S.A.L.T. PARTNERS

Smart. Accounting. Legal. Tax.

WBSO / R&D Statement Questionnaire
Version: 17.05.2024

This questionnaire has been prepared by S.A.L.T. Partners B.V. and needs to be filled in before we can offer you a WBSO / R&D Statement pre-screening service.

Please answer the questions or state “**TBA**” (to be added).

Information on the R&D project				
		Client’s Answer	**Comment Section**	**Further Comments**
1.	Which technically new product, process or software will you develop?			
2.	What will the end result be?			
3.	Which technical risks, challenges and uncertainties (bottlenecks) do you run in the development process? *Be specific. Account only for your inhouse R&D activities. Do not state purposes, general preconditions of functional requirements of the* product, process or software.			
4.	For each technical bottleneck mentioned, indicate which technical solutions you will specifically develop yourself to solve the bottleneck. *Describe the*			

	technical solutions you will research, develop and program ih-house. Do not mention the functional requirements of the project, but emphasize the technique.			
5.	Indicate which programming languages (if applicable), development environments and tools you use to develop technically new product, process or software. *To gain insight into your own contribution to the project, it is important to distinguish between developing a product, process or software and introducing and implementing existing applications. If applicable, indicate in which programming language the software is written. By naming development environments and tools, you indicate the technical level at which the development takes place. Implementing and deploying existing applications is not eligible for WBSO.*			
6.	What is technically new or difficult about the development (bottleneck) that prevents you from solving it with standard knowledge or standard techniques? *Indicate why the solutions mentioned in q.4 above are technically new to you. Why the project is technically innovative and challenging and indicate which technical risks and*			

	uncertainties you expect. To estimate technical risks and uncertainties, RVO looks at the state of the technology. A WBSO project must involve technical risks or uncertainties as to whether the intended end result can be achieved. If there are none, then there is no question of R&D. Novelty for an entrepreneur is not the same as technical novelty, as required by the WBSO. If the intended end result can be achieved on the basis of common techniques or generally known operating principles, then there is no question of development within the meaning of the WBSO.			
7.	What arey your Project Milestones (e.g. technical design, component X development, technical testing)?			
8.	What is the projected timeline to achieve each of these Milestones?			

Practical information (what you will need for the request)			
		Client's Answer	**Comment Section**
1.	Do you have a digital authorisation certificate - eHerkenningsmiddel niveau 3 (eH3)?		
2.	What is your KVK-number and RSIN? What is the date of your company's incorporation?		

3.	Have you earlier applied for WBSO (for this or another R&D project) or are you going to apply for more R&D projects? If yes, describe whether the present and the other projects overlap in scope.		
4.	When do you plan to start R&D activities (the date)?		
5.	Who will contribute technically to the project? Are they all (about to be) employed by your BV?		
6.	How many hours will be spent on R&D activities until the year end?		
7.	Describe the parties with whom you may collaborate on the project and everyone's role within the project		
8.	You will also need a forecast of your R&D-related costs and expenses until Dec 31, 2023 if you decide to use the actual-cost approach (rather than a fixed-cost approach) in defining your tax deductible amount. See the Guide, Sections 3, 8, 10. Then list the cost/expenses item(s) for this R&D project and the budgeted size below. Include the following information in the cost description: – name the different costs; – explain the relationship between the costs and the R&D project; – specify the individual costs in euros. NB! The costs/expenditures must be directly attributable		

	and (in case of the costs) exclusively devoted to the R&D work. To define the costs/expenses use the Guide, Sections 3, 8, 10.		