

**Taighde Éireann Research Ireland
Research and Innovation Programme 2021-2026**

1. Objective of Scheme

The objective of this scheme is to provide aid for research and development projects that align with Taighde Éireann-Research Ireland's mandate to promote and assist the development and competitiveness of industry, enterprise and employment in Ireland.

2. Legal Basis and Rules

The operation of this scheme is subject to European Commission (the "**Commission**") Regulation No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty as amended by Commission Regulation (EU) 2023/1315 (referred to collectively as the "**Regulation**") and in particular the following provisions of Chapter III:

- Section 4 Articles 25 to 30 (inclusive);
- Section 5 Article 31; and
- Section 11 Articles 53 and 54

Further, this scheme is subject to the enabling legislation of Taighde Éireann-Research Ireland, The Research and Innovation Act 2024. Unless otherwise stated, the terms in the Regulation shall have the same meaning in this Scheme.

3. Budget

The average annual budget of this Scheme shall not exceed EUR 150 million.

4. Who can apply?

An applicant will be eligible to apply for aid once the project concerned meets the criteria set out in the 2024 Act. The right to apply does not impose any obligation on the State to provide funding to an applicant. Taighde Éireann-Research Ireland funding programmes are open to eligible Research Bodies in the Republic of Ireland.

5. Scope of Scheme

This Scheme shall not apply to the following:

- a) Any of the matters listed in Article 1(2)(a) and (b) of the Regulation
- b) Aid to export related activities towards third countries or other Member States, namely aid directly linked to the quantities exported, to the establishment and operation of a distribution network or to the other current expenditure linked to export activity
- c) Aid contingent upon the use of domestic over imported goods;
- d) Aid granted in the fishery and aquaculture sector, as covered by Regulation (EU) 1379/2013 of the European Parliament and of the Council with the exception of aid in the field of research and development, training aid and innovation aid for SMEs;
- e) Aid granted to the primary agricultural production sector, with the exception of aid for research and development, training aid and innovation aid for SMEs;
- f) Aid granted in the sector of processing and marketing of agricultural products, in the following cases:
 - (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;
- g) Aid to facilitate the closure of uncompetitive coal mines, as covered by Council Decision No 2010/787;
- h) The categories of regional aid excluded in Article 13;
- i) Where an undertaking is active in the excluded sectors as referred to in points (c), (d) or (e) above, and in sectors which fall within the scope of this Scheme, this Scheme applies to aid granted in respect of the latter sectors or activities, provided that appropriate means, such as separation of activities or distinction of costs, are taken to ensure that the activities in the excluded sectors do not benefit from the aid granted in accordance with this Scheme;
- j) 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;
- k) Aid to undertakings in difficulty;
- l) Aid where the grant of aid is subject to the obligation for the beneficiary to have its headquarters in Ireland (or any other Member State) or to be predominantly established in Ireland (or any other Member State), although the requirement to have an establishment or branch in Ireland (or any other Member State) at the moment of payment of the aid is allowed.
- m) Aid subject to the obligation for the beneficiary to use nationally produced goods or national services;
- n) Aid which restricts the possibility for the beneficiaries to exploit the research, development and innovation results in other Member States.

6. Maximum Amounts payable under the Scheme

The following are the maximum amounts payable under the Scheme and these limits shall not be circumvented by artificially splitting up an aid project:

- (a) for aid for a research and development project:
- (i) if the project is predominantly fundamental research: €55 million per undertaking, per project; that is the case where more than half of the eligible costs of the project are incurred through activities which fall within the category of fundamental research;
 - (ii) if the project is predominantly industrial research: €35 million per undertaking, per project; that is the case where more than half of the eligible costs of the project are incurred through activities which fall within the category of industrial research or within the categories of industrial research and fundamental research taken together;
 - (iii) if the project is predominantly experimental development: €25 million per undertaking, per project; that is the case where more than half of the eligible costs of the project are incurred through activities which fall within the category of experimental development;
 - (iv) if the project is a Eureka project, is implemented by a Joint Undertaking established on the basis of Article 185 or of Article 187 of the Treaty, or complies with the conditions set out in Article 25(6), point (d), the amounts referred to in points (i) to (iii) are doubled;
 - (v) if the aid for research and development projects is granted in the form of repayable advances which, in the absence of an accepted methodology to calculate their gross grant equivalent, are expressed as a percentage of the eligible costs and the measure provides that in case of a successful outcome of the project, as defined on the basis of a reasonable and prudent hypothesis, the advances will be repaid with an interest rate at least equal to the discount rate applicable at the time of grant, the amounts referred to in points (i) to (iv) are increased by 50%;

- (vi) aid for feasibility studies in preparation for research activities: €8.25 million per study;
 - (vii) for aid for SMEs for research and development projects awarded a Seal of Excellence quality label and implemented under Article 25a, the amount referred to in Article 25a;
 - (viii) for aid Marie Skłodowska-Curie actions and ERC Proof of Concept actions implemented under Article 25b, the amounts referred to in Article 25b;
 - (ix) for aid involved in co-funded research and development projects implemented under Article 25c, the amounts referred to in Article 25c;
 - (x) for aid for Teaming actions, the amounts referred to in Article 25d
 - (xi) for aid involved in the co-funding of projects supported by the European Defence Fund or the European Defence Industrial Development Programme under Article 25e: €80 million per undertaking, per project
- (b) for investment aid for research infrastructures: EUR 35 million per infrastructure
 - (c) for investment aid for testing and experimentation infrastructures: EUR 25 million per infrastructure;
 - (d) for aid for innovation clusters: EUR 10 million per cluster;
 - (e) Innovation aid for SMEs: EUR 10 million per undertaking, per project;
 - (f) for aid for process and organisational innovation: EUR 12.5 million per undertaking, per project;
 - (g) for training aid: EUR 3 million per training project;
 - (h) for investment aid for culture and heritage conservation: EUR 165 million per project; operating aid for culture and heritage conservation: EUR 82.5 million per undertaking per year;
 - (i) for aid schemes for audiovisual works: EUR 55 million per scheme per year;

7. Transparency of Aid

Only transparent forms of aid (i.e. in which it is possible to calculate precisely the gross grant equivalent as a percentage of eligible expenditure ex-ante without need to undertake a risk assessment) may be paid by Taighde Éireann - Research Ireland under this Scheme in accordance with Article 5 of the Regulation.

8. Incentive Effect

This Scheme shall apply only to aid which has an incentive effect subject to Article 6 of the Regulation. Therefore, the applicant(s) will be required to submit an application and the application must be approved in writing by Taighde Éireann – Research Ireland before work can commence on the project.

Aid shall be considered to have an incentive effect if the beneficiary has submitted a written application for the aid to Taighde Éireann – Research Ireland before work on the project or activity starts. The application for the aid shall contain at least the following information:

- undertaking's name and size;
- description of the project, including its start and end dates;
- location of the project;
- list of project costs;
- type of aid (e.g. grant) and amount of public funding needed for the project.

Ad hoc aid granted to large enterprises shall be considered to have an incentive effect if, in addition to satisfying the above written application condition, it is verified that before granting the aid concerned, that documentation prepared by the beneficiary applicant establishes that the aid will result in one or more of the following:

That there is:

- a material increase in the scope of the project/activity due to the aid, or
- a material increase in the total amount spent by the beneficiary on the project/activity due to the aid, or
- a material increase in the speed of completion of the project/ activity concerned.

If work begins before the applicant has submitted a written application to Taighde Éireann – Research Ireland the whole project will be ineligible for aid.

9. Aid intensity and eligible costs

For the purposes of calculating aid intensity and eligible costs under this Scheme, all figures used shall be taken before any deduction of tax or other charge. Value added tax charged on eligible costs or expenses that is refundable under the applicable national tax law shall, however, not be taken into account for calculating aid intensity and eligible costs. The eligible costs shall be supported by documentary evidence which shall be clear, specific and contemporary. The amounts of eligible costs may be calculated in accordance with simplified cost options, provided that an operation is at least partly financed through a Union fund that allows the use of simplified cost options and that the category of costs is eligible according to the relevant exemption provision. In such case, the simplified cost options provided in the relevant rules governing the Union fund are applicable. In addition, for aid under Articles 25a and 25b, indirect costs can be calculated in line with the rules laid down in the respective paragraph 3 of Articles 25a and 25b.

10. Cumulation

Taighde Éireann – Research Ireland will comply with the regulations relating to cumulation as defined by Article 8 of the Regulation. Aid provided under the Scheme may be cumulated with other forms of aid exempted under the Regulation and provided through this or another funding scheme as long as those aid measures concern different identifiable eligible costs. Aid under this Scheme may only be cumulated with other aid exempted under the Regulation and / or the de minimis regulation aid in respect of the same totally or partially overlapping eligible costs, where such cumulation does not result in the highest aid intensity or aid amount applicable under the Regulation (or relevant scheme(s)) being exceeded.

All sources of public funding shall be taken into account when considering cumulation and in determining that the relevant aid intensity or aid amount is not exceeded.

11. Publication and Information

Article 9 of the Regulation requires the Member State concerned (i.e., Ireland) to ensure the publication on a comprehensive State aid website, at national or regional level of:

- the summary information referred to in Article 11 of the Regulation in the standardised format laid down in Annex II or a link providing access to it;
- the full text of each aid measure, as referred to in Article 11 of the Regulation or a link providing access to the full text;
- the information referred to in Annex III on each individual aid award exceeding EUR 100 000.

The information referred to above shall be organised and accessible in a standardised manner, as described in Annex III, and shall allow for effective search and download functions. The information referred to in paragraph 1 shall be published within 6 months from the date the aid was granted, or for aid in the form of tax advantage, within 1 year from the date the tax declaration is due, and shall be available for at least 10 years from the date on which the aid was granted.

The Commission shall publish on its website:

- (a) the links to the State aid websites referred to in paragraph 1 of Article 9 of the Regulation;
- (b) the summary information referred to in Article 11 of the Regulation.

Member States shall comply with the provisions of Article 9 of the Regulation at the latest within two years after the entry into force of the Regulation.

12. Withdrawal of the benefit of the block exemption

In accordance with Article 10 of the Regulation, where a Member State grants aid allegedly exempted from the notification requirement under this Regulation without fulfilling the conditions set out in Chapters I to III of the Regulation, the Commission may, after having provided the Member State concerned with the possibility to make its views known, adopt a decision stating that all or some of the future aid measures adopted by the Member State concerned which would otherwise fulfil the requirements of this Regulation, are to be notified to the Commission in accordance with Article 108 (3) of the Treaty. The measures to be notified may be limited to the measures granting certain types of aid or in favour of certain beneficiaries or aid measures adopted by certain authorities of the Member State concerned.

13. Reporting

In accordance with Article 11 of the Regulation, EU Member States are required to transmit to the Commission:

- (a) via the Commission's electronic notification system, the summary information about each aid measure exempted under the Regulation in the standardised format laid down in Annex II, together with a link providing access to the full text of the aid measure, including its amendments, within 20 working days following its entry into force;
- (b) an annual report, as referred to in the Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty as amended, in electronic form, on the application of the Regulation, containing the information indicated in the Implementing Regulation, in respect of each whole year or each part of the year during which this Regulation applies.

14. Monitoring

In order to enable the Commission to monitor the aid exempted from notification by this Regulation, Member States, or alternatively, in the case of aid granted to European Territorial Cooperation projects, the Member State in which the Managing Authority is located, shall maintain detailed records with the information and supporting documentation necessary to establish that all the conditions laid down in this Regulation are fulfilled in accordance with Article 12 of the Regulation. Such records shall be kept for 10 years from the date on which the ad hoc aid was granted, or the last aid was granted under the scheme.

In the case of schemes under which fiscal aid is granted automatically, such as those based on tax declarations of the beneficiaries, and where there is no ex ante verification that all compatibility conditions are met for each beneficiary, Member States shall regularly verify, at least ex post and on a sample basis, that all compatibility conditions are met, and draw the necessary conclusions. Member States shall maintain detailed records of the verifications for at least 10 years from the date of the controls.

The Commission may request, from each Member State, all the information and supporting documentation which the Commission considers necessary to monitor the application of this Regulation, including the information mentioned in paragraphs 1 and 2. The Member State concerned shall provide the Commission with the requested information and supporting documents within a period of 20 working days from receipt of the request or such longer period as may be fixed in the request.

15. Research and Development Projects

Taighde Éireann – Research Ireland may give aid for research and development projects, including projects having received a Seal of Excellence quality label under the Horizon 2020 or under the Horizon Europe programme and co-funded research and development projects and, where applicable, aid for co-funded Teaming actions, subject to the provisions of this Scheme, its enabling legislation and the Regulation.

The aided part of the research and development project shall completely fall within one or more of the following categories:

- a) fundamental research;
- b) industrial research;
- c) experimental development;
- d) feasibility studies.

The eligible costs of research and development projects shall be allocated to a specific category of research and development and shall be the following:

- a) personnel costs: researchers, technicians and other supporting staff to the extent employed on the project;
- b) costs of instruments and equipment to the extent and for the period used for the project. Where such instruments and equipment are not used for their full life for the project, only the depreciation costs corresponding to the life of the project, as calculated on the basis of generally accepted accounting principles are considered as eligible;
- c) costs for of buildings and land, to the extent and for the duration period used for the project. With regard to buildings, only the depreciation costs corresponding to the life of the project, as calculated on the basis of generally accepted accounting principles are considered as eligible. For land, costs of commercial transferor actually incurred capital costs are eligible;
- d) costs of contractual research, knowledge and patents bought or licensed from outside sources at arm's length conditions, as well as costs of consultancy and equivalent services used exclusively for the project;
- e) additional overheads and other operating expenses, including costs of materials, supplies and similar products, incurred directly as a result of the project; without prejudice to Article 7(1), third sentence, such research and development project costs may alternatively be calculated on the basis of a simplified cost approach in the form of a flat-rate of up to 20 %, applied to total eligible research and development project costs referred to in points (a) to (d). In this case, the research and development project costs used for the calculation of the indirect costs shall be established on the basis of normal accounting practices and shall comprise only eligible research and development project costs referred to in points (a) to (d).

The eligible costs for feasibility studies shall be the costs of the study.

The aid intensity for each beneficiary shall not exceed:

- a) 100% of the eligible costs for fundamental research;
- b) 50% of the eligible costs for industrial research;

- c) 25% of the eligible costs for experimental development;
- d) 50% of the eligible costs for feasibility studies.

The aid intensities for industrial research and experimental development may be increased up to a maximum aid intensity of 80% of the eligible costs as follows:

- a) by 10% for medium-sized enterprises and by 20% for small enterprises;
- b) by 15% if one of the following conditions is fulfilled:
 - (i) the project involves effective collaboration:
 - between undertakings among which at least one is an SME, or is carried out in at least two Member States, or in a Member State and in 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;
 - (ii) the results of the project are widely disseminated through conferences, publication, open access repositories, or free or open source software.
 - (iii) The beneficiary commits to, on a timely basis, make available licences for research results of aided research and development projects, which are protected by intellectual property rights, at a market price and on non-exclusive and non-discriminatory basis for use by interested parties in the EEA;
 - (iv) the research and development project is carried out in an assisted region fulfilling the conditions of Article 107(3), point (a), of the Treaty.
- c) by 5% if the research and development project is carried out in an assisted region fulfilling the conditions of Article 107(3), point (c), of the Treaty;
- d) by 25% points if the research and development project:
 - (i) has been selected by a Member State following an open call to form part of a project jointly designed by at least three Member States or contracting parties to the EEA Agreement; and
 - (ii) involves effective collaboration between undertakings in at least two Member States or contracting parties to the EEA Agreement when the beneficiary is a SME, or in at least three Member States or contracting parties to the EEA Agreement when the beneficiary is a large enterprise; and
 - (iii) if at least one the two following conditions is fulfilled:
 - the results of the research and development project are widely disseminated in at least three Member States or contracting parties to the EEA Agreement through conferences, publication, open access repositories, or free or open source software; or
 - the beneficiary commits to, on a timely basis, make available licences for research results of aided research and development projects, which are protected by intellectual property rights, at a market price and on non-exclusive and non-discriminatory basis for use by interested parties in the EEA.

The aid intensities for feasibility studies may be increased by 10% for medium-sized enterprises and by 20% for small enterprises.

Taighde Éireann – Research Ireland refers to Articles 25(a) to (e) of the Regulation for the relevant provisions in relation to research and development aid in respect of:

- Aid for Marie Skłodowska-Curie actions and ERC Proof of Concept actions;
- Aid involved in co-funded research and development projects;
- Aid for Teaming actions;
- Aid involved in the co-funding of projects supported by the European Defence Fund or the European Defence Industrial Development Programme.

16. Investment Aid for Research Infrastructures

Taighde Éireann – Research Ireland may give aid for the construction or upgrade of research infrastructures that perform economic activities shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled. 2

Where a research infrastructure pursues both economic and non-economic activities, the financing, costs and revenues of each type of activity shall be accounted for separately on the basis of consistently applied and objectively justifiable cost accounting principles.

The price charged for the operation or use of the infrastructure shall correspond to a market price.

Access to the infrastructure shall be open to several users and be granted on a transparent and non-discriminatory basis. Undertakings which have financed at least 10 % of the investment costs of the infrastructure may be granted preferential access under more favourable conditions. In order to avoid overcompensation, such access shall be proportional to the undertaking's contribution to the investment costs and these conditions shall be made publicly available.

The eligible costs shall be the investment costs in intangible and tangible assets.

The aid intensity shall not exceed 50 % of the eligible costs. The aid intensity may be increased up to 60 % subject to at least two Member States providing the public funding, or for a research infrastructure evaluated and selected at European Union level.

Where a research infrastructure receives public funding for both economic and non-economic activities, Member States shall put in place a monitoring and claw-back mechanism in order to ensure that the applicable aid intensity is not exceeded as a result of an increase in the share of economic activities compared to the situation envisaged at the time of awarding the aid.

Taighde Éireann – Research Ireland refers to Article 26a for the relevant provisions in relation to investment aid for testing and experimentation infrastructures.

17. Aid for innovation clusters

Aid for innovation clusters shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in this Article and in Chapter I are fulfilled.

Investment aid can be granted to the owner of the innovation cluster. Operating aid can be granted to the operator of the innovation cluster. The operator, when different from the owner, can either have a legal personality or be a consortium of undertakings without a separate legal personality. In all instances separate accounting for the costs and revenues of each activity (ownership, operation and use of the cluster) has to be kept according to the applicable accounting standards by each undertaking.

Access to the cluster's premises, facilities and activities shall be open to several users and be granted on a transparent and non-discriminatory basis. Undertakings which have financed at least 10 % of the investment costs of the innovation cluster may be granted preferential access under more favourable conditions. In order to avoid overcompensation, such access shall be proportional to the undertaking's contribution to the investment costs and these conditions shall be made publicly available.

The fees charged for using the cluster's facilities and for participating in the cluster's activities shall correspond to the market price or reflect their costs including a reasonable margin.

Investment aid may be granted for the construction or upgrade of innovation clusters. The eligible costs shall be the investment costs in intangible and tangible assets.

The aid intensity of investment aid for innovation clusters shall not exceed 50 % of the eligible costs. The aid intensity may be increased by 15 percentage points for innovation clusters located in assisted areas fulfilling the conditions of Article 107(3)(a) of the Treaty and by 5 percentage points for innovation clusters located in assisted areas fulfilling the conditions of Article 107(3)(c) of the Treaty.

Operating aid may be granted for the operation of innovation clusters. It shall not exceed 10 years.

The eligible costs of operating aid for innovation clusters shall be the personnel and administrative costs (including overhead costs) relating to:

- a) animation of the cluster to facilitate collaboration, information sharing and the provision or channelling of specialised and customised business support services;
- b) marketing of the cluster to increase participation of new undertakings or organisations and to increase visibility;
- c) management of the cluster's facilities; organisation of training programmes, workshops and conferences to support knowledge sharing and networking and transnational cooperation.

The aid intensity of operating aid shall not exceed 50% of the total eligible costs during the period over which the aid is granted.

18. Innovation aid for SMEs

Taighde Éireann-Research Ireland may give innovation aid for SMEs subject to the provisions of this scheme and the enabling legislation of Taighde Éireann – Research Ireland. The eligible costs shall be the following:

- a) costs for obtaining, validating and defending patents and other intangible assets;
- b) costs for secondment of highly qualified personnel from a research and knowledge-dissemination organisation or a large enterprise, working on research, development and innovation activities in a newly created function within the beneficiary and not replacing other personnel;
- c) costs for innovation advisory and support services, including those services provided by research and knowledge dissemination organisations, research infrastructures, testing and experimentation infrastructures or innovation clusters.

The aid intensity shall not exceed 50 % of the eligible costs.

In the particular case of aid for innovation advisory and support services the aid intensity can be increased up to 100 % of the eligible costs provided that the total amount of aid for innovation advisory and support services does not exceed EUR 220 000 per undertaking within any three year period.

19. Aid for process and organisational innovation

Taighde Éireann – Research Ireland may give aid for process and organisational innovation subject to the provisions of this scheme and the enabling legislation of Taighde Éireann-Research Ireland.

Aid to large undertakings shall only be compatible if they effectively collaborate with SMEs in the aided activity

and the collaborating SMEs incur at least 30 % of the total eligible costs.

The eligible costs shall be the following:

- a) personnel costs;
- b) costs of instruments, equipment, buildings and land to the extent and for the period used for the project;
- c) costs of contractual research, knowledge and patents bought or licensed from outside sources at arm's length conditions;
- d) additional overheads and other operating costs, including costs of materials, supplies and similar products, incurred directly as a result of the project.

The aid intensity shall not exceed 15 % of the eligible costs for large undertakings and 50 % of the eligible costs for SMEs.

20. Aid for research and development in the fishery and aquaculture sector

Taighde Éireann – Research Ireland may give aid for research and development in the fishery and aquaculture sector subject to the provisions of this scheme and the enabling legislation of Taighde Éireann – Research Ireland.

The aided project shall be of interest to all undertakings in the particular sector or sub-sector concerned. Prior to the date of the start of the aided project the following information shall be published on the internet:

- a) that the aided project will be carried out;
- b) the goals of the aided project; 26.6.2014 L 187/50 Official Journal of the European Union EN
- c) the approximate date for the publication of the results expected from the aided project and its place of publication on the internet;
- d) a reference that the results of the aided project will be available to all undertakings active in the particular sector or sub-sector concerned at no cost.

The results of the aided project shall be made available on internet from the end date of the aided project or the date on which any information concerning those results is given to members of any particular organisation, whatever comes first. The results shall remain available on internet for a period of at least 5 years starting from the end date of the aided project.

Aid shall be granted directly to the research and knowledge-dissemination organisation and shall not involve the direct granting of non-research related aid to an undertaking producing, processing or marketing fishery or aquaculture products.

The eligible costs shall be those provided in Article 25(3) including a simplified cost approach in the form of a flat rate and bonuses of 15% and 5% for R&D carried in assisted areas and 25% for projects selected in the context of multi-Member State programmes.

The aid intensity shall not exceed 100 % of the eligible costs.

21. Training aid

Taighde Éireann – Research Ireland may give aid for training, which shall be compatible with the internal market within the meaning of Article 107(3) of the Treaty and shall be exempted from the notification requirement of Article 108(3) of the Treaty, provided that the conditions laid down in Article 31 and in Chapter I of the Regulation are fulfilled. Further aid under this section shall be subject to the provisions of this scheme and the enabling legislation of Taighde Éireann.

Aid shall not be granted for training which undertakings carry out to comply with national mandatory standards on training.

The eligible costs shall be the following:

- a) trainers' personnel costs, for the hours during which the trainers participate in the training;
- b) trainers' and trainees' operating costs directly relating to the training project such as travel expenses, accommodation costs, materials and supplies directly related to the project, depreciation of tools and equipment, to the extent that they are used exclusively for the training project;
- c) costs of advisory services linked to the training project;
- d) trainees' personnel costs and general indirect costs (administrative costs, rent, overheads) for the hours during which the trainees participate in the training.

The aid intensity shall not exceed 50 % of the eligible costs. It may be increased, up to a maximum aid intensity of 70 % of the eligible costs, as follows:

- a) by 10% if the training is given to workers with disabilities or disadvantaged workers;
- b) by 10% if the aid is granted to medium-sized enterprises and by 20 percentage points if the aid is granted to small enterprises.

Where the aid is granted in the maritime transport sector, the aid intensity may be increased to 100 % of the eligible costs provided that the following conditions are met:

- a) the trainees are not active members of the crew but are supernumerary on board; and
- b) the training is carried out on board of ships entered in Union registers.

22. In summary, the permitted intensities under Chapter III, Section 4 are as follows:

Aid Type	Conditions for increase	Small enterprise	Medium-Sized enterprise	Large enterprise
Aid for R&D Projects				
1. Fundamental Research		100%	100%	100%
2. Industrial Research		70%	60%	50%
	<ul style="list-style-type: none"> • subject to effective collaboration between undertakings (for large enterprises, cross-border or with at least one SME) or between an undertaking and a research organisation; or • subject to wide dissemination of results. 	80%	75%	65%
3. Experimental development		45%	35%	25%
	<ul style="list-style-type: none"> • subject to effective collaboration between undertakings (for large enterprises, cross-border or with at least one SME) or between an undertaking and a research organisation; or • subject to wide dissemination of results. 	60%	50%	40%
Aid for Feasibility Studies		70%	60%	50%
Aid for the construction and upgrade of research infrastructure		50%	50%	50%

23. Aid for culture and heritage conservation

Taighde Éireann-Research Ireland may give aid for culture and heritage conservation subject to the provisions of this scheme and the enabling legislation of Taighde Éireann-Research Ireland.

The aid shall be granted for the following cultural purposes and activities:

- (a) museums, archives, libraries, artistic and cultural centres or spaces, theatres, cinemas opera houses, concert halls, other live performance organisations, film heritage institutions and other similar artistic and cultural infrastructures, organisations and institutions;

- (b) tangible heritage including all forms of movable or immovable cultural heritage and archaeological sites, monuments, historical sites and buildings; natural heritage linked to cultural heritage or if formally recognized as cultural or natural heritage by the competent public authorities of a Member State;
- (c) intangible heritage in any form, including folklorist customs and crafts;
- (d) art or cultural events and performances, festivals, exhibitions and other similar cultural activities;
- (e) cultural and artistic education activities as well as promotion of the understanding of the importance of protection and promotion of the diversity of cultural expressions through educational and greater public awareness programs, including with the use of new technologies; writing, editing, production, distribution, digitisation and publishing of music and literature, including translations.

The aid may take the form of:

- (a) investment aid, including aid for the construction or upgrade of culture infrastructure;
- (b) operating aid.

For investment aid, the eligible costs shall be the investment costs in tangible and intangible assets, including:

- (a) costs for the construction, upgrade, acquisition, conservation or improvement of infrastructure, if at least 80 % of either the time or the space capacity per year is used for cultural purposes;
- (b) costs for the acquisition, including leasing, transfer of possession or physical relocation of cultural heritage;
- (c) costs for safeguarding, preservation, restoration and rehabilitation of tangible and intangible cultural heritage, including extra costs for storage under appropriate conditions, special tools, materials and costs for documentation, research, digitalisation and publication;
- (d) costs for improving the accessibility of cultural heritage to the public, including costs for digitisation and other new technologies, costs to improve accessibility for persons with special needs (in particular, ramps and lifts for disabled persons, braille indications and hands-on exhibits in museums) and for promoting cultural diversity with respect to presentations, programmes and visitors;
- (e) costs for cultural projects and activities, cooperation and exchange programmes and grants including costs for selection procedures, costs for promotion and costs incurred directly as a result of the project.

For operating aid, the eligible costs shall be the following:

- (a) the cultural institution's or heritage site's costs linked to continuous or periodic activities including exhibitions, performances and events and similar cultural activities that occur in the ordinary course of business;
- (b) costs of cultural and artistic education activities as well as promotion of the understanding of the importance of protection and promotion of the diversity of cultural expressions through educational and greater public awareness programs, including with the use of new technologies;
- (c) costs of the improvement of public access to the cultural institution or heritage sites and activities including costs of digitisation and of use of new technologies as well as costs of improving accessibility for persons with disabilities;
- (d) operating costs directly relating to the cultural project or activity, such as rent or lease of real estate and cultural venues, travel expenses, materials and supplies directly related to the cultural project or activity, architectural structures for exhibitions and stage sets, loan, lease and depreciation of tools, software and equipment, costs for access rights to copyright works and other related intellectual property rights protected contents, costs for promotion and costs incurred directly as a result of the project or activity;

depreciation charges and the costs of financing are only eligible if they have not been covered by investment aid;

- (e) costs for personnel working for the cultural institution or heritage site or for a project;
- (f) costs for advisory and support services provided by outside consultants and service providers, incurred directly as a result of the project.

For investment aid, the aid amount shall not exceed the difference between the eligible costs and the operating profit of the investment. The operating profit shall be deducted from the eligible costs ex ante, on the basis of reasonable projections, or through a claw-back mechanism. The operator of the infrastructure is allowed to keep a reasonable profit over the relevant period.

For operating aid, the aid amount shall not exceed what is necessary to cover the operating losses and a reasonable profit over the relevant period. This shall be ensured ex ante, on the basis of reasonable projections, or through a claw-back mechanism.

For aid not exceeding EUR 2.2 million, the maximum amount of aid may be set at 80 % of eligible costs, as an alternative to application of the method referred to in the preceding two paragraphs.

For the activities defined in paragraph 2(f), the maximum aid amount shall not exceed either the difference between the eligible costs and the project's discounted revenues or 70 % of the eligible costs. The revenues shall be deducted from the eligible costs ex ante or through a clawback mechanism. The eligible costs shall be the costs for publishing of music and literature, including the authors' fees (copyright costs), translators' fees, editors' fees, other editorial costs (proofreading, correcting, reviewing), layout and pre-press costs and printing pre-publication costs.

24. Aid for audio-visual works

Taighde Éireann-Research Ireland may give aid for culture and heritage conservation subject to the provisions of this scheme and the enabling legislation of Taighde Éireann-Research Ireland.

Aid shall support a cultural product. To avoid manifest errors in the qualification of a product as cultural, each Member State shall establish effective processes, such as selection of proposals by one or more persons entrusted with the selection or verification against a predetermined list of cultural criteria.

Aid may take the form of:

- (a) aid to the production of audio-visual works;
- (b) pre-production aid; and
- (c) distribution aid.

Where a Member States makes the aid subject to territorial spending obligations, aid schemes for the production of audio-visual works may either:

- (a) require that up to 160 % of the aid granted to the production of a given audio-visual work is spent in the territory of the Member State granting the aid; or
- (b) calculate the aid granted to the production of a given audio-visual work as a percentage of the expenditure on production activities in the granting Member State, typically in case of aid schemes in the form of tax incentives. In both cases, if a Member States requires a minimum level of production activity in the territory concerned for projects to be eligible for aid, that level shall not exceed 50 % of the overall production budget. In addition, the maximum expenditure subject to territorial spending obligations shall in no case exceed 80 % of the overall production budget.

The eligible costs shall be the following:

- (a) for production aid: the overall costs of production of audio-visual works including costs to improve

accessibility for persons with disabilities;

(b) for pre-production aid: the costs of script-writing and the development of audio-visual works;

(c) for distribution aid: the costs of distribution and promotion of audio-visual works.

The aid intensity for the production of audio-visual works shall not exceed 50 % of the eligible costs.

The aid intensity may be increased as follows:

(a) to 60 % of the eligible costs for cross-border productions funded by more than one Member State and involving producers from more than one Member State;

(b) to 100 % of the eligible costs for difficult audio-visual works and co-productions involving countries from the Development Assistance Committee (DAC) List of the OECD.

The aid intensity for pre-production shall not exceed 100% of the eligible costs. If the resulting script or project is made into an audio-visual work such as a film, the pre-production costs shall be incorporated in the overall budget and taken into account when calculating the aid intensity. The aid intensity for distribution shall be the same as the aid intensity for production.

Aid shall not be reserved for specific production activities or individual parts of the production value chain. Aid for film studio infrastructures shall not be eligible under this Article.

Aid shall not be reserved exclusively for nationals and beneficiaries shall not be required to have the status of undertaking established under national commercial law.

25. Form of Aid

The form of aid is grant support.

26. Period of Validity

This scheme shall operate from 1 January 2021 until 31 December 2026

Publication and Information

The full text of the Scheme will be published on at the following link:

<https://www.researchireland.ie/about/policies/>

