

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 preliminary 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.

You must not start work on any aspect of your project, with the exception of preliminary costs, before receiving notification of grant award.

Preliminary costs can be incurred before the notification of grant award, but will only be eligible for claims if incurred after the grant award notification date.

If other costs are incurred prior to notification of grant award your project will be ineligible and the grant offer will be withdrawn and any funding released will be recovered.

[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.

Recent changes

Section	Change
Capital costs	Additional information added regarding preliminary costs

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