



MINISTERIO
DE ECONOMÍA, COMERCIO
Y EMPRESA

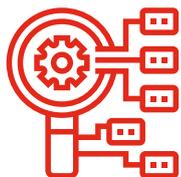
iCEX

INVESTIN
SPAIN

Grants for large companies and multinationals R&D&i

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PID

Research and development projects

Objective: Aid for R&D projects for the creation and significant improvement of production processes, products or services. They may include both industrial research and experimental development activities. There is no restriction as to the sector or technology to be developed.

Financing method	Grant + Loan.
Budget	Min. €175,000.
Duration	12-36 months.
Funding	Up to 75%.
Non-refundable tranche (TRN)	<ul style="list-style-type: none"> • Personnel costs. • Instrumentation and material costs (depreciation of laboratory assets). • Costs of contract research, acquired know-how and patents, consultancy and equivalent services. • Supplementary overheads and other expenses arising from the project. • Auditor.
Excluded cost	Expenses not devoted to R&D.
Public body that manages it	Centre for Technological Development and Innovation (CDTI)
Publication	Open all year.

Case Study

Company

Multinational with a subsidiary in Spain

Project type

Industrial R&D / Experimental development

Duration

24 months

Total project budget

€2m

Cost category

Cost category	Amount (€)
R&D personnel	999,000
Equipment and amortisation	400,000
External collaborations (technology centres / universities)	350,000
Materials and consumables	250,000
Other eligible costs (auditor)	1,000

Total Project Cost

2m

CDTI support

- CDTI funding intensity: up to **75%**
- CDTI funding approved: **€1.5m**

+ Non-repayable component: GRANT

- Example of non-repayable tranche: **20% of CDTI funding**
- Non-repayable amount: **€300,000**

— Repayable component: LOAN

- Amount to be repaid: **€1.2m**
- Favourable financial conditions (long repayment period, low interest rate)

Additional impact: R&D tax incentives (example)

Assumptions:

- Eligible R&D tax base aprox: **€1.2m**
- Average applied tax deduction: **25%**
- Estimated tax savings: **€300,000**



MISSIONS

Objective: Cooperative R&D projects led by companies which pursue relevant research proposing solutions to cross-cutting and strategic challenges facing Spanish society, and which improve the knowledge and technology base on which Spanish companies rely to compete, whilst also stimulating public-private cooperation.

Financing method	Grant.
Budget	Min. €175,000.
Duration	Minimum 12-18 months (depending on the call).
Funding	Up to 65%, max.
Eligible costs	<ul style="list-style-type: none"> • Personnel costs. • Instrumentation and material costs (depreciation of laboratory assets). • Costs of contract research, acquired know-how and patents, consultancy and equivalent services. • Supplementary overheads and other expenses arising from the project. • Indirect costs. • Auditor.
Excluded cost	• Expenses not devoted to R&D.
Public body that manages it	Centre for Technological Development and Innovation (CDTI)
Publication	Open once a year

Case Study

Company

Multinational with a subsidiary in Spain

Project type

Strategic R&D project aligned with a national Mission

Consortium

1 large company + SMEs + research organisations

Duration

36 months

Mission area

(e.g. Sustainable industry / Health / Digital / Energy

Cost category	Amount (€)
R&D personnel	1,2m
Equipment and depreciation	600,000
External services and subcontracting	700,000
Materials and consumables	300,000
Other eligible costs (testing, IP, audits, etc.)	200,000
TOTAL COMPANY BUDGET	3m

Misiones support

- Type of aid: Direct grant (non-repayable)
- Grant intensity for large companies: up to 60–65% (depending on activity mix and collaboration)

Grant awarded (example: 60%)

Item	Amount (€)
Total eligible budget	3m
Grant rate (60%)	-1.8m
MISSIONS GRANT	€1.8m



PTQ

Objective: Funding the recruitment of PhD researchers to carry out industrial research, experimental development or feasibility studies, strengthening private-sector R&D capacity and researcher career development.

Financing method	Grant
Budget	Min. €29,070 Max. €56,000 per year
Duration	3 years.
Funding	Up to 50%.
Eligible costs	Co-financing of gross salary and employer's Social Security contributions for PhD researchers hired
Public body that manages it	National Research Agency (Agencia Estatal de Investigación – AEI)
Publication	Open once a year
Public body that manages it	Centre for Technological Development and Innovation (CDTI)
Publication	Open once a year

Case Study

Company

Multinational with a subsidiary in Spain

Objective

Incorporation of a PhD researcher into the company to strengthen R&D capabilities

Profile hired

PhD researcher (full-time)

Duration of aid

3 years

Type of activity

Industrial R&D / Applied research

Personnel costs (PhD researcher)

Cost concept	Annual (€)	3 years (€)
Gross salary	42,000	126,000
Employer social security contributions	13,000	39,000
Total eligible cost	55,000	165,000

Torres Quevedo support

- Aid intensity: up to 50% of eligible personnel costs
- Type of aid: Direct grant (non-repayable)

Grant awarded

Total eligible cost (3 years)	165,000
Grant rate (50%)	-82,500
TOTAL GRANT	€82,500

Net cost for the company

Total personnel cost (3 years)	165,000
Torres Quevedo grant	-82,500
Net cost for the company	€82,500

Effective co-financing: the company covers only 50% of the PhD cost over 3 years.



LIC

Objective: Support applied innovation projects close to market, with medium/low technological risk and short payback periods, aimed at improving company competitiveness through the incorporation or adaptation of emerging technologies.

Financing method	Grant+Loan
Budget	Min 175,000 € Max. 6M €
Duration	9-24 months
Non-refundable tranche (TRN)	Up to 7% of funding
Funding	Up to 75% (de minimis aid up to €300,000 over three consecutive years)
Eligible costs	New fixed assets, personnel costs, materials and consumables, external services and subcontracting (up to 80%, exceptionally 100%), audit costs (≤ €2,000), DNSH certification (≤ €2,000), consultancy costs (≤ 2% or €9,000)
Public body that manages it	Centre for Technological Development manages it and Innovation (CDTI)
Publication	Open all year.
Publication	Open once a year

Case Study

Company

Multinational with a subsidiary in Spain

Project type

Technological Innovation (LIC – near-to-market)

Duration

18 months

Total project budget

€1,500,000

Eligible cost breakdown

Category	Amount (€)
New fixed assets	540,000
Personnel costs	420,000
Materials and consumables	160,000
External services and subcontracting	336,000
Audit costs	1,500
DNSH certification	1,500
Consultancy costs	41,000
Total project cost	1.5m

CDTI LIC support

- CDTI funding intensity: up to 75%
- CDTI funding approved: €1.125m
- + Non-repayable component: GRANT
 - Example of non-repayable tranche: 7% of CDTI funding
 - Non-repayable amount: €78,750
- Repayable component: LOAN
 - Amount to be repaid: €1.05m
 - Favourable financial conditions (long repayment period, low interest rate)



LICa

Objective: Support for investment projects involving new fixed assets (tangible and intangible) that improve the productive capacity and growth of companies located in assisted regions, according to the regional State aid map.

Financing method	Grant+Loan
Budget	Min. €175,000 Max. 30m
Duration	9-24 months
Non-refundable tranche (TRN)	Up to 10% of funding
Funding	Up to 75%
Eligible costs	Investment in new fixed assets only: machinery, equipment, installations, patents, licenses, technical know-how
Public body that manages it	Centre for Technological Development and Innovation (CDTI)
Publication	Open all year

Case Study

Company

Multinational with a subsidiary in Spain

Project type

Technological Innovation – LIC-A

Scope

Industrial investment linked to innovation and scale-up

Duration

18–24 months

Total eligible project budget

€3m

Eligible cost breakdown (LIC-A) Investment in new fixed assets only

Eligible investment	Amount (€)
Machinery	1.45m
Production and technical equipment	620,000
Industrial installations	430,000
Patents and licenses	280,000
Technical know-how	220,000
Total eligible investment	3m

CDTI LIC support

- CDTI funding intensity: up to 75%
- CDTI funding approved: €2.25m



Non-repayable component: GRANT

- Example of non-repayable tranche: 10% of CDTI funding
- Non-repayable amount: €225,000



Repayable component: LOAN

- Amount to be repaid: €2.025m
- Long repayment period under favourable financial conditions



Regional incentives

Objective: support business investment projects that promote advanced technological development, regional impact, environmental improvements and job creation.

Financing method	Grant
Min. Budget	€900,000 €300,000 in Tenerife/Gran Canaria €100,000 in the rest of the Canary Islands
Beneficiaries	Spanish companies of any size, excluding certain sectors (steel, shipbuilding, energy, fishing, agriculture, primary production, etc.)
Non-eligible locations	Investments carried out in Madrid, Navarra, Basque Country, Catalonia and Zaragoza capital are not eligible.
Eligible expenditure period	From the day after the application is submitted until the deadline established in the approval decision
Project types (Eligible actions)	<ul style="list-style-type: none"> • Creation of new establishments (new business activity) • Expansion of production capacity (≥15% increase in production or value) • Modernisation: diversification of production or fundamental transformation of production process (≥15% productivity increase)
When is a new CNAE required?	In the case of large companies, in Zone C only initial investments that create a new economic activity may receive aid (expansion projects are not eligible). The new activity must be associated with a new CNAE classification.
Requirements	<ul style="list-style-type: none"> • Maintenance of investment and employment: 5 years • New establishment and expansion projects must involve job creation • Replacement investments are excluded
Funding intensity	10-40 %
Higher intensity regions	<ul style="list-style-type: none"> • Zone A: Castilla-La Mancha, Extremadura, Andalusia, City of Ceuta, City of Melilla, Region of Murcia and Canary Islands. • Zone C: Castilla y León, Galicia, Principality of Asturias, Cantabria, La Rioja, Aragón (excluding capital city of Zaragoza), Valencian Community and Balearic Islands
Eligible costs	<ul style="list-style-type: none"> • Civil engineering (urban planning, buildings, hotels, tourism infrastructure) – subject to module limits. • Equipment (machinery, installations, control equipment). • Intangible assets (patents, licences, software) – max. 30% of total investment. • Other necessary material investments
Publication	• Open all year.
Public body that manages it	Ministry of Finance.

Case Study

Regional Incentives – (large company in Albacete, Castilla-La Mancha)

Company

Multinational
MANUFACTURING GROUP

Location

Albacete (Castilla La-Mancha-Zone A)

Project type

Expansion of production capacity

Objective

Increase production capacity by 20% and incorporate advanced manufacturing technologies

Duration

30 months

Regional Incentive Support

- Zone: A (Castilla-La Mancha)
- Company size: Large enterprise
- Grant intensity (example): 20%

Eligible innovation costs

Eligible category

	Amount (€)
Land (eligible percentage)	500,000
Industrial buildings and construction	3.2m
Machinery and production equipment	4.5m
Technical installations	1.2m
Intangible assets (patents, licences, know-how..)	600,000
TOTAL ELIGIBLE INVESTMENT	€10m

Concept

	Amount (€)
Total eligible investment	10m
Regional incentive grant	-2m
Net investment after aid	€8



Tax deduction for Technological Innovation (IT)

CASE STUDY

Company

Multinational with a subsidiary in Spain

Project type

Technological Innovation (process / product improvement, near-to-market)

Duration

12 months

Objective

Improvement of an existing product and production process through innovative technologies

Eligible innovation costs

Eligible category	Amount (€)
Innovation personnel	450,000
External services & technological support	300,000
Materials, prototypes and pilot tests	180,000
Industrial design, engineering and testing	120,000
IP-related costs (patents, licences, technical documentation)	150,000
Total eligible it costs	1,2m

Tax deduction for Technological Innovation (IT)

- Deduction rate: 12% of eligible IT costs
- Nature of the incentive: Non-repayable tax saving

Tax deduction generated

Item	Amount (€)
Total eligible IT costs	1.2m
Deduction rate (12%)	-144,000
Total tax deduction	€144,000



CAEs

Objective: Promote energy efficiency, support compliance with EU energy-saving targets, and monetise energy savings to improve the financial viability of sustainable investments.

Type of mechanism	Market-based instrument (not a subsidy)
Who can generate CAEs?	Any final energy user implementing eligible energy efficiency actions: companies (any sector), public authorities, individuals, homeowners' associations, energy communities
Who buys CAEs?	Obligated Parties (Sujetos Obligados): energy retailers (electricity and gas), wholesale suppliers of petroleum products and LPG; or Delegated Parties acting on their behalf
Why CAEs are purchased	To comply with annual energy saving obligations under Law 18/2014 and Royal Decree 36/2023, as an alternative to financial contributions to the National Energy Efficiency Fund (FNEE)
Eligible actions	Energy efficiency measures delivering annual energy savings > 30 MWh, implemented from 26 January 2023 onwards
Eligible sectors / examples	Industry: replacement of compressors, electric motors• Tertiary: LED lighting, deep building renovation• Transport: replacement of combustion vehicles with 100% electric vehicles• Residential: insulation improvements, heat pumps• Agriculture: thermal screens in greenhouses
Types of actions	Standard actions: predefined measures (114 standard technical data sheets)• Singular actions: bespoke measures requiring individual assessment as per IPMVP methodology
Revenue generation	CAEs are sold on the market; revenue = MWh saved × negotiated CAE price.
CAE price	Not fixed; negotiated according to market conditions
Indicative examples	LED retrofit (70 MWh/year × €130/MWh → €9,100)• Industrial furnace electrification (4,250 MWh/year × €150/MWh → €637,500)
Verification and certification	Energy savings must be verified by accredited bodies, validated by the Regional Authority, and registered in the National CAE Register
Compatibility with other aid	Compatible with other public funding (Next Generation EU, FEDER, etc.), except actions already financed by the FNEE
Administrative regime	Not subject to the General Subsidies Law (no three-offer rule, no Late Payment Law requirements)
Time limits	Actions can be registered up to three years after completion
Key advantages	Fast monetisation, reduced administrative burden, flexible pricing, direct link between savings achieved and economic return