Basel Incentive Programme – Ordinance on the Standortförderungsgesetz (total revision) Overview of the funding structure for innovation (ordinance)

This illustration provides an overview and only summarises the key elements in abbreviated form. Version dated 10 July 2025.

The relevant legal basis is provided by the Standortförderungsgesetz (partial revision), the ordinance on the Standortförderungsgesetz (total revision) and the eGovernment form.

		,	he Standortförderungsgesetz (total ı			
	Eligibility	• Legal entities with unlimited tax liability in the canton of Basel-Stadt that are subject to income tax and are not exempt from it.				
WHO		• Legal entities with limited tax liability in the canton of Basel-Stadt with a qualifying facility in the canton ('qualifying' means depreciation of at least CHF 100,000).				
		• Legal entities with a strong focus on innovation that are primarily active in research and development-oriented areas. This includes the R&D sectors designated by the FSO (Federal Statistical Office): food, chemicals, pharmaceuticals, metals, machinery, high-tech instruments, ICT manufacturing, ICT services and research & development. Or proof that the eligible R&D expenses averaged at least 10% of total expenses over the last three financial years.				
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WHAT	Object	Personnel costs (based on the Frascati Manual) Personnel costs in the relevant financial year for those employees whose contractual and actual place of work is primarily in the canton of Basel-Stadt or in northwestern Switzerland. Research and development specialists Technical specialists for R&D Qualified and non-qualified R&D support staff In addition to the Frascati Manual: personnel needed to ensure that products and services conform to the applicable regulations and standards		Depreciation for R&D facilities Depreciation in the relevant financial year on tangible assets in Switzerland that are necessary for research and development. Depreciation for high-tech production facilities (Corresponding to the EU and OECD designations "high-tech" and "medium high-tech") According to the CH-NOGA definition, these are: The production of pharmaceutical products, data processing equipment, chemical products, electrical equipment, mechanical engineering, automobiles and automobile parts, the construction of other vehicles or Research and development expenditure is at least 2.5% of revenue, so as to take into account other sectors of the economy with high-tech production.		Clinical trials Non-personnel costs incurred in the relevant financial year for clinical trials in Switzerland or for producing the necessary active ingredients for these trials in Switzerland. Funding is provided to the legal entity that commissions these trials or the production of the necessary active ingredients.
WHERE	Location & assessment basis	Canton of Basel-Stadt 100%	Rest of northwestern Switzerland 10%	Canton of Basel-Stadt 100%	Rest of Switzerland 10%	Switzerland 100%
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HOWMUCH	Funding amount & measurement basis	25% of the costs below CHF 5 m 20% of the costs between CHF 5 m and CHF 50 m 5% of the costs above CHF 50 m a further 3% of the costs associated with especially significant innovation (patents and comparable rights)		25% of the costs below CHF 1 m 20% of the costs between CHF 1 m and CHF 5 m 5% of the costs above CHF 5 m a further 3% of the costs associated with especially significant innovation (patents and comparable rights)		10% of the eligible costs
	Reduction mechanism	If the total amount of all funding exceeds the means available in the innovation fund, the funding will be reduced proportionally .				
	Maximum amount	In a given year, the funding amount for expenses incurred outside the canton may not be more than double the funding amount for expenses incurred within the canton.				
HOW		•		•		•
	Application deadline	Until 30 September 2025 and, in subsequent years, until June 30th.				
	Documentation & external review	Required evidence of eligible expenses, in particular: • A recent extract from the commercial register • Properly audited annual financial statements • Confirmation of NOGA code • Confirmation from the auditor regarding the basis of the calculations presented in the application • Proof of eligible expenses • Documentation concerning the activities and processes related to the expenses for research, development and high-tech production claimed in the application • Contracts with legal entities that have been commissioned and proof of total expenses paid in connection with clinical trials				