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Research allowance - tax incentives for R&D projects Granting

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/105956961/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102158080000, 99102158080000
Leistungsbezeichnung I	Research allowance - tax incentives for R&D projects Granting
Leistungsbezeichnung II	
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Gewährung (080)
SDG-Informationsbereich	Erlangung von Lizenzen, Genehmigungen oder Zulassungen im Hinblick auf die Gründung und Führung eines Unternehmens

Modul	Sachverhalt
Lagen Portalverbund	Weitere Förderbereiche (2060990)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	24.10.2024
Fachlich freigegeben durch	Federal Ministry of Education and Research (BMBF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/fzulg/BJNR276310019.html https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/19_Legislaturperiode/Gesetze_Verordnungen/2019-12-20-Forschungszulagengesetz-FZulG/0-Gesetz.html
Teaser	Apply to the Research Allowance Certification Office (BSFZ) for tax-incentivized research funding for your company for basic research, industrial research or experimental development.
Volltext	Whether start-up, small, medium-sized or large company: All companies subject to tax in Germany that carry out research and development can generally benefit from the research allowance. To do so, submit an "Application for certification of an R&D project" to the Research Allowance Certification Office (BSFZ). The BSFZ will check whether your project is an eligible research project. The BSFZ checks your submissions for novelty, risk or unpredictability and whether they are on schedule. You can apply for a certificate for a research grant at any time, whether before, during or after completion of your project. Please note that you should always apply for the certificate first. This is a prerequisite for you to be able to subsequently submit the "Application for research allowance" to your local tax office.
Erforderliche Unterlagen	• Master data of the company. • Statistical data of the company
Voraussetzungen	• Your company must be subject to tax in Germany. • Your company must generate income.

Modul	Sachverhalt
	• Work on your research project must have started after 01.01.2020. • To apply for a certificate for an eligible research grant, you must register once on the BSFZ web portal. • Your research project must fall into one of the following three categories Basic Research, Industrial Research and Experimental Development.
Kosten	Gebühr: Es fallen keine Kosten an There are no costs.
Verfahrensablauf	To apply for the research allowance certificate, follow these steps: • Registration and application: Visit the web portal of the Bescheinigungsstelle Forschungszulage (BSFZ) and register there. After registering, you can log in with your access data. • Fill in the application form: Complete the online application form. Here you must provide detailed information about your research and development project (R&D project). This includes: Description of the project Objectives and expected results Timetable and milestones Budget and planned expenditure. • Submission of the application: Submit the completed application online. • Review by the BSFZ: The BSFZ will check your application for eligibility. This process can take up to 3 months. • Receive a certificate: After a successful review, you will receive a certificate confirming the eligibility of your R&D project. This certificate will also be sent directly to the relevant tax office. • Apply for a research allowance from the tax office: With the certificate, you can now apply for the research allowance at the relevant tax office via the ELSTER portal. The tax office will check your application and determine the research allowance.
Bearbeitungsdauer	0 - 3 Monat(e)
Frist	Application deadline: Make sure that you submit the applications on time. For the 2020 financial year, for example, the certificate must be applied for by 31.12.2024 at the latest.

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weiterführende Informationen	https://portal.bescheinigung-forschungszulage.de/landingpage https://www.bescheinigung-forschungszulage.de/antragsverfahren/ueber-das-antragsverfahren https://www.elster.de/eportal/formulare-leistungen/allformulare/forschungszulanantrag https://portal.bescheinigung-forschungszulage.de/landingpage
Hinweise	The certificate for a research allowance is the first part of a 2-step procedure. Once you have received the certificate for a research allowance, you can use it to apply for a research allowance in the ELSTER portal at your local tax office in the next step.
Rechtsbehelf	An appeal against the decision can be lodged with the BSFZ.
Kurztext	• Research allowance - Tax incentives for R&D projects Granting • Apply for a research allowance for basic research Industrial research Experimental development • Supports companies regardless of size, legal form and sector • Applications can be submitted at any time • Application is the first part of a two-stage process: First part: Applying for the certificate from the Research Allowance Certification Office (BSFZ) Second part: Submitting the certificate to the relevant tax office Receiving the research allowance • Application only possible online • Responsible: Research allowance certification office (BSFZ)
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Forschungszulage – Steuerliche Förderung von FuE-Vorhaben Gewährung, Research allowance - tax incentives for R&D projects Granting