF projects

- (a) a company can submit an application for cash rebate upon full payment of its pledged contribution to an ITF platform project; and
- (b) for an ITF collaborative project (e.g. the company and ITF each contributes 50% of the project cost), a company can apply for cash rebate in two phases - it can submit an application for the interim payment of cash rebate when the project expenditure has exceeded 50% of the total project estimate and the company has paid 50% of the pledged contribution.

The company can later apply for final payment upon project completion.

### (2) Partnership projects

- (a) after commissioning a designated research institution to undertake an applied R&D project, a company should pre-register its project proposal with the ITC before the project commences; and
- (b) a company can apply for cash rebate in two phases, similar to (1)(b) above. The application should be supported by the interim/final project report prepared by the designated research institution.

Applications should be submitted to the R&D Cash Rebate Scheme Section of the ITC in the form of hard copy in person or by post within two years after the completion of the relevant R&D projects.

## List of designated local public research institutions

- (a) local universities;
- (b) R&D Centres set up by the Government -
  - Automotive Platforms and Application Systems R&D Centre;
  - Logistics and Supply Chain MultiTech R&D Centre;
  - Hong Kong Research Institute of Textiles and Apparel;
  - Nano and Advanced Materials Institute; and
  - Hong Kong Applied Science and Technology Research Institute;
- (c) Hong Kong Productivity Council;
- (d) Vocational Training Council; and
- (e) Hong Kong Institute of Biotechnology.

Further information on the R&D Cash Rebate Scheme, application forms, the Application Guide, other Scheme documents and contact details of designated research institutions are available at

[www.itf.gov.hk/l-eng/crs.asp](http://www.itf.gov.hk/l-eng/crs.asp)

## Enquiry

R&D Cash Rebate Scheme Section  
 Innovation and Technology Commission  
 10/F, Rykadan Capital Tower, 135 Hoi Bun Road  
 Kwun Tong, Kowloon, Hong Kong  
 e-mail : [crs-enquiry@itc.gov.hk](mailto:crs-enquiry@itc.gov.hk)  
 tel : 3655 5678

### Example

In the case of an ITF collaborative project costing \$1 million (e.g. company and ITF each contributes half of the project cost), the actual expenditure incurred by the company will roughly be \$150,000 only (assuming it has to pay profits tax):

	\$
R&D expenditure by the company	500,000
Cash rebate (\$500,000 x 40%)	(200,000)
Profits tax savings* ((\$300,000 <sup>^</sup> x 300% <sup>#</sup> x 16.5%))	(148,500)

**Actual expenditure for undertaking the \$1 million R&D project\*** **\$151,500**

\* This varies depending on whether the company has to pay profits tax.

<sup>^</sup> This applies to R&D expenditure meeting the definition of Type B expenditure as given in Section 10 of Schedule 45 to the Inland Revenue Ordinance.

<sup>#</sup> The deduction will be 300% for the first \$2 million of the aggregate amount of qualifying R&D expenditure and 200% for the remaining amount. There is no cap on the amount of the relevant tax deduction.