

Annex E. R&D and Environmental Investments Tax Credits in Spain (Taxation, Innovation and the Environment)

This case study examines the impacts of two tax credits in Spain: one for R&D investments and the other for investments in assets that relate to the environment. The tax credit for environmental investments did not seem to induce innovation, partly due to the fact that the tax credit could be triggered for investments needed to comply with existing environmental policies. On the other hand, the R&D tax credit seemed to support environmental innovation, given the number of firms that made use of the environmental investments deduction after having used the R&D deduction.

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