

For discussion  
On 19 February 2013

**Legislative Council**  
**Panel on Commerce and Industry**

**Review of**  
**Research and Development Cash Rebate Scheme**

**PURPOSE**

This paper reports to Members the outcome of the review of the Research and Development (R&D) Cash Rebate Scheme (“the Scheme”) since its introduction on 1 April 2010.

**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. The Scheme is administered by the Innovation and Technology Commission (ITC). In seeking Finance Committee’s approval for a funding commitment of \$200 million for the Scheme, the Administration undertook to conduct a full review three years after the Scheme was introduced.

3. With the passage of over two and a half years, we have a good grasp of the situation and would like to report the situation to Members as well as introduce certain areas of improvement in the coming financial year.

**THE SCHEME**

4. Under the Scheme, a private company receives a cash rebate equivalent to 30% of its investment in two types of applied R&D projects –

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

R&D projects funded under ITF; and

(b) Partnership Projects

Applied R&D projects funded entirely by the private companies and conducted in partnership with designated local public research institutions<sup>2</sup>, e.g. consultancy and contract research.

5. When the Scheme was first launched in April 2010, the level of cash rebate was 10%. To enhance the effectiveness of the Scheme and to encourage the private sector to invest more in R&D, the Financial Secretary announced in his 2012-13 Budget Speech that the level of cash rebate under the Scheme would be increased by three-fold, from 10% to 30% effective from 1 February 2012.

### ***Modus Operandi***

6. Applications are accepted all year round. There is no restriction on the number of applications that may be submitted by a company, nor a ceiling on the amount of cash rebate to be received by it. 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 is not taken as prior approval of ITC on subsequent cash rebate applications.

7. There is no deadline for submission of applications. An eligible company can submit an application for cash rebate after full payment of their pledged contribution to the cost of a R&D project. In the case of collaborative projects under the ITF or Partnership projects, a company can also apply for an interim rebate after the project expenditure has exceeded 50% of the project cost. The remaining rebate will be released after completion of the project.

---

<sup>1</sup> Under ITF, there are broadly two types of R&D projects:

- (i) platform projects 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
- (ii) collaborative projects which require industry contribution of at least 30% (for R&D Centre projects) or 50% (for non-R&D Centre projects) of the project cost. The industry sponsor(s) generally will be entitled to utilise the project IP exclusively for a defined period, or if it contributed to more than 50% of the project costs, own the project IP.

<sup>2</sup> Designated local public research institutions under the Scheme include local universities; R&D Centres set up under ITF; Hong Kong Productivity Council (HKPC); and Vocational Training Council (VTC).

8. To facilitate companies to make the applications, the amount of information required from the applicants and the procedures involved have been kept to a minimum. The application forms are extremely simple and require applicants to provide information on two pages only. The application process and payment timeline are set out at **Annex A**. Furthermore, for ITF projects, applicants are not required to fill in all the information already provided to ITC in the original ITF project application. As regards Partnership projects, an applicant is only required to provide the basic information on the R&D project in the application form such as project title, project scope and the amount of cash rebate applied for, leaving the technical details to be provided by the research institution concerned.

## **RESPONSE TO THE SCHEME IN THE FIRST AND SECOND YEARS**

9. The number of applications and cash rebate approved in the first two years are summarised below –

**Table 1 : Cash Rebate Applications and Amount of Cash Rebate (in \$million) Approved in 2010-11 and 2011-12**

	2010-11 (launched on 1 April 2010)	2011-12 <sup>(Note)</sup>	<b>Total</b>
ITF Projects	212 (\$5.9M)	151 (\$10.5M)	<b>363</b> <b>(\$16.4M)</b>
Partnership Projects	0 (-)	23 (\$0.9M)	<b>23</b> <b>(\$0.9M)</b>
	212 (\$5.9M)	174 (\$11.4M)	<b>386</b> <b>(\$17.3M)</b>
Number of Partnership Projects pre-registered	35	43	<b>78</b>

Note: Cash rebate level has been increased from 10% to 30% with effect from 1 February 2012.

10. In the first year of its operation, the Scheme approved 212 applications with a total cash rebate of \$5.9 million. In the second year, the

Scheme approved 174 applications with a total cash rebate of \$11.4 million. The smaller number of cash rebate applications approved in the second year was reasonable taking into account the design of the Scheme - when it was first launched in April 2010, it covered ITF projects approved on or after 1 April 2009 (i.e. one year prior to the launch of the Scheme) so that it could benefit more companies. By the end of the first year, many of eligible companies in the preceding two years have already applied.

11. The initial response to the Scheme in its first two years of operation was not as good as we hoped due to the following reasons –

- (a) there has been a delay in the commencement date of some projects due to the longer than expected time for staff recruitment, procurement of equipment, etc;
- (b) there has also been a delay in work progress in some projects leading to a delay of payment of industry contribution or the timing of reaching project mid-point (i.e. eligibility for interim rebate payment); and
- (c) it has taken time for companies to be aware of the Scheme and as necessary adjust its R&D plan to take best advantage of the Scheme, e.g. to collaborate more with designated local public research institutions to carry out Partnership projects.

12. We have all along undertaken publicity work to promote the Scheme and to review its attractiveness. On publicity, we have –

- (a) prepared publicity pamphlets and conducted briefing for chambers of commerce, trade associations, etc;
- (b) included the Scheme in publicity materials of other government departments/public organisations such as promotional leaflets and newsletters, and promoted the Scheme through advertorials and print media advertisements (examples are set out at **Annex B**);
- (c) requested all successful applicants of ITF projects (including universities, R&D Centres, etc) to inform their industry partners/sponsors of their eligibility under the Scheme, and issued

reminders to eligible companies to submit an application; and

- (d) paid special attention to encourage companies making substantial investment in ITF projects to apply for cash rebate as well as conducting Partnership projects.

13. To increase the attractiveness of the Scheme, we have increased the cash rebate level from 10% to 30% effective from 1 February 2012. We have reported progress to the Panel in July 2011 and March 2012 respectively.

### **RESPONSE TO THE SCHEME IN THE THIRD YEAR**

14. With the increased publicity and the enhanced cash rebate level, there was a significant improvement in the response to the Scheme in 2012-13. This can be seen from the figures in the table below –

**Table 2 : Cash Rebate Applications and Amount of Cash Rebate (in \$million)**  
**Approved between 2010-11 and 2012-13**

	2010-11 (launched on 1 April 2010)	2011-12 <sup>(Note)</sup>	2012-13 (nine months up to 31 December 2012)	<b>Total</b>
ITF Projects	212 (\$5.9M)	151 (\$10.5M)	115 (\$14.7M)	<b>478</b> <b>(\$31.1M)</b>
Partnership Projects	0 (-)	23 (\$0.9M)	36 (\$4.8M)	<b>59</b> <b>(\$5.7M)</b>
	212 (\$5.9M)	174 (\$11.4M)	151 (\$19.5M)	<b>537</b> <b>(\$36.8M)</b>
Number of Partnership Projects pre-registered	35	43	95	<b>173</b>

Note: Cash rebate level has been increased from 10% to 30% with effect from 1 February 2012.

15. The number of applications for ITF projects in the first nine months of 2012-13 (up to 31 December 2012) was 115. Projecting the figure to 12 months, we expect the number of applications in 2012-13 will more or less be at the same level of 2011-12 (since the number of ITF projects approved each year does not deviate dramatically). However, we see a significant increase in the applications of Partnership projects from 23 in 2011-12 to 36 in the first nine months of 2012-13 (increase by 57%). The trend is very encouraging as it shows that more companies are motivated to seek partnership with local research institutions in carrying out R&D. Looking into the future, we expect the number of applications for Partnership projects will continue to grow in the coming year, with the 2012-13 full-year figure doubling that in 2011-12, given that the number of pre-registered Partnership projects in the first nine months of 2012-13 has already exceeded the total number in the first two years.

16. We have also analysed whether the improvement in the third year is purely due to direct effect of the increase of cash rebate level from 10% to 30%. As we do not yet have the full year figures for 2012-13, a comparison of the situations in the 11 months from 1 February 2012 (effective date of the enhanced rate) up to end-December 2012 with the same period in 2011 is set out below –

**Table 3 : Number of Applications and Amount of Cash Rebate Approved (in \$million) Before and After the Increase in Cash Rebate Level from 10% to 30% on 1 February 2012**

	Feb – Dec 2011 Pre-30% rebate level (11 months)	Feb – Dec 2012 Post-30% rebate level (11 months)	Change
Number of Applications	164	186	<b>+13%</b>
Cash Rebate Amount	\$5.5M	\$26.2M	<b>+376%</b>
Number of Partnership Projects pre-registered	47	116	<b>+147%</b>

17. It can be seen that while the number of applications approved has since increased to 186 (an increase of 13% from 164 cases in the same period in

2011), the amount of cash rebate approved has significantly increased from \$5.5 million to \$26.2 million, which is greater than the three-fold increase in the cash rebate level (ceteris paribus, the amount should only increase by three times to \$16.5 million). The substantial increase in the amount of cash rebate approved was mainly due to companies making applications for cash rebate of larger value as investments in projects increased. In addition, there was an increase in the number of Partnership project pre-registrations from 47 to 116 representing a 147% increase, reflecting the Scheme has promoted more collaboration between companies and designated local public research institutions in R&D.

## PROFILE OF APPLICATIONS APPROVED

18. The profile of the applications approved is set out in the ensuing paragraphs.

### *ITF Projects*

19. From 2010-11 up to end-December 2012, the number of applications approved was 478 involving a total cash rebate of \$31.1 million. The distribution of the amount of cash rebate is as follows –

**Table 4 : Distribution of Cash Rebate Approved for ITF projects from 2010-11 to end-December 2012**

Range of cash rebate	No. of approved applications <sup>(Note)</sup>	% of total applications
\$0 - \$9,999	129 (8)	27%
\$10,000 - \$ 49,999	228 (60)	48%
\$50,000 - \$ 99,999	62 (32)	13%
\$100,000 or above	59 (44)	12%
<b>Total</b>	<b>478 (144)</b>	<b>100%</b>

Note: Figures in brackets denote number of applications for cash rebate approved after the rebate level was increased from 10% to 30% on 1 February 2012.

20. We have analysed the distribution and have the following observations –

- (a) The amount of cash rebate in regard to ITF platform projects is generally lower than that of collaborative projects as the former only requires companies (two or more) to contribute 10% of the project cost, while the later requires 50% from one company. Applications with cash rebate below \$50,000 are mostly related to platform projects which accounts for some 75% of the applications approved. For cash rebate applications valuing more than \$100,000, they are mostly related to collaborative projects (the largest one being \$3.6 million as interim cash rebate to a collaborative project with 57% industry contribution);
- (b) There was a sharp increase in the number of applications for cash rebate of \$100,000 or more. Of the 59 applications in this range, 44 were lodged after the increase of the cash rebate level, showing that the enhanced rebate level did attract companies to apply for cash rebate of a high value, and most of these applications are from collaborative ITF projects, which is encouraging; and
- (c) As some companies have made contribution to more than one ITF project, the 478 applications involved cash rebate disbursement to 358 companies.

### ***Partnership Projects***

21. On the front of Partnership projects, up to end-December 2012, we have approved a total of 59 applications involving cash rebate of \$5.7 million. The distribution of the amount of cash rebate is as follows –



**Table 5 : Distribution of Cash Rebate Approved for Partnership Projects from 2010-11 to end-December 2012**

Range of cash rebate	No. of approved applications <sup>(Note)</sup>	% of total applications
\$0 - \$9,999	9 (1)	15%
\$10,000 - \$ 49,999	17 (11)	29%
\$50,000 - \$ 99,999	14 (11)	24%
\$100,000 or above	19 (19)	32%
<b>Total</b>	<b>59 (42)</b>	<b>100%</b>

Note: Figures in brackets denote number of applications for cash rebate approved after the rebate level was increased from 10% to 30% on 1 February 2012.

22. We have the following observations –
- (a) As a company pays for the full project cost of a Partnership project, the proportion of cash rebate applications valuing more than \$100,000 is higher than that of ITF projects; and
  - (b) All 19 applications involving cash rebate of \$100,000 or above were approved after the increase of the cash rebate level to 30%. In addition, of the 59 applications approved, 42 were lodged after the increase of the cash rebate level to 30%. This shows an encouraging trend that companies has become more motivated to collaborate with designated local public research institutions to carry out Partnership projects.

## **EVALUATION**

23. In the past three years, we have continued to monitor and collect feedbacks on the Scheme, including –

- (a) sending questionnaires to successful applicants to seek their feedback on the Scheme;

- (b) conducting additional questionnaire and telephone surveys in February 2011 and December 2012 to find out the reasons for companies which had made contribution to ITF projects but have yet to apply for cash rebate ; and
- (c) collecting views from companies during various events including seminars for trade associations and companies.

24. Based on the questionnaires returned by successful applicants, all (100%) responding companies are satisfied with the Scheme after the increase of the cash rebate level to 30%. Over 90% are satisfied with the ease of application and application procedures, as well as the prompt processing of application by the ITC. All cases have been processed within the target of one month. Over 90% of the respondents consider that the Scheme could encourage their companies to invest more in R&D and to foster closer partnership with local public research institutions.

25. The effectiveness of the Scheme is also validated by the rising trend in the application of Partnership projects and the increased amount of cash rebate per application (apart from the proportional increase arising from the increase of the cash rebate level from 10% to 30%), reflecting that more companies start to find it worthy to carry out R&D in partnership with local research institutions. Although it has taken longer than we expect to build up the case load, the trend is encouraging.

26. Feedbacks from companies also revealed that almost all of the companies contributing to collaborative projects will apply for cash rebate, although the application rate for platform projects is lower (about 60% of all eligible companies). According to the results of the latest survey conducted in December 2012, the main reasons for an eligible company not submitting a cash rebate include: (i) they are not aware that they are eligible; (ii) they would submit an application later as there is no deadline for application; and (iii) they are simply too busy to apply, etc.

## RECOMMENDATIONS

27. Based on all relevant information, we have reviewed the Scheme. Our views are as follows.

### (A) Level of Cash Rebate

28. We view that the current rebate level of 30% is appropriate. It has already encouraged more R&D projects as shown in the analysis above. Also, after the increase of the cash level to 30% since February 2012, there has already been a significant improvement in both the number of applications/pre-registrations and the amount of cash rebate approved. In addition, if a company contributes to an ITF project in the form of in-kind contribution (i.e. non-cash contribution) such as equipment, the cost of the contribution is also eligible for cash rebate. This is already rather generous.

### (B) Pre-registration of Partnership projects

29. Under the Scheme, a company must pre-register its Partnership project proposal with ITC before commencing R&D work for forecast purpose. The designated local public research institutions have reflected to us that some of their clients have genuine difficulty in complying with the requirement in some cases due to the heavy load or unexpected delay in submitting pre-registrations. While we consider it necessary to maintain the pre-registration requirement, we consider it reasonable to provide some flexibility. We therefore propose to relax the requirement so that pre-registrations can be accepted one month after the project commences.

### (C) Deadline for Application

30. Currently the Scheme imposes no deadline for cash rebate application after completion of the relevant R&D project. It has made it difficult to accurately forecast the cash flow requirement of the Scheme. Also sometimes if there is no deadline, things tend to drag on and a company may not accord priority to the application, and in the end it may simply forget to apply. In certain cases, the company may not be able to provide the relevant supporting documents on the project due to changes in personnel or company records after a few years. This has also created unnecessary administrative burden on the part of ITC as we would need to keep a large number of R&D project files open

for an extended period of time, pending the submission of the relevant cash rebate applications. To improve the situation, we propose that applications for cash rebate should be submitted within 2 years after the acceptance of the audited reports of the ITF projects by ITC or, in the case of Partnership projects within 2 years after the completion of the project as certified by the relevant designated local public research institutions.

(D) Addition of Hong Kong Institute of Biotechnology as a designated local public research institution

31. Since its establishment in 1988, the Hong Kong Institute of Biotechnology (HKIB) under the Chinese University of Hong Kong has been undertaking applied R&D projects in the biotechnology sector and promoting commercialisation of R&D outcomes, as well as providing consultancy and contract research services to the industry. In light of its capabilities and rich experience in undertaking R&D projects in biotechnology and Chinese medicines, we propose to include HKIB as a designated local public research institution apart from the universities, R&D Centres, VTC and HKPC so that Partnership projects undertaken by HKIB are also eligible for cash rebate.

## FINANCIAL COMMITMENT

32. In the LegCo Finance Committee (FC) Paper in setting up the Scheme, we forecast that the \$200 million commitment will be able to cover the Scheme's operation for 5 years until 2014-15. As at 31 December 2012, the financial commitment of cash rebate disbursement under the Scheme is as follows –

(a) Cash rebate approved	\$36.8M
(b) Estimated amount of cash rebate for ITF projects <sup>(Note)</sup>	\$51.0M
(c) Estimated cash rebate commitment for pre-registered Partnership projects	\$46.0M
<b>Total</b>	<b>\$133.8M</b>

Note: Assuming all on-going projects are completed and the relevant private companies come forward to apply for cash rebate.

As for items (b) and (c) above, they are rough estimates – based on the trend observed in the past three years since companies may not come forward to apply eventually and the exact amount of cash rebate that they apply for may change depending on progress of the R&D projects. We expect the \$200 million commitment approved by FC will be sufficient to meet the cash flow requirement in the coming few years. We will continue to monitor the trend and apply for additional funding as and when necessary.

## **WAY FORWARD**

33. Although the Cash Rebate Scheme has only been launched for some three years, the increasingly positive response from the private sector showed that the Scheme has already encouraged more private companies to engage in R&D in collaboration with designated local public research institutions. We will continue to monitor the operation and will conduct another comprehensive review of the Scheme after five years of its operation in 2015, including whether to continue the operation of the Scheme.

34. Apart from the Scheme, we have also undertaken other measures to promote innovation and technology on various fronts, e.g. promotion of public sector trial projects, promotion of clustered projects, better use of the General Support Programme, etc. Please refer to **Annex C** for details.

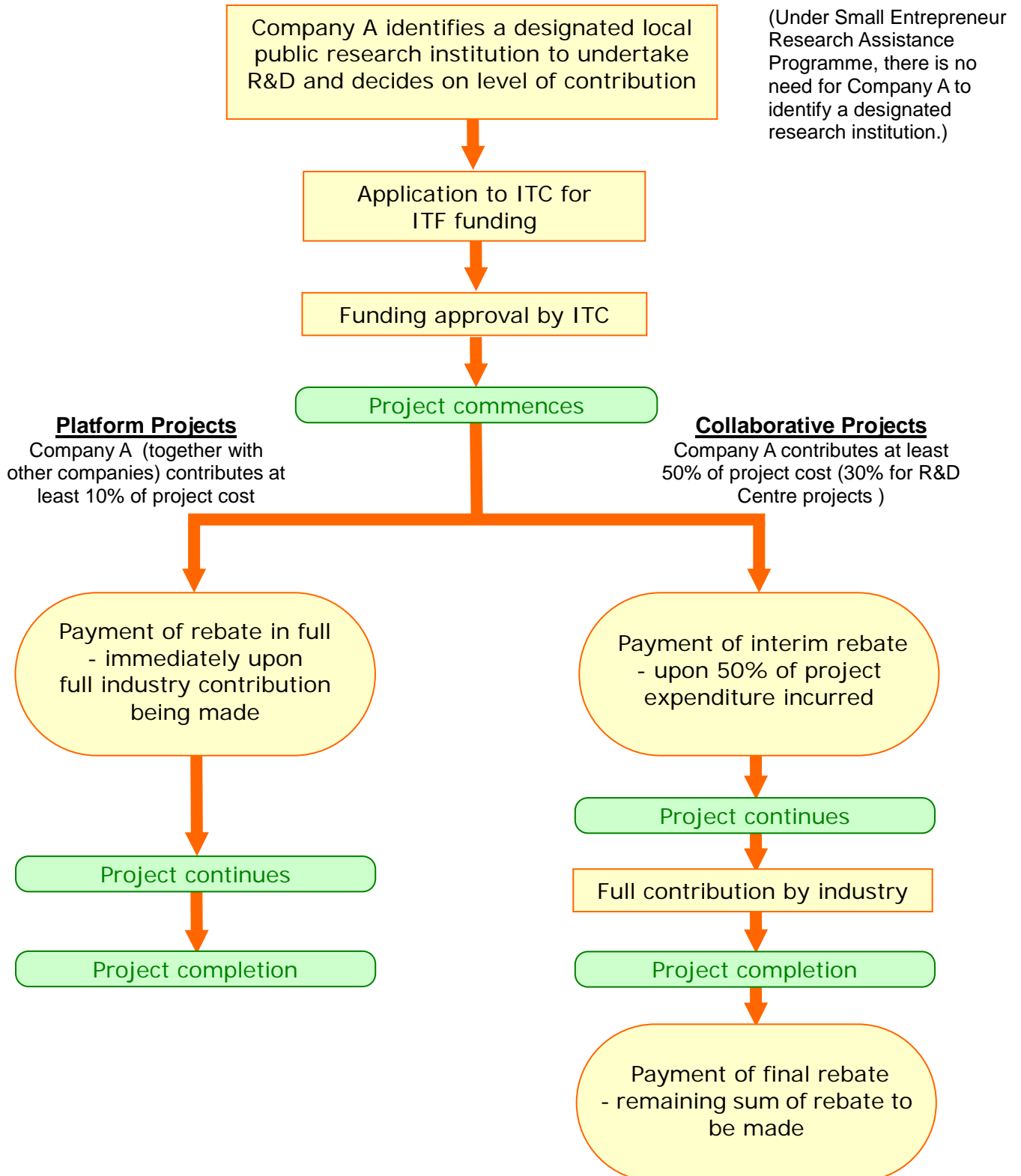
## **ADVICE SOUGHT**

35. Members are invited to offer their views on the outcome of the review.

## R&D Cash Rebate Scheme

### ITF Projects

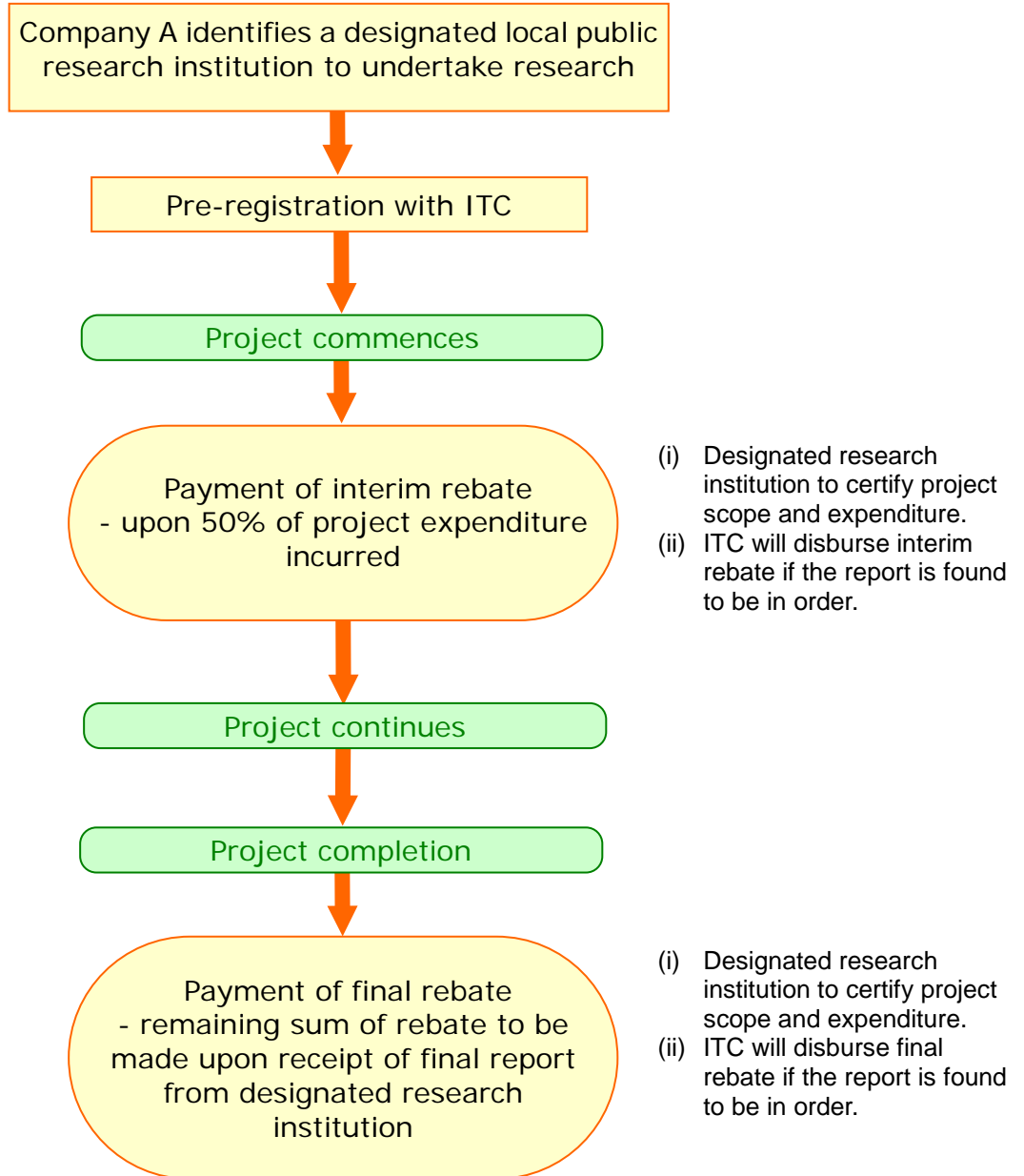
**Remarks**



# R&D Cash Rebate Scheme

## Partnership Projects

### Remarks



## Available on the webpage of the R&D Cash Rebate Scheme

投資研發現金回贈計劃旨在提升私營公司的科研文化，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應用研發項目，其開支可獲30%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。

### 指定本地公營科研機構名單

- (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) 香港生產力促進局；以及
- (d) 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，有關文件和指定科研機構的聯絡資料，可在 <http://crs.itc.gov.hk> 下載瀏覽。

### 詢問

香港添馬添美道二號  
政府總部西翼二十一樓  
創新科技署

投資研發現金回贈計劃組  
電郵：[crs-enquiry@itc.gov.hk](mailto:crs-enquiry@itc.gov.hk)  
電話：3655 5718

#### 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只為29萬元(假設公司須繳付利得稅)：

	\$
公司的研發支出	500,000
節省的利得稅*(16.5%)	(82,500)
現金回贈(30%)	(150,000)
現金回贈須繳付的稅項*(16.5%)	24,750
<b>公司進行一個100萬元的研發項目的實際開支*</b>	<b>\$292,250</b>

\*視乎公司是否須繳付利得稅。

# 投資

# 研發

現金回贈計劃  
Research and  
Development  
Cash Rebate  
Scheme

RESEARCH  
AND DEVELOPMENT



創新科技署  
Innovation and  
Technology Commission

Annex B  
(English version overleaf)



**The Research and Development (R&D) Cash Rebate Scheme** aims to reinforce the research culture among private companies 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 30% 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 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 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 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 public 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 Productivity Council; and
- (d) 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 research institutions are available at <http://crs.itc.gov.hk>.

## Enquiry

R&D Cash Rebate Scheme Section  
 Innovation and Technology Commission  
 21st Floor, West Wing  
 Central Government Offices  
 2 Tim Mei Avenue  
 Tamar, Hong Kong  
 e-mail : [crs-enquiry@itc.gov.hk](mailto:crs-enquiry@itc.gov.hk)  
 tel : 3655 5718

### 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 \$290,000 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 (30%)	(150,000)
Tax on cash rebate*(16.5%)	24,750
<hr/>	
<b>Actual expenditure for undertaking the \$1 million R&amp;D project*</b>	<b>\$292,250</b>

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

# BRANDING

Development &  
Promotion



工業貿易署  
Trade and Industry Department



To assist Hong Kong enterprises in the establishment, development and promotion of their brands, the Government and other related organisations provide a series of support measures.

## Funding Support

### Dedicated Fund on Branding, Upgrading and Domestic Sales (the BUD Fund)

Provides funding support to assist Hong Kong enterprises in exploring and developing the Mainland market through developing brands, upgrading and restructuring operations, and promoting domestic sales in the Mainland. The BUD Fund comprises two programmes:

- **Enterprise Support Programme**

Hong Kong Productivity Council

Provides funding support to individual Hong Kong enterprises in undertaking projects to develop brands, upgrade and restructure their business operations and promote sales in the Mainland market. The Government will provide a maximum of 50% of the total approved project cost on a matching basis, and the cumulative funding ceiling per enterprise is \$500,000.

- **Organisation Support Programme**

Trade and Industry Department

Provides funding support for non-profit-distributing organisations to undertake projects which can assist Hong Kong enterprises in general or in specific sectors in developing their brands, upgrading and restructuring their business operations, and promoting domestic sales in the Mainland so as to enhance their overall competitiveness in the Mainland market. The maximum amount of funding support for each approved project is 90% of the approved project expenditure, subject to a ceiling of \$5 million.

	Address	Enquiry Hotline	Fax No.	Email Enquiry
BUD Fund (Enterprise Support Programme) Secretariat	3/F, HKPC Building, 78 Tat Chee Avenue, Kowloon	2788 6088	2788 6196	bud_sec@hkpc.org
BUD Fund (Organisation Support Programme) Secretariat	6/F, Trade and Industry Department Tower, 700 Nathan Road, Kowloon	2398 5128	2391 7375	bud_enquiry@tid.gov.hk

### Small and Medium Enterprises (SME) Funding Schemes

Trade and Industry Department

- **SME Loan Guarantee Scheme**

Helps SMEs secure loans from the participating lending institutions for acquiring business installations and equipment or as working capital. The Government provides up to 50% guarantee for the approved loan. The maximum amount of guarantee is \$6 million.

- **SME Export Marketing Fund**

Helps SMEs expand their business through participation in export promotion activities. The fund will subsidise 50% of the approved expenses, subject to a ceiling of \$50,000 per application and a cumulative ceiling of \$150,000 for each SME.

## • **SME Development Fund**

Provides funding support to non-profit-distributing support organisations, trade and industrial organisations, professional bodies and research institutions to conduct projects which aim to enhance the competitiveness of Hong Kong SMEs in general or in specific sectors. The maximum amount of funding support for each approved project is 90% of the approved project expenditure, subject to a ceiling of \$2 million.

	Address	Enquiry Hotline	Fax No.	Email Enquiry
SME Loan Guarantee Scheme	4/F & 6/F, Trade and Industry Department Tower, 700 Nathan Road, Kowloon	2398 5129	2396 5067	sgs_enquiry@tid.gov.hk
SME Export Marketing Fund		2398 5127	2391 2646	emf_enquiry@tid.gov.hk
SME Development Fund		2398 5128	2391 7375	sdf_enquiry@tid.gov.hk

## Innovation and Technology Fund (ITF)

Innovation and Technology Commission

Supports projects that contribute to innovation or technology upgrading in industry, including:

### • **Small Entrepreneur Research Assistance Programme (SERAP)**

Provides matching grant to local companies with less than 100 employees to carry out research and development (R&D) work up to \$6 million per project.

### • **Innovation and Technology Support Programme (ITSP) and University-Industry Collaboration Programme (UICP)**

Collaborative R&D projects undertaken in partnership with local universities and R&D Centres under ITF can receive up to 50%-70% of the total approved project cost.

### • **Internship Programme**

Provides a monthly allowance up to \$14,000 for two interns (who are local university graduates) for a maximum period of 24 months under a SERAP or collaborative project under ITSP and UICP.

### • **Patent Application Grant**

A grant up to \$150,000 for first-time local patent-seekers (companies or individuals).

## R&D Cash Rebate Scheme

Innovation and Technology Commission

Companies conducting applied R&D projects with the support of ITF or in partnership with local designated research institutions may receive a 30% cash rebate on their investments.

	Address	Enquiry Hotline	Fax No.	Email Enquiry
Innovation and Technology Fund	21/F, West Wing, Central Government Offices, 2 Tim Mei Avenue, Tamar, Hong Kong	3655 5725	2957 8726	enquiry@itf.gov.hk
Small Entrepreneur Research Assistance Programme		3655 5847	2199 7004	serap@itc.gov.hk
R&D Cash Rebate Scheme		3655 5718	2957 8726	crs-enquiry@itc.gov.hk

## CreateSmart Initiative

Create Hong Kong

Provides financial support to initiatives that are conducive to the development of creative industries in Hong Kong, including programmes for creative SMEs and creative talents to participate in overseas exhibitions and competitions to build their brands, services and products, and signature events to promote Hong Kong as Asia's creative capital, etc.

## Design-Business Collaboration Scheme

Create Hong Kong

Promotes the interests and investments of SMEs in design with a view to upgrading their products and services, thereby helping them move up the value chain and increasing their competitiveness. Funding support takes the form of a matching grant up to \$100,000 with a maximum of four projects.

	Address	Enquiry Hotline	Fax No.	Email Enquiry
CreateSmart Initiative	30/F, Immigration Tower, 7 Gloucester Road, Wan Chai, Hong Kong	2294 2774	3165 1389	createsmart@createhk.gov.hk
Design-Business Collaboration Scheme	40/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong	2737 2635	3101 0863	designsupport@createhk.gov.hk

## Design Incubation Programme

Hong Kong Design Centre

Run by the Hong Kong Design Centre at InnoCentre, the programme offers subsidised rental and practical support, such as business development training, networking opportunities, mentoring and consultation services, etc.

	Address	Enquiry Hotline	Fax No.	Email Enquiry
Design Incubation Programme	Unit 226, 2/F, InnoCentre, 72 Tat Chee Avenue, Kowloon Tong, Hong Kong	3793 8418	2892 2621	dip@hkdesigncentre.org

## Cyberport Creative Micro Fund

Cyberport

A seed fund set up to encourage innovation and creativity by sponsoring high potential creative and innovative start-up projects or business concepts in information and communication technology (ICT) related areas. A grant of \$100,000 in cash will be awarded to the successful applicants in a 6-month project period for proof of concepts and for developing prototype products.

## Cyberport Incubation Programme

Cyberport

Supports the development of Hong Kong ICT and digital media industry by providing incubatees with rent-free office space, advanced ICT facilities and resources, support in business development, financing and hiring of graduate interns, as well as entrepreneurship and technology training for a period of up to two years. The maximum amount of financial assistance may reach \$530,000.

	Address	Enquiry Hotline	Fax No.	Email Enquiry
Cyberport Creative Micro Fund	Entrepreneurship Centre Unit 518, Level 5, Cyberport 3 (Core F), 100 Cyberport Road, Hong Kong	3166 3900	3166 3027	ecentre@cyberport.hk
Cyberport Incubation Programme				

# Other Support Measures



## **Promotes design as a strategic value-enhancing constituent of business**

Hong Kong Design Centre



## **Enhance Product Quality**

- Product Standards Information Service
- Testing and Certification Services

Innovation and Technology Commission  
- Product Standards Information Bureau  
- Hong Kong Accreditation Service  
Hong Kong Council for Testing and Certification

## **Marketing and Product Promotion**

- Organises exhibitions and sales promotion activities in Hong Kong, Mainland and overseas, as well as provides market intelligence

Hong Kong Trade Development Council  
Industrial and trade organisations  
Exhibition organisers



## **Intellectual Property Protection**

- Trademark, Patent and Design Registration Service
- Intellectual Property Database for Guangdong, Hong Kong and Macao

Intellectual Property Department



## **Export Credit Insurance**

Hong Kong Export Credit Insurance Corporation



## **Manpower Development**

- Branding seminars, workshops and professional training courses

Trade and Industry Department  
Hong Kong Design Centre  
Hong Kong Productivity Council  
Hong Kong Trade Development Council  
Industrial and trade organisations  
Education institutions

## **Consultation Services**

- Business consultation services of Support and Consultation Centre for SMEs (SUCCESS)
- China Business Advisory Service and SME Advisory Service

Trade and Industry Department  
Hong Kong Trade Development Council



## **Information Centre and Service**

- SUCCESS
- HKTDC SME Centre
- SME One

Trade and Industry Department  
Hong Kong Trade Development Council  
Hong Kong Productivity Council



# List of Organisations



工業貿易署  
Trade and Industry Department

## Trade and Industry Department (TID)

The leading government department responsible for brand development and promotion for Hong Kong enterprises.

Tel: 2392 2922  
Fax: 2789 2491 / 2789 2435  
Address: Trade and Industry Department Tower, 700 Nathan Road, Mong Kok, Kowloon, Hong Kong  
Website: [www.tid.gov.hk](http://www.tid.gov.hk) / [www.branding.tid.gov.hk](http://www.branding.tid.gov.hk)  
Email: [enquiry@tid.gov.hk](mailto:enquiry@tid.gov.hk) / [branding@tid.gov.hk](mailto:branding@tid.gov.hk)



## Create Hong Kong (CreateHK)

A dedicated office to support and drive the development of the Hong Kong creative industries.

Tel: 2594 5785  
Fax: 2824 0595  
Address: 40/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong  
Website: [www.createhk.gov.hk](http://www.createhk.gov.hk)  
Email: [enquiry@createhk.gov.hk](mailto:enquiry@createhk.gov.hk)



創新科技署  
Innovation and  
Technology Commission

## Innovation and Technology Commission (ITC)

The Commission implements measures to promote innovation and technology, internationally accepted standards and conformity assessment services.

Tel: 3655 5856  
Fax: 2730 4633  
Address: 21/F, West Wing, Central Government Offices, 2 Tim Mei Avenue, Tamar, Hong Kong  
Website: [www.itc.gov.hk](http://www.itc.gov.hk)  
Email: [enquiry@itc.gov.hk](mailto:enquiry@itc.gov.hk)



智慧財產局  
The Government of the Hong Kong Special Administrative Region  
Intellectual Property Department

## Intellectual Property Department (IPD)

Intellectual Property Department promotes awareness of intellectual property right protection and provides trademark, patent and design registration services.

Tel: 2961 6901  
Fax: 2838 6082 / 2574 4345 / 2838 6315  
Address: 24/F, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong  
Website: [www.ipd.gov.hk](http://www.ipd.gov.hk)  
Email: [enquiry@ipd.gov.hk](mailto:enquiry@ipd.gov.hk)



## Cyberport

Cyberport is committed to facilitating the local economy by nurturing ICT industry start-ups and entrepreneurs, driving collaboration to pool resources and create business opportunities, and accelerating ICT adoption through strategic initiatives and partnerships.

Tel: 3166 3800  
Fax: 3166 3118  
Address: Units 1102-04, Level 11, Cyberport 2, 100 Cyberport Road, Hong Kong  
Website: [www.cyberport.hk](http://www.cyberport.hk)  
Email: [enquiry@cyberport.hk](mailto:enquiry@cyberport.hk)



香港檢測和認證局  
The Hong Kong Council for  
Testing and Certification

## Hong Kong Council for Testing and Certification (HKCTC)

HKCTC advises the Government on the overall development strategy of the testing and certification industry. Information on available testing and certification service in Hong Kong and Government's support to the testing and certification industry can be obtained from HKCTC.

Tel: 2829 4885  
Fax: 2877 9251  
Address: Room 3011, 30/F, Immigration Tower, 7 Gloucester Road, Wan Chai, Hong Kong  
Website: [www.hkctc.gov.hk](http://www.hkctc.gov.hk)  
Email: [enquiry@hkctc.gov.hk](mailto:enquiry@hkctc.gov.hk)



## Hong Kong Design Centre (HKDC)

Hong Kong Design Centre helps local designers and businesses realise their full potential and promotes design as a strategic value-enhancing constituent of business. It also runs the Design Incubation Programme for design start-up companies at InnoCentre.

Tel: 2522 8688  
Fax: 2892 2621  
Address: 1/F, InnoCentre, 72 Tat Chee Avenue, Kowloon Tong, Hong Kong  
Website: [www.hkdesigncentre.org](http://www.hkdesigncentre.org)  
Email: [info@hkdesigncentre.org](mailto:info@hkdesigncentre.org)



Hong Kong Export Credit  
Insurance Corporation  
香港出口信用保險局

## Hong Kong Export Credit Insurance Corporation (HKECIC)

The Corporation encourages export trade by providing exporters with export credit insurance protection against non-payment risks.

Tel: 2732 9988  
Fax: 2722 6277  
Address: 2/F, Tower 1, South Seas Centre, 75 Mody Road, Tsim Sha Tsui East, Kowloon, Hong Kong  
Website: [www.hkeicic.com](http://www.hkeicic.com)  
Email: [info@hkeicic.com](mailto:info@hkeicic.com)



## Hong Kong Productivity Council (HKPC)

The Hong Kong Productivity Council assists Hong Kong enterprises to enhance productivity, improve product quality and enhance the value of their products and services.

Tel: 2788 5678  
Fax: 2788 5900  
Address: HKPC Building, 78 Tat Chee Avenue, Kowloon Tong, Kowloon, Hong Kong  
Website: [www.hkpc.org](http://www.hkpc.org)  
Email: [hkpcenq@hkpc.org](mailto:hkpcenq@hkpc.org)



## Hong Kong Trade Development Council (HKTDC)

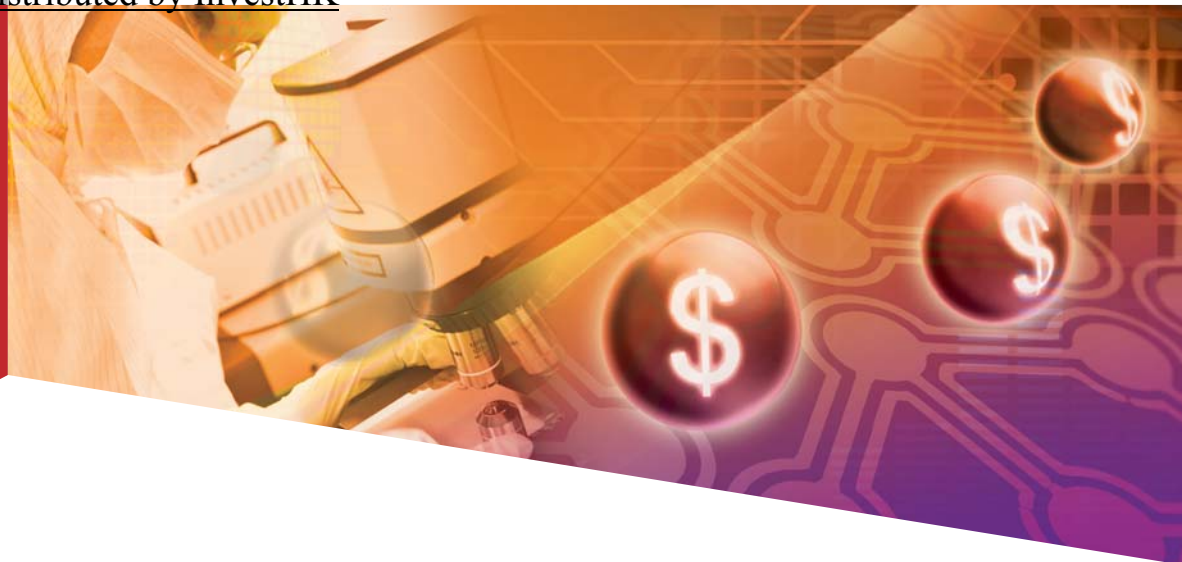
The Hong Kong Trade Development Council assists Hong Kong traders and manufacturers to promote their goods and services, look for new opportunities and markets and help SMEs to enhance competitiveness.

Address:  
**Head Office**  
38/F, Office Tower, Convention Plaza, 1 Harbour Road, Wan Chai, Hong Kong

**HKTDC SME Centre**  
Ground Level, Hong Kong Convention and Exhibition Centre, 1 Expo Drive, Wan Chai, Hong Kong  
Tel: 1830 668 Website: [www.hktcd.com](http://www.hktcd.com)  
Fax: 2824 0249 Email: [hktcdc@hktcd.com](mailto:hktcdc@hktcd.com)

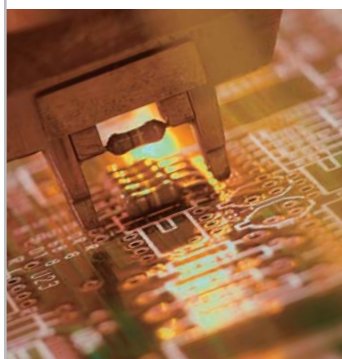


## Government Funding Support



## Innovation and Technology Funding Support

The HKSAR Government is determined to support innovation and technology companies to grow and prosper in Hong Kong, by providing funding support to them to conduct R&D, provide training, secure capital and promote export.



Through the ITF, Hong Kong companies are encouraged and assisted to upgrade their technological level and introduce innovative ideas to their businesses.

### 1. Innovation and Technology Fund (ITF)

The Innovation and Technology Fund (ITF) administered by the Innovation and Technology Commission (ITC) aims to increase the added value, productivity and competitiveness of Hong Kong's economic activities. Through the ITF, Hong Kong companies are encouraged and assisted to upgrade their technological level and introduce innovative ideas to their businesses. There are four programmes under the ITF to cater for different needs.

- **The Small Entrepreneur Research Assistance Programme (SERAP):**  
SERAP is a technology entrepreneurship programme which provides financing to support technology entrepreneurs and small enterprises to carry out research and development work and conduct market validation. A funding of up to HK\$6 million will be provided for each approved project on a dollar-for-dollar matching basis within a maximum two-year period. The funds will be recouped if the project is able to attract third party investment or generate revenue.
- **Innovation and Technology Support Programme (ITSP):**  
ITSP supports midstream/downstream research and development (R&D) projects undertaken mainly by universities, R&D Centres, industry support organisations, professional bodies and trade and industry associations.
  - **Guangdong-Hong Kong Technology Cooperation Funding Scheme (TCFS)** is a sub-programme under ITSP, which aims to enhance the level of collaboration on R&D between organisations in Hong Kong and Guangdong Province. Projects funded by the TCFS will have to demonstrate an element of Guangdong/Hong Kong cooperation.



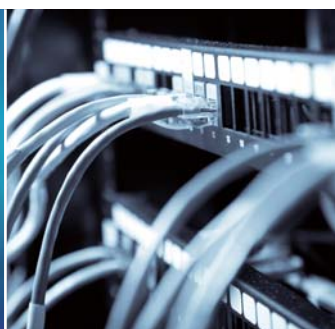
---

Supports projects that contribute to fostering an innovation and technology culture in Hong Kong and projects that will be beneficial to the upgrading and future development of our industries.

---



- The **Public Sector Trial Scheme** provides funding support for production of prototypes/samples and conducting of trial schemes in the public sector to facilitate and promote the realisation and commercialisation of R&D results under ITF projects. The scheme aims to facilitate the development of new products not already available in the market currently, and employing the R&D results/deliverables of the completed ITF projects.
- **University-Industry Collaboration Programme (UICP):** aims to stimulate private sector interest in R&D through leveraging the knowledge and resources of universities. The emphasis is on close collaboration between private companies and universities in Hong Kong. There are three schemes under the UICP:
  - **Teaching Company Scheme:** aims to foster university-industry partnership by supporting local companies to take on graduate students from local universities to assist in proprietary R&D work.
  - **Matching Grant for Joint Research:** aims to foster private companies to collaborate with universities in proprietary R&D projects.
  - **Industrial Research Chair Scheme:** aims to assist universities and industry to develop research efforts in the natural science or engineering fields that are not yet developed in Hong Kong but for which there would be good development potential.
- **General Support Programme (GSP):**  
Supports projects that contribute to fostering an innovation and technology culture in Hong Kong and projects that will be beneficial to the upgrading and future development of our industries. Projects to be supported may include conferences, exhibitions, seminars, promotional and training programmes, etc. There are two sub-programmes under the GSP:
  - **Patent Application Grant** provides a grant of not more than HK\$150,000 to assist local companies and individuals to apply for patents of their own inventions.
  - **Internship Programme** supports organisations undertaking R&D projects funded by ITF to recruit interns to assist in the projects. The ITF would cover a maximum monthly allowance of HK\$12,000 for each intern for those who possess a first degree, and up to HK\$14,000 for those with Master or higher degrees.



## 2. Research & Development Cash Rebate Scheme

Launched by the ITC, the Research and Development 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. Under the Scheme, a company will enjoy a cash rebate equivalent to 30 percent of its expenditure in projects funded by ITF and applied R&D projects funded entirely by companies and conducted by local designated research institutions.

## 3. New Technology Training Scheme (NTTS)

Administered by the Vocational Training Council (VTC), the New Technology Training Scheme (NTTS) aims to provide assistance to companies that wish to have their staff trained in a new technology that would be useful to their business. In the context of the Scheme, new technologies include those which are not widely applied in Hong Kong and the absorption and application of which will significantly benefit Hong Kong. Under the scheme, up to 50 percent of the training cost could be reimbursed from VTC. There is no predefined ceiling for the subsidy but VTC will consider applications on a case-by-case basis. The training could be pre-approved local or overseas training programmes or tailor-made training courses.

## 4. Engineering Graduate Training Scheme (EGTS)

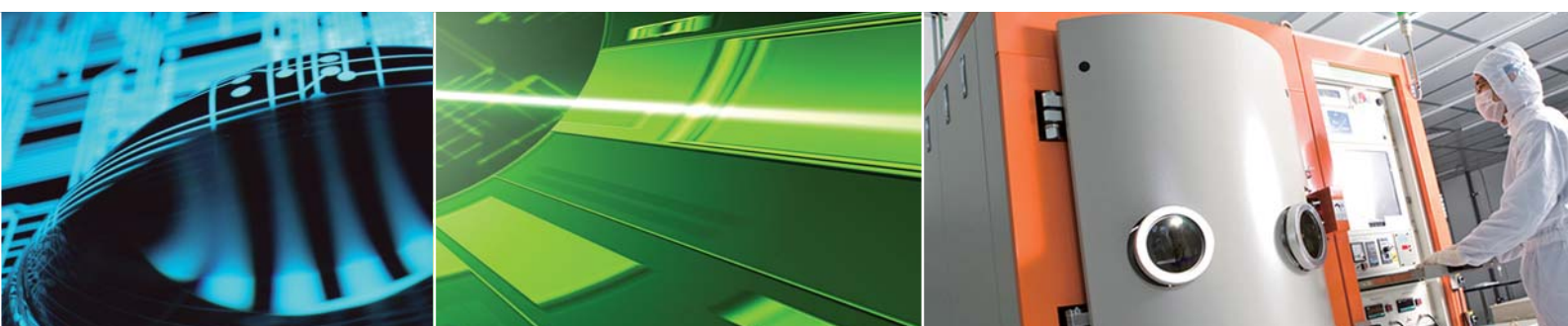
Administered by the VTC, the Engineering Graduate Training Scheme (EGTS) aims to provide more training opportunities for engineering graduates with a view to meeting the training requirements of the Hong Kong Institution of Engineers (HKIE) and be awarded with the HKIE's professional status. A trainee being trained under an approved programme by the HKIE will receive a subsidy through his or her employer as part of the salary subject to regular review. The subsidy may cover a combination of the sandwich and post-graduate training programmes of up to 18 months.



---

The Research and Development 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.

---



## 5. SME Loan Guarantee Scheme (SGS)

Administered by the Trade and Industry Department (TID), the SME Loan Guarantee Scheme (SGS) aims to help small and medium enterprises (SMEs) secure loans from participating lending institutions (PLIs) for acquiring business installations and equipment; and meeting working capital needs of general business uses. The amount of guarantee for an SME is 50 percent of the approved loan, subject to a maximum amount of HK\$6 million. The guarantee period is up to a maximum of five years, counting from the first drawdown date of the loan.

## 6. SME Export Marketing Fund (EMF)

Administered by the TID, the SME Export Marketing Fund (EMF) aims to help SMEs expand their businesses through participation in export promotion activities. The maximum cumulative amount of grant that an SME may obtain from the EMF is HK\$150,000. The maximum amount of grant for each successful application will be whichever is less of either 50 percent of the total approved expenditures incurred by the applicant or HK\$50,000.



## Innovation and Technology Fund (ITF)

### Small Entrepreneur Research Assistance Programme

Tel: (852) 3655 5847  
Fax: (852) 2199 7004  
E-mail: serap@itc.gov.hk

### Innovation and Technology Support Programme University-Industry Collaboration Programme General Support Programme

Tel: (852) 3655 5725  
Fax: (852) 2957 8726  
Email: enquiry@itf.gov.hk

[www.itf.gov.hk](http://www.itf.gov.hk)

### Research & Development Cash Rebate Scheme

Tel: (852) 3655 5718  
Fax: (852) 2957 8726  
Email: crs-enquiry@itc.gov.hk  
<http://crs.itc.gov.hk>

### New Technology Training Scheme

Tel: (852) 2836 1702  
Email: fred@vtc.edu.hk

### Engineering Graduate Training Scheme

Tel: (852) 2836 1702  
Email: fred@vtc.edu.hk

### SME Loan Guarantee Scheme

Tel: (852) 2398 5129  
Fax: (852) 2396 5067  
Email: sgs\_enquiry@tid.gov.hk  
[www.smefund.tid.gov.hk](http://www.smefund.tid.gov.hk)

### SME Export Marketing Fund

Tel: (852) 2398 5127  
Fax: (852) 2391 2646  
Email: emf\_enquiry@tid.gov.hk  
[www.smefund.tid.gov.hk](http://www.smefund.tid.gov.hk)



## 研發資助計劃

## 令中小企更靈活調動資金

香港的經濟結構，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，更加以研發作為加強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。

## 望更多企業受惠

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，令業界更加受惠。

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。

■香港中華廠商聯合會第一副會長羅富昌建議政府考慮擴大創新及科技基金的適用範圍，令業界更加受惠。

## 更專心研發減肥機械人

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進食與運動習慣，提供適當意見，整個過程只須約五分鐘。

Dr.Kidd說：「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。」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。」

■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。

## 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。



■香港中華廠商聯合會副會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。

## 「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，以及企業聯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。

## 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（假設公司須繳利得稅）：

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

\*視乎公司是否須繳利得稅

## Further Measures to Promote Innovation and Technology

In addition to the R&D Cash Rebate Scheme, we have undertaken the following measures to promote innovation and technology on various fronts –

(a) Promotion of public sector trial projects

In early 2011, with the support of this Panel, we extended the scope of Innovation and Technology Fund (ITF) funding to cover, in addition to R&D work, the production of tools/prototypes/samples and the conduct of trial schemes in the public sector. The funding ceiling for these additional work is generally capped at 30% of the original R&D project cost. However, the Commissioner for Innovation and Technology may exercise discretion under exceptional circumstances (e.g. the projects/products developed would bring great benefit to the community). Since the launch of the new arrangements in 2011, over 40 public sector trial projects have commenced, among them 15 projects have already completed. We will continue to monitor the effectiveness of the arrangements and introduce other enhancement measures as necessary;

(b) Promotion of clustered projects

We are actively encouraging the use of the clustered-project approach both for platform and collaborative ITF projects so that different projects with a common theme can be submitted in a batch and be processed together. We hope that through such an approach, R&D outcomes can be more visible and bring greater impact to the community within a shorter period of time.

The ITF currently also provides funding support to R&D Centres to carry out “seed projects” which are exploratory

and forward looking in nature. In line with the spirit of the clustered-project approach to full ITF projects, we will adopt the same approach to seed projects;

(c) Better use of the General Support Programme

We have been making better use of the General Support Programme (GSP) under the ITF to support projects that contribute to the upgrading and development of our industries as well as fostering an innovation and technology culture in the community. For example, the amount of GSP funding approved has increased from \$5.5 million in 2010-11 to \$20.1 million in 2011-12, an increase of 265%. We will continue to work closely with NGOs, educational institutions, trade and industry associations, etc., to further promote innovation and technology; and

(d) Enhancement of the work of R&D Centres

We continue to facilitate the work of the R&D Centres in technology transfer to the industry and realisation/commercialisation of R&D results. In particular, we are conducting a comprehensive review on the work of Applied Science and Technology Research Institute after over a decade of operation to see what improvements/adjustments in direction should be made for it to better meet the challenges in future. As in previous years, we will in June 2013 submit a detailed report to the Panel on the work of our R&D Centres.