

Eligible costs

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Capital costs

The types of cost to be supported will be investment in tangible and intangible assets, for example:

- construction and acquisition of property or land – the cost associated with purchase of land is restricted to 10 per cent of the overall project costs
- refurbishment of property
- purchase of new and secondhand (details below) machinery and equipment, including computer hardware and software, telecommunication systems etc
- directly related general costs, such as fees relating to design (architects, engineers, consultants etc), planning and building warrant etc. Professional and technical costs, such as those listed, are restricted to 12 per cent or less of the overall project costs

This list is not exhaustive. Examples of eligible and ineligible costs are available in the examples section.

Examples

Non-capital and co-operation projects

Non-capital and co-operation funding guidance will be published later in 2015. Examples of such projects could be:

- feasibility studies, product development, development of websites (but not operational costs)

Secondhand equipment

The purchase of secondhand equipment by small or medium enterprises (SMEs) is allowed under the scheme under the following conditions:

- the seller of the equipment must provide a declaration stating its origin, and confirm that at no point during the previous seven years has it been purchased with the aid of national or community grants
- the price of the equipment must not exceed its market value and must be less than the cost of similar new equipment

The equipment must have the technical characteristics necessary for the operation and comply with applicable norms and standards.

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