For discussion on 19 July 2011

# Legislative Council Panel on Commerce and Industry

# Progress Report on Research and Development Cash Rebate Scheme for 2010-11

### **PURPOSE**

This paper submits the annual progress report on the operation of the Research and Development (R&D) Cash Rebate Scheme ("the Scheme") for 2010-11 for Members' reference.

### **BACKGROUND**

- 2. On 1 April 2010, we introduced the R&D Cash Rebate Scheme to reinforce the research culture among private companies and to encourage them to establish stronger partnership with local research institutions.
- 3. In seeking Finance Committee's approval for a funding commitment of \$200 million for the Scheme, the Administration undertook to conduct a comprehensive review three years after the Scheme was introduced and to submit progress report to this Panel annually. This report covers the operation of the Scheme in 2010-11.

### THE SCHEME

4. Under the Scheme, a company receives a cash rebate equivalent to 10% of its investment in two types of applied R&D projects –

### (a) <u>Innovation and Technology Fund (ITF) Projects<sup>1</sup></u>

R&D projects funded under ITF (including those approved on or after 1 April 2009); and

### (b) Partnership Projects

applied R&D projects funded entirely by private companies and conducted in partnership with designated local public research institutions, e.g. consultancy and contract research.

Designated research institutions under the Scheme include local universities; R&D Centres set up under ITF; Hong Kong Productivity Council (HKPC); and Vocational Training Council. For Partnership projects, the company is required to pre-register its proposal with ITC before the project commences. This is primarily for budget planning purpose and should not be taken as prior approval of ITC.

- 5. The following types of projects will not be eligible under the Scheme -
  - (a) product enhancement and related work without any research content;
  - (b) private companies' in-house R&D work; and
  - (c) research projects outside the science and technology fields such as market research and management studies.

### Modus Operandi

6. The Scheme is administered by the Innovation and Technology Commission (ITC) which accepts applications year round. There is no restriction on the number of applications that may be submitted by a

 <u>platform projects</u> which require industry contribution of at least 10% of the project cost. The industry sponsors (minimum of two) will not own the project intellectual property (IP); and

Under ITF, there are broadly two types of R&D projects:

<sup>(</sup>ii) <u>collaborative projects</u> which require industry contribution of at least 30% (for R&D Centre projects only) or 50% (for non-R&D Centre projects) of the project cost. The industry sponsor(s) will be entitled to utilize the project IP exclusively for a defined period or own the project IP.

company, nor a ceiling on the amount of cash rebate to be received by a company. There is no deadline for application.

- 7. The flowcharts on the application process and payment timeline for ITF and Partnership projects are at <u>Annex A</u>. To facilitate early release of cash rebate, eligible companies can either submit applications after full payment of their pledged contribution or in the case of collaborative projects under ITF or Partnership projects, apply for an interim rebate after the project expenditure has exceeded 50% of the cost estimate. The remaining rebate will be released after completion of the project.
  - 8. Upon introduction of the Scheme, we have undertaken the following publicity -
    - (a) ITC has published a leaflet for the Scheme (<u>Annex B</u>) which has been sent to more than 70 business and trade/industry support bodies (including local chambers of commerce and SME associations). The leaflet is also distributed through designated local public research institutions, Trade and Industry Department, Invest Hong Kong and Hong Kong Trade Development Council;
    - (b) A dedicated web page under ITC's website has been set up for the Scheme, with details on its requirements and application procedures as well as sample application and registration forms;
    - (c) We conducted briefings for local chambers of commerce, trade associations, etc. during the year. We also promote the Scheme at ITC's seminars as fit, e.g. the SME Forum held in October 2010 where about 110 companies attended;
    - (d) We have requested the designated local public research institutions to inform their 'client companies' of their eligibility for rebate under the Scheme as well as reminding them to submit applications. The designated institutions have also provided an enquiry desk to assist companies which are interested in conducting Partnership projects; and

(e) The print media has also been used to promote wider use of the funding support available from ITC, including the Cash Rebate Scheme. Such publicity also covers success stories of SMEs, including their experience. See <u>Annex C</u>.

PROGRESS FOR 2010-11

9. During the first year of operation (from 1 April 2010 to 31 March 2011), the situation is as follows –

### **ITF Projects**

- (a) ITC received a total of 240 cash rebate applications. They are all ITF projects;
- (b) Of the 240 applications received, ITC approved 212 cases. As for the remaining 28 applications, 9 cases did not meet the requirement as they involved ITF projects approved before 1 April 2009, while the remaining 19 cases involved projects which have yet to meet the requirement for releasing the rebate as set out in paragraph 7 above;
- (c) The 212 approved applications came from 180 companies. They all pertained to ITF projects (133 in total of which 34 were collaborative projects);
- (d) These 180 companies represent around 60% of the total number of eligible companies as at 31 March 2011. For those which have not applied, 46% are overseas/Mainland companies whereas 54% are local companies;
- (e) The total amount of cash rebate approved as at 31 March 2011 was \$5.86 million;
- (f) The lowest and the highest amount of cash rebate disbursed per application are \$500 and \$814,500 respectively. A breakdown of the cash rebate approved in 2010-11 is as follow:

Range of cash rebate	No. of approved applications	No. of companies receiving rebate in the stated
		range
\$0 - \$9,999	82	65
\$10,000 - \$ 49,999	100	87
\$50,000 - \$ 99,999	23	19
\$100,000 or above	7	9
Total:	212	180

### Partnership Projects

(g) On the front of Partnership Projects, we received pre-registration of 35 project proposals in 2010-11. The estimated expenditure of these projects ranges from \$40,000 to over \$12 million each, with a total cost estimate of \$38 million. A breakdown of these proposals by the designated research institutions is as follows -

	No. of Partnership project proposals pre-registered	Estimated cost (in \$million)
НКРС	24	18
R&D Centres	8	18
Local universities	3	2
Total:	35	38

As the majority of these projects only commenced in late 2010/early 2011, the Scheme has not received any cash rebate application pertaining to them in 2010-11 due to the lead time involved.

### **EVALUATION**

10. While our original estimated expenditure for the Scheme in 2010-11 was \$20 million, the number of applications and amount of cash

rebate approved were lower than expected. To understand the situation, ITC has analyzed the figures, discussed with stakeholders in particular the designated research institutions, and conducted opinion surveys on the concerned companies –

- (a) We asked all successful applicants to complete a simple questionnaire after their applications have been approved. As at end-March 2011, 53 companies completed and return the questionnaire to ITC. Most of them considered the application forms easy to complete and were generally content with the procedures and processing; and
- (b) In view of the lower than expected number of applications received, we conducted a telephone survey in February 2011 on 58 eligible local companies which had not yet submitted application. About one-third of these companies responded.

### 11. Our observations are as follows -

### ITF Projects

- (a) There has been a delay in the commencement date of some ITF projects due to the longer than expected time for staff recruitment, procurement of equipment, etc. There has also been a delay in work progress in some cases leading to a delay of payment of all industry contribution or the timing of reaching project mid-point (i.e. eligibility for application for interim rebate payment). All that in turn lead to a lower than expected level of cash rebate;
- (b) Among the 300 plus companies which are eligible for applying under the Scheme, around 60% submitted applications by end-March 2011. The reasons for not submitting are probably because there is no deadline hence no urgency to apply. Alternatively, some may feel the level of cash rebate is not attractive enough;
- (c) Under the survey in paragraph 10(b) above, some eligible companies which had not applied indicated that there had been a change in contact person. The new colleagues were not aware of the Scheme or needed time to follow up; and

### Partnership Projects

(d) As the Scheme was only launched on 1 April 2010 and companies can only claim the rebate after they have fully paid up their contribution or when project expenditure has exceeded 50% of the project cost in the case of collaborative/Partnership projects, it takes some time to build up the case load. We expect the situation will improve next year.

### **WAY FORWARD**

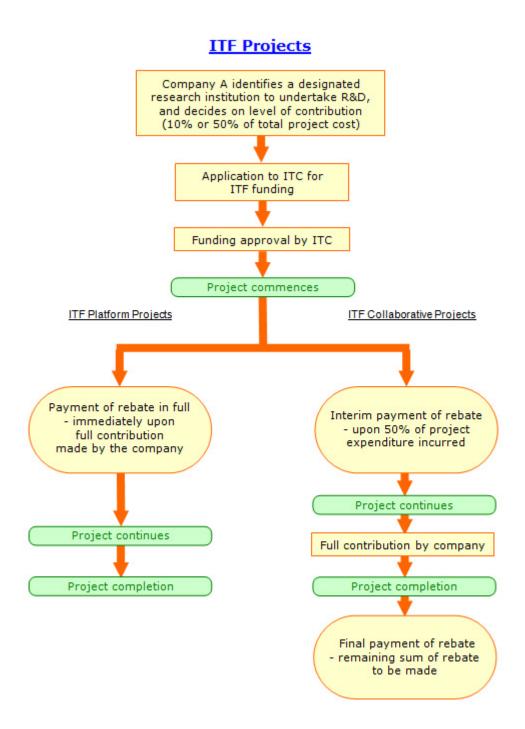
- 12. In the light of the lower than expected number of applications as well as amount rebated, we propose to
  - (a) consider enhancement measures to improve the attraction of the Scheme including reviewing the current 10% level of cash rebate. We also feel that in parallel, we should review other aspects of the ITF mechanism to provide more incentives to companies in conducting R&D. For instance, there may be room for enhancing the Small Entrepreneur Research Assistance Programme under ITF, which provides matching grant to SMEs for conducting R&D. We will report our review outcome and proposed enhancement measures to the Panel in due course;
  - (b) encourage the designated research institutions to seek greater collaboration with the industry in conducting projects and explain clearly to them the rebate available under the Scheme and the relevant application procedures; and
  - (c) continue to reinforce publicity on the Scheme, including conducting briefings for business or industry associations as well as via the media.

### **ADVICE SOUGHT**

13. Members are invited to give their views on the above.

Innovation and Technology Commission July 2011

# **R&D Cash Rebate Scheme:**Flowcharts on Application Process and Payment Timeline



### Partnership Projects

### Remarks Company A identifies a designated local research institution to undertake Pre-registration with ITC Project commences Designated institution to certify project scope and expenditure. ITC will make interim payment if the report is in order. Interim payment of rebate - upon 50% of project expenditure incurred in order. Project continues Project completion

Final payment of rebate - remaining sum of rebate to be made upon receipt of final report from designated institution

Designated institution to certify project scope and expenditure.
 ITC will make final payment if the report is in order.

in order.

投資研發現金回贈計劃旨在提升商業機構的科研文化,並鼓勵他們與指定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研發項目,其開支可獲 10% 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) 由公司與指定本地科研機構合作,並由公司全費對助的研發項目(簡稱"夥伴項目")。

就夥伴項目而言,現金回贈將不適用於下列範疇:

- X 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
- X 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<u>平台</u>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<u>合作</u>項目(即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時申請中期現金回贈,待項目完成後再申請餘下回贈。

### (2) 夥伴項目

- (a) 公司委託指定本地科研機構進行應用研發項目後,在研發工作展開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。

### 指定本地科研機構名單

- (a) 本地大學;
- (b) 創新及科技基金下成立的研發中心-
  - 香港汽車零部件研發中心;
  - 香港物流及供應鏈管理應用技術研發中心;
  - 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)香港賽馬會中藥研究院;
- (d)香港生產力促進局;以及
- (e) 職業訓練局。

投資研發現金回贈計劃的詳情、申請表格、申請指南,有關文件和科研機構的聯絡資料,可在 http://crs.itc.gov.hk 下載瀏覽。

### 詢問

香港灣仔皇后大道東213號 胡忠大廈20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: 2737 2435

### 例子

就一個100萬元的創新及科技基金的合作項目 (即公司與基金各贊助一半開支),公司的實際開 支大約只為37萬元(假設公司須繳付利得税):

公司的研發支出 500,000 節省的利得税\*(16.5%) (82,500) 現金回贈(10%) (50,000) 現金回贈須繳付的税項\*(16.5%) 8,250

公司進行一個100萬元的研發 項目的實際開支\*

\*視乎公司是否須繳付利得稅。

二〇一〇年四月

香港特別行政區政府新聞處設計 政府物流服務署印 (採用環保油墨及環保紙印製)

\$375,750

投資

Annex B



# Scheme RESEARCH BEVELOPMENT

**Development** 

**Cash Rebate** 



The Research and Development (R&D) Cash Rebate Scheme aims to reinforce the research culture among business enterprises and encourage them to establish stronger partnership with designated 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 10% of its expenditure in two types of 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 research institutions ("partnership projects").

For <u>partnership projects</u>, the following R&D work or activities will not be eligible -

- x product enhancement and customization, conventional operation or/and business activities without any 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 <u>collaborative</u> project (i.e. 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 cost estimate. 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 ITC before commencing R&D work; 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 ITC in the form of hard copy in person or by post.

# List of designated local research institutions

- (a) local universities;
- (b) R&D Centres under ITF -
  - Hong Kong Automotive Parts and Accessory Systems R&D Centre;
  - Hong Kong R&D Centre for Logistics and Supply Chain Management Enabling Technologies;
  - 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 Jockey Club Institute of Chinese Medicine;

- (d) Hong Kong Productivity Council; and
- (e) Vocational Training Council.

Further information on the R&D Cash Rebate Scheme, application forms, the Application Guide, other Scheme documents and contact details of designated local research institutions are available at <a href="http://crs.itc.gov.hk">http://crs.itc.gov.hk</a>.

### **Enquiry**

R&D Cash Rebate Scheme Section Innovation and Technology Commission 20th Floor, Wu Chung House 213 Queen's Road East, Wan Chai Hong Kong

 $e\hbox{-mail: crs-enquiry@itc.gov.} hk$ 

tel: 2737 2435

### Example

In the case of an ITF collaborative project costing \$1 million (i.e. company and ITF each contributes half of the project cost), the actual expenditure incurred by the company will roughly be \$370,000 only (assuming it has to pay profits tax):

\$

R&D expenditure by the company 500,000
Profits tax savings\* (16.5%) (82,500)
Cash rebate (10%) (50,000)
Tax on cash rebate\*(16.5%) 8,250

Actual expenditure for undertaking the \$1 million R&D project\* \$375,750

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

# 中川企科研資金支援

港人口老化問題嚴重,護 老用品、醫療技術的需求 與日俱增。部分本地中小企洞悉 先機,率先將科研成果應用於護 老產品方面,再配合創新科技署 的資助計劃及協調工作,既造福 本地長者,亦可減輕人口老化為 社會帶來的沉重負擔。

產品開發工作過程漫長,須投放大量的人力物力。創新科技署助理署長(資助計劃)鍾沛康表示,「研發開支屬於前期投資,加上進行科研發展涉及一定的風險和不明朗因素。即使最後項目能夠成功取得預期的成果,企業仍須進行一些產品化的工作,若干

年後才有盈利回報,故現金 流是中小企須要面對的其中 一個重要課題。」創新科 技署多年來透過創新及科 技基金下的資助計劃,協 助中小企進行應用研發項 目,開發創新意念和拓展科 技業務。

### 科學研究資助計劃

鍾沛康指出,當局於一九九九年成立創新及科技基金。「截至本年二月底,基金共批出超過二千三百多個項目,資助總額達五十八億元。」基金轄下設有不同的計劃,當中小型企業研究資助計劃(SERAP)是透過一元對一元的等額出資方式,向小型科技企業提供創業資金資助,單一項目的基金最高資助額為四百萬港元。

政府亦於去年四月推出「投資研發現金回贈計劃」,在這計劃下,當局為企業進行應用研發所作的投資,提供10%的現金回贈,鼓勵企業對科研作出更多投資。他表示:「這項回贈沒有就回贈金額設有任何上限或下限,申請手續簡單,截至二月底已批出超過一百八十宗申請,涉及現金回贈額約五百三十萬。」

### 官產學研促溝通

為促進本港創新科技產業發展,創新科技署近來積極推動「官產學研」的協作。「我們期望政府、業界、學術及科研界別能更緊密合作,從而產生協同效應,提升本港的科技水平及推動產業發展」。鍾謂,該署擔任著一個橋樑的角色,通過跨界別的研討會、會議及其他聚會,加強各界的溝通和交流。此外,該署推動公營機構更廣泛使用本地的科研成果,包括就合適的科技產品進行試用計劃,有關部門在試用後的意見可協助科研機構及業界改善產品,進一步推動商品化的工作。

研發項目的實際開支\*

\*視乎公司是否須繳利得稅

### 東華三院安老院舍 安排試用

「市面上有許多尿濕護理產 品,不過附有『電子化』功能尿片 算是前所未有。|東華三院區域 主任(大埔/北區)林樹恆表示, 「為進一步了解產品效用,我們特 別激請了該公司的開發人員,親身 在院舍進行介紹,確定產品的安全 性及功能後,再安排兩位院友自願 進行為期三星期的試用。試用進行 期間,該公司的人員不斷上門跟 推,亦樂意接納東華三院提出的改 善方案,例如掛牆裝置、開發聯網 功能等。1 他又強調,為長者提 供產品或服務,並不能只著眼於 產品效能,更重要的是要具備熱 心、誠意,以提升長者生活質素為 長遠月標。

◆ 從事護老服務或開發產品的人員,必須 從心出發,為長者安享晚年生活。







### 投資研發

政府於2010年4月1日推出「投資研發現金回贈計劃」,以鼓勵企業與本地公營科研機構加強合作。在這計劃下,政府會為企業進行應用研發項目所作的投資提供10%的現金回贈,適用範圍包括創新及科技基金資助的項目,以及企業夥拍指定本地科研機構進行的研發項目。詳情請瀏覽http://crs.itc.gov.hk或致電27372435查詢。

就一個100萬元的創新及科技基金的合作項目 (即公司與基金各贊助一半開支),公司的實際 開支大約只為37萬元(假設公司須繳利得稅):

\$
公司的研發支出 500,000
節省利得税\* (16.5%) (82,500)
現金回贈(10%) (50,000)
現金回贈須繳付的税項 8,250
公司進行一個100萬元的 \$375,750

(即約37%)

裁黃更

★ 啓通科技有限公司行政總

雷子化尿濕護理系統

要。因此,我們特別開發此款電子化尿濕護理系統,並成功獲得

創新及科技基金的資助,以及百分之十的投資研發現金回贈,再

诱過參與該署的活動,接洽了六間東華三院護老院,安排長者

「國際品牌只集中開發嬰幼兒尿片,忽略了銀髮市場的需

◆ 將無線科技及傳感專利技術應用於成員所 專利技術應用於成員 時期護理人員, 長者便溺的情況, 長者便溺的情況, 長者 長時解決衛生 門 少 皮膚疾患, 維持 尊嚴。



(資料由客戶提供)

◆ 創新科技署助 理署長(資助計 劃)鍾沛康表示, 該署多年來推出不 同的資助計劃,協 助中小企拓展科技 業務。

# 支援中小企科研成果系列

研發資助計劃

新科技署推出創新及科技基金計劃已經10年,主要為有意把 **創**新科技署推出創新及科技委並可以上述了 — — (2011年) 創新意念發展為應用科研項目的公司或科研機構提供資助, 目的是將研發成果應用於業界和日常生活。截至本年二月底,基 金共批出超過2.300個項目,支出總額達58億元,基金的運作 得到商會及中小企的支持,未來希望能夠幫助更多有需要的



創新科技署副署長黎志華表示:「創新科技署去年全面檢視已運作十年的創新及科技基金, 在聽取各界意見後,已制定優化措施,並於本年三月開始實施,當中包括加強商品化及應用層面 的支援工作。其中率先會在五個研發中心試驗的,是為已完成項目進一步提供最高30%款額,用 作製造樣辦,讓成果具體化及增加商品化的機會;另一優化措施就是將研發成果的樣辦,推廣至 政府部門及公營機構試用,並因應試用者的意見進一步優化產品才推出市場。|

### 作中介角色 率先推展至政府部門

為了顯示政府對推動自主研發項目的決心,政府部門將作帶頭試用本地創新科技,創新科 技署正為雙方擔當中介角色,如新期紡織及成衣研發中心正研發加強衣服的防臭防污及保護功 能,由食環署的殮房服務員制服作試驗;另外香港應用科技研究院亦與教育局合作,由數間學 校試用由應科院研發的電子書推行教學,增加學生閱讀興趣外,又可減輕學童書包重量。

### 現金回贈計劃 資源更靈活

此外,創新科技署亦為中小企推出「小型企業研發資助計劃」,截至本年 二月底已惠及339個項目。而去年推出的「投資研發現金回贈計劃」,向與公 營科研機構合作的企業提供10%現金回贈,截至本年二月底已批出超過200 宗申請,涉及現金回贈額約570萬元,未來將會加強宣傳措施,鼓勵更多中

小企支持科研,為本港打造更多自主科研成果。

黎志華指出,創新科技

署會全面檢視創新及科

技基金的運作,加強科

研成果商品化的支援

現今大大小小企業均需利用科技開發產品與服務,在營運和銷售上也離不開彩 技,本港近年大力推動科研,但中小企經常遇到經費和人力不足困難,創新科技署提 供的科研資助計劃正好切合業界需要。香港中華總商會會長蔡冠深博士説:「不少港資 企業北上發展,內地大學的研究人才較多,將科研結果產業化的能力亦較強,而香港的 優勝之處在於接觸新資訊會較新較快,很多跨國企業的亞洲總部都設於本港。|因 此,蔡博士認為,特區政府的科研資助計劃如能加強鼓勵港資企業與內地科研 機構合作,將會事半功倍。他並建議政府將現時不同部門為中小企提供的資 助計劃整合,簡化程序以方便中小企進行申請,相信更能推動業界善用科研 資助計劃。

### 支持現金回贈計劃

創新科技署去年推出的「投資研發現金回贈計劃」的確能令到中 小企更靈活調動資金,業界並期望受惠層面可以更廣泛,蔡博士表 示:「現時很多企業為減輕成本,都將生產線北移,這些由港人全 資擁有的中小企因少在香港,因此可能不清楚自己是否受惠 於計劃當中,建議政府可以進一步加強與商會合作,做多些 推廣工作,讓更多中小企知道這個計劃的好處。|

蔡博士指科研是企業未來必須重視的一環,若得到更多 支援,加上香港的優越地理位置,相信有很大潛力發展成為 亞洲創新及科技中心。



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條

香港中華總商會會董陳立德屬下的化妝品公司一 向重視研發,對創新科技署推出各項資助計劃表示歡 迎,亦曾成功申請「小型企業研究資助計劃」,在其美 容產品上加入納米技術的研究成果。陳立德建議政府 除撥款資助外,可以提供更深度的支持:「例如提供一 條龍服務,在資助研發的同時,可以給予一個官方信 譽的認證,今產品更容易申請專利,又或者為中小企 提供多些技術支援,宣傳渠道及方法等,令產品能加 快發展成為商品推出市場。|

### 細心聆聽業界需要

陳立德呼籲中小企多些使用政府的資助。他認為 政府可以制訂更切身的資助計劃,使中小企有更多 進步的空間。他説,以韓國政府對美容產業的資助為 例, 結果令該產業能在短時間內打出一定的國際知名

> 度,他建議政府可定期與各商會 代表舉行聯席會議,聽取業界訊

### 「投資研發現金回贈計劃」

政府已於2010年4月1日推出「投 資研發現金回贈計劃」,以鼓勵企業與 本地公營科研機構加強合作。在這計劃 下,政府會為企業進行應用研發項目所 作的投資提供10%的現金回贈,適用範 圍包括創新及科技基金資助的項目,以 及企業夥拍指定本地科研機構進行的研 發項目。詳情請瀏覽http://crs.itc.gov.hk 或致電2737 2435查詢。

(即公司與基金各贊助一半開支),公司的實際開 支大約只為37萬元(假設公司須繳利得税):

	金額(\$)
公司的研發支出	500,000
節省利得税*(16.5%)	(82,500)
現金回贈(10%)	(50,000)
現金回贈須繳付的税項	8,250
公司進行一個100萬元的研發	375,750
項目的實際開支*	(即約37%)

\*視平公司是否須繳利得稅

### 支援中小企科研成果系列

# 發資助計

經濟結構,超過百分之九十八是由中小企組成,在趨向自主創 新的大環境下,企業的未來發展或多或少都與科研拉上關係,特別 是一些資訊科技和電子工程的企業,更加以研發作為加强企業競爭力的 其中一項重心工作。不過由於很多時缺乏資金及支援,不少中小企就 算有多大潛質往往都會在過程中被迫停止,能夠成功商品化的科研 只屬少數。有見及此,創新科技署成立了創新及科技基金,基金下 的小型企業研究資助計劃為中小企進行研發項目提供財政資助, 希望能幫助更多中小企研發新產品,開拓商機。



香港企業過往主要是透過控制生產成本和提高營運效率來建立競爭 力,對研發活動的關注相對不足;政府的基金正好可以發揮帶動的作 用,促進業界對研發和科技的投資。

香港中華廠商聯合會第一副會長羅富昌指出,香港與國內企業對利 用政府資助有不同取態。內地企業較習慣依賴政府的幫助,往往會主動地 去利用政策。香港企業則習慣了自力更生,不依靠政府,所以有了科研資 助計劃,政府還須多做宣傳推廣,才能激發業界申請的興趣;在這方面, 創新科技署確實做了不少工作。

鑑於目前很多港資企業已經將生產線甚至研發部門設在國內,他建議 相關的基金可考慮擴大適用範圍,使得港商在內地的分公司以及他們與內 地科研機構的合作項目都有資格獲得資助;這樣將有助於進一步提高計劃 的使用率,今業界更加受惠。

羅富昌副會長還建議,政府不妨以身作則,透過相關的部門、公營機 構和大學,帶頭推行科研項目並持續增加投入,同時加強推廣和 全民教育,在本港促成一個重視科技和創新的文化;從而增強業 界特別是中小企的信心,提升他們對科研活動的興趣。

五分鐘。 械

Dr. Cory Kidd三年前參加了香港科學園的科培 計劃,以低廉租金租用寫字樓,又得到政府小型企業 研究資助計劃200萬元資助,於科學園創辦Intuitive Automata公司,把多年來研發的互動減肥機械人教練 Autom變成真正的產品。Autom身高僅一呎,只需在它 身上的觸控屏幕,輸入曾進食的食品及份量資料,機 械人便會得知用家當天吸收了多少卡路里;再向機械 人彙報當天的運動時數,機械人營養師便會因應用家 的淮食與運動習慣,提供適當意見,整個過程只須約

Dr.Kidd説:「Autom會督導參加者,有助提升減 肥的自律性,稍後會先在美國試業。丨被問到為何選

擇在香港作為基地,他答 道:「由於接近珠三角的製 造及軟件程式開發人員工資 都較為便宜,成本控制較 好,而且有創新科技署的資 助,能令我更專心地進行研

發,省卻不少煩惱。|

# 香港可以更好

香港中華廠商聯合會副會長楊志雄憑藉在離型紙上利用納米技術改良人造皮革 的項目而獲批資助。他表示,香港其實不乏具科研頭腦的廠家,但往往因為對 資助計劃缺乏認識而卻步,以致因資金不足而未能繼續他們的研究。

他指出,現時本港不少科研產品雖然在研發初期獲得政府資 助,但當發展至應用層面或開發產品的階段時便欠缺持續的 支援。他認為,政府可以在審批中小企提交的計劃書時提 供更專業的意見,增加企業獲批資助的機會;並建議政

府在審批成功後的不同階段跟進 企業的研發過程,給予意見及資 源,讓業界可以進一步將科研成 果商品化,發展商機。作為用家 的他非常同意,有了像小型企業 研究資助計劃這一類型的資助基 金,能鼓勵業界更盡心盡力地進 行研發,令香港出現更多高質素 的科研產品。



會長羅富昌建議政府考慮擴 大創新及科技基金的適用範

> 長楊志雄研發在離型紙上 加上納米技術,做出更 耐用的人造皮革物料

■互動減肥機械人曾於2010年獲得《華 爾街日報》舉辦「亞洲創意發明獎」 (Asian Innovation Awards) 的「瑞 信科技企業獎」,對其研發工作給予 莫大的鼓勵。

### 「投資研發現金回贈計劃」

政府已於2010年4月1日推出「投 資研發現金回贈計劃」,以鼓勵企業與 本地公營科研機構加強合作。在這計劃 下,政府會為企業進行應用研發項目所 作的投資提供10%的現金回贈,適用範 圍包括創新及科技基金資助的項目,以 及企業夥拍指定本地科研機構進行的研 發項目。詳情請瀏覽http://crs.itc.gov.hk 或致電2737 2435查詢。

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\*視乎公司是否須繳利得税