

Financing adult learning database

Name of the instrument - Local language	davčna olajšava za vlaganja v raziskave in razvoj
Name of the instrument - English translation	Research & development tax incentive
Scheme ID	193
Country	 Slovenia
Reporting year	2020
Type of instrument	Tax incentive for companies
Sub-type of instrument	Incentive for promoting training
Type of entry	Single instrument

Short description	Companies can deduct costs for research and development activities including education and training costs from their taxable profits. Any formal and non-formal education and training costs intended exclusively for the needs of research or development projects carried out in the company can be eligible for deduction. Up to 100% of education and training costs may be deducted. The tax incentive can be used in each calendar year. All companies paying Corporate Income Tax (CIT) are eligible for this incentive.
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Level of operation	National
Name of a part of the country	Not applicable
Name of the region (for regional instruments)	Not applicable
Name of the sector (for sectoral instruments)	Not applicable
Relevance	Key instrument
Legal basis	Corporate Income Tax Act
Objective(s) and target(s)	To increase investments in research and development, transform Slovenian companies, increase the competitiveness.

Year of implementation	2013
Operation/management	Financial Authority of Slovenia is responsible for operation/management of the tax incentive (following the Corporate Income Tax Act).
Eligible group(s)	All companies paying Corporate Income Tax (CIT)
Group(s) with preferential treatment	No preferential treatment
Education and training eligible	Any formal and non-formal education and training, including: - Programmes leading to a formal qualification (formal education), allowing to obtain a qualification of ISCED 0-8 level; - General courses (e.g. language courses); - Occupational courses connected to the present economic activity of the participant; - Occupational courses of all kinds; - Any kind of non-formal education/courses (e.g. for private issues only)
Source of financing and collection mechanism	State (loss of tax revenue);
Financing formula and allocation mechanisms	Reduction of the tax base. Up to 100% of education and training costs may be deducted. The tax incentive can be used in each calendar year.
Eligible costs	Any formal and non-formal education and training costs intended exclusively for the needs of research or development projects carried out in the company.
Volumes of funding	Not available
Beneficiaries/take up	The total number of companies as beneficiaries:2016: 6302017: 568
Organisation responsible for monitoring/evaluation	Financial Authority of Slovenia.
Monitoring/evaluation reports available	Not available
Most relevant webpage - in English	https://www.fu.gov.si/en/
Most relevant webpage - local language	www.fu.gov.si
Recent changes	No recent amendment Recent changes in response to COVID-19 No changes
Sources	www.fu.gov.si