

Eligibility of taxes and charges related to personnel under FP6 and FP7

(Presented per country and in alphabetical order).

This list is not comprehensive and will be updated whenever necessary.

Eligible:	Legal basis:
Gedeeltelijke vrijstelling van bedrijfsvoorheffing voor onderzoekers : Exonération partielle du précompte professionnel des chercheurs : Eligibility of the part corresponding to the partial exemption of payment ¹ (BE)	Code d'impôts sur les revenus 1992 Wetboek van de inkomstenbelastingen 1992
Eligibility of the part corresponding to the reduction in wage tax and social security contributions paid for the R&D employees (WBSO) (NL)	Wet Bevordering Speur – en Ontwikkelingswerk Act (1994) Act on the Reduction of Wage Tax and Social Insurance Premium Payments, Research and Development Work Section (1994)
Indemnité de départ à la retraite Eligibility within the limits set by law or mandatory collective agreement (FR)	Code du Travail
Intéressement des salariés à l'entreprise (FR)	Code du Travail

¹ The part corresponding to the partial exemption of payment (BE) is eligible provided that it is reinvested in research and not used to reduce the costs of the project.

Participation des salariés aux résultats de l'entreprise (FR)	Code du Travail
Taxe d'apprentissage (FR)	Code général des impôts
Participation à la formation professionnelle continue (FR)	Code du Travail
Taxe sur les salaires (FR)	Code général des impôts
Versement Transport (VT) (FR)	Code général des collectivités territoriales
Non-domestic property tax ("business rate") (UK – England and Wales)	UK Local Government Finance Act 1988
Partially eligible:	
Fixed Term Workers Act, FTWA: any related provision will be considered eligible up to the rate provided for in the 2008 implementation rules of the Act (IRL)	Protection of Employees (Fixed-Term Work) Act 2003
Allocation d'assurance pour les travailleurs involontairement privés d'emploi (FR) (also known as Provision Perte Emploi, Allocation Retour à l'Emploi or Allocation Perte d'Emploi). When employers have entrusted the management of the insurance benefit to an external entity (ie pôle emploi), eligibility is limited to the proportion of	Code du Travail

<p>payments actually made to this entity during a given year. When employers manage themselves the insurance benefit, eligibility is limited to the proportion of payments actually made during a given year.</p>	
Ineligible:	
Crédit d'impôt recherche (FR)	Code général des impôts
Taxe professionnelle (FR)	Code général des impôts
Participation à l'effort à la construction (FR)	Code général des impôts
Imposta Regionale sulle Attività Produttive, IRAP (IT)	Decreto Legislativo 15 dicembre 1997, n. 446