



Research and development (R&D) in business enterprises, 2025

N.B.! This form shows the questions in the survey.

Layout and design differ somewhat from the electronic form in the web-portal Altinn.

Log on to <https://www.altinn.no/> to answer the survey.

If you need help completing the form, please contact by:

- e-mail: datafangst@ssb.no
- telephone: 62 88 51 90 (Monday - Friday 09.00-11.25 and 12.00-14.00)

For more information on the survey, see the guidelines at the end of this document

You shall report for the period 2025.

If the enterprise belongs to a conglomerate (enterprise group), do not report for other enterprises within the enterprise group/conglomerate.

PAGE 3: Research and development activity

What is research and development (R&D)?

Research and development (R&D) is creative and systematic work undertaken to increase knowledge. R&D also includes the use of existing knowledge in new ways.

Five criteria must be met for an activity to be considered R&D:

- **Novelty:** R&D activity aims to obtain new knowledge or find new applications of knowledge in an industry.
- **Uncertainty:** The solution, use of resources and results of the R&D are not obvious in advance.
- **Creativity:** R&D activity uses or develops original ideas, hypotheses and concepts.
- **Systematic:** R&D activity is planned, often organised as a project, but can also be targeted activities carried out by a person or a group.
- **Transferability/reproducibility:** R&D activity should increase the knowledge base in its field, and therefore it should potentially be transferable and reproducible by others.

For an activity to be considered R&D, its purpose must be R&D, and it must meet the five criteria above.

What is the difference between research and development?

- Research is systematic work to obtain new knowledge.
- Development is systematic work applying existing knowledge to develop new or improved products or processes.

Did the enterprise's own employees perform research and development (R&D) in Norway in 2025?

Include:

- Employees in an R&D department
- Employees working with R&D in other departments
- Employees working on R&D assignments for others

Do not include:

- Routine testing and quality control.
- Technical service, problem solving in production and engineering projects using existing technology.
- Pre-production planning and other routine work at the start of production.
- Adoption of known, established technology.
- Ordinary upgrade of software in new areas.

☐ Yes

☐ No

Did the enterprise engage contracted personnel who participated directly in the enterprise's R&D activity in 2025?

Contracted personnel must be integrated into the enterprise's intramural R&D activity and under direct management.

☐ Yes

☐ No

Did the enterprise purchase R&D services from others in 2025?

Include:

- R&D services from research institutes, universities or university colleges
- R&D services from external enterprises
- R&D services from enterprises within your enterprise group

Do NOT include contracted personnel integrated into the enterprise's own R&D.

☐ Yes

☐ No

Did the enterprise provide financial support to R&D performed by others in 2025?

If the enterprise, for example:

- Financed R&D performed by others through collaborative projects
- Provided donations or sponsorship to research environments
- Financed R&D in subsidiaries without using the results

☐ Yes

☐ No

PAGE 4: R&D employees and R&D full-time equivalents

The questions on this page concern employees involved in intramural R&D in 2025.

Include:

- Full-time and part-time employees involved in R&D
- Employees in R&D departments
- Employees in other departments working with R&D
- Administrative and support personnel involved in R&D

Do NOT include:

- Contracted personnel
- Employees contributing less than 0.1 full-time equivalent on R&D, unless central in R&D activity

Specify the number of employees in the enterprise who were involved in intramural R&D in 2025, broken down by gender and type of work. Also specify the number of R&D full-time equivalents (FTEs) they performed.

If an employee belonged to both categories, the person should be recorded only in the category where they spent most of their time. Enter 0 if you had no employees or R&D FTEs in a category. Use your best judgment if exact figures are not available.

R&D personnel tasks	Male R&D employees	Female R&D employees	Total R&D employees	R&D full-time equivalents (FTE)
Product-/process developers, researchers, project managers				
Technical and administrative R&D personnel. For example machinists, laboratory personnel and administration related to R&D.				
Total				

How many of the [X] R&D personnel had a PhD?

Enter 0 if none.

Page 5: Contracted R&D persons in 2025

How many contracted persons participated in the enterprise's R&D activity in 2025?

Consultants or others integrated into the enterprise's intramural R&D activities and under its direct management.

Do not include:

- Purchased R&D services from research institutes, universities and colleges
- Purchased R&D services from other enterprises, including enterprises within your enterprise group

How many R&D full-time equivalents did contracted persons perform in 2025?

Page 6: Expenditure on R&D

All amounts shall be reported in NOK (whole kroner) excluding VAT.

State the enterprise's expensed costs and/or capitalized expenditures on R&D in 2025, broken down by the following expenditure categories:

By capitalized expenditures, we mean expenditures that are recorded as assets on the balance sheet rather than recognized as expenses in the income statement.

Use your best judgment if exact figures are not available.

Expenditure category	Expensed R&D costs	Capitalized R&D expenditures (current year additions only)	Total
Salaries and social costs for R&D full-time equivalents			NOK
Costs of R&D full-time equivalents performed by contracted personnel			NOK
Extramural R&D expenditures Purchase of R&D services performed by other organizations, such as research institutes, universities, or other enterprises			NOK
Financial support to R&D performed by others For example, contributions to joint projects with other organizations, donations/ sponsorship funding to research institutions, or funding of R&D in subsidiaries without using the results yourself.			NOK
Other current costs for R&D Direct costs, such as materials, equipment and travel, as well as indirect R&D costs, such as a share of rent and electricity. Do not include depreciation. Do not include capitalized acquisitions with a value exceeding NOK 30,000 and a useful life of more than three years; these should be reported in the categories below.			NOK

Capitalized expenditures on the acquisition of machinery, equipment, instruments, software, licenses and similar items for R&D activities.

Report additions in 2025, including purchases of major machinery under construction.

Do not deduct disposals of fixed assets sold in 2025.

Do not include depreciation.

NOK

Capitalized expenditures on buildings, property and structures acquired for R&D activities.

Report additions in 2025, including assets under construction.

Do not deduct fixed assets sold in 2025.

Do not include depreciation.

NOK

Total R&D expenditures:

NOK

Expenditures on intramural R&D exclude “Extramural R&D expenditures” and “Financial support to R&D performed by others”.

The enterprise’s expenditure on intramural R&D in 2025 amounts to:

This amount should be distributed among the categories listed later in the questionnaire.

NOK

If you have any comments regarding the information provided on this page, please enter them here:

Page 7: Funding of intramural R&D

Indicate which sources financed the enterprise's intramural R&D in 2025:
At least one checkbox must be selected.

Own funds / group funding / loans

- ☐ Own sources, sales, new equity, including venture capital
- ☐ Norwegian enterprises in your enterprise group
- ☐ Foreign enterprises in your enterprise group
- ☐ Loan from financial institutions or Innovation Norway

External private funding

- ☐ Other Norwegian enterprises/ institutions
- ☐ Other foreign enterprises/ institutions

Public funding

- ☐ The Norwegian Research Council
- ☐ SkatteFUNN – tax reduction of intramural R&D, approved/expected for 2025
- ☐ Support from Innovation Norway
- ☐ Ministries, directorates, counties, municipalities or others

EU and foreign funding

- ☐ Funding from EU institutions (not national authorities)
- ☐ Other foreign funding

Earlier in the questionnaire, the enterprises' expenditure on intramural R&D were calculated to be

To see what is included in intramural R&D, please go back to the page "Expenditure on R&D"

Allocate the financing of intramural R&D activities among the following sources

Allocate the funding according to the contribution made by each funding source so that all expenditure on intramural R&D is accounted for. If it is difficult to provide exact figures, please use your best estimate. All amounts should be reported in whole NOK, excluding VAT.

Funding source	Funding of intramural R&D
Own sources, sales, new equity, including venture capital.....	NOK
Norwegian enterprises in your enterprise group.....	NOK
Foreign enterprises in your enterprise group.....	NOK
Loan from financial institutions or Innovation Norway.....	NOK
Other Norwegian enterprises/ institutions.....	NOK
Other foreign enterprises/ institutions.....	NOK
The Norwegian Research Council.....	NOK
SkatteFUNN – tax reduction of intramural R&D, approved/expected for 2025.....	NOK
Support from Innovation Norway.....	NOK
Ministries, directorates, counties, municipalities or others.....	NOK
Funding from EU institutions (not national authorities).....	NOK
Other foreign funding.....	NOK
Not distributed funding.....	NOK

If you have any comments regarding the information provided on this page, please enter them here:

Page 8: Distribution by R&D types

Earlier in the questionnaire, the enterprises' expenditure on intramural R&D were calculated to be

To see what is included in intramural R&D, please go back to the page "Expenditure on R&D"

Please distribute the enterprise's 2025 expenditure on intramural R&D among the following R&D types:
Please report the distribution as percentages, which must sum to 100%. If you do not have any R&D expenditure within a particular type of R&D, enter 0.

Basic research Experimental or theoretical work undertaken primarily to acquire new knowledge without any particular application or use in view.	%
Applied research Original investigation undertaken in order to acquire new knowledge, primarily directed towards a specific practical aim or objective.	%
Experimental development Systematic work based on existing knowledge aimed at developing new or improved products or processes.	%
Not distributed	100 %

Page 9: Distribution of R&D expenditures by thematic areas

Mark the thematic areas in which the enterprise performed R&D in 2025

If the enterprise did not perform R&D in any of the areas listed above, select "The enterprise did not have any R&D in any of the areas above". The thematic areas are defined to ensure minimal overlap between them.

Energy

- ☐ **Renewable energy**
Water, wind, bio energy, sun, geothermic, waves. Production, maintenance, environmental impacts, and operations.
- ☐ **Energy efficiency and -transition**
Energy efficiency and energy transition in buildings, manufacturing, transport, oil and gas activities, other industries, and the energy system. Also includes energy carriers such as batteries and hydrogen.
- ☐ **Oil and gas activities**
Exploration and enhanced recovery of petroleum resources; drilling, production, processing and transportation of oil and gas; major accident prevention and occupational health and safety. Design, construction and operation of vessels should be reported under Maritime.
- ☐ **Nuclear power**

Climate

- ☐ **CO₂ handling**
Catching, transport, storing and use of CO₂.
- ☐ **Climate technology and other emission restrictions**
Technology for reduction of climate gas emissions and other climate drivers, not related to energy use and production. Social framework conditions and instruments for emission reductions.
- ☐ **Climate and climate change adaptation**
The climate system, climate change, the impacts of climate change, climate-related measures, and climate change adaptation. Excludes climate technology and emissions reduction.

Environment

- ☐ **Environmental technology**
Technology aimed directly or indirectly at improving the environment. Includes technologies that reduce pollution through treatment and abatement measures, environmentally friendly products and production processes, more efficient resource management, noise reduction, and technological systems that reduce environmental impacts. Excludes CO₂ management, climate technologies, renewable energy, and energy efficiency.
- ☐ **Onshore environment and society**
Biological diversity, ecosystems, pollution, waste, the circular economy, land use, cultural heritage, and cultural environments. Also includes environmental issues related to air, freshwater, and coastal zones.

Other areas

- ☐ **Agriculture**
Production, processing, and markets for agricultural products, including livestock, forestry, and the use of timber.
- ☐ **Fishery**
Fishing and harvest, processing and market for marine organisms.
- ☐ **Aquaculture**
Production, processing, and markets for aquaculture products, including fish health and aquaculture in freshwater and land-based systems.
- ☐ **Marine**
Marine ecosystems, monitoring, and the impacts of various pressures and influences. Includes opportunities related to emerging bioresources.
- ☐ **Maritime**
Design, construction and operation of vessels.
- ☐ **Health and care**
Health and health promotion conditions, prevention, causal mechanism of diseases, reduction and treatment of diseases and functional reductions. Organizing and efficiency improvement of services in the health and care sector. Clinical and pharmaceutical R&D.
- ☐ **The enterprise did not have any R&D on any of the fields above.** → Go to page 10

Earlier in the questionnaire, the enterprises' expenditure on intramural R&D were calculated to be

To see what is included in intramural R&D, please go back to the page "Expenditure on R&D"

Please specify the percentage share of intramural R&D expenditures in 2025 allocated to the fields marked above.
The percentage shares do not necessarily need to add up to 100%, as the lists above include only selected thematic areas.

Thematic areas	Percentage of expenditure on intramural R&D	
Renewable energy		%
Energy efficiency and -transition.....		%
Oil and gas activities		%
Nuclear power		%
CO ₂ handling		%
Climate technology and other emission restrictions		%
Climate and climate change adaptation		%
Environmental technology		%
Onshore environment and society		%
Agriculture		%
Fishery		%
Aquaculture		%
Marine		%
Maritime		%
Health and care		%
Total		%

If you have any comments regarding the information provided on this page, please enter them here:

Page 10: Distribution of R&D expenditures by technology areas

Earlier in the questionnaire, the enterprises' expenditure on intramural R&D were calculated to be

To see what is included in intramural R&D, please go back to the page ""Expenditure on R&D"

Definition of different technological fields:

Biotechnology

Use of natural sciences and technology on living organisms and parts, as well as products and models of these, so that living- and non-living material is altered to achieve knowledge, products and services. Biotechnology R&D covers the following areas: marine, agricultural, industrial and medical biotechnology, as well as generic and societal aspects of biotechnology.

Nanotechnology

New techniques for synthesis and processing for the design of functional and structural materials, components and systems whose properties and functions depend critically on dimensions and tolerances in the range of 0.1 to 100 nanometres. Ethical, legal, societal, and health, safety and environmental aspects of nanotechnology are included.

New materials, except nanotechnology

Functional materials (materials with certain chemical, physical or biological traits). Materials where the traits purposefully change when using nanotechnology should be listed under nanotechnology.

Information- and communication (ICT)

ICT technologies, such as artificial intelligence (AI), robotics and automation, cybersecurity, smart components, hardware, communication technologies, the Internet of Things (IoT), software and user interfaces, as well as digital transformation and implementation.

Allocate the enterprise's expenditure on intramural R&D in 2025 across the following technology areas:
Please report the distribution as percentages, which must total 100%. If you do not have any R&D expenditure within a particular type of R&D, enter 0.

Biotechnology	%
Nanotechnology	%
New materials, except nanotechnology	%
Information- and communication technology (ICT)	%
Other technology areas	%
Please specify other technology areas	
Not distributed	%

If you have any comments regarding the information provided on this page, please enter them here:

Page 11: Distribution of R&D across sub-units

Earlier in the questionnaire, the enterprise reported the following information:

Number of R&D employees:

To see what is reported as R&D employees, go back to the page “R&D personnel and R&D full-time equivalents”

Intramural R&D expenditure

To see what is r included in intramural R&D, please go back to the page “Expenditure on R&D”

What is a sub-entity?

An enterprise can have several sub-entities (establishments, type of activity), and these are registered with their own organization number.

A sub-entity is locally bounded functional unit which mainly engages in activity within a specific industry group.

Distribute the number of R&D employees and intramural R&D expenditure (%) across the enterprise’s sub-entities.
The distribution should reflect where the enterprise’s R&D activities took place. If exact figures are difficult to provide, please use your best estimate

Sub-entity’s organization number	Sub-entity name	Number of R&D employees	Intramural R&D expenditure (%)
			%
			%
			%
			%
			%
			%
			%
+ Add new sub-entity			
Not distributed.....			%

If you have any comments regarding the information provided on this page, please enter them here:

Page 12: Purchased R&D services

Distribute expenditure on R&D services purchased from others in 2025 across the following types of suppliers:
 All amounts shall be reported in NOK (whole kroner) excluding VAT.
 Report 0 if there was no expenditure for a given supplier type.

Norwegian enterprises within your enterprise group.....		NOK
Foreign enterprises within your enterprise group		NOK
Other Norwegian enterprises.....		NOK
Other foreign enterprises.....		NOK
Research institutes, universities and university colleges in Norway.....		NOK
Research institutes, universities and university colleges abroad.....		NOK
Total extramural R&D expenditures		NOK

Page 13: Financial support to R&D performed by others

Distribute financial support for R&D performed by others in 2025 across the following types of R&D performers:
All amounts shall be reported in NOK (whole kroner) excluding VAT.
Report 0 if no financial support was provided to a given type of R&D performer.

Norwegian enterprises within your enterprise group.....		NOK
Foreign enterprises within your enterprise group		NOK
Other Norwegian enterprises.....		NOK
Other foreign enterprises.....		NOK
Research institutes, universities and university colleges in Norway.....		NOK
Research institutes, universities and university colleges abroad.....		NOK
Total support for R&D performed by others		NOK

Page 14: R&D in the current year (2026)

The following three questions concern R&D activities in the current year (2026)

How many employees do you estimate will be involved in R&D activities in 2026?

How many R&D full-time equivalents (FTEs) do you estimate employees in the enterprise will contribute in 2026?
Do not include R&D FTEs performed by contracted personnel.

What do you estimate the enterprise's expenditure on intramural R&D will be in 2026?
The amounts shall be reported in NOK (whole kroner) excluding VAT.

If you have any comments to the information you have given, you can write them here:

The information below is the information SSB has about your enterprise's contact person.

If the information is incorrect or insufficient, please update in the relevant fields below:

Name

Phone

E-mail

Guidelines

This is an abridged version of the Norwegian guidelines that can be found on the reporting page <https://www.ssb.no/innrapportering/forskning-og-utvikling>

What do we mean by research and development (R&D)?

R&D is creative and systematic work undertaken to increase the stock of knowledge. R&D also includes the use of existing knowledge in new ways.

Research is systematic work aimed at obtaining new knowledge. **Development** is systematic work that uses existing knowledge to develop new or improved products or processes. R&D does not need to be located in specific R&D departments; it could also be organized in a different manner or be a part of the enterprise's other activities.

It can be difficult to distinguish R&D activity from more ordinary activities. For an activity to be defined as an R&D activity, it is important that the purpose of the activity is R&D and that the activity meets the five R&D criteria:

1. **Novelty:** The objective of R&D activity is to obtain new knowledge or to find new applications of knowledge in an industry.
2. **Uncertainty:** The solution, use of resources and results of the R&D activity are not obvious in advance
3. **Creative:** R&D activities use or develop original ideas, hypotheses, and concepts.
4. **Systematic:** R&D activity is planned, often organized as a project, but can also be targeted activity carried out by a person or a group.
5. **Transmissibility/reproducibility:** R&D activity should increase the knowledge base in its field, and therefore it should potentially be transferrable and reproducible by others.

The R&D concept encompasses three types of activities:

- **Basic research** is experimental or theoretical activity that is primarily carried out to obtain new knowledge without a view to special application or use.
- **Applied research** is activity of an original nature that is carried out to obtain new knowledge, primarily aimed at specific practical goals or applications.
- **Experimental development work** is a systematic activity that uses existing knowledge from research or practical experience aimed at developing new or improved products or processes:
 - goods and services, such as their quality and mode of use (not cosmetic changes or product differentiation).
 - Processes, production techniques, inputs (materials, equipment, energy and labour) and systems (such as production management and administrative procedures).

R&D integrated in development work for others

R&D can be carried out for the enterprise's own use or on behalf of others. R&D may also be an integral part of a development contract for customers. In such projects, there is often a need for new knowledge and new solutions, and technological development and problem solving often require R&D. Although it may be difficult to identify the R&D part of this type of contract, you must also report such R&D work. The hiring out of R&D personnel should not be reported in this survey.

How to distinguish R&D activity from other activities?

Examples of non-R&D activities:

- Normal construction and planning work.
- Adoption of known, established technology in business.
- Ordinary upgrading (e.g., of equipment, materials).
- Ordinary upgrade or use of software and system software in a new area of use or for a new purpose.
- Routine testing and quality control.
- Technical service, problem solving in production and engineering projects using existing technology.
- Preproduction planning and other routine work at the start of production.
- After Sales Service and Troubleshooting/Error Correction.
- Courses and competence enhancement outside R&D projects.

Border cases between R&D activity and other activities:

- Construction of prototypes and test facilities, industrial design, equipment installation and full-scale test production with subsequent development is counted as R&D. If testing is complete, the first units in a test production are not considered R&D.
- When software and system software are part of an R&D project, they are classified as R&D. The same applies to software and system hardware research and development. It is not classified as R&D if it is an ordinary upgrade or custom of software and system hardware in new use or for new purpose.
- Industrial design is considered R&D if the design is necessary to run the R&D project.
- Industrial technology and equipment installation associated with the development of new products and new processes is counted as R&D. If it is part of the ordinary production process, it is not considered R&D.
- Patent and licensing work is not considered R&D, unless this work is directly linked to R&D. Do not include administrative and legal work in connection with patents or licenses.
- Data collection is not to be regarded as R&D, except when it is an integral part of an R&D project.

What do we mean by R&D personnel?

R&D personnel include all persons involved in research and development activities. This includes both persons employed by the enterprise (R&D employees) and external contributors who are fully integrated into the enterprise's R&D activities (contracted R&D personnel). R&D personnel comprise all persons who perform R&D or provide direct support to R&D activities.

Do not include employees contributing less than 0.1 full-time equivalent (FTE) on R&D, unless they played a central role in the R&D activities.

R&D employees and contracted R&D personnel:

- **R&D employees:** All persons engaged in research and development activities (either full-time or part-time) who are **employed** by the enterprise. They have an employment contract and receive regular compensation for their work.
- **Contracted R&D personnel:** All persons engaged in research and development activities within the enterprise (either full-time or part-time) who are **not employed** by the enterprise. They are integrated into the enterprise's R&D activities by working together with the enterprise's R&D employees and are under the enterprise's direct management. This may include consultants or other contracted personnel.

How do you distinguish external R&D personnel from purchased R&D services?

If R&D is carried out by others on behalf of the enterprise without the external personnel being integrated into the enterprise's own R&D activities, those external persons should not be counted as contracted R&D personnel. Instead, the expenditure should be reported as purchases of R&D services (extramural R&D).

Tasks performed by R&D personnel

- **Product-/process developers, researchers, and project managers:** Personnel engaged in generating new knowledge and/or developing products, processes, methods, or systems. This category also includes the planning and management of R&D projects.
- **Technical and administrative R&D personnel:** Support personnel involved in R&D activities, such as machinists, laboratory technicians, and administrative staff assigned related to R&D. This category includes technical tasks carried out under the direction of researchers or developers, for example providing technical assistance, conducting tests and measurements, preparing materials and equipment, recording measurement results, and similar activities.

What do we mean by expenditures on intramural and purchased R&D?

The survey covers expenditure on R&D activities carried out both by employees and/or external R&D personnel (intramural R&D) and by other entities (purchased R&D services). Include both expensed and capitalized costs/expenditure. Capitalized expenditure should only include additions during the year.

Include the enterprise's expenditure on R&D performed during the year, regardless of when the expenditure was paid or how it was financed.

Intramural R&D:

R&D activities performed by own or contracted personnel. Include the R&D activity regardless of if the work is performed in their own R&D department or not. Do not include work carried out in your own R&D department that is not of an R&D nature. Include R&D that is performed on assignment for others, or as part of a delivery to customers.

- Salaries and social costs for R&D include actual salary earned, employer's social security contributions, other social costs, and other employee benefits, related to R&D full-time equivalents performed by employees. Do not use approved hourly rates in the SkatteFUNN scheme.
- Costs of contracted R&D personnel include costs associated with R&D full-time equivalents performed by contracted persons integrated into the enterprise's R&D activities.
- Other current costs for R&D include direct costs such as materials, equipment, travel, meetings, and course costs for R&D personnel. It also includes indirect R&D costs, such as share of rent, electricity, fuel and office services. Do not include depreciation.
- Investments/acquisitions of fixed assets used for R&D activities (value exceeding NOK 30,000 and useful life exceeding three years):
 - Capitalized expenditure on the acquisition of machinery, equipment, instruments, software, licenses, and similar assets for R&D. Report additions during the year, including purchases of large machines under construction. Also include the R&D share of fixed assets. Do not deduct fixed assets sold during the year. Do not include depreciation.
 - Capitalized expenditure on the acquisition of buildings, property, and facilities for R&D. Report additions during the year, including construction in progress. Also include the R&D share of fixed assets. Do not deduct fixed assets sold during the year. Do not include depreciation.

Purchased R&D services (extramural R&D):

Purchased R&D services are when other actors perform R&D on behalf of the enterprise without being integrated into the enterprise's own R&D activity. External persons performing such R&D shall therefore *not* be considered contracted R&D personnel. Purchased R&D can, for example, be outsourced.

Purchased R&D includes work commissioned from entities outside the enterprise, such as:

- research institutes
- universities and university colleges
- other enterprises, both within and outside the enterprise's group
- industry research and contract research institutes

Do not include deductible VAT.

Financial Support for R&D performed by others:

Financial support for R&D refers to situations where the enterprise chooses to fund R&D performed by others without directly benefiting from the results itself. The enterprise must not have exclusive rights to the results.

For example, if the enterprise:

- financed R&D performed by others through collaborative projects
- supported a research environment through donations or sponsorship
- financed R&D in other enterprises within its enterprise group without using the results itself

Support for R&D may be provided to entities outside the enterprise, such as:

- research institutes
- universities and university colleges
- other enterprises, both within and outside the enterprise's group
- industry research and contract research institutes

Do not include deductible VAT.