SkatteFUNN — Norway's Rights-Based R&D; Tax Credit for Firms, and What Its 2018 Evaluation Found

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Quality score: 67/100

Evidence strength: Moderate

Summary

Since 2002, Norwegian firms of any size have been entitled to deduct a share of approved R&D; project costs (now 19%). The 2018 government evaluation found about NOK 1 of extra R&D; per NOK of credit, but no productivity effect and misreporting at 10% of audited firms.

Key dimensions

Dimension	Score
Evidence of impact / measured results	2/3
Transferability / demonstrated replication	2/3
Scalability	3/3
Sustainability / continuity	3/3
Innovation	1/3
Inclusiveness / equity	1/3
Multi-stakeholder collaboration	2/3

Evaluated by C-NAPSE

Data sources

C-NAPSE web research — accessed 2026-11-17

Research Council of Norway (Forskningsrådet) & Norwegian Tax Administration — accessed 2026-11-17

Research Council of Norway — SkatteFUNN — accessed 2026-11-17

Evaluation of SkatteFUNN (Samfunnsøkonomisk analyse, 2018) — accessed 2026-11-17

Forskningspolitikk: the evaluation's findings — accessed 2026-11-17

Statistics Norway Report 2007/47 — input additionality — accessed 2026-11-17

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