Framework Guidelines 24+

on Monetary Economic Promotion
of the Vienna Business Agency

Valid from 01/01/2024 – 31/12/2026

Contents

Preamble 5
General objectives 5
Economic effects 5
Focus on innovation 5
Social benefits 5
Focus topics of funding programmes 6
Climate protection/environmental targets 6
Employment 6
Diversity 6
Digitalisation 6
Definitions 7
1. Legal framework 8
2. Funding eligibility conditions 8
3. Funding type 9
4. Project requirements 9
4.1. Project outline 9
4.2. Project start, duration and extension; recognition period for expenses 9
5. Eligible and ineligible costs 10
5.1. Basic requirements for the recognition of project costs 10
5.2. Eligible costs 10
5.3. Ineligible costs 10
5.4. Overhead rate 11
6. Assessment basis/minimum assessment threshold 11
7. Maximum funding rate, maximum funding amount, bonus 11
7.1. Maximum funding rate 11
7.2. Maximum funding amount 11
7.3. Bonus 11
8. Combination and cumulation of funding 11
8.1. Combination of funding 11
8.2. Cumulation provisions of state aid law 12
9. Funding award process 12
9.1. Funding application 12
9.1.1. Funding application: General requirements 12
9.1.2. Partnership-based funding applications 12
9.2. Review, assessment, selection and decision 13
9.2.1. Formal preliminary review 13

9.2.2. Assessment basis ... 13
9.2.3. Assessment and selection method ... 13
9.2.4. Assessment and selection ... 13
9.2.5. Funding recommendation ... 13
9.2.6. Funding decision ... 14
9.3. Project transfers and improvements ... 14
9.3.1. Project transfers ... 14
9.3.2. Application returned for improvement ... 14
9.4. Funding approval ... 14
9.4.1. Funding approval, contract ... 14
9.4.2. Conditional funding approval ... 15
9.5. Reports ... 15
9.5.1. Progress reports ... 15
9.5.2. Interim report ... 15
9.5.3. Final report including final account ... 15
9.6. Funding payment ... 16
9.6.1. Advance payment ... 16
9.6.2. Partial payment ... 16
9.6.3. Final payment ... 16
9.6.4. Payments for partnership-based funding applications ... 16
10. Publication, review and evaluation ... 16
10.1. Publication ... 16
10.2. Reporting obligations ... 17
10.3. Monitoring ... 17
10.4. Document retention ... 17
10.5. Access for inspection ... 17
10.6. Evaluation of funded projects' contributions ... 17
11. Revocation and repayment ... 18
11.1. Revocation of funding approval ... 18
11.2. Reclamation of funding ... 19
12. Data protection ... 19
12.1. Processing of personal data ... 19
12.2. Publishable data ... 19
13. Observance of anti-discrimination provisions ... 20
14. Period of validity ... 20
15. Applicable law and place of jurisdiction ... 20
16. Funding provider contact information ... 20

Annex 1 21
Establishment 21
Viennese establishment 21
Annex 2 22
Calculation method for hourly rates for personnel costs 22
Annex 3 23
Information on de minimis aid 23
Annex 4 25
Groups and aid (and schemes) excluded from the scope of the GBER 25
Exemption requirements in the GBER relevant to the Framework Guidelines 26
Articles in the GBER applicable to the Framework Guidelines and relevant funding programmes 27
Annex 5 35
Climate protection/environmental targets/Do No Significant Harm 35

wirtschafts agentur wien

Preamble

The Vienna Business Agency. A service offered by the City of Vienna. (hereinafter referred to as "Vienna Business Agency") is to promote the Viennese economy by means of suitable measures, thereby enhancing Vienna's economic strength and contributing to structural improvements in the Viennese economy. The funding provided in the context of the Vienna Business Agency's monetary funding programmes represents an important measure in the Vienna Business Agency's pursuit of the objectives set out in its articles of association.
The Framework Guidelines provide an overarching framework for all subordinate funding programmes administered by the Vienna Business Agency. The provisions of the Framework Guidelines may be restricted and/or specified in documentation for funding programmes.
The objective of the Framework Guidelines is to ensure the transparent, independent and fair award of funding in accordance with the provisions of Austrian and European law.

General objectives

The funding programmes covered by the Framework Guidelines aim to fulfil the statutory purpose of the Vienna Business Agency, as referenced in the preamble, by pursuing the following general objectives:

Economic effects

A requirement for funding awarded in line with the Framework Guidelines is that submitted projects should have positive economic effects for funding applicants. These effects could take the form of expected increases in sales, profits or efficiency or securing the enterprise's long-term survival. The funding should increase the applicants' competitiveness.

Focus on innovation

As a fundamental rule, funding in each funding programme is awarded to projects that have a project character and represent a financial, substantive or organisational challenge for the funding applicants. Projects must represent a financial, substantive or organisational challenge for applicants beyond the necessities of ongoing operations. Furthermore, depending on the focus of the specific funding programme, applicants may be required to fulfil more ambitious objectives (subjective/objective innovation character, fundamental transformation of the enterprise, tapping into new customer groups or markets, etc.).

Social benefits

Funded projects should be expected to deliver direct or indirect social benefits – beyond their direct quantitative economic effects and direct additional customer benefits. These expected benefits could include positive environmental, social or general sociopolitical effects. It is not absolutely necessary for the project to explicitly aim to deliver these benefits. The minimum standard in this context is that, in reference to the Do No Significant Harm principle, projects should not significantly impair achievement of the six environmental targets (see also Annex 5).

Focus topics of funding programmes

In addition to the general objectives outlined above, funding programmes follow topic-specific objectives: climate protection/environmental targets, employment, diversity and digitalisation. Projects under consideration for funding must be expected to have a positive effect in at least one of these areas. Given its paramount significance and urgency, additional significance is attributed to the topic of climate protection in specific funding programmes and in project assessments.

Climate protection/environmental targets

Funding programmes focusing on climate protection are intended to contribute to Vienna's efforts to achieve climate neutrality by 2040 and become a climate-resilient city. In funding programmes based on the Framework Guidelines, high (and often decisive) importance is attached to a submitted project's contribution to achievement of these climate targets. In this context, funding applicants are advised to give suitable consideration to these issues in their project and provide corresponding details in their application. At the same time, projects must not significantly impair achievement of other environmental targets (see also Annex 5).

Employment

Funding programmes focusing on employment support projects that are expected to achieve long-term growth in the number of jobs at the funded enterprise's Vienna establishment[1] or, at least, secure its existing jobs. Projects may be excluded from consideration if they would result in job losses.

Diversity

Funding programmes focusing on diversity are intended to contribute to greater diversity in society. In this context, diversity relates to characteristics such as sex, gender identity, sexual orientation, ethnic background, age, physical and mental capabilities, social heritage, religion and beliefs. This focus includes projects that incorporate differing demands for products and services in their development and/or pay attention to a balanced project team composition in the interests of achieving the project's goals and/or, at the enterprise level, demonstrate a credible commitment to equality and/or consideration of employees' various life situations.

Digitalisation

Funding programmes focusing on digitalisation should contribute to increasing the integration of digital solutions in enterprises' day-to-day operations and also support innovations in this area. However, digitalisation is not an end in itself and must ultimately benefit people.

1 If an enterprise has several locations in Vienna, these locations are considered together.

Definitions

The following definitions apply in the context of these funding guidelines and subordinate funding programmes.

1. **Funding** is a non-repayable grant paid by the Vienna Business Agency to a recipient, regardless of whether or not it represents state aid within the meaning of Article 107(1) of the Treaty of the Functioning of the European Union.
2. The **funding provider** is the Vienna Business Agency. A service offered by the City of Vienna.
3. A **funding applicant** is whoever submits an application for funding (funding application) to the Vienna Business Agency.
4. A **funding application** is submitted when the funding applicant clicks the "Antrag einreichen" ("Submit application") button in the Vienna Business Agency online funding cockpit, thereby transmitting the application to the Vienna Business Agency.
5. A **funding recipient** is an applicant that has received funding approval from the Vienna Business Agency.
6. A **project** is a time-limited endeavour with a defined goal subject to specific criteria (e.g. innovation, diversity, employment) that will be planned and implemented using specified resources (e.g. costs, financing, equipment, personnel).
7. Funding is **granted** when a funding recipient is notified of funding approval for their project.
8. **Funding approval** is when the Vienna Business Agency decides to provide funding for a project. A funding contract between the funding applicant and the Vienna Business Agency is concluded upon funding approval.
9. A **funding refusal** is the rejection of a funding application by Vienna Business Agency.
10. A **funding payment** is any full or partial payment of granted funding to a funding recipient.
11. An **entrepreneur** is a person who operates an enterprise (Section 1(1) of the Austrian Commercial Code (Unternehmensgesetzbuch – UGB)).
    Associations are not included in the definition of this term.
12. An **enterprise** is any permanent organisation engaged in independent economic activity and may or may not be focused on generating profit (see Section 1(2) UGB);
13. An **association** is a voluntary, permanent, combination of at least two people, organised on the basis of articles of association, in pursuit of a specific, shared, non-material purpose (Section 1(1) of the Austrian Federal Associations Act (Vereinsgesetz – VerG)).
14. A **founder** is a natural person who has founded an enterprise that is not yet operating.
15. A **research and education institution** is either a university (within the meaning of the Austrian University Act 2002 (UG) or a university of applied sciences (within the meaning of the Austrian University of Applied Sciences Act (Fachhochschulgesetz – FHG).
16. A **small or medium-sized enterprise (SME)** is an enterprise within the meaning of Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises, OJ L 124/36.
    An SME is an enterprise that has a maximum of 250 employees, annual turnover below EUR 50 million and a balance sheet total below EUR 43 million. Relationships and links with other companies must be considered. A large enterprise must not hold an interest in excess of 25% in an SME.
17. A **(Viennese) establishment** is defined in Annex 1.

1. Legal framework

The Framework Guidelines were noted in the sitting of the Vienna City Council of 18/10/2023 under eRecht reference 1171017-2023. All funding programs based on the Framework Guidelines are also acknowledged by Vienna City Council.

The Framework Guidelines refer to the following European laws on state aid:

1. The **De Minimis Regulation** – Commission Regulation (EU) No. 2023/2831 from December 13, 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid.
2. The **General Block Exemption Regulation** – Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union, OJ L 187/1, as amended by Regulation (EU) 2023/1315, OJ L 167/1 (hereinafter referred to as "GBER").

The provisions of the GBER relevant to the Framework Guidelines are listed in Annex 3.

2. Funding eligibility conditions

1. Funding can only be awarded to eligible applicants.
2. Funding is available to entrepreneurs, founders, associations, and research and education institutions that
   a) have an (active) establishment in Vienna or plan to set up a establishment in Vienna (subject to different requirements in specific funding programmes) and
   b) do not have a negative balance with the Treasury of the City of Vienna.
3. Natural persons who are neither entrepreneurs or founders and legal entities under public law are only eligible for funding if and to the extent explicitly provided for by each funding programme.
4. Funding is not available to:
   a) civil law partnerships (Gesellschaft bürgerlichen Rechts – GesbR) due to their lack of legal capacity (including if they operate an enterprise),
   b) funding applicants that are insolvent or heavily indebted (Sections 66 and 67 of the Austrian Insolvency Act (Insolvenzordnung – IO) or are the subject of insolvency proceedings (Section 1 IO),
   c) funding applications that do not meet specific requirements set out in the respective funding programme,
   d) statutory and professional interest groups under civil law,
   e) regional administrative bodies, or
   f) if funding is granted on the basis of the GBER, funding applicants that are subject to an outstanding recovery order following a prior Commission decision declaring an aid illegal and incompatible with the internal market (Article 1(4)(a) GBER) as well as funding applicants that constitute an "undertaking in difficulty" (Article 2(18) GBER). This excludes aid schemes to combat the consequences of certain natural disasters (in accordance with Regulation (EU) 2017/1084) and aid schemes for start-ups (in accordance with Article 22 GBER), insofar as these rules do not favour undertakings in difficulty over other enterprises.
5. The funding award decision is taken subject to available budgetary resources and on the basis of these guidelines. There is no legal entitlement to funding.

3. Funding type

Funding granted through funding programmes subordinate to these guidelines is provided in the form of non-repayable grants. If grounds for revocation of funding exist, this may result in recovery proceedings (see Subsections 9.6.3 and 11.2).

4. Project requirements

4.1. Project outline

A project must be described

a) as a self-contained or reasonably divisible undertaking,
b) in its entire scope and for its entire duration (project duration) and
c) including all costs and the corresponding plans for financing.

The funding application must

d) adequately outline the plans for the project, including its scope and content,
e) provide a detailed description of the project, including sufficient information to form a basis for assessment and
f) specify a project manager.

The application must also

g) present and justify the economic viability of the project and
h) demonstrate that the submitted project can be provided with the necessary resources to proceed at the requisite pace and, ultimately, be implemented cost-effectively and as planned.

The application process for individual funding programmes may require further information about submitted projects in view of their complexity, risks and the requested funding amount. This will primarily involve

i) dividing the project into work packages,
j) describing the project's impact on the enterprise's business model and
k) presenting details of envisaged operating results.

4.2. Project start, duration and extension; recognition period for expenses

When submitting the application, applicants must state the planned end date for the project. If funding is approved, the project must begin as promptly as possible. The recognition period for expenses can begin, at the earliest, on the date of submission of the application and end, at the latest, upon expiration of the maximum project duration (subject to possible extensions). Applications for funding under the GBER must be submitted prior to any orders being placed, deliveries being received, services rendered, invoices issued and/or payments made in relation to the project. The maximum recognition period for expenses runs from the planned project start date as stated in the application, or the altered start date if reported to and approved by the Vienna Business Agency, to the end of the project period (subject to possible extensions).

The admissible project duration is specified for each funding programme. The Vienna Business Agency will only approve extensions to this period in cases where the procurement of items to be included in fixed assets may be significantly delayed for objectively legitimate reasons (e.g. missing permits, unforeseen delays in delivery periods). For small enterprises in accordance with the SME definition (i.e. fewer than 50 employees), an extension may be granted if the person responsible for project management restricts or discontinues their activities in order to meet caregiving responsibilities. Evidence of this must be provided. Extensions of up to one year may be granted. Caregiving responsibilities include in particular caring for children or other close relatives.

5. Eligible and ineligible costs

5.1. Basic requirements for the recognition of project costs

For project costs to be recognised as eligible, they must

a) be clearly defined and itemised,
b) be directly related to the project,
c) be a standard level for the local area,
d) be paid by the funding applicants,
e) have demonstrably been incurred and paid prior to production of final account,
f) be incurred no earlier than the application submission date (including all deliveries, services, invoices and/or payments). If the GBER applies, the order must also have been placed after application,
g) occur within the project duration and
h) be net costs – unless the applicant is demonstrably not entitled to reclaim input tax.

Funding recipients are obligated to make economical, cost-efficient and appropriate use of funding when placing orders with third parties.

5.2. Eligible costs

Each funding programme specifies eligible costs.

5.3. Ineligible costs

Each funding programme specifies and defines ineligible costs, as necessary. In any case, tax consultancy expenses are not eligible costs.

5.4. Overhead rate

The overhead rate covers all overhead costs (e.g. rent for general spaces, operating costs, maintenance, office materials, administration, accounting/controlling, payroll accounting, IT). These costs may not be listed as direct costs. Each funding programme specifies whether an overhead rate is granted. An overhead rate increases the permissible personnel costs by 20%.

6. Assessment basis/minimum assessment threshold

The sum of all recognised project costs serves as the basis for assessment of the funding application. Any overhead rates are included in the assessment basis. The minimum assessment threshold is specified in each funding programme. Projects with amounts below this threshold are not eligible for funding.

7. Maximum funding rate, maximum funding amount, bonus

7.1. Maximum funding rate

The maximum funding rate is specified in each funding programme and expressed as a percentage of the recognised project costs.

7.2. Maximum funding amount

The maximum funding amount is specified in each funding programme.

7.3. Bonus

Whether a bonus is available – and, if so, what type and in what amount – is specified in each funding programme. If any bonuses are awarded, the maximum funding amount increases accordingly.

8. Combination and cumulation of funding

8.1. Combination of funding

As a fundamental rule, unless restricted in individual funding programmes, funding provided by the Vienna Business Agency can be combined with other public funding where permitted by the cumulation provisions of state aid law (see Subsection 8.2).

8.2. Cumulation provisions of state aid law

Unless restricted by individual funding programmes, the de minimis aid awarded in accordance with the Framework Guidelines may be cumulated with

a) other de minimis aid provided that, in accordance with Article 3 of the EU De Minimis Regulation, the total amount of de minimis aid granted to a “single undertaking” by an EU member state (i.e. by a public authority in Austria) does not exceed EUR 300,000 over any period of three fiscal years, and
b) other third-party GBER aid for the same eligible costs, provided that this does not exceed the maximum aid intensities or maximum amounts as set out in applicable articles of the GBER.

The GBER aid awarded under the Framework Guidelines

c) may be cumulated with other third-party de minimis aid and/or GBER aid for the same eligible costs, provided that this does not exceed the maximum aid intensities or maximum amounts set out in the applicable articles of the GBER.

9. Funding award process

9.1. Funding application

9.1.1. Funding application: General requirements

Funding applications can only be submitted online via the Vienna Business Agency website. Applicants must complete the online forms accurately, in full, to the best of their knowledge and in good faith.
The written documentation for each funding programme states whether further application documents are required in addition to the answers in the online form.

9.1.2. Partnership-based funding applications

Where permitted by individual funding programmes, funding applications may also be submitted by several partners cooperating (“cooperation partners”) in a joint project. If approved, such applications result in a funding relationship with each of the funding applicants.
A lead partner – as authorised by the other cooperation partners – assumes responsibility for coordinating the application and, in the event that funding is granted, for project management and communication with the funding provider and other partners for the entire duration of the project.
The lead partner is responsible for transferring the funding to the other cooperation partners as intended. Furthermore, the lead partner must ensure that any changes are reported promptly in writing and agreed with the funding provider. They are responsible for ensuring that all accounting and reporting is complete and corresponds to the Framework Guidelines and support documents (if provided).

- Lead application
  The lead application must include information about the lead partner and the distribution of work packages, project costs, project risks, project outcomes, project rights and funding between the project partners. These allocations must also be agreed in writing in a cooperation agreement and submitted to the Vienna Business Agency.

- Partner application
  In the course of the application, the participation of all other cooperation partners must be demonstrated by means of a separate partner application. The application must include and clearly detail each partner's substantive and financial contribution and their role in the project.

9.2. Review, assessment, selection and decision

9.2.1. Formal preliminary review

The Vienna Business Agency conducts a formal preliminary review of all applications. If an application does not meet the formal conditions, it will either be immediately rejected (if the application fails to meet specific criteria, e.g. enterprise size) or returned one time only for the applicant to make improvements (e.g. if a CV is missing).

9.2.2. Assessment basis

Funding applications are assessed on the basis of the submitted application documents. Furthermore, the Vienna Business Agency may query any aspect of a funding application in writing or in the form of a hearing. A query and response is for information purposes and does not prejudice the funding decision in any way.

9.2.3. Assessment and selection method

Funding programmes usually assess and select applications on a competitive basis. The applications submitted by a set date – announced on the Vienna Business Agency website – are assessed and compared. The assessment criteria are determined by the objectives of each funding programme. The valid version of these criteria is available from the Vienna Business Agency website.
Instead of a conducting a competitive process, individual funding programmes may select applications for funding on a first-come, first-served basis. In such cases, applications that meet the formal and substantive requirements are selected for funding in the order in which they are received.

9.2.4. Assessment and selection

Applications are assessed by the Vienna Business Agency, which may obtain additional expert opinions or assemble a jury as necessary. The composition of any jury is published in an appropriate form on the Vienna Business Agency website. All employees of Vienna Business Agency and all external persons engaged by Vienna Business Agency to evaluate and examine applications are subject to a strict duty of confidentiality.

9.2.5. Funding recommendation

Following the assessment, a list of all applications and, if applicable, a funding recommendation is submitted to the Vienna Business Agency's Executive Committee.

9.2.6. Funding decision

The Vienna Business Agency's Executive Committee makes a decision on the funding recommendation pursuant to Subsection 9.2.5 and thereby either grants funding or rejects the application. The funding applicant is informed of its decision in writing.

9.3. Project transfers and improvements

9.3.1. Project transfers

Subject to approval of the funding application, a project may be transferred from the funding programme to which it was submitted to another, more suitable, funding programme. Funding applicants may receive such a recommendation either due to the results of the formal preliminary review or in the course of the assessment based on a recommendation from the Vienna Business Agency or the jury. After consultation with the applicant, the transfer is implemented, effective from the date of the application's submission.

9.3.2. Application returned for improvement

The body conducting the assessment, i.e. either the Vienna Business Agency or the jury, may issue a single request for a funding applicant to improve the submitted project application. However, the character and content of the originally submitted project must be retained. The application must be re-submitted by the next application deadline. The funding programme's documentation will specify if applications may be returned for improvement.

If an application is transferred to another programme or returned to the applicant for improvement and submission by the next deadline, project expenses incurred from the application's original submission date can nevertheless be recognised. The project in question must be re-submitted by a deadline specified by the Vienna Business Agency.

9.4. Funding approval

9.4.1. Funding approval, contract

Funding applicants receive written notice of the decision of the Vienna Business Agency's Executive Committee, and any associated conditions for the award of funding. If an application is approved, the funding amounts stated in the approval letter are always maximum amounts. If an application is rejected, the reasons for its rejection are explained in the letter. Together with the signed application confirmation submitted with the application, the approval of funding by the Vienna Business Agency establishes a funding contract between the funding applicant and the Vienna Business Agency.

9.4.2. Conditional funding approval

If the funding provider has made the award of funding dependent on the fulfilment of additional conditions, the funding applicant must demonstrably fulfil these conditions by the date specified in the written funding approval notice.
Founders must demonstrate that they are operating (i.e. have launched) their enterprise within 6 months from the approval date specified in the funding approval notice. If such evidence is not provided, funding will be revoked in accordance with Section 11.

9.5. Reports

Report must be submitted using the templates provided by the Vienna Business Agency.

9.5.1. Progress reports

Certain funding programmes require submission of detailed progress reports. Funding recipients must submit these reports unprompted every six months (from the project start date).

9.5.2. Interim report

Some funding programmes may require submission online of a detailed interim report as a requirement for partial payments (Subsection 9.6.2).

9.5.3. Final report including final account

A detailed final report, including final account listing actual project costs, must be submitted online promptly after the funded project ends, at the latest within 3 months of the end of the project.
Suitable accounting documents pursuant to legal requirements must be submitted as evidence of personnel costs. All project employees must keep complete records of the number of hours worked and what they worked on throughout the entire project duration. These hours must be attributed to individual work packages and included in the project accounts.
Detailed evidence and proof of payment must be provided in relation to the content and amount of all external costs.
Evidence of an active establishment in Vienna must be provided at the latest by the time funds are transferred.
If the documents submitted to the Vienna Business Agency for the final account are incomplete and do not provide a sufficient basis for assessment (and are not subsequently provided within a reasonable grace period), the funding award is revoked in accordance with Section 11.

9.6. Funding payment

9.6.1. Advance payment

Each funding programme specifies whether it provides for an advance payment of funding. The amount of any advance payment is at most 50% of the maximum funding amount specified in the funding decision notice. It can be processed at the earliest following receipt of written approval (i.e. notice of a positive funding decision) by the Vienna Business Agency and the fulfilment of any conditions in the approval notice, and after evidence has been provided that the project is underway (e.g. “project start reported”, “first order”).

There is no entitlement to an advance payment in the event of pending insolvency proceedings.

9.6.2. Partial payment

Each funding programme specifies whether a partial payment of the awarded funding is available and in what form.
In any case, online submission of a detailed interim report is a precondition for a partial payment (Subsection 9.5.2).

9.6.3. Final payment

After the final report and final account (Subsection 9.5.3) have been submitted and examined, the amount of funding is recalculated on the basis of the costs actually incurred in the funded project and recognised as eligible. The funding – minus any advance payments (Subsection 9.6.1) – is then paid out (final payment).
If the amount of the final calculated funding is lower than an advance payment (Subsection 9.6.1), the difference between the advance payment and the final calculated funding will be reclaimed from the funding recipient. In this case, Subsection 11.2 (Reclamation of funding) applies mutatis mutandis.
The final payment may only be made after a final check to confirm that the funding recipient does not have a negative balance with the Treasury of the City of Vienna has been completed just before the payment is made.

9.6.4. Payments for partnership-based funding applications

The total funding amount for all partners is paid to the authorised lead partner with discharging effect. The lead partner shall transfer the shares of the funding amount due to the other project partners immediately, in accordance with the written disclosure made to the Vienna Business Agency.
In the event that the lead partner does not meet this funding transfer obligation, the other project partners must assert any and all claims exclusively against the lead partner.
In exceptional cases, upon presentation of an objectively justified reason, the relevant funding amounts can be paid directly to a project partner. The final funding amount due to each project partner will be recalculated on the basis of the final calculation and subject to the provisions of EU law on state aid and the provisions of the Framework Guidelines and programme documentation based on them. The total funding amount is limited to the maximum funding amount.

10. Publication, review and evaluation

10.1. Publication

In the event of funding approval, the applicant must indicate the funding on all PR and marketing materials related to the funded project with the following notice: “Funded by the Vienna Business Agency. A service offered by the City of Vienna.” They must also use the Vienna Business Agency logo where appropriate, reasonable and customary.

10.2. Reporting obligations

After receiving notice of approval, funding applicants shall report any material changes relating to the funded project and/or the funded enterprise to the Vienna Business Agency immediately, unprompted and in writing. These changes require the express consent of the Vienna Business Agency and shall always be reported in writing immediately after becoming known to the applicant, without undue delay, including details of any resulting cost changes and/or associated changes to the project processing period upon which the funding award was based.

10.3. Monitoring

Following conclusion of the project, the funding recipients remain obligated to answer all questions that arise from the Vienna Business Agency relating to the project submitted for funding and the general development of the funded enterprise without delay, in full and – if requested – in writing, and provide any requested evidence and supporting documents. This obligation expires 10 years after the date of the final funding payment in accordance with Subsection 9.6.3.

10.4. Document retention

Funding applicants are obligated to retain all documents transmitted in relation to the funding application and all other relevant documents as well as documents from the Vienna Business Agency relevant to the award and administration of funding. This obligation expires 10 years after the date of the final funding payment in accordance with Subsection 9.6.3.
This retention period relates in particular to documents that can be used to clarify:

- whether the enterprise submitting the application is classified as a small, medium-sized or large enterprise
- the gross and net amounts used in calculating funding
- the export orientation of the funded enterprise
- the respective funding amount and project duration
- other de minimis aid disclosed in the application

10.5. Access for inspection

During the retention period, funding recipients shall grant the Vienna Business Agency, the City of Vienna administrative authorities, the City of Vienna Court of Audit, the Austrian Court of Audit, the institutions of the European Union and representatives of these bodies to inspect the retained documents at any time. In particular, funding recipients shall transfer, make available or provide access to the originals or copies of these documents – including in electronic form – and, if necessary, to enable these bodies or their representatives to access their business, office and storage premises as well as any laboratories or similar facilities.

10.6. Evaluation of funded projects’ contributions

Funding recipients shall, upon request, cooperate in evaluations and, in the course of such evaluations, to disclose information required to evaluate attainment of the defined indicators.

11. Revocation and repayment

11.1. Revocation of funding approval

1. Funding approval will be revoked within the revocation period defined in Subsection 11.1 item 2 if

    a. a funding requirement specified in Section 2 No. 2a or 3 of these Framework Guidelines or in the respective funding programme is no longer met,
    b. the funding recipient fails to submit a final report and final account in accordance with Subsection 9.5.3 or
    c. the objectives pursued by the respective funding programme are not or no longer deemed to have been fulfilled for reasons within the funding recipient's control, taking into account all relevant circumstances in the specific case.

        This is the case, in particular, if the funding recipient no longer has an establishment in Vienna, or if they still have an establishment in Vienna but, taking into account all relevant circumstances in the specific case, the type and scope of the site is deemed unsuitable to fulfil the objectives of the funding.

2. The revocation period begins at the time of funding approval (Subsection 9.4) and ends four years from the date of the final payment (Subsection 9.6.3).
3. In partnership funding applications, revocation proceedings may be introduced for one partner, provided that that partner alone is the cause of the revocation and the remaining partners should be able to continue and conclude the funded project in accordance with the funding objectives.
4. If the funded project is divisible into reasonable concrete sections to which specific portions of the funding can be allocated, the revocation of funding approval can be limited to the sections of the project that were the reason for the revocation.
5. If insolvency proceedings (Section 1 IO) are opened against a funding recipient but the enterprise is not closed down by insolvency courts and instead continues to operate, funding approval, without prejudice to Section 25a IO, will not be revoked.
    Funding approval also will be revoked, regardless of the revocation period specified in Section 2 No. 2, in the event that an institution of the European Union adopts a legally binding decision declaring the funding illegal.

11.2. Reclamation of funding

1. In the event that a funding approval is revoked after funding has been paid out either in full or in part (in accordance with Subsection 9.6), the Vienna Business Agency will reclaim the funding from the funding recipient.
2. The funding recipients shall then repay the reclaimed funded within 14 days after receipt of a request from the Vienna Business Agency.
3. If a funding approval is revoked in accordance with Subsection 11.1 No. 1(a), funding will only be reclaimed to the extent that, in the context of the funded project, the funding recipient procured depreciable assets that have not yet reached the end of their typical asset depreciation range at the time the reason for revocation occurred. The reclaimed amount must correspond to the value of procured assets after depreciation.
4. In the event of repayment delays, interest of 9.00% PA will be applied to the sum due.
5. This does not affect any further civil claims.

12. Data protection

12.1. Processing of personal data

Funding applicants acknowledge that, in the context of the funding for which they have applied and the resulting obligations for the funding provider, the Vienna Business Agency and third parties it engages (e.g. jury members, external experts) may process all personal data that is disclosed by funding applicants or otherwise arises, in particular personal data required to make and monitor funding payments, in accordance with Article 6(1)(b) GDPR and to transmit such data to

- the City of Vienna, the City of Vienna Court of Audit and the funding bodies of the City of Vienna,
- the funding bodies of the Austrian federal and provincial governments, the Austrian Court of Auditors and
- bodies of the European Union (e.g. European Commission, European Court of Auditors)

in accordance with Article 6(1)(c) GDPR, where this data will be processed for the purpose of examining the award and processing of funding.

12.2. Publishable data

In the event of funding approval, the Vienna Business Agency and the City of Vienna are entitled to publish, without restriction, non-personal details about the funding recipients, the name and a brief description of the funded project, the funding amount and the justification for the selection of the funded project. From the time that funding is awarded, for the maximum project duration and for one year thereafter, the Vienna Business Agency may publish the following data on its website, some of which relates to funding recipients:

- Funding programme
- Name of the funding recipient's enterprise
- Project title and brief description
- Website (URL) of the funded enterprise

If this concerns personal data relating to the funding recipient, the legal basis for this publication under data protection law is the Vienna Business Agency's legitimate interest in accordance with Article (6)(1)(f) GDPR (in providing maximum transparency in funding award processes). In this context, funding recipients have the right to object to this publication at any time. The Vienna Business Agency would then no longer be permitted to publish the personal data in question unless it can demonstrate compelling legitimate reasons that override the rights and freedoms of the funding recipients or if this publication serves the establishment, exercise or defence of legal claims.

13. Observance of anti-discrimination provisions

Funding provided pursuant to the Framework Guidelines is awarded exclusively to legal entities that prohibit discrimination in accordance with Section 2 of the Viennese Anti-Discrimination Act (Wiener Antidiskriminierungsgesetz – W-ADG) and prohibit unfair treatment in accordance with Section 4(3) W-ADG.
Funding recipients shall observe all relevant statutory provisions and laws relating to the application, award of, and processing of funding and associated monitoring.
Funding recipients shall assume responsibility for any damages resulting from the non-observance of the prohibition of discrimination and unfair treatment (Sections 2 and 4(3) W-ADG) or of other provisions the funding recipient is required to observe in the context of processing the funding and implementing the funded project. Funding recipients undertake to fully indemnify and hold harmless the Vienna Business Agency and the City of Vienna against any third-party claims.

14. Period of validity

The Framework Guidelines are valid for applications from 01/01/2024 until 31/12/2026, subject to revision due to official decisions or early cancellation.
The period of validity for applications is specified in each funding programme.

15. Applicable law and place of jurisdiction

All legal relationships resulting from the Framework Guidelines are exclusively subject to Austrian law as well as applicable or otherwise relevant provisions of EU law as specified in the Framework Guidelines.
The place of jurisdiction for all legal disputes arising from or in relation to these funding guidelines is the responsible court in Vienna.

16. Funding provider contact information

Vienna Business Agency. A service offered by the City of Vienna.
Address: Mariahilfer Strasse 20, 1070 Vienna, Austria
Tel.: +43 (0)1 25200
Email: foerderungen@wirtschaftsagentur.at

wirtschafts agentur wien

Annex 1

Establishment

An “establishment” is a fixed business premises, i.e. the enterprise has a power of disposition over certain (owned or rented) facilities, premises and/or (machine) equipment.
Fixed business premises that only serve an auxiliary function (e.g. a distribution centre) are not considered an establishment within the meaning of the Framework Guidelines.

Viennese establishment

The following evidence is accepted as confirmation of the existence of an establishment in Vienna:

- Ongoing payment of municipal tax (Kommunalsteuer) in Vienna (evidence from city treasury)
- Current commercial register entry with the address of a Vienna business site
- Current entry in the Austrian finance authorities’ VAT databases (UID-Datenbank) detailing the address of a Vienna business site
- Current entry for an enterprise in the commercial register detailing the address of a Viennese business site
- For specific professions (known in Austria as “freie Berufe”): Existing, registered business address and/or registered, active branch in Vienna

If, in the case of sole traders and one-person enterprises in particular, none of the aforementioned items are provided as evidence but the applicant contends that they have a permanent establishment in Vienna, they shall provide evidence of their place of residence (registration card). Applicants shall also attach a description of the establishment and any fixed business equipment to the application. In particular, this description should detail:

- Number of rooms in the establishment and their dimensions (in square metres)
- Function and intended purpose of the premises (e.g. workshop, meeting room)
- Available facilities and machine equipment necessary for the enterprise’s business activities
- Whether a business premises permit is required (and whether such a permit has been obtained)
- How the premises are used (either exclusively or shared with other users)
- Details of the power of disposition over the premises (rented, sub-letting, owned),
- The residential address (unless this is the same as the establishment address)

The Vienna Business Agency reserves the right to recognise premises that fit the above description as “Viennese establishments”.

wirtschafts agentur wien

Annex 2

Calculation method for hourly rates for personnel costs

Hourly rates are calculated using the formulas shown below on a monthly basis. Salary costs that are not paid directly or in the same amount on a regular basis – such as non-cash benefits, bonuses and other benefits and severance pay – are not included in the hourly rate calculation.

Employee (salaried team member)

Gross monthly salary	
* 14 months	= notional annual gross salary
* 1.32	+ 32% ancillary labour costs
* 1.2 (or 1.3)	+ 20% overhead rate
÷ (weekly working hours * 41)	÷ notional annual working hours
= eligible hourly rate for the respective month	

Independent contractors

Gross monthly salary	
* 14 months	= notional annual gross salary
* 1.21	+ 21% ancillary labour costs
* 1.2 (or 1.3)	+ 20% overhead rate
÷ (weekly working hours * 41)	÷ notional annual working hours
= eligible hourly rate for the respective month	

Enterprise owners or shareholders working on the project

The hourly rate for enterprise owners or shareholders (named in the companies' register) at small enterprises that apply for funding and who actively work on the project is fixed at EUR 50.00. This rule applies mutatis mutandis for people who, in accordance with an association's statutes, are authorised to manage the association's activities and represent the association externally (governing body in accordance with Section 5 of the Austrian Federal Associations Act (Vereinsgesetz – VerG)).

Explanation of calculation:

Fixed basic hourly rate	Ancillary labour costs	Overhead rate	Hourly rate
EUR 31.57	32%	20%	EUR 50.00

wirtschafts agentur wien

Annex 3

Information on de minimis aid

General information
De minimis aid is funding that is awarded to

- an enterprise or a group of linked enterprises
- within a period of three calendar years
- in the amount of max. EUR 300,000

These relatively small amounts of funding are subject to simplified requirements and control mechanisms within the European Union when awarded in accordance with the provisions of the De Minimis Regulation[2] and when express reference is made to the De Minimis Regulation as the legal basis for this state aid.
Funding recipients shall disclose all de minimis aid that they have been awarded by domestic funding providers within the relevant period in order to facilitate effective verification of compliance with the aforementioned maximum amounts of de minimis aid.
Funding applicants shall detail in full all approved de minimis aid and other de minimis aid applications submitted in parallel, and immediately report any changes in these circumstances while the funding application is being assessed.[3]

Groups of linked enterprises
In the context of the De Minimis Regulation, a group of linked companies is characterised by relationships in which one enterprise

- has the majority of voting rights,
- has the right to appoint or remove a majority of the members of the administrative, management or supervisory bodies of another enterprise,
- has a dominant influence over another enterprise due to provisions in articles of association or contracts, or
- controls of a majority of voting rights according to syndication or similar agreements.

In the context of the De Minimis Regulation, enterprises having any of the relationships listed above are considered to be “a single undertaking”.
This does not include business links abroad or enterprises that are exclusively linked via natural persons or public institutions.
In the event that enterprises are involved in mergers or takeovers in the relevant period of three fiscal years, any de minimis aid awarded to earlier companies shall also be disclosed in the funding application. In the event of demergers, de minimis aid should allocated to the enterprise that continues to run the area of operations that received funding.

Period of three calendar years
De minimis aid that an enterprise was awarded in the last three calendar years is relevant to the application.
Funding is deemed to have been awarded on the date that the funding approval notice was issued to the enterprise, regardless of when exactly the de minimis aid was paid out.

Maximum amount of EUR 300,000

---

2 The De Minimis Regulation – Commission Regulation (EU) No. 2023/2831 from December 13, 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid.

3 If a corporate group also has activities in the field of primary agricultural production, fisheries or aquaculture, they must also disclose all sector-specific de minimis aid. The same applies to de minimis aid in relation to “services of general economic interest” (SGEI), with a maximum cumulative amount of EUR 500,000 applied for SGEI.

The De Minimis Regulation relates to funding from a (single) member state and therefore only covers de minimis aid from domestic funding providers.

The maximum amount applies to the sum of all de minimis aid awarded to a single enterprise, regardless of the purpose or project costs for which it is awarded, within a period of three years.

Note regarding cumulation of funding: At the project level, de minimis aid can be cumulated with other public funding so long as the total funding amount for the same costs or the same measure does not exceed maximum aid intensities or amounts.

wirtschafts agentur wien

Annex 4

Groups and aid (and schemes) excluded from the scope of the GBER

Article 1(2) to (5) of the GBER provides a complete list of the groups and aid (and schemes) exempted from the GBER. This Annex lists the paragraphs of the GBER that are or may be relevant to the Framework Guidelines and funding programmes based on them:

Cases for exclusion according to Article 1 GBER

Article 1(2) GBER

(a): Schemes where the annual state aid budget exceeds EUR 150 million

(c): Aid for export-related activities towards third countries or Member States, namely aid directly linked to the quantities exported, to the establishment and operation of a distribution network or to other current costs linked to the export activity.

(d): Aid contingent upon the use of domestic over imported goods.

Article 1(3) GBER

(a): Aid granted in the fishery and aquaculture sector, as covered by Regulation (EU) No 1379/2013

(b): Aid granted in the primary agricultural production sector.

(c): Aid granted in the sector of processing and marketing of agricultural products
- i) where the amount of the aid is fixed on the basis of the price or quantity of such products purchased from primary producers or put on the market by the undertakings concerned, or
- ii) where the aid is conditional on being partly or entirely passed on to primary producers.

Article 1(4) GBER

(a): Aid schemes which do not explicitly exclude the payment of individual aid in favour of an undertaking which is subject to an outstanding recovery order following a previous Commission decision declaring an aid illegal and incompatible with the internal market, with the exception of aid schemes to make good the damage caused by certain natural disasters.

(c): Aid to undertakings in difficulty, with the exception of aid schemes to make good the damage caused by certain natural disasters.

Article 1(5) GBER

(a): Aid measures where the grant of aid is subject to the obligation for the beneficiary to have its headquarters in the relevant Member State or to be predominantly established in that Member State; however, the requirement to have an establishment or branch in the aid granting Member State at the moment of payment of the aid is allowed.

(b): Aid measures where the grant of aid is subject to the obligation for the beneficiary to use nationally produced goods or national services.

(c): Aid measures restricting the possibility for the beneficiaries to exploit the research, development and innovation results in other Member States.

Exemption requirements in the GBER relevant to the Framework Guidelines

The fundamental conditions for exemption are set out in Articles 4 to 11 of the GBER. The following section provides a cursory overview, taking into account their relevance for the Framework Guidelines and funding programmes based on it. It does not include parts not relevant to the Framework Guidelines or associated funding programmes. For full details, please refer to the articles of the GBER specified in brackets. The following texts are based on the GBER summary issued by the European Commission on 18/06/2020.

a) Notification thresholds (Article 4 GBER)
Under no circumstances will funding programmes based on the Framework Guidelines and the maximum funding amounts they provide exceed the notification thresholds for individual aid types and measures defined per enterprise or project in the relevant scope of the GBER.

   For the sake of procedure, the relevant notification thresholds are detailed again for the aid intensities listed in Annex 4.

b) Transparency of aid (Article 5 GBER)
All funding provided on the basis of the Framework Guidelines is transparent aid because it is provided in the form of grants. In relation to aid in the form of grants, the gross grant equivalent can be accurately calculated in advance without a risk assessment.

c) Incentive effect (Article 6 GBER)
The aid must have an incentive effect: it must not be granted if work on the project or activity has already begun. For large enterprises, the aid must effect a change in behaviour, i.e. it cannot be used simply to subsidise activities that the enterprise would have carried out anyway. Examples include a material increase in the scope of the project or activity due to the aid, a material increase in total amount spent by the beneficiary on the project or activity due to the aid, or a material increase in the speed of completion of the project or activity.

d) Aid intensity and eligible costs (Article 7 GBER)
The aid intensity and eligible costs are calculated before any deduction of taxes and other changes. Eligible costs must be supported by clear, specific and contemporary documentary evidence.

e) Cumulation (Article 8 GBER) (see also Subsection 8.2 of the Framework Guidelines)
The cumulation of aid in the context of the GBER with other state aid for the same eligible costs is acceptable, provided that this cumulation does not exceed the maximum aid intensity or the maximum aid amount for this aid pursuant to the GBER.

f) Publication and information (Article 9 GBER)
EU member states must publish a brief description and the full text of each aid measure and the information on each individual aid award exceeding EUR 100,000 in relation with financial products over EUR 60,000.

g) Reporting (Article 11 GBER)
EU member states (i.e. their funding bodies) must provide the European Commission with a brief description of each aid measure exempted under the GBER within 20 working days of its entry into force. They must also submit annual reports on the application of the GBER.

wirtschafts agentur wien

Articles in the GBER applicable to the Framework Guidelines and relevant funding programmes

Explanation:

This section summarises the articles of the GBER that apply to funding programmes administered by the Vienna Business Agency and form the basis for the Framework Guidelines. The primary aim of this section is to provide a structured overview that offers an adequate level of detail in a compact, easy-to-read format. Please note:

1. It primarily explains the meaning of articles of the GBER and does not always reproduce the text in full. Please refer to the original text of the GBER for precise details of its application.
2. It does not detail aspects of articles of the GBER that do not apply to individual programme documents provided by the Vienna Business Agency (e.g. counterfactual scenarios) or are irrelevant for the City of Vienna (e.g. areas pursuant to Articles 107(3)(a) and (c) of the Treaty on the Functioning of the European Union).

Investment aid to SMEs (Article 17 GBER)

In principle, investment costs are

- the costs of investments in tangible and/or intangible assets including one-time, non-amortisable costs directly connected to the investment and its installation
  and/or
- the estimated wage costs of employment directly created by the investment project, calculated over a period of two years
  and/or
- a combination of parts of the costs named in the two subsections above, not exceeding the higher eligible amount under these two subsections.

In the case of tangible and intangible assets, the eligibility of costs relates to

- the costs of investments in tangible and intangible assets relating to
  - the setting-up of a new establishment,
  - the extension of an existing establishment,
  - the diversification of the output of an establishment into new additional products or services, or a fundamental change in the overall production and service provision processes process affected by the investment in the establishment, or
- the acquisition of assets belonging to an establishment
  - that has closed or
  - would have closed if it had not been purchased as well as
- costs related to the leasing of tangible assets (see below for conditions)

Conditions and restrictions:

- Solely the acquisition of the shares of an enterprise does not constitute investment.
- The transaction must take place under market conditions.
- In principle, asset acquisition costs are only eligible when the assets are acquired from third parties unrelated to the buyer.
  - Where a member of the family of the original owner, or an employee, takes over a small enterprise, the condition that the assets shall be bought from third parties unrelated to the buyer is waived.
- Leases for land or buildings must continue for at least three years after the investment project's expected date of completion.
- Leases for plant or machinery must take the form of financial leasing and must contain an obligation for the beneficiary of the aid to purchase the asset upon expiry of the term of the lease.

- Intangible assets must fulfil all of the following conditions:
  - they must be used exclusively in the establishment receiving the aid,
  - they must be regarded as amortisable assets,
  - they must be purchased under market conditions from third parties unrelated to the buyer, and
  - they must be included in the assets of the enterprise for at least three years.
- Employment directly created by an investment project must fulfil the following conditions:
  - it must be created within three years of completion of the investment,
  - it must achieve a net increase in the number of employees in the establishment concerned, compared with the average over the previous 12 months, and
  - it must be maintained during a minimum period of three years from the date the post was first filled.

Maximum aid intensities

- 20% of eligible costs in the case of small enterprises, and
- 10% of eligible costs in the case of medium-sized enterprises.

Notification threshold in accordance with Article 4(1)(c):

- EUR 8.25 million per undertaking and investment project.

Aid for consultancy in favour of SMEs (Article 18 GBER)

Eligible costs in this context are the costs of

- consultancy services provided by external consultants.

Conditions and restrictions:

- Such services may not be used on a continuous or period basis or relate to the enterprise's usual operating costs, such as routine tax consultancy services, regular legal services or advertising.

Maximum aid intensity:

- 50% of eligible costs

Notification threshold in accordance with Article 4(1)(d):

- EUR 2.2 million per undertaking and project.

Aid for start-ups (Article 22 GBER)

Eligible undertakings are small enterprises that

- are not listed and
- have been registered for up to five years (for unregistered companies, the five-year eligibility period starts from the moment the enterprise starts its economic activity or is liable to tax for its economic activity, whichever comes first) and
- have not yet distributed profits and
- have not taken over the activities of another enterprise, unless the turnover from such activities account for less than 10% of the turnover achieved by the eligible enterprise in the business in the business year prior to takeover and
- either
  - have not acquired another enterprise and have not been formed through a merger, unless the turnover of the acquired enterprise represents less than 10% of the eligible enterprise's turnover in the business year prior to the takeover
- or
  - whose turnover as a result of the merger is less than 10% higher than the combined turnover of the two merged companies in the business year prior to the merger.

Eligible costs in this context are:

- grants, including equity or quasi-equity investments, interest rate reductions and guarantee premium reductions.

Maximum aid amount:

- EUR 500,000,
- EUR 1 million for innovative small enterprises.

Aid for research and development projects (Article 25 GBER)

Eligible costs in this context are the costs of

research and development projects that completely fall within one of more of the following categories: fundamental research, industrial research, experimental development or feasibility studies. These costs must be for the following purposes:

a) personnel (researchers, technicians and other supporting staff to the extent employed on the project),
b) instruments and equipment to the extent and for the period used for the project,
c) buildings and land to the extent and for the period used for the project,
d) contractual research, knowledge and patents bought or licensed from third parties (subject to the arm's length principle),
e) additional overheads and other operating expenses (including for materials, supplies and similar products) incurred directly as a result of the project.
   - ➔ These overheads can alternatively be calculated using a flat rate of up to 20%, which is applied to all eligible R&D project costs.

Conditions and restrictions:

- The aid intensities for industrial research and experimental development can be increased to up to 80% of eligible costs.

Maximum aid intensities:

- Fundamental research: 100% of eligible costs
- Industrial research: 50% of eligible costs
- Experimental development: 25% of eligible costs
- Feasibility studies: 50% of eligible costs

The aid intensities for industrial research and experimental development can be increased as follows:

- by 10 percentage points for medium-sized enterprises,
- by 20 percentage points for small enterprises,
- by a further 15 percentage points if one of the following conditions is met:
  - the project involved effective collaboration
    - between enterprises among which at least one is an SME, or is carried out in at least two Member States, or in a Member State and a Contracting Party of the EEA Agreement, and no single undertaking bears more than 70% of the eligible costs, or
    - between an undertaking and one or more research and knowledge-dissemination organisations, where the latter bear at least 10% of the eligible costs and have the right to publish their own research results, or
  - the results of the project are widely disseminated through conferences, publication, open access repositories, or free or open source software,
  - the aid recipients commit to promptly provide licences for the research results arising from funded R&D projects, and which are protected by intellectual property rights, at a standard market price and on a non-exclusive, non-discriminatory basis, for use by interested parties in the EEA.

Notification threshold in accordance with Article 4(1)(i):

- i EUR 55 million per undertaking for projects that primarily concern fundamental research
- ii EUR 35 million per undertaking for projects that primarily concern industrial research
- iii EUR 25 million per undertaking for projects that primarily concern experimental development
- iv EUR 8.25 million per feasibility study preparatory to research activities

Innovation aid for SMEs (Article 28 GBER)

Eligible costs in this context are the costs of

- obtaining, validating and defending patents and other intangible assets,
- secondment of highly qualified personnel from a research and knowledge-dissemination organization or a large enterprise, working on research, development and innovation activities in a newly created function within the beneficiary and not replacing other personnel
- innovation advisory and support services, including services provided by research and knowledge dissemination organisations, research infrastructure, trialling and testing infrastructure or innovation clusters.

Maximum aid intensity:

- 50% of eligible costs
- 100% for innovation advisory and support services, provided that the total amount of aid for innovation advisory and support services does not exceed EUR 220,000 per company within a three-year period.

Notification threshold in accordance with Article 4(1)(l):

- EUR 10 million per undertaking and project.

Aid for process and organisational innovation (Article 29 GBER)

Eligible costs in this context are the costs of

- personnel,
- instruments, equipment, buildings and land to the extent and for the period used for the project,
- contractual research and knowledge,
- bought or licensed from third parties (subject to the arm's length principle)

as well as

- additional overheads and
- other operating costs (including costs of materials, supplies and similar products)
- incurred directly as a result of the project.

Conditions and restrictions:

- Aid is only available to large enterprises subject to the condition that they actually perform the funded activity in collaboration with an SME and the SME bears at least 30% of the total eligible costs.

Maximum aid intensity:

- 50% of the eligible costs for SMEs
- 15% of the eligible costs for large enterprises

Notification threshold in accordance with Article 4(1)(m):
EUR 12.5 million per undertaking and project.

Investment aid for environmental protection including decarbonisation (Article 36 GBER)

Eligible costs are investment or leasing costs for

environmental protection, including the reduction of greenhouse gas emissions, which is directly related to an improvement in environmental protection, for

- equipment and machinery that use hydrogen, as well as infrastructure hydrogen transport, provided that the used and transported hydrogen is classified as renewable hydrogen,
- equipment and machinery that use fuels derived from hydrogen, with an energy content derived from renewable energy sources with the exception of biomass,
- plant, equipment and machinery that generate or use hydrogen produced using electricity, with an energy content derived from renewable energy sources other than biomass,
- plant, equipment and machinery that generate or use electricity-based hydrogen that is not classified as renewable hydrogen in dedicated infrastructure pursuant to Article 2(130), final sentence, to transport electricity-based hydrogen that is not classified as renewable hydrogen,
- the sequestration of CO2 from a CO2-emitting plant (industrial plant or power station) or directly from the air or from buffer storage and the transport of sequestered CO2 emissions.

Costs that are definitely not eligible for funding include investment costs for:

- measures for which more specific rules are defined in Articles 36a, 36b and 38 to 48,
- equipment, machinery and industrial production plants using fossil fuels, including natural gas

Conditions and restrictions:

Eligibility for aid is also linked to conditions connected to EU standards, their current status and the date of their entry into force. (See Article 36(2)(a) to (c) GBER for further details).

Maximum aid intensity:

- 20% of eligible costs
- 25% of eligible costs for costs that lead to a 100% reduction in direct greenhouse gas emissions
  Aid intensities can be increased as follows:
  - by 5 percentage points for medium-sized enterprises and
  - by 10 percentage points for small enterprises.

Notification threshold in accordance with Article 4(1)(s):

- EUR 30 million per undertaking and project

Investment aid for recharging or refuelling infrastructure (Article 36a GBER);

Eligible costs in this context are investment costs for

- the construction, installation, upgrade or extension of recharging or refuelling infrastructure supplying vehicles or mobile terminal equipment or mobile groundhandling equipment with electricity or hydrogen,
- corresponding technical equipment for the installation of or upgrades to electrical or other components, including electrical cables and power transformers, required for connecting the recharging or refuelling infrastructure to the grid or to a local electricity or hydrogen production or storage unit, as well as civil engineering works, land or road adaptations, installation costs and costs for obtaining related permits, and
- the on-site production of renewable electricity or renewable hydrogen and storage units for storing renewable electricity or hydrogen.

Maximum aid intensity:

- 20% of eligible costs
  Aid intensities can be increased as follows:
  - by 20 percentage points for medium-sized enterprises
  - by 30 percentage points for small enterprises

Notification threshold in accordance with Article 4(1)(sb):

- EUR 30 million per undertaking and project

Investment aid for the acquisition of clean vehicles or zero-emission vehicles and for the retrofitting of vehicles (Article 36b GBER);

Eligible costs in this context are extra investment costs for

- the leasing, for a duration of at least 12 months, of clean or zero-emission vehicles for road, railway, inland waterway and maritime transport and for the retrofitting of vehicles (other than aircraft) to qualify as clean vehicles or as zero-emission vehicles.

Conditions and restrictions:

- The vehicles may be at least partially powered by electricity or hydrogen or be zero-emission vehicles.
- Extra costs are in comparison with the costs for a vehicle that is in the same category and corresponds to existing EU standards.
- Extra costs are calculated:
  - for purchased vehicles, by the difference between the investment costs or
  - for leasing arrangements, by the difference between the net cash values of the leasing arrangements.
- For a clean vehicle or a zero-emission vehicle in comparison with a vehicle that is in the same category that corresponds to existing EU standards and would have been procured without the aid.

Maximum aid intensity:

- 20% of eligible costs
- 30% of eligible costs for zero-emission vehicles

  Aid intensities can be increased as follows:
  - by 10 percentage points for medium-sized enterprises
  - by 20 percentage points for small enterprises

Notification threshold in accordance with Article 4(1)(s):

- EUR 30 million per undertaking and project

Investment aid for energy-efficiency measures other than in buildings (Article 38 GBER);

Eligible costs in this context are investment costs to

- improve energy efficiency in undertakings other than in buildings.

Costs that are definitely not eligible for funding include investment costs

- for cogeneration or district heating and/or cooling,
- for the installation of energy equipment fired by fossil fuels, including natural gas,
- that are not directly connected to the improvement of energy efficiency.

Maximum aid intensity:

- 30% of eligible costs

  Aid intensities can be increased as follows:
  - by 5 percentage points for medium-sized enterprises
  - by 10 percentage points for small enterprises

Notification threshold in accordance with Article 4(1)(s):

- EUR 30 million per undertaking and environmental projection project.

Investment aid for energy-efficiency measures in buildings (Article 38a GBER)

Eligible costs in this context are investment costs incurred by building owners or tenants

- to improve the energy efficiency of an undertaking's building
- to improve the energy efficiency of a building combined with one or more of the following measures by the enterprise:
  - the installation of integrated on-site equipment generating electricity, heating or cooling from renewable energy sources, including but not limited to photovoltaic panels and heat pumps;
  - the installation of equipment for the storage of the energy generated by the on-site renewable energy installations,
  - the connection to an energy efficient district heating and/or cooling system and related equipment,
  - the construction and installation of recharging infrastructure for use by the building users, and related infrastructure, such as ducting, where the parking facilities are located either inside the building or are physically adjacent to the building,
  - the installation of equipment for the digitalisation of the building in particular to increase its smart-readiness, including passive in-house wiring or structured cabling for data networks and the ancillary part of the broadband infrastructure on the property to which the building belongs, but excluding wiring or cabling for data networks outside the property,
  - investments in green roofs and equipment for the retention and use of rain water, or
  - to improve the energy efficiency of the heating or cooling systems in the building.

Costs that are definitely not eligible for funding include investment costs:

- for cogeneration or for aid for district heating and/or cooling,
- that are not directly connected to the improvement of energy efficiency in buildings.

Maximum aid intensity:

- 30% of eligible costs
- 25% of eligible costs for the installation or replacement of just one type of building element
- 20% of eligible costs when aid for investment in buildings to comply with minimum energy performance standards qualifying as EU standards is granted less than 18 months before the EU standards enter into force
- 15% of eligible costs in the above case for the installation or replacement of just one type of building element

  Aid intensities can be increased as follows:
  - by 10 percentage points for medium-sized enterprises
  - by 20 percentage points for small enterprises

Notification threshold in accordance with Article 4(1)(sc):

- EUR 30 million per undertaking and project for the combined improvements of the energy and environmental performance of buildings

Investment aid for the promotion of energy from renewable sources, of renewable hydrogen and of high-efficiency cogeneration (Article 41 GBER)

Eligible costs in this context are investment costs for

newly installed or refurbished capacities for

- renewable energy projects, renewable hydrogen and high-efficiency cogeneration, with the exception of electricity from renewable hydrogen,
- the storage of electricity and heat produced from renewable energy sources,
- the production and storage of biofuels, bioliquids, biogas (including biomethane) and biomass fuels,
- installations that exclusively produce renewable hydrogen,

- high-efficiency cogeneration units, provided they are not powered by fossil fuels (with the exception of natural gas),
- electricity and heat storage projects directly connected with high-efficiency cogeneration based on renewable energy sources.

Conditions and restrictions:

- The eligibility of each of the investment costs listed above is subject to specific restrictions. See Article 41 GBER for details.

Maximum aid intensity:

- 45% of eligible costs for investments in the production of renewable energy sources, including heat pumps compliant with Annex VII to Directive (EU) 2018/2001, renewable hydrogen and high-efficiency cogeneration based on renewable energy sources,
- 30% of eligible costs for any other investment covered by Article 41.

  Aid intensities can be increased as follows:
  - by 10 percentage points for medium-sized enterprises
  - by 20 percentage points for small enterprises

Notification threshold in accordance with Article 4(1)(s):

- EUR 30 million per undertaking and environmental projection project.

Aid for studies and consultancy services relating to environmental protection and energy (Article 49 GBER)

Eligible costs in this context are the costs of

- studies or consultancy services, including energy audits, that are directly linked to investments in Section 7 (Article 36 to Article 48 GBER Aid for environmental protection).

Conditions and restrictions:

Maximum aid intensity:

- 60% of eligible costs

  Aid intensities can be increased as follows:
  - by 10 percentage points for medium-sized enterprises
  - by 20 percentage points for small enterprises

Annex 5

Climate protection/environmental targets/Do No Significant Harm

The EU taxonomy is part of the EU Green Deal, which aims to make Europe a climate-friendly continent. It is a uniform classification system for sustainable economic activities. It should support sustainable enterprises and projects by directing investment to sustainable operations, thereby promoting the transition to a resilient, resource-conserving economy. An economic activity can only be considered environmentally sustainable if it contributes to at least of the environmental objectives set out in the European Union Taxonomy Regulation.

The minimum standard for the Framework Guidelines is that, in reference to the Do No Significant Harm principle, projects should not significantly impair achievement of any of the six environmental objectives (Article 9).

The following six environmental objectives are established in the EU Taxonomy (correct as of 27/07/2023)

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems

Further information:

Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088
available at: https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32020R0852