

RIIE Form 1



Application Form for Certificates of Qualification under Chapter 6A, Part 19, TCA 1997

This form for Investor Relief when completed in full should be sent via ROS. Select MyEnquiries, and select the following categories —

- Enquiry relates to: Capital Gains Tax (CGT)
- More specifically: Relief for Investment in Innovative Enterprises

Please refer to the Notes before completing this form and Tax and Duty Manual 19-06A-01

Applicants should note that incomplete applications may not be processed and will be returned to the applicant for completion. An application which does not include all of the required supporting documentation will be treated as an incomplete application.

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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.

This application in respect of applying for certificates of qualification under Chapter 6A, Part 19 of the TCA 1997 and related documents, generally will be shared with Enterprise Ireland for the sole purpose of the consultation referred to in subsection (3)(b) or (4)(b), as the case may be, of section 600F of the TCA 1997 or section 600P(4)(d)(i) of the TCA 1997. Enterprise Ireland may make a recommendation to Revenue on:

- (a) the issuance or otherwise of:
 - (i) a certificate, or renewal of a certificate of going concern,
 - (ii) a certificate of commercial innovation, or
- (b) the withdrawal of certificates of qualification.

Enterprise Ireland may engage a third-party service provider for the purposes of making a recommendation on:

- (a) the issuance or otherwise of:
 - (i) a certificate, or renewal of a certificate of going concern,
 - (ii) a certificate of commercial innovation, or
- (b) the withdrawal of certificates of qualification.

Where Enterprise Ireland intend to consult a third-party service provider the applicant company will be notified by Revenue¹.

Section 1. Declaration

I declare that to the best of my knowledge and belief:

- (i) the information given in this form is correct.
- (ii) the company and its relief group satisfy the conditions of section 600F(2) TCA 1997.
- (iii) the investment in respect of which relief is being sought have been issued for bona fide commercial purposes and not as part of a scheme or arrangement, the main purpose, or one of the main purposes, of which was the avoidance of tax.

I acknowledge that on the happening of any event during the validity period of the certificates of qualification which gives rise to the company ceasing to satisfy the conditions of section 600F(2) TCA 1997, the company and any officer or agent of the company who has knowledge of the event must, under section 600(P)(4) TCA 1997, notify Revenue, in writing within 30 days.

I acknowledge that the application form and documentation in support of the application, generally will be shared with Enterprise Ireland, and/or third party service providers appointed by Enterprise Ireland.

Signature:

Capacity:

Company Secretary

Print name:

Date:

¹ If the applicant company consider that the disclosure of the information could prejudice the company's business, the applicant company will have a period of 30 days after the date of the notice to display to the satisfaction of Revenue how providing the approval would prejudice the company's business as set out in section 600F(5)(d) TCA 1997.

Section 2. Applicant company details

2.1 Name

2.2 Corporation Tax Reference Number

2.3 Date of Incorporation [sec. 600F(2)(a)]

2.4 Address of Registered Office of the Company

2.5 Address where relevant trading activities are, or will be carried on (if different to above)

2.6 Country of incorporation [sec. 600F(2)(a)(i)]

2.7 Country of tax residence [sec. 600F(2)(a)(ii)]

2.8 The company's tax affairs are currently in order and up to date² [sec. 600F(2)(a)(iii)]

2.9 Tax Clearance Access Number (TCAN)

2.10 The company exists for the purposes of **(please tick only one box)**:

2.10.1 Wholly carrying out "relevant trading activities" [sec. 600F(2)(a)(v)(I)]

☐

2.10.2 Whose business exists, wholly for the holding of shares or securities, or the making of loans to "qualifying subsidiaries" [sec. 600F(2)(a)(v)(II)(A)]

☐

² Apply for tax clearance using a eTax Clearance (eTC)

2.10.3 Whose business exists wholly for both the holding of shares or securities, or the making of loans and the carrying on of “relevant trading activities”, which are carried on from a fixed place of business in the State [sec. 600F(2)(a)(v)(II)(B)]

☐

Section 3. Relief group details

3.1 Is the company a member of a group?
(within the meaning of the Companies Act 2014)

3.1.1 If yes at 3.1 Corporation Tax Reference
Number of group members

3.1.2 Date of Incorporation of group
members [sec.600F(2)(b)]

3.1.3 The “qualifying subsidiaries” tax affairs
are currently in order and up to date³
[sec. 600D]

3.1.4 Country of residency of “qualifying
subsidiaries” [sec.600D]

3.2 Is the company linked (refer to note 3)
with another enterprise?

3.2.1 If yes at 3.2 please provide Tax
Reference Number of linked
businesses

3.2.2 Date of Incorporation/date of
commencement of enterprise of linked
businesses [sec.600F(2)(c)]

3.2.3 Where the linked business is not a
company, the status of the linked
business (e.g. sole trader, partnership
etc..)

3.2.4 If the linked business is a partnership,
please list all partners to the
partnership and their Tax Reference
Numbers

| | | |
|-------|---|---|
| 3.3 | Is the company considered a partner business (refer to note 4) with another enterprise? | |
| 3.3.1 | If yes at 3.3 Tax Reference Number of partner business | |
| 3.3.2 | Date of Incorporation/date of commencement of enterprise of partner businesses [sec.600F(2)(c)] | |
| 3.3.3 | Where the partner business is not a company, the status of the partner business (e.g. sole trader, partnership etc..) | |
| 3.3.4 | If the partner business is a partnership, please list all partners to the partnership and their Tax Reference Numbers | |
| 3.4 | Are all companies referred to at 3.1.1, 3.2.1 and 3.3.1 unlisted? [sec.600F(2)(b)(i)] | |
| | Yes <input style="display: inline-block; width: 40px; height: 25px; vertical-align: middle;" type="checkbox"/> | No <input style="display: inline-block; width: 40px; height: 25px; vertical-align: middle;" type="checkbox"/> |
| 3.5 | Are any of the companies referred to at 3.1.1, 3.2.1 and 3.3.1 subject to an outstanding recovery order? [sec.600F(2)(b)(ii)] | |
| | Yes <input style="display: inline-block; width: 40px; height: 25px; vertical-align: middle;" type="checkbox"/> | No <input style="display: inline-block; width: 40px; height: 25px; vertical-align: middle;" type="checkbox"/> |
| 3.6 | Are the shares in all companies referred to 3.1.1, 3.2.1 and 3.3.1 fully paid up? [sec.600F(2)(b)(iii)] | |
| | Yes <input style="display: inline-block; width: 40px; height: 25px; vertical-align: middle;" type="checkbox"/> | No <input style="display: inline-block; width: 40px; height: 25px; vertical-align: middle;" type="checkbox"/> |

Documents to be attached for each member of the Relief Group (See Note 2):

- (a) Name of the company / business
- (b) % ownership (Insert Registered Beneficial Ownership details (if applicable))
- (c) Names and addresses of the shareholders of the company
- (d) Names and addresses of directors of the company (if applicable)
- (e) Tax reference number (if applicable)
- (f) Nature of business
- (g) Date the business commenced, and if that business was acquired from another person, details of that acquisition. Where the relief group includes a sole trade the date that business commenced.
- (h) Form B1, as filed with the CRO, and Form B5 in respect of any shares issued after the date of the Form B1
- (i) Details of any changes in shareholding in the company since incorporation
- (j) Details of any acquisition or transfer of a business to which this company was a party

Section 4. Undertaking in difficulty

4.1 The relief group is a [sec.600F(2)(d)(i)] **(please tick only one)**

4.1.1 Micro enterprise ☐

4.1.2 Small enterprise ☐

4.1.3 Medium enterprise ☐

4.2 The relief group is not an undertaking in difficulty [sec.600F(2)(d)(ii)] (see notes)

Yes ☐ No ☐

4.2.1 The relief group is less than 3 years old

Yes ☐ No ☐

4.2.2 If no, at 4.2.1, the relief group losses to capital ratio satisfy the criteria not to be an undertaking in difficult (see notes)

Yes ☐ No ☐

4.2.3 If no, at 4.2.2, the relief group losses to capital ratio do not satisfy the losses to capital ratio the criteria not to be an undertaking in difficult due only to prudent accounting treatment.

Yes ☐ No ☐

Supporting documents:

- The workings utilised to support the classification of the undertaking as micro / small / medium sized. Where the companies' accounts are not filed with the CRO, or where abridged accounts are filed, full accounts should be included in support of those calculations.
- The workings utilised to support the classification of the undertaking as not an undertaking in difficulty. Where 4.2.3 is selected, a signed statement by a registered auditor is required stating that it would be possible to restate the accounts. To be accepted, such a statement must include the amended figures and supporting adjustments, as well as the applicable Accounting Principles under which it is being applied

Section 5. Innovative Enterprise

5.1 Please provide the name(s) of the company and/or qualifying subsidiary which is considered an innovative enterprise.

5.2 Please provide the basis that the company/qualifying subsidiary is considered an innovative enterprise (**please tick only one box**):

5.2.1 The company can demonstrate that in the foreseeable future it will develop products, services or processes which are new or substantially improved compared to the state of the art in its industry, and which carry a risk of technological or industrial failure.

Yes ☐

5.2.2 The company has engaged in significant research and development expenditure:

Yes ☐

5.2.3 In the 3 years preceding the application, the company has received one of the Innovative award/grants specified below at 5.4.1 to 5.4.8.

Yes ☐

5.3 If yes at 5.2.2, please complete 5.3.1 to 5.3.3 as appropriate.

5.3.1 Research and development costs represent at least 10 % of companies total operating costs in at least one of the 3 years preceding the date of this application.

Yes ☐

No ☐

5.3.2 If yes at 5.3.1 please state which year

5.3.3 In the case of a start-up, research and development costs represent at least 10 % of companies total operating costs in its current fiscal period, as certified by an external auditor.

Yes ☐

5.4 If yes at 5.2.3 please indicate the innovative award/grant received by the company:

5.4.1 Has the Company been awarded a Seal of Excellence quality label by the European Innovation Council in accordance with the Horizon 2020

Yes ☐

5.4.2 Has the company received an investment by the European Innovation Council Fund, such as an investment in the context of the Accelerator Programme as referred to in Article 48(7) of Regulation (EU) 2021/695.

Yes ☐

5.4.3 The company has participated in any action of the Commissions space initiative CASSINI (such as the Business Accelerator or the Matchmaking).

Yes ☐

5.4.4 The company has received investment from CASSINI Seed and Growth Funding Facility, or the InnovFin Space Equity Pilot.

Yes ☐

5.4.5 The company has been awarded a CASSINI Prize

Yes ☐

5.4.6 The company has been granted funding in accordance with Regulation (EU) 2021/695 in the space research area.

Yes ☐

5.4.7 The company has been granted funding as a beneficiary of a research and development action under the European Defence Fund.

Yes ☐

5.4.8 The company has been granted funding under the European Defence Industrial Development Programme in accordance with Regulation (EU) 2018/1092 of the European Parliament and of the Council.

Yes ☐

5.4.9 If yes at 5.4.1 to 5.4.8, please state which year.

Documents to be attached:

- The company is to provide details of the innovative product services or processes, how such product, service and process is new or substantially improved compared to the state of the art in its industry and detail the risk of technological or industrial failure associated with product services or processes so as to show that the company is innovative enterprise.
- Workings used to support that research and development costs represent at least 10 % of companies total operating costs. Where 5.3.3 is selected, signed statement by a registered auditor supporting that research and development costs represent at least 10 % of companies total operating costs.
- Evidence of receipt of any awards/funding under section 5.4

Section 6. Business Plan

6.1 The company⁴ has a business plan

Yes

☐

No

☐

6.2 The company is raising initial risk financing.

Yes

☐

No

☐

6.2 Please detail how the company has or intends to acquire both the expertise and experience necessary to implement the company's business plan. (sec. 600F(2)(a)(vii)).

Please provide specifics in respect of the business plan – business objectives, strategies, target markets, financial forecasts, technical and managerial expertise.

⁴ Where the company is a holding company referred to sec. 600F(2)(v)(II), the company and its qualifying subsidiaries may submit a consolidated business plan.

Appendix I. Notes

1. An “**enterprise**” is considered to be any entity engaged in an economic activity, irrespective of its legal form. This includes, in particular, self-employed persons and family businesses engaged in craft or other activities, and partnerships or associations regularly engaged in an economic activity.
2. The term “**relief group**” means a company, its partner businesses and linked businesses, taken together, and includes any relief group of which a company is a member and any company that was, at any time, a member of a relief group with a qualifying company or its qualifying subsidiaries.
3. Two enterprises (being businesses, carried on either by a company or a sole trader) are considered “**linked enterprises**” where:
 - (a) One enterprise holds the majority of the voting rights in the other enterprise,
 - (b) One enterprise can control the board of the other enterprise,
 - (c) One enterprise has a right to exercise dominant control over the other because of a contract or because of something in the enterprises’ constitutions, or
 - (d) One enterprise, which is a shareholder in another enterprise, can actually control that other enterprise because of a shareholder agreement.

Consideration must be given to whether or not (a) to (d) would apply if the relationship was traced through a natural person, or a group of natural persons acting jointly. Where a relationship is traced through a natural person, the enterprises will only be linked where the two enterprises are in the same or adjacent markets (that is, either operating in the market downstream or upstream of the qualifying company).

4. Two enterprises are considered “**partner enterprises**” where they are not linked enterprises and where one enterprise (either solely or along with linked enterprises) holds 25% or more of the share capital or voting rights of another enterprise. Where a relationship is traced through a natural person, the enterprises will only be partner enterprises where the two enterprises are in the same or adjacent markets (that is, either operating in the market downstream or upstream of the qualifying company).
5. The term “**undertaking in difficulty**” is when, without intervention by the State, the undertaking will almost certainly be condemned to going out of business in the short or medium term.

Therefore, an undertaking is considered to be in difficulty if at least one of the following circumstances occurs:

- (a) In the case of a limited liability company, where more than half of its subscribed share capital and share premium has disappeared as a result of accumulated losses. Other than an SME that has been in existence for less than 3 years or, for the purposes of eligibility for risk finance aid, an SME that fulfils the condition in Article 21(3), point (b), and qualifies for risk finance investments following due diligence by the selected financial intermediary. This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital.
- (b) In the case of an unlimited company, where more than half of its capital as shown in the company accounts has disappeared as a result of accumulated losses. Other than an SME that has been in existence for less than 3 years or, for the purposes of eligibility for risk finance aid, an SME that fulfils the condition in Article 21(3), point (b), and qualifies for risk finance investments following due diligence by the selected financial intermediary.

- (c) Where the undertaking is subject to collective insolvency proceedings or fulfils the criteria under its domestic law for being placed in collective insolvency proceedings at the request of its creditors.
 - (d) Where the undertaking has received rescue aid and has not yet reimbursed the loan or terminated the guarantee or has received restructuring aid and is still subject to a restructuring plan.
6. The term Micro, Small and Medium-sized Enterprises (“**SME**”) includes the following:
- (a) A medium-sized enterprise employs less than 250 employees and which have an annual turnover not exceeding €50 million, and/or an annual balance sheet total not exceeding €43 million.
 - (b) A small enterprise employs less than 50 employees and whose annual turnover and/or annual balance sheet total does not exceed €10 million.
 - (c) A micro-enterprise employs less than 10 employees and whose annual turnover and/or annual balance sheet total does not exceed €2 million.

Appendix II. Checklist - With your application form, have you enclosed the following.

| Item | Detail | Included |
|--|---|--------------------------|
| Business Plan | Attach latest Business Plan and if available any relevant innovator pitch deck(s) | <input type="checkbox"/> |
| Register of Beneficial Ownership | Register of Beneficial Ownership details | <input type="checkbox"/> |
| Certificate of Incorporation | Certificate of incorporation, or equivalent where applicable | <input type="checkbox"/> |
| Tax Clearance | Tax Clearance Access Number (TCAN) | <input type="checkbox"/> |
| Evidence of awards | Evidence of awards/grants/funding awarded | <input type="checkbox"/> |
| Full unabridged Audited (or Statutory) Financial Statements, including detailed Profit & Loss Account back pages to the financial statements, for all entities, to include Consolidated Financial Statements (if applicable) | For the last three financial years | <input type="checkbox"/> |
| Full and detailed management accounts for, all entities and consolidated, for the current financial year to date and to include Draft Statutory Financial Statements (if applicable) for the most recent financial year. | Most recent detailed P&L and Balance Sheet | <input type="checkbox"/> |
| Full and detailed working copy (spreadsheets) of your Financial Projection Model, including details of assumptions underpinning the projections | This should include 3 years P&L, Balance Sheet and Cashflow projections. All figures should correspond with most recent management accounts. | <input type="checkbox"/> |
| Sales Pipeline | Sales pipeline for 12-24 months (where applicable) | <input type="checkbox"/> |
| Shareholders Capitalisation Table | The current share capital table for the company | <input type="checkbox"/> |
| Group Structure (If applicable) | A diagram outlining the companies in the group, showing the shareholding of each company, and the relationship between them. For group companies, consolidated accounts will be required. | <input type="checkbox"/> |

Appendix III. Business Plan

Please complete sections 1 to 6.

1. APPLICANT COMPANY INFORMATION

1.1 Company Details

Registered company name

Date of incorporation

Company registration no.

Principal business of the applicant

Website

Telephone no.

Contact name & title

Contact email

Business address

EIRCODE*

*Mandatory

1.2 Applicant Company History

Give a brief outline of the nature of business, company size etc. along with other relevant information.

Attach any relevant investor pitch deck.

1.3 For Relief Group

Please provide a detailed group structure diagram*

*If attached, please advise that is the case in table below

2. LEADERSHIP TEAM

2.1 Leadership Team

What expertise and experience do the leadership team have to implement the business plan?

| Name of Team member? | Team Members Title | Name of company that team member is on the payroll of? | Outline members expertise and experience in relation to innovative solution(s) being proposed? | What role will this person play in the implementation of the proposed innovative solution(s)? |
|----------------------|--------------------|--|--|---|
| | | | | |
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3. RESEARCH, DEVELOPMENT & INNOVATION (RD&I)

3.1 RD&I Journey to Date

Please outline key technical and innovative actions undertaken by the company in relation to this business plan.

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3.2 Problem Being Solved

Clearly outline the problem(s) the proposed innovative product/services/process are intended to overcome?

Include any product images, process maps, technical schematics as an appendix to this application.

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3.3 Technical Comparisons

Demonstrate how this innovative solution technically compares to state of the art in its industry?

Give examples of industry comparisons and include any product images and technical diagrams as an appendix to this application.

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3.4 Innovative Product/Service/Process Solution

Please outline key milestones to be achieved over the lifetime of this business plan.

| Milestone | Details | List identified Uncertainties, Challenges and Risks - explain why this is the case? | Target Date of implementation. |
|-----------|---------|---|--------------------------------|
| | | | |
| | | | |
| | | | |
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3.5 Provide the details of the Future Technical Direction/Technical Roadmap.

Clearly list and outline the timeline for all new innovative product/service/process being developed?

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3.6 Intellectual Property (IP)

Provide details of Patents, Domain names, etc. Describe any IP that contributes to the company's unique selling point / competitive advantage.

Detail how the company has access to this IP (i.e. the company or its subsidiary* owns the IP, the company licenses the IP etc.).

*If IP is owned by a subsidiary company, please provide registered name(s) of those companies.

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3.7 RD&I Costs

Demonstrate by listing all individual RD&I costs which represents at least 10 % of the applicant company's total operating costs in at least one of the 3 years preceding the application.

Or, in the case of a startup enterprise without any financial history, in the audit of its current fiscal period, as certified by an external auditor.

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4. MARKET

4.1 Market Validation

Please outline any market validation that has taken place by the company.

Does the company have a finished, customer-ready offer? If so, have any potential customers tested or paid for it?

If the company is pre-sales, please, briefly outline how the market opportunity has been validated.

5. OPERATIONS

5.1 Operations Overview

Clearly describe the innovative product production, service/development process(s).

Distinguish between activities the company conducts itself and work likely to be outsourced.

5.2 Compliance Requirements

Is the innovative product/service/process subject to quality, regulatory or environmental compliance standards? If so, please provide details below or attach relevant documents.

5.3 Key Risk to Business Plan Delivery

| Key Risk | Detail | How will the company mitigate it? |
|----------|--------|-----------------------------------|
| | | |
| | | |
| | | |
| | | |

6. FINANCIAL INFORMATION

6.1 Existing Debt Funding

Please outline any sources of existing debt finance e.g. bank loans, overdrafts, shareholders/ director loans, leases, invoice discounting, Revenue Debt Warehousing Arrangements, Convertible Loan Notes or Share Redemption Agreements etc.

| Existing Debt Funding | Provider | Original facility Amount | Term | Security |
|-----------------------|----------|--------------------------|------|----------|
| | | | | |
| | | | | |
| | | | | |

6.2 Funding Strategy

What is the company's funding plans?

Which key milestones are linked to the funding plan e.g. technical milestones, regulatory compliance, customer traction, reaching breakeven etc.

What sort of contingencies are included in the business funding plans?

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6.3 Sales Pipeline*

*If attached, please advise that is the case in table below

| Customer | Stage of Negotiation | When is Initial Revenue expected | Potential Value |
|----------|----------------------|----------------------------------|-----------------|
| | | | |
| | | | |
| | | | |

6.4 Shareholders Capitalisation Table*

*If attached, please advise that is the case in table below

| Company Name | Share Type | % of Shares | Number of Shares |
|--------------|------------|-------------|------------------|
| | | | |
| | | | |
| | | | |

6.5 Commercial Milestones

i.e. specific revenue, volume, and profitability goals with respect to performance of the company.

| Milestones | Details | Key Risk | Target Date |
|------------|---------|----------|-------------|
| | | | |
| | | | |
| | | | |

6.6 Provide details on the company's Business Revenue Model (or how does it plan to make money)?

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6.7 Operating and Cashflow Budgets

Please ensure this information tallies with consolidated and management accounts provided or if a start-up company, a note from auditor.

6.7.1 Operating Budget

Base year is defined as the company's last accounting year end period.

| | Year 1 – Base Year | Year 2 | Year 3 |
|---|--------------------|--------|--------|
| Sales (A) | | | |
| Cost of Sales (B) | | | |
| Gross Profit (A-B) (C) | | | |
| | | | |
| Overheads | | | |
| Staff (D) | | | |
| Production (E) | | | |
| Premises (F) | | | |
| Transport (G) | | | |
| Selling & Promotion (H) | | | |
| General Expenses (I) | | | |
| Finance (J) | | | |
| Depreciation (K) | | | |
| RD&I Costs (L) | | | |
| Total Overheads (M) | | | |
| | | | |
| Net Profit / (Loss) (C-M) (N) | | | |
| | | | |
| Tax on Profit/Loss (O) | | | |
| | | | |
| Directors & Shareholders Remuneration & Emoluments (P) | | | |
| | | | |
| Profit Retained in Business [N – (O + P)] | | | |
| | | | |
| RD&I as a % of Turnover $L / A > 10\%$ | | | |

6.7.2 Cash Flow Budget

Base year is defined as the company's last accounting year end period.

| | Year 1 – Base Year | Year 2 | Year 3 |
|--|--------------------|--------|--------|
| Opening Bank Balance | | | |
| Incoming | | | |
| Loans | | | |
| Cash Sales | | | |
| Debtors | | | |
| VAT Refunds | | | |
| Other Income | | | |
| Total Income | | | |
| | | | |
| Expenditure | | | |
| Cash Purchases | | | |
| Creditors | | | |
| Staff Expenses | | | |
| Production Expenses | | | |
| Premises Expenses | | | |
| Transport Expenses | | | |
| Promotion Expenses | | | |
| Finance Costs | | | |
| RD&I Expenditure | | | |
| Loan Repayments | | | |
| Purchase of Fixed Assets | | | |
| VAT Payable | | | |
| Other Taxes | | | |
| Other Expenditure | | | |
| Directors & Shareholders Remuneration & Emoluments | | | |
| Total Expenditure | | | |
| | | | |
| Net Cash Flow | | | |
| | | | |
| Final Bank Balance | | | |

6.7.3 Insert Projected Balance Sheet for the next three years. Link the P&L (reserves) and Cashflow (Final bank balance) to the Balance Sheet.