

Spanish Royal Decree 1432/2003 Certification of Tax Deductions for RandDandi projects

We certify RandDandi activities in order to obtain a Binding Reasoned Report of the Spanish Ministry of Science and Innovation (MICINN).



What is the Spanish Royal Decree 1432/2003?

The Spanish Government aims to promote and support RandDandi activities by offering tax benefits to those organisations able to certify them. These tax benefits are detailed in Article 35 of the Spanish Corporate Income Tax Act. **The Royal Decree 1432/2003** details the possibility of providing Reasoned Reports, which are **binding for the Tax Authorities**, related to compliance with the necessary scientific and technological requirements in order to obtain tax deductions of up to 42% of the investments made on activities of technological research, development and innovation.

Who can obtain the Spanish Royal Decree 1432/2003 certification?

The Spanish Royal Decree 1432/2003 certification can be obtained by **every type of company that pays Corporate Income Tax in Spain**, that carries out RandDandi activities in Spain or within the European Economic Area, and that wants to obtain a Binding Reasoned Report from the Government.

What does the Spanish Royal Decree 1432/2003 certification bring to a company?

The main benefit of obtaining the Spanish Royal Decree 1432/2003 certification is **being able to obtain a Binding Reasoned Report from the Government**. This report provides legal certainty before the Spanish Tax Agency regarding the application of tax deductions detailed in Article 35 of the Spanish Corporate Income Tax Act, which can represent up to 42% of the investments made on these activities.

In addition, this system is a **mechanism for controlling corporate research activities**.

Obtaining a certificate by a third party can be used to demonstrate to the Tax Authorities compliance with the requirements of Art. 35 of the Spanish Corporate Income Tax Act regarding tax deductions that have already been applied in past fiscal years.

Why become Spanish Royal Decree 1432/2003 certified with Applus+ Certification?

Applus+ Certification is an independent body of recognised prestige both at a national and international level. Our goal is to help organisations to fulfil their commitment to continuous improvement.

We analyse the needs of our clients in depth so our auditors can carry out the best service possible when verifying compliance with **The Royal Decree 1432/2003***.