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Ministry of Regional Development

**National Strategic Reference Framework 2007-2013
Guidelines concerning eligibility of expenditure under the Operational Programme
Innovative Economy 2007-2013**

(APPROVED BY)

***El bieta Bie kowska
Minister of Regional
Development***

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1 Chapter 1 – Legal basis and scope of the Guidelines

- 1) These Guidelines have been issued pursuant to the provisions of Article 26 (1) Subparagraph 6 and Article 35 (3) Subparagraph 4a of the Act of 6 December 2006 on the *principles of the development policy* (Dz. U. No 227, item 1658 as amended), hereinafter referred to as the “Act on the principles of the development policy”.
- 2) The Guidelines specify conditions of expenditure eligibility and detailed categories of eligible expenditure in projects co-financed from financial means of the state and European Union under the Priorities 1-8 of the Operational Programme Innovative Economy, 2007-2013. Eligibility expenditure and eligible expenditure categories under Priority 9 Technical assistance were defined in the Guidelines for using technical assistance.
- 3) The Guidelines are in accordance with provisions of National Guidelines concerning expenditure eligibility under the structural funds and Cohesion Fund in the programming period 2007-2013 and are their particularisation concerning the range in which the Managing Authority is entitled to specify detailed conditions of expenditure eligibility under the Operational Programme. In matters not covered with this Guidelines, the conditions specified in the National Guidelines concerning expenditure eligibility under the structural funds and Cohesion Fund in the programming period 2007-2013 are applicable.
- 4) Changes concerning these Guidelines are introduced under the mode defined in the Article 35 (7) of the Act on the principles of the development policy and require publishing the Statement of the Minister of Regional Development published in the Official Gazette “Monitor Polski”.
- 5) The beneficiary is obliged to apply the Programme Guidelines in the version in force on the day of the call for proposals announcement. In case of changes in the Guidelines in favour of the beneficiary, he/she is entitled to relate to the Guidelines in force on the day of performing a particular activity or operation connected with the project implementation. The Guidelines content and their modifications are published at the website of the Ministry of Regional Development: www.mrr.gov.pl. The place of publication, change and date of entering the Guidelines into force is provided by the Minister of Regional Development in his statement published in the Official Gazette “Monitor Polski”.
- 6) Issuing interpretation of the Guidelines provisions is reserved for the Intermediate Bodies indicated in the Operational Programme Innovative Economy, 2007-2013, in relation to the priority the particular Intermediate Body concerns, in compliance with the Managing Authority.
- 7) Abbreviations and terms used in the Guidelines:

- a) ERDF - European Regional Development Fund;
- b) ESF – European Social Fund;
- c) IB – Intermediate Body;
- d) IA – Implementing Authority;
- e) MA - Managing Authority;
- f) EC – European Commission;
- g) OP IE – Operational Programme Innovative Economy, 2007-2013;
- h) National Guidelines – National guidelines concerning expenditure eligibility under structural funds and the Cohesion Fund in the 2007-2013 programming period;
- i) Programme Guidelines - Guidelines concerning expenditure eligibility under the Operational Programme Innovative Economy 2007-2013.

7) Terms used in the Guidelines means:

- a) beneficiary - natural person, legal person or organisational unit not having legal personality, to whom legal capacity is granted under an act, implementing projects financed from the state budget or from foreign sources on the basis of a decision or agreement on co-financing of the project (according to Article 5 (1) of the Act on the principles of development policy);
- b) individual project beneficiary - entity implementing an individual project defined according to Article 28 (1) Subparagraph 1 of the Act on the principles of the development policy);
- c) cross-financing – flexibility principle, concerning the possibility of financing measures in a complementary way from financial means of the ERDF and ESF, in the event when a particular measure of one fund is covered by the support of the other one. The value of expenditures of this kind cannot exceed 10% of the EU financing of each priority;
- d) SME – micro, small and medium entrepreneur within the meaning of Annex I to the Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption Regulation); (OJ EC L 214 of 09.08.2008);
- e) ultimate recipient – target group of co-financing granted under the measure;
- f) public aid – state aid as referred to in Article 87 (1) of the Treaty establishing the European Community, granted according to separate provisions of the European Union and domestic law.
- g) public aid programme – normative act as referred to in Article 1 (d) of the Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty (pursuant to Article 2 (7) of the Act of 30 April 2004 on the procedural issues concerning public aid (Dz. U. of 2007, No 59 item 404, as amended);

- h) regional investment aid – aid for support of economic development of regions, where the standard of living is abnormally low or regions, where a serious lack of jobs occurs, granted as support for investments;
- i) contract for co-financing – contract concluded with the beneficiary, which is the basis of implementation by the beneficiary of the project co-financed under the OP IE; the application for co-financing with annexes is enclosed to the contract;
- j) application for co-financing - application submitted by the applicant concerning implementation of the project under the OP IE;
- k) applicant – entity submitting an application for co-financing of the project implementation under the OP IE;
- l) eligible expenditure – expenditure or cost actually incurred by the beneficiary in connection with implementation of the project under the OP IE and confirmed by proper documents, according to conditions indicated in the Guidelines, which is eligible to be covered with the support from financial means allocated for implementation of the OP IE in the mode specified in the contract for co-financing;
- m) non-eligible expenditure – expenditure not eligible to be covered with the support from the public financial means allocated for implementation of the OP IE, covered from the beneficiary's own funds under the implemented project;
- n) block exemption (group exemption) – public aid which is excluded from the notification obligation, pursuant to the Commission Regulations issued on the basis of Article 1 of the Council Regulation (EC) No 994/98 of 7 May 1998 on the application of Articles 92 and 93 of the Treaty establishing the European Community to certain categories of horizontal State aid (OJ EC L 142 of 14.05.1998) (pursuant to Article 2 (3) of the Act of 30 April 2004 on the procedural issues concerning public aid (Dz. U. of 2007 No 59, item 404 as amended);
 - o) project completion – date of completion of the project implementation specified in the contract for co-financing, taking into account provisions of Article 88 of the Council Regulation (EC) No 1083/2006.

2 Chapter 2 – Legal acts and documents regulating the eligibility of expenditure under the OP IE

- 1) The issue of expenditure eligibility under the OP IE is regulated by the following legal acts:
 - a) Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund

and repealing Regulation (EC) No 1260/1999 (OJ EU of 31 July 2006, L 210/25), hereinafter referred to as the “Regulation 1083/2006”;

- b) Commission Regulation (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying out general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ EU of 27 December 2006, L 371/1);
- c) Regulation (EC) No 1080/2006 of the European Parliament and of the Council of 5 July 2006 on the European Regional Development Fund and repealing Regulation (EC) No 1783/1999 (OJ EU of 31 July 2006, L 210/1) hereinafter referred to as the “Regulation 1080/2006”;

2) and the following documents:

- a) Operational Programme Innovative Economy, 2007-2013, adopted with the decision of European Commission No K(2007) 4562 of 1 October 2007 on acceptance of Operational Programme Innovative Economy within Community aid from European Regional Development Fund included in the aim “convergence” in Poland and adopted with the Resolution of the Council of Ministers of 30 October 2007;
- b) Detailed description of the priorities of the Operational Programme Innovative Economy, 2007-2013, published on 29 January 2009 by the Minister of Regional Development pursuant to Article 35 (3) Subparagraph 1 on the principles of the development policy, hereinafter referred to as “Particularisation of the Programme”;
- c) National Guidelines concerning expenditure eligibility under the structural funds and the Cohesion Fund in the programming period 2007 – 2013, published by the Minister of Regional Development on 17 December 2008 pursuant to Article 35 (3) Subparagraph 11 of the Act on the principles of the development policy

3) Legal acts and documents regulating granting public aid:

- a) Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to de minimis aid (OJ EU L 379, 28.12.2006);
- b) Community guidelines on state aid to promote risk capital investments in small and medium sized enterprises (2006/C194/02);
- c) Community framework for state aid for research and development and innovation (2006/C 323/01);
- d) Guidelines on national regional aid for 2007-2013 (OJ EC C54 of 04.03.2006);

- e) Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption Regulation); (OJ EC L 214 of 09.08.2008), hereinafter referred to as "General Regulation on block exemption";
 - f) Ordinance of the Council of Ministers of 13 October 2006 on regional aid map (Dz. U. No 190, item 1402).
- 4) List of other legal acts, which refer to the Guidelines:
- a) Act of 30 April 2004 on the procedural issues concerning public aid (Dz. U. of 2007 No 59 item 404 as amended);
 - b) Act of 29 September 1994 on accounting (Dz. U. of 2002 No 76, item 694 as amended), hereinafter referred to as the "Act on accounting";
 - c) Act of 11 March 2004 on Value Added Tax (Dz. U. No 54, item 535 as amended), hereinafter referred to as the "Act on VAT";
 - d) Ordinance of the Minister of Finance of 28 November 2008 on exercising some provisions of the Act on the Value Added Tax (Dz. U. No 212, item 1336), hereinafter referred to as the "Ordinance on exercising provisions of the Act on VAT";
 - e) Ordinance of the Council of Ministers of 14 November 2007 on introducing the Nomenclature of Units for Territorial Statistics (NTS) (Dz. U. No 214, item 1573 as amended).
- 5) The Guidelines should be applied basing on the abovementioned legal acts and documents as well as relevant domestic and European Union legislation.

3 Chapter 3 - Eligibility of the project under the OP IE

- 1) Subject to the provisions of granting public aid, evaluation of the project eligibility is conducted at the phase of selection and assessment of the application for co-financing and involves verification if the presented project may be a subject of co-financing under the OP IE (which means most of all whether the project is coherent with the OP IE objectives, whether the applicant is entitled to submit an application for co-financing under the particular measure, whether the project is in accordance with the EU policies).
- 2) The fact, that the project is eligible for support under the OP IE does not mean that all expenses incurred during the project implementation would be considered as eligible.

- 3) The applicants should, within prepared projects, specify both expenditure eligible for support (eligible expenditure) as well as expenditure non-eligible for support (non-eligible expenditure). Confirmation of the amount of eligible expenditure planned to be incurred takes place in the contract for co-financing concluded with the beneficiary.

3.1 Subchapter 1 – Project sustainability

- 1) Sustainability of projects implemented under the OP IE has to be maintained within the period of 5 years while in case of projects implemented by SMEs – 3 years from the project completion.
- 2) Maintaining the project sustainability means that it has not undergone basic modifications:
 - a) having impact on its nature or conditions of its implementation or giving to a firm or a public body an undue advantage: and
 - b) resulting either from a change in the nature of ownership of an item of infrastructure or the cessation of a productive activity.
- 3) The beneficiary is obliged to maintain the product indicator at least at the level specified in the application for co-financing, which means that he/she may not sell the machines and equipment purchased under the project.
- 4) In case of the regional investment aid, the beneficiary is obliged to maintain the project sustainability, especially through maintaining the investment covered with the support in the voivodeship in which it was implemented, and in case of an investment implemented in the territory of the Capital City of Warsaw - in this city, during the period of at least 5 years and in case of a micro-entrepreneur, small or medium entrepreneur - at least 3 years from the project completion, while replacement of redundant fittings or equipment in relation to fast technological development is not contrary to the conditions of maintaining project sustainability.

4 Chapter 4 - Eligibility of the project under the OP IE

4.1 Subchapter 1 – Flexibility principle in the OP IE (cross financing)

- 1) Eligible expenditure under the OP IE, due to the single-fund principle of the Operational Programme, has to be compliant with the provisions concerning the ERDF. Flexibility principle (cross-financing principle) enables eligibility under the OP IE of expenditure which are eligible under the ESF.

- 2) Information on including a particular measure in the flexibility (cross-financing) principle as well as the maximum possible financing level **in relation to eligible expenditure** of the project is indicated in the Particularisation of the Programme.

4.2 Subchapter 2 – Geographical scope of eligibility

- 1) Expenditure eligible for co-financing are expenses incurred under the project implemented in the territory of the Republic of Poland.
- 2) However, exceptions are possible. They involve implementation of the whole project or its part outside the country, e.g. ordering expertises, research conducted by foreign contractors. This possibility concerns projects implemented under measures, which due to their specification allow for the project implementation outside the Republic of Poland, e.g. in measure 5.4 Intellectual property management and 6.1 Passport to export.

4.3 Subchapter 3 – Conditions of transparency and documentation of eligible expenditure

- 1) Eligibility of incurred expenditure is assessed through verification of paid invoices, other documents of equivalent probative value or other evidences of incurring the expenditure, approved by the MA, presented by the beneficiary in order to obtain co-financing. Verification is conducted especially with regards to the following issues:
 - a) whether the expenditure was incurred according to the provisions of the contract for co-financing (including in accordance with the cost estimate/material and financial schedule of the project specified in the contract);
 - b) whether expenditure is based on the legally bounding contracts, agreements or accounting documents (hence possessing by the beneficiary appropriate documentation as a basis of incurring the expenditure is necessary);
 - c) whether incurred expenditure is compliant with conditions described in the National Guidelines and Programme Guidelines;
 - d) whether the expenditure is directly connected with the project and is necessary for its implementation and was incurred in relation to the project implementation;
 - e) whether connected with implementation works/services/supplies which involved incurring the expenditure was actually performed (verification is conducted on the basis of for example the documents);

- f) whether expenditure was incurred and documented in the expenditure eligibility period specified in the contract for co-financing, which means whether in this period the material and financial scope of the project was performed while the financial scope implementation is understood as paying invoices or expenses incurred on the basis of other accounting documents with equivalent probative value or other evidences of incurring the expenditure, approved by the MA;
- g) whether the expenditure is compliant with the provisions of the OP IE.
- 2) Eligible expenditures have to be in accordance with provisions of the domestic and EU law and performed in the economical way, i.d. incurred concerning the principle of obtaining the planned effect with the use of the lowest possible costs. At the request of an institutions being a party of the contract for co-financing, the beneficiary is obliged to present information confirming compliance of the incurred expenditure with provisions of the domestic or EU law indicated by this institution, as well as proving the effectiveness of the incurred expense, particularly comparing the price of acquired work/service/supplies with market prices.
- 3) An actually incurred expense should be documented with an invoice or other accounting documents with equivalent probative value or other evidences of incurring the expenditure, approved by the MA and an account statement¹.
- 4) For the use of the Programme Guidelines, the document with equivalent probative value is any document presented by the beneficiary in order to confirm that the accounting entry provides true and reliable view of the actually performed transactions, according to the Act on accounting.
- 5) Documents proving incurring the cost connected with contribution in kind or amortisation are particularly accounting documents or an extract from the books showing the amount of paid costs and certified to be true copies of the originals by authorised persons.
- 6) Copies of documents enclosed to the application for payment, confirming incurred expenses, should be certified to be true copies of the originals and described in such a way to show the connection of a particular expense with the implemented project and should also relate to a specific item stemming from the cost estimate/schedule. An accounting document should be also signed by the person accepting the document and include account assignment, accounting number, number of the contract for co-financing and information about co-financing from the ERDF at the reverse.
- 7) In the course of the project implementation, transfers between particular categories of eligible expenditure, defined in the Annex to the contract for co-financing, in the amount of up to 10% of the

¹ In justified cases, it is possible to perform cash payment concerning some expenses with the value of no more than PLN 2 thousand, such as costs of ticket purchase or business trips with maintaining the provisions of the Act on accounting.

sum for every category are possible. The level of 10% is counted from the amount under the category, which is the source of the transfer. In case of transfer in the amount of more than 10%, agreement of the institution granting support is necessary.

4.4 Subchapter 4.4 – Income-generating projects

- 1) Eligible expenditure incurred in connection with implementation of the project generating income may not exceed the current value of the investment costs reduced by the current net income from the investment in the reporting period².
- 2) In the event when not all investment costs are eligible for co-financing, the income is assigned proportionally to eligible and non-eligible shares of the investment costs.
- 3) Calculation of expected net income from investment is performed in the feasibility study or business plan before submitting the application for co-financing the project.
- 4) The methodology of calculation and presentation of the generated income in the project as well as the method of its monitoring is the subject of the Guidelines in terms of selected issues connected with preparation of investment projects, including projects generating income.
- 5) The above principles do not apply for projects subject to principles concerning public aid within the meaning of Article 87 of the Treaty establishing the European Community.

5 Chapter 5 – Period of expenditure eligibility

The term “period of expenditure eligibility” should be understood as the period in which expenses considered as eligible under the project may be incurred. Expenditure incurred outside the time limits of the expenditure eligibility period are not eligible expenditure.

5.1 Subchapter 1 - Time-frames of expenditure eligibility under the OP IE

The beginning of the expenditure eligibility period for the OP IE is 1 January 2007. The end of the expenditure eligibility period for the OP IE is 31 December 2015.

5.2 Subchapter 2 – Time frames of expenditure eligibility under the project co-financed within the OP IE

- 1) Subject to principles specified for the public aid, expenses under the project may be considered eligible from 1 January 2007 also in the event when the application for co-financing was submitted after this date.

² Reporting period for particular branches were indicated in the Guidelines concerning selected issues connected with preparation of investment projects, including projects generating income.

- 2) It should be emphasised that the expenditure eligibility period for a particular project would be determined in the contract for co-financing concluded with the beneficiary, which specifies both the initial and final date of the expenditure eligibility under the project.
- 3) The final date of the expenditure eligibility determined in the contract for co-financing may be changed in a justified case, at a written request of the beneficiary, after obtaining consent of the institution which is the part of the contract for co-financing. The modification will be prepared as an annex to the contract for co-financing. However, under no condition may the final date of the expenditure eligibility for a project exceed the expenditure eligibility date for the OP IE, which is 31 December 2015.
- 4) The beginning of the expenditure eligibility period under particular measures of OP IE is presented in the list which is Annex 1.

5.3 Subchapter 3 – Conditions of expenditure eligibility under projects implemented within the public aid programmes

- 1) In comparison with general rules, the public aid in the OP IE has more restrictive provisions concerning eligibility of expenditure under the project resulting from EU and national provisions regulating allocation of public aid.
- 2) Verifying eligibility of expenditure in the project co-financed under the measure, in which public aid constitutes support, it should be taken into account that:
 - a) in case of measures included in the block exemption or public aid programme approved by the EC, time frames of expenditure eligibility determined in it are applicable;
 - b) breach of requirements concerning public aid has impact on the project eligibility;
 - c) non-fulfilment of criteria imposed by provisions of the public aid programme may result in denying to accept the project for co-financing or denying to consider expenditure as eligible.
- 3) The public aid programmes implemented under the OP IE within particular measures are presented by the list which is Annex 2.
- 4) In case of public aid programmes, support may be granted providing that the conditions included in a relevant act are met.
- 5) Beginning of the project implementation is understood as undertaking activities aiming directly at the investment implementation, particularly commencing construction works or first obligation of the applicant to order equipment or services (e.g. concluding the contract with a contractor, performing an advance payment).
- 6) Activities undertaken within preparatory actions are not beginning of the project implementation and especially:

- (i) Feasibility studies,
- (ii) Preparatory analyses (technical, financial, economic),
- (iii) Counselling services connected with the investment preparation,
- (iv) Preparation of tender documentation.

7) Regional investment aid is granted according to available aid intensity levels which are specified in the Ordinance of the Council of Ministers of 13 October 2006 on regional aid map.

5.4 Subchapter 4 – Conditions of co-financing the implemented project in the form of a refund or advance payment

1) The beneficiary may obtain co-financing of the implemented project in the form of:

- a) refund of a part or all expenditure previously financed from financial means being at the beneficiary's disposal. In order to obtain it, the beneficiary submits an application for payment to the relevant institution and encloses to it *inter alia* copies of invoices or other documents confirming incurred expenses, applying for a refund of a part of incurred expenditure or all of it;
- b) advance payment³ which is a part or all co-financing granted under the contract for co-financing, which would be used by the beneficiary to finance expenditure incurred under the project. In order to obtain it, after concluding the contract for co-financing, the beneficiary submits an application for passing financial means as an advance payment, presents subsequent applications for payment according to time limits specified in the contract for co-financing. In these applications, the beneficiary shows expenses covered from the funds passed to him/her under the advance payment. In case when co-financing is passed partly in the form of advance payment, the remaining part of co-financing is passed to the beneficiary on the basis of the refund of a part of actually incurred and documented expenditure.

6 Chapter 6 – Common conditions of expenditure eligibility in relation to sample categories of eligible expenditure

6.1 Subchapter 1 – VAT eligibility

- 1) Pursuant to Article 7(1)(d) of Regulation 1080/2006, value added tax (VAT) shall be considered as eligible expense only if it was actually and definitively incurred by the beneficiary. VAT which is recoverable, by any means, shall not be considered eligible, even if it is not actually recovered by the beneficiary, and there was only an option mentioned in legal provisions. In such case, VAT shall always be considered as non-eligible expenditure.

³ Co-financing in the form of advance payment is granted under measures concerning the beneficiary's type specified in the Particularisation of the Programme.

- 2) The beneficiaries are obliged to declare in the application for co-financing whether they can deduct the incurred VAT cost. At the same time, they undertake to return the reimbursed portion of VAT if there are premises making it possible to recover or deduct the tax.

6.2 Subchapter 2 – Remuneration of employees involved in the OP IE implementation

- 1) Eligible expenditure may include expenditure made on remuneration including social contributions and contributions to non-insurance funds for people involved in project implementation, paid by the own funds of the initiator; they are paid on the basis of an employment contract or a civil-law agreement, i.e. in particular (except for non-eligible expenditure referred to in Point 2):
- a) the basic remuneration, premiums and awards resulting from the rules of procedure for remunerations of certain institutions creating uniform rules for all workers (including those who are not involved in the implementation of projects co-financed within OP IE),
 - b) extra premium resulting from the specificity and character of the performed tasks,
 - c) premium for long-standing work,
 - d) premium for civil servants thanks to the official rank they have.
 - e) remuneration for the period of holiday leave⁴,
 - f) remuneration for the time of work incapacity in case somebody's absence is no longer than 33 days⁵.
 - g) extra premium per year together with contributions for social security and non-insurance funds; eligible until certain time, when an employee was implementing tasks for the project.
 - h) premium for:
 - retirement pension,
 - work incapacity benefit,
 - sickness benefit,

⁴ Proportionally to the percentage of involvement of a given employee in project implementation, in the month of a recreational holiday, and if it is impossible to define it – in the month preceding the month with there is a recreational holiday.

⁵ Proportionally to the percentage of involvement of a given employee in project implementation, in the month of work incapacity, and if it is impossible to define it – in the month preceding the month in which there is work incapacity.

- health insurance,
- casualty accident benefit,

i) contributions to the Labour Fund,

j) contributions to the Guaranteed Employment Benefit Fund (Fundusz Gwarantowanych świadczeń Pracowniczych).

2) Non-eligible expenditure connected with remuneration shall be:

a) task bonus,

b) remuneration for working overtime,

c) contributions to the State Fund for Rehabilitation of Disabled Persons,

d) jubilee prizes,

e) retirement and pension severance pay,

f) deduction for the Internal Social Benefits Fund (ZF S), funded from Social Benefit Fund.

g) Equivalent for holiday trips,

h) Funds for the period of work incapability, when it concerns people that are absent for more than 33 days.

i) allowances financed by the State Budget (care allowance and family allowance)

,j) costs of periodical and preliminary research,

k) extra sum for glasses,

l) food bonds for employees,

m) extras from the knowledge of languages, non-smoking, for projects, other extras of this kind defined by an employer, compensation for a non-competitive clause, other compensations that the employer is obliged to pay.

3) Managing Authority may condition the eligibility of prizes, premiums and special extras for the employees of a given institution on the implementation of expenditure and contracting forecast

accepted by the Council of Ministers or confirmed for implementation by the Ministry of Regional Development (including MA OP IE) and the progress in a given project accepted for implementation within OP IE, according to the objective and financial schedule.

- 4) In case of natural persons carrying out economic activity, eligible costs are the premiums for social security, the Labour Fund and the Guaranteed Employment Benefit Fund.
- 5) The part of remuneration that reflects the percentage involvement of an employee in the task connected with the implementation of OP IE measured as a proportion of working time devoted to the said tasks, may be deemed as eligible.

6.3 Subchapter 3 – *Purchase of fixed assets*

The expenditure incurred for the purchase of the fixed asset which will not be installed in the project permanently, is eligible for co-financing in the proportion corresponding to the depreciation in the period when the fixed asset is used for project delivery and the proportion of use of the given fixed asset for the needs of the project.

6.4 Subchapter 4 – *Purchase of remarketed fixed assets*

- 1) The expenditure for the purchase of used fixed assets is eligible provided that the beneficiary fulfils the following conditions:
 - a) the price of the used fixed assets does not exceed their market value defined for the day of their purchase and is lower than the price of similar new fixed assets;
 - b) the seller makes a declaration defining the alienator of fixed assets, the place and date of their purchase;
 - c) the seller makes a declaration that within 7 years preceding the date of purchase, fixed assets were not co-financed from the Community funds or national funds of public aid or de minimis aid;
 - d) the fixed asset must have the technical properties necessary to implement the project and conform to the norms and standards in force.
- 2) The purchase of the used fixed assets can be allowed in case the beneficiary implements an investment consisting in the purchase of fixed assets directly connected with the enterprise which was closed or would have been closed if the purchase did not happen. In other cases in which support forms only a regional investment aid, the purchase of used fixed assets is eligible in relation to beneficiaries of the SME sector.

3) The coverage costs of the purchase of used fixed assets by entrepreneurs other than SME which make use of regional investment aid, is, apart from the case mentioned in point 2, a non-eligible expenditure.

6.5 Subchapter 5 – Purchase of land or developed property

- 1) The expenditure to cover the costs of transferring the property of land or perpetual usufruct of land are eligible for co-financing, provided that:
 - a) the land is essential to project implementation;
 - b) the beneficiary will present an opinion of a property expert which will confirm that the price of purchase does not exceed the market value of the land which is defined for the day of purchase.
 - c) the alienator makes a declaration that within 7 years preceding the date of purchase, the land was not co-financed from the Community funds or national funds of public aid or de minimis aid;
 - d) the cost of transfer of the land or perpetual usufruct of the land may not outreach 10% of the total eligible costs of the project.

- 2) The expenditure to cover the costs of transferring the property of developed real estate or perpetual usufruct of land are eligible for support, provided that:
 - a) the real estate is essential to project delivery;
 - b) the beneficiary will present an opinion of a property expert which will confirm that the price of purchase does not exceed the market value of the real estate which is defined for the day of purchase.
 - c) the entrepreneur will present a construction expert opinion confirming that the real estate may be used for the defined purpose, according to the aims of the whole project covered by support or describing the scope of the necessary changes or improvements.
 - d) the alienator makes a declaration that within 7 years preceding the date of purchase, the real estate was not co-financed from the Community funds or national funds of public aid or de minimis aid;
 - e) the real estate will be used only in accordance to the project aim covered by support.

6.6 Subchapter 6 – Intangible assets

- 1) Expenditure on the purchase and use of intangible assets, such as patents, licenses, know-how or non-patented technical knowledge are considered eligible.
- 2) In the measures of OP IE in which co-financing constitutes a regional investment aid, the expenditure for the purchase of intangible assets is eligible.
 - a) fully in relation to beneficiaries included in the SME sector;
 - b) in 50% of complete eligible investment expenditure of a given project, in relation to beneficiaries included in enterprises other than SME;
- 3) The purchased intangible assets, pursuant to the rules of regional investment aid, must comply with the following conditions:
 - a) they are depreciated according to the rules of the Act on Accounting;
 - b) they will be used only for the aims of the project in a facility receiving regional investment aid;
 - c) they will be purchased from a third party according to market rules, while the buyer does not have control over the seller pursuant to Article 3 of Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (the EC Merger Regulation) (Text with EEA relevance) (OJ EU L 24 of 29.01.2004) or the other way round;
 - d) they will be included in the assets of the company and will remain in a facility receiving regional investment aid for at least 5 years (in case of enterprises other than SME) or 3 years (in case of SME) following the finishing of project implementation.
- 4) The conditions mentioned in point 3 refer also to expenditure undertaken by the Beneficiary in relation to leasing of intangible assets.

6.7 Subchapter 7 – In-kind contributions

- 1) Within OP IE in-kind contributions made for the project by the Beneficiary constitutes an eligible expenditure.
- 2) When unpaid voluntary work is contributed, its value is determined by the Beneficiary on the basis of the amount of time spent and the average hourly or daily rate for the type of work concerned, agreed on in the facility.
- 3) When in-kind contributions are made to the project by the beneficiary, the co-financing from Community funds may not exceed the value of all eligible expenditure reduced by the value of the in-kind contribution.

6.8 Subchapter 8 – Financial charges

- 1) Within OP IE eligible expenditure is that which is related to opening and administering a separate bank subaccount for the project on the beneficiary's account or costs of opening and administering a separate bank account;
- 2) The expenditure incurred on instruments securing the implementation of the co-financing agreement is eligible for co-financing, provided that it is required by national or Community law.

6.9 Subchapter 9 – Project preparation costs

Within OP IE the eligible costs are connected with the preparation of project, especially as follows:

- a) technical and financial documentation;
- b) feasibility study;
- c) businessplan;
- d) environmental impact analysis;
- e) tendering documentation;
- f) fees connected with the necessity to obtain the administrative permits required at project preparation stage or the application for co-financing.

6.10 Subchapter 10 – Leasing

- 1) Expenditure made in relation to leasing shall qualify for co-financing from OP IE funds, subject to the provisions of these Guidelines.
- 2) The expenditure eligible for financing is the portion of the leasing rentals which corresponds to the repayment of the capital of the asset. Only such amount may be claimed by the beneficiary in an application for payment. Only a beneficiary (lessee) is entitled to a refund of expenditure.
- 3) With reservation to detailed categories of eligible expenditure indicated within specific measures/submeasures, within OP IE, the following forms of leasing may qualify, subject to the specific conditions set out below:
 - a) finance lease,
 - b) operating lease,
 - c) leaseback in the understanding of national Guidelines.
- 4) In the measures of OP IE in which support constitutes regional investment aid, the beneficiary's expenditure for paying off the portion of the leasing rentals of assets other than land, buildings and

constructions, is eligible only within finance lease leading to the transfer of property into the user, excluding leaseback.

- 5) In the measures of OP IE in which support constitutes regional investment aid, leasing (also if it does not lead to purchase), rental and tenancy of lands, buildings and constructions is acceptable provided that the leasing, rental or tenancy agreement will last for at least 5 years in relation to enterprises other than SME, whereas 3 in relation to SME since the estimated project termination.
- 6) In any case, also in the case when the term of the leasing agreement goes beyond the closing date for eligibility of expenditure specified in the co-financing agreement, only expenditure linked to the leasing rentals payable and actually paid during the eligibility period provided for in the agreement may be considered eligible for support.
- 7) The amount of eligible expenditure may not exceed the market value of the leased asset. This means that the amount eligible for co-financing may not be higher than the amount covered by the proof of purchase issued by the supplier of the co-financed asset to the Lessor.
- 8) When reimbursement is made to the beneficiary, the fact that expenditure was actually made is evidenced by a document confirming the amount of the leasing rental plus a document confirming that the payment was actually made.

6.11 Subchapter 11 – Depreciation

- 1) The costs of asset depreciation, of both fixed assets and intangible assets, are eligible for co-financing provided that the following are fulfilled:
 - a) the depreciation applies to assets directly used to implement the project,
 - b) the eligible value of depreciation charges corresponds exclusively to the project implementation period,
 - c) the value of depreciation was calculated in accordance with the Act on Accounting.
 - d) in case of fixed assets, the expenditure incurred for their purchase were not reported as eligible expenditure, and also fixed asset was not co-financed from the Community funds or national funds for public aid or de minimis aid within 7 years preceding the date for purchasing fixed asset for the needs of the project (it concerns the situation in which the beneficiary buys a fixed asset for the needs of the project, but does not want to or cannot refund the cost of purchase).
- 2) When such assets are used for other purposes than project delivery, the eligible portion of depreciation is that which is proportional to the use made of the assets for project delivery.

- 3) In the case referred to in point 2, the residual value (book liquidation value) of the fixed assets after project completion is not eligible.

6.12 Subchapter 12 – Overheads

- 1) The expenditure related to general costs within the meaning of the National Guidelines are eligible under OP IE to the amount below 20% of the total eligible expenditure under the project.
- 2) General costs shall mean costs, which cannot be directly assigned to any specific products or services. The category of general costs covers, *inter alia*, administrative costs (including, rent, energy and heating bills), monitoring costs, protection costs and project management costs.
- 3) Project management costs shall mean, *inter alia*, remuneration for the management staff and project support (service) personnel.

6.13 Subchapter 13 – Ineligible expenditure

- 1) Ineligible expenditure shall cover expenditure:
 - a) for purchase of advisory services, such as tax, legal or advertisement advisory services, which form a component of permanent or temporary activity of an entrepreneur, or are related to current operational expenditure of the beneficiary;
 - b) for purchase of means of transport by the beneficiary carrying out economic activity in the transport sector, with respect to measures in which support is in a form of regional investment aid, or in road freight transport sector with respect to measures, in which support is in a form of *de minimis* aid;
 - c) incurred on the basis of cross-financing (flexibility) principle, after the ceiling projected for a given project has been exceeded;
 - d) related to leasing a given good, excluding the capital repayment of the leased good, and in particular: tax, margin of the financing entity, interest on costs refinancing, general costs, insurance charges or transport costs.
- 2) Moreover, for measures in which support is in a form of regional investment aid and the investment consists in purchase of fixed assets directly related to an enterprise which was or would have been liquidated, but for the purchase; expenditure for purchase of fixed assets for which State aid has already been granted are ineligible.

7 Chapter 7 – List of eligible expenditure categories under the Measures/Submeasures of the OP IE

7.1. Sub-chapter 1 – Priority 1: RESEARCH AND DEVELOPMENT OF MODERN TECHNOLOGIES

Measure 1.1. Support for scientific research for establishment of a knowledge-based economy

Eligible expenditure shall include:

- 1) remuneration for people directly involved in implementation of a project covered with support (research and development personnel, technical and auxiliary staff);
- 2) depreciation of fixed assets, intangible assets, and developed properties, observing the general rules on depreciation of a given fixed assets, intangible assets, or developed properties within the scope and time necessary for their use in project implementation;
- 3) in-kind contribution (other than depreciation) provided to the project by a beneficiary in a form of materials or resources acquired before the beginning of the project implementation and provided to the project;
- 4) expenditure on purchase of laboratory equipment, covering equipment transport and installation costs together with a free of charge training, not exceeding 20% of the total eligible expenditure under the project;
- 5) expenditure on purchase of materials or resources, software and software licences;
- 6) expenditure on purchase of research services, analyses, reports and expert opinions, which were indicated in the application for co-financing, or which are necessary for proper project implementation;
- 7) expenditure related to project implementation, which were incurred for: purchase of access to databases or other paid information sources, purchase of professional studies on trends and specific nature of a given market, as well as other publications;
- 8) expenditure on business trips and charges for taking part in conferences;
- 9) expenditure related to participation in trainings (concerns only sub-measure 1.1.3), up to 5% of the total eligible costs under the project;
- 10) costs of developing analyses and reports, as well as costs of their publication (concerns only sub-measures 1.1.1 and 1.1.3);
- 11) expenditure on co-financing programmes or projects of a minister competent for education carried out in relation to objectives that are in line with Article 15 of the Act on the principles of science financing, and in particular aimed at defining the directions of research and development works

most significant from the perspective of socio-economic development of the country and cooperation development within the field of science and economy (concerns sub-measure 1.1.3);

- 12) expenditure related to popularisation of Polish science and innovation, as well as promotion of instruments for financing the R&D works by the minister competent for education (concerns sub-measure 1.1.3);
- 13) costs of organising expert panels;
- 14) expenditure on purchase of IT services;
- 15) expenditure on patent protection and consultancy within the scope of intellectual property protection together with charges for first patent application, which follows directly from the project implementation;
- 16) expenditure on project promotion;

The amount of expenditure set out in point 16 may not exceed the following limits:

- for project below PLN 10 million – up to 3% of the project value;
- for project worth PLN 10 -30 million – up to 2% of the project value;
- for project above PLN 30 million – up to 1.5% of the project value;

- 17) general costs up to 20% of eligible costs under the project;
- 18) expenditure on handling instruments securing implementation of the contract on co-financing, which are established in the contract on co-financing;
- 19) expenditure incurred on account of services within the scope of external audit in case of projects, in which the total co-financing value exceeds PLN 2 million, if audit is required by the MA or such an obligation follows from separate provisions;
- 20) VAT tax, which according to the existing national legislation may not be recovered by the beneficiary.

Measure 1.2. Improvement of human potential of science

1) The eligible expenditure for Final Beneficiaries shall include:

- a) remuneration for people directly involved in implementation of a project covered with support;

- b) grants for students, graduates, doctoral students, participants of postdoctoral internships, foreign scientists involved in project implementation (for doctoral students together with pension insurance and health insurance of the Social Insurance Institution), as well as costs of PhD studies;
- c) depreciation of fixed assets, intangible assets, and developed properties, observing the general rules on depreciation of given fixed assets, intangible assets, or developed properties within the scope and time necessary for their use in project implementation;
- d) other than depreciation in-kind contribution provided to the project by a beneficiary in the form of:
 - (i) materials or resources acquired before the beginning of the project implementation and provided to the project, as far as they are necessary for project implementation;
 - (ii) unpaid work of volunteers;
- e) expenditure on purchase of laboratory equipment not exceeding 20% of the total eligible costs under the project;
- f) expenditure on purchase of materials or resources, software and software licences;
- g) expenditure on purchase of research services and expert opinions on technical and financial issues;
- h) expenditure related to purchase of publications, access to databases or other paid information sources not exceeding 5% of the total eligible expenditure under the project;
- i) expenditure on patent protection and consultancy within the scope of intellectual property protection together with charges for first patent application, which follows directly from the project implementation;
- j) expenditure on project promotion;
- k) expenditure on research results publication in open-access magazines;
- l) general costs not exceeding 10% of the total eligible costs under the project;
- m) expenditure on handling instruments securing implementation of the contract on co-financing, which are established in the contract on co-financing;
- n) VAT tax, which according to the existing national legislation may not be recovered by the beneficiary;

- o) expenditure on foreign exchanges carried out within the frameworks of the project and on domestic business trips;
- p) expenditure related to carrying out recruitment and admitting young scientists to the team/project, not exceeding 3% of the project value.

2) For individual project of the Foundation for Polish Science eligible expenditure shall cover:

- a) expenditure on evaluation, monitoring and control of applications and projects, which were incurred by the individual beneficiary;
- b) expenditure on purchase of devices and equipment together with software and software licences;
- c) expenditure on renting offices;
- d) costs of cooperation with foreign scientific centres and scientists;
- e) costs of experts support and consultancy;
- f) costs of promoting support schemes and information;
- g) expenditure incurred on account of services within the scope of external audit in case of projects, in which the total co-financing value exceeds PLN 2 million, if audit is required by the MA or such an obligation follows from separate provisions;
- h) expenditure on handling instruments securing implementation of the contract on co-financing, which are established in the contract on co-financing;

The total expenditure incurred by the beneficiary of an individual project, which were indicated in point 2 (a) to (h), may not exceed 3% of the allocation awarded to Measure 1.2.

Measure 1.3 Support for R&D projects for entrepreneurs carried out by scientific entities

Eligible expenditure shall include:

- 1) remuneration for people directly involved in implementation of a project covered with support (research and development personnel, technical and auxiliary staff);
- 2) depreciation of fixed assets, intangible assets, and developed properties, observing the general rules on depreciation of given fixed assets, intangible assets, or developed properties within the scope and time necessary for their use in project implementation (concerns only sub-measure 1.3.1);

- 3) in-kind contribution (other than depreciation) provided to the project by a beneficiary in a form of materials or resources acquired before the beginning of the project implementation and provided to the project (concerns only sub-measure 1.3.1);
- 4) expenditure on purchase of laboratory equipment, covering equipment transport and installation costs together with free of charge training, not exceeding 20% of the total eligible costs under the project (concerns only sub-measure 1.3.1);
- 5) expenditure on purchase of materials or resources, software and software licences (concerns only sub-measure 1.3.1);
- 6) expenditure on purchase of research services and expert opinions, which were indicated in the application for co-financing, or which are necessary for proper project implementation, covering expenditure on evaluation of the market potential of the object of development works, as well as possibilities within the scope of its commercialisation;
- 7) expenditure on project result certification⁶ (concerns only sub-measure 1.3.1);
- 8) expenditure on patent protection and consultancy within the scope of intellectual property protection together with charges for first patent application, which follows directly from the project implementation;
- 9) expenditure on project promotion;

The amount of expenditure set out in point 9 may not exceed the following limits:

- for project below PLN 10 million – up to 3% of the project value;
 - for project worth PLN 10 -30 million – up to 2% of the project value;
 - for project above PLN 30 million – up to 1.5% of the project value;
- 10) expenditure on domestic and foreign business trips (related to patent applications lodged abroad);
 - 11) general costs up to 20% of total eligible costs under the project;
 - 12) expenditure on handling instruments securing implementation of the contract on co-financing, which are established in the contract on co-financing;

⁶ The certificates are to provide evidence that the project result fulfils relevant standards (e.g. ISO).

- 13) expenditure incurred on account of services within the scope of external audit in case of projects, in which the total co-financing value exceeds PLN 2 million, if audit is required by the MA or such an obligation follows from separate provisions;
- 14) VAT tax, which according to the existing national legislation may not be recovered by the beneficiary.

Measure 1.4. Support for goal-oriented projects

Eligible expenditure for beneficiaries of measure 1.4 are determined in the Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development (Dz. U. No 68, item 414 and of 2009, No 19, item 103).

7.2 Sub-chapter 2 – Priority 2: R&D INFRASTRUCTURE

Measure 2.1. Development of high research potential centres

Eligible expenditure shall include:

- 1) expenditure on purchase or development of science and research equipment, which is classified as fixed asset, expenditure on modernisation of the owned science and research equipment, devices and other elements of laboratory equipment, as well as expenditure related to transport, installation and launching the fixed assets together with a specialist training within the scope of their handling;
- 2) expenditure on purchase of intangible assets, including expenditure on software and software licences;
- 3) expenditure related to payment of capital instalments for leasing new or second-hand fixed assets (devices and equipment) up to the level equal to the value of purchasing new fixed assets by the financing entity provided that the leasing contract results in transferring the ownership of these fixed assets on the beneficiary (financial leasing);
- 4) expenditure on purchase of construction works and materials;
- 5) expenditure on acquiring a certificate significant from the point of view of increasing the competitiveness of the research laboratory not exceeding 5% of the total eligible costs under the project;
- 6) expenditure on purchase of land to the value not exceeding 10% of the total eligible costs under the project;

- 7) expenditure on purchase of developed property;
- 8) expenditure on purchase of equipment and materials, which are used for the process of investment implementation;
- 9) in-kind contribution provided to the project by a beneficiary in a form of developed or undeveloped property, fixed assets and materials acquired before the beginning of the project implementation and provided to the project;
- 10) expenditure on trainings within the scope of devices use and management of large research infrastructure not exceeding 10% of the total eligible costs under the project;
- 11) expenditure on purchase of advisory services and knowledge transfer within the scope of devices use and management of large research infrastructure, as well as purchase of expert opinions, which were indicated in the application for co-financing, or which are necessary for proper project implementation;
- 12) expenditure on project promotion;

The amount of expenditure set out in point 12 may not exceed the following limits:

- for project below PLN 10 million – up to 3% of the project value;
- for project worth PLN 10 -30 million – up to 2% of the project value;
- for project above PLN 30 million – up to 1.5% of the project value;

- 13) general costs not exceeding 10% of the total eligible costs under the project;
- 14) expenditure on handling instruments securing implementation of the contract on co-financing, which are established in the contract on co-financing;
- 15) VAT tax, which according to the existing national legislation may not be recovered by the beneficiary;
- 16) expenditure incurred on account of services within the scope of external audit in case of projects, in which the total co-financing value exceeds PLN 2 million, if audit is required by the MA or such an obligation follows from separate provisions.

Measure 2.2. Support for development of research infrastructure of scientific entities

Eligible expenditure shall include:

- 1) expenditure on purchase or development of science and research equipment, which is classified as fixed asset, expenditure on modernisation of the owned science and research equipment, devices and other elements of laboratory equipment, as well as expenditure related to transport, installation and launching the fixed assets together with a specialist training within the scope of their handling;
- 2) expenditure on purchase of intangible assets, including expenditure on software and software licences;
- 3) expenditure related to payment of capital instalments for leasing new or second-hand fixed assets (devices and equipment) up to the level equal to the value of purchasing new fixed assets by the financing entity provided that the leasing contract results in transferring the ownership of these fixed assets on the beneficiary (financial leasing);
- 4) expenditure on purchase of construction works and materials;
- 5) expenditure on acquiring a certificate significant from the point of view of increasing the competitiveness of the research laboratory not exceeding 5% of the total eligible costs under the project;
- 6) expenditure on purchase of land to the value not exceeding 10% of the total eligible costs under the project;
- 7) expenditure on purchase of developed property;
- 8) expenditure on purchase of equipment and materials, which are used for the process of investment implementation;
- 9) in-kind contribution provided to the project by a beneficiary in a form of developed or undeveloped property, fixed assets and materials acquired before the beginning of the project implementation and provided to the project;
- 10) expenditure on purchase of advisory services and knowledge transfer within the scope of devices use and management of large research infrastructure, as well as purchase of experts opinions, which were indicated in the application for co-financing, or which are necessary for proper project implementation;
- 11) expenditure on trainings within the scope of devices use and management of large research infrastructure, not exceeding 10% of the total eligible costs under the project;
- 12) expenditure on project promotion;

The amount of expenditure set out in point 12 may not exceed the following limits:

- for project below PLN 10 million – up to 3% of the project value;
 - for project worth PLN 10 -30 million – up to 2% of the project value;
 - for project above PLN 30 million – up to 1.5% of the project value;
- 13) general costs not exceeding 10% of the total eligible costs under the project;
 - 14) expenditure on handling instruments securing implementation of the contract on co-financing, which are established in the contract on co-financing;
 - 15) VAT tax, which according to the existing national legislation may not be recovered by the beneficiary;
 - 16) expenditure incurred on account of services within the scope of external audit in case of projects, in which the total co-financing value exceeds PLN 2 million, if audit is required by the MA or such an obligation follows from separate provisions.

Measure 2.3. Investments connected with development of IT infrastructure of Science

Eligible expenditure shall include:

- 1) expenditure on purchase or development of IT equipment and devices, which are classified as fixed assets, expenditure on modernisation of the owned equipment, devices and other elements of IT infrastructure, as well as expenditure related to transport, installation and launching the fixed assets together with a specialist training within the scope of their handling;
- 2) expenditure on purchase or development of intangible assets, including expenditure on software and temporary software licences, expenditure on expertise in digital form, as well as license charges for access to such expertise;
- 3) expenditure related to payment of capital instalments for leasing new or second-hand fixed assets (devices and equipment) up to the level equal to the value of purchasing new fixed assets by the financing entity provided that the leasing contract results in transferring the ownership of these fixed assets on the beneficiary (financial leasing);
- 4) expenditure on purchase of construction works and materials;

- 5) expenditure on acquiring a certificate significant from the point of view of increasing the competitiveness of the research laboratory not exceeding 5% of the total eligible costs under the project;
- 6) expenditure on purchase of land to the value not exceeding 10% of the total eligible costs under the project;
- 7) expenditure on purchase of developed property;
- 8) expenditure on purchase of equipment, materials and charges related to obtaining broadband access to the network, as well as telecommunication charges related to data transmission;
- 9) in-kind contribution provided to the project by a beneficiary in a form of developed or undeveloped property, fixed assets and materials acquired before the beginning of the project implementation and provided to the project;
- 10) expenditure on trainings for employees within the scope of IT infrastructure development, use and management not exceeding 10% of the total eligible expenditure under the project;
- 11) expenditure on purchase of research services and expert opinions, which are required and indicated in the application for co-financing, or which are necessary for proper project implementation;
- 12) expenditure on project promotion;

The amount of expenditure set out in point 12 may not exceed the following limits:

- for project below PLN 10 million – up to 3% of the project value;
 - for project worth PLN 10 -30 million – up to 2% of the project value;
 - for project above PLN 30 million – up to 1.5% of the project value;
- 13) general costs not exceeding 10% of the total eligible expenditure under the project;
 - 14) remuneration for people directly involved in implementation of a project covered with support within the scope of establishment, development and management of IT infrastructure, digital resources, as well as advanced application and tele-information services;
 - 15) expenditure on handling instruments securing implementation of the contract on co-financing, which are established in the contract on co-financing;

- 16) VAT tax, which according to the existing national legislation may not be recovered by the beneficiary;
- 17) expenditure incurred on account of services within the scope of external audit in case of projects, in which the total co-financing value exceeds PLN 2 million, if audit is required by the MA or such an obligation follows from separate provisions.

7.3 Sub-chapter 3 – Priority 3: CAPITAL FOR INNOVATION

Measure 3.1. Initiating of innovative activity

Eligible expenditure for beneficiaries of measure 3.1 are determined in the Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development.

Measure 3.2. Support for funds of high risk capital

Eligible expenditure for final beneficiaries of measure 3.2 are determined in the Ordinance of Minister of Economy of 15 June 2007 on financial support granted by the National Capital Fund (Dz. U. No 115, item 796).

For individual project of the National Capital Fund (NCF) eligible expenditure shall cover:

1. Expenditure on granting financial support to funds of high risk capital, which are set out in Article 11(1) of the Act of 4 March 2005 on National Capital Fund (Dz. U. No 57, item 491).
2. The expenditure incurred by NCF in relation to granting support to the funds:
 - a) expenditure on fixed assets and intangible assets (computer equipment, software, accessories for development of computer networks);
 - b) general costs;
 - c) expenditure on the following types of services: IT, accounting, financial and tax services, legal, advisory, telecommunication, banking, postal;
 - d) expenditure on notary fees, fiscal charges, tax on civil law transactions;
 - e) expenditure on leasing technical equipment used for office works;
 - f) remuneration, together with healthcare costs⁷, for people directly involved in implementation of a project covered with support;
 - g) covering costs of business trips related to project evaluation, control and monitoring, according to the Ordinance of Minister of Labour and Social Policy of 19 December 2002 on the amount

⁷ On the basis of conditions established in the Regulation on remuneration for the NCF employees.

and rules governing calculation of payments due to an employee of a state or self-government unit financed with the state budget in connection with a business trip abroad (Dz. U. No 236, item 1990, as amended);

- h) expenditure on specialist trainings;
- i) expenditure on information and promotion actions to the level of 1% of the total eligible costs under the project;
- j) expenditure on handling instruments securing implementation of the contract on co-financing, which are established in the contract on co-financing;

Measure 3.3. Creating system facilitating investing in SMEs

Eligible expenditure for beneficiaries of measure 3.3 were determined in the Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development.

7.4 Subchapter 4 – Priority 4: INVESTMENTS IN INNOVATIVE UNDERTAKINGS

Measure 4.1 Support for implementation of results of R&D works

Expenditure eligible for Measure 4.1 has been specified in the Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development.

Measure 4.2. Stimulation of R&D activity of enterprises and support in the scope of industrial design

Expenditure eligible for Measure 4.2 has been specified in the Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development.

Measure 4.3 Technological credit

Expenditure eligible for final recipients of Measure 4.3 has been specified in the Act of 30 May 2008 on some forms of support for innovative activity (Dz. U. No 116, Item 730).

Measure 4.4. New investment of high innovative potential

Expenditure eligible for Measure 4.4 has been specified in the Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development.

Measure 4.5 Support for investments of high importance to the economy

Expenditure eligible for Measure 4.5 has been specified in the Ordinance of Minister of Economy of 2 April 2008 on granting financial aid for new investments of great significance for economy under the Operational Programme Innovative Economy 2007-2013 (Dz. U. No 61, Item 379).

7.5 Subchapter 5 – Priority 5: DIFFUSION OF INNOVATION

Measure 5.1. Support for development of supra-regional cooperative relations

Expenditure eligible for Measure 5.1 has been specified in the Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development.

Measure 5.2. Supporting business environment institutions providing proinnovative services and its networks of supra-regional importance

Expenditure eligible for Measure 5.2 have been specified in the Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development.

For the individual project of the Institute of Industrial Design the following are eligible:

1. remuneration for persons directly involved in the implementation of the project covered by support;
2. costs of specialist training courses, conferences and study visits of persons involved in the project implementation and management, including costs of domestic and external business trips;
3. expenditure related to project documentation preparation;
4. costs of expert support and consultancy, covering expenditure on the purchase of research services and expert opinions, as well as good practice and European experience exchange in related projects;
5. expenditure related to external audit in regards to the project management, financial audit of the project carried out by independent external auditors, provided that the audit is required by the Managing Authority or such obligation results from the separate regulations, and expenditure related to accountancy and legal services provided for the needs of the project;
6. expenditure covering the costs of creating and maintenance of domains (platforms) and portals, services granting access to Internet, hosting services, expenditure on services supporting final recipients using e-learning – technical support e.g. via help-desk, remuneration for experts and content suppliers, translation, copyright payments;

7. expenditure on the provision of security of transmitted information in the scope of necessary equipment and software;
8. purchase of office supplies and consumables;
9. expenditure related to the preparation of the promotion strategy and related to the project promotion campaign and the production of promotion materials, hiring and payment for promotion and advertisement carriers;
10. costs of preparing and organising the participation in exhibition events and participation in international business environment institutions network providing services of a similar profile; remuneration for the preparation of visual catering of the event, refund of transport and accommodation costs, purchase and transport of devices necessary for the participation in an event, building and room lease costs, equipment lease costs, participants' alimentation and accommodation costs, translation costs, customs tariffs costs, membership fees, costs of access to international databases, costs of participation and organisation of international networks' meetings, conference fees;
11. expenditure on patent protection and consultancy in the scope of intellectual property protection, alongside with payments for the initial patent application being a direct result of the implemented project;
12. expenditure incurred on the following: purchase of a tool software licence for databases and other chargeable information sources;
13. expenditure on archive, library and documentation digitalization services;
14. expenditure on market research, preparation of analyses and reports building the business environment;
15. purchase of publications, translation and printing of materials and their publishing;
16. costs related to room renovations, repair or adaptation;
17. purchase of equipment necessary for carrying out workshops, sessions, conferences, e.g. ICT equipment, exhibition systems, alongside with insurance costs;
18. depreciation of tangible and intangible assets, as well as developed land, in the scope and within the period of their use for the needs of the project covered by support;
19. VAT which cannot be recovered by the Beneficiary under applicable national provisions;
20. costs of performing tender procedure, including costs of preparing tender documentation and publication of public procurement announcements;
21. general costs up to 10% of project eligible costs;
22. purchase of instruments securing the implementation of the co-financing agreement provided for in the co-financing agreement;

For the individual project of the Academic Incubators of Entrepreneurship:

1. remuneration for persons directly involved in the implementation of the project covered by support;
2. costs of specialist training courses for persons involved in the project implementation and management;
3. expenditure related to project documentation preparation;
4. expenditure on the purchase of expert and consultancy services;
5. costs of room adaptation, renovation and modernization, purchase of renovation materials and services, equipment and office supplies purchase costs in the scope necessary for the project implementation, price of licence and software purchase, costs of IT service in the scope of IT system construction;
6. costs of delegations and business trips, costs of accountancy and legal services, costs of participation in international institution networks;
7. costs of implementing the necessary communication and quality/environment management systems;
8. costs of performing information and promotion activities (purchase of materials and services, particularly printing and graphic services);
9. depreciation of tangible and intangible assets, as well as developed land, in the scope and within the period of their use for the needs of the project covered by support;
10. VAT which cannot be recovered by the Beneficiary under applicable national provisions;
11. costs of performing tender procedure, including costs of preparing tender documentation and publication of public procurement announcements;
12. general costs up to 10% of project eligible costs;
13. purchase of instruments securing the implementation of the co-financing agreement provided for in the co-financing agreement;

Measure 5.3. Support for innovation centres

Expenditure eligible for Measure 5.3. has been specified in the Ordinance of Minister of Regional Development of 30 January 2009 *on granting financial aid for the support of innovative centres under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development* (Dz. U. No 21, Item 116).

Measure 5.4. Intellectual property management

Expenditures eligible for Measure 5.4 has been specified in the Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development.

7.6 Subchapter 6 – Priority 6: POLISH ECONOMY ON THE INTERNATIONAL MARKET

Measure 6.1 Passport to export

Expenditures eligible for Measure 6.1 has been specified in the Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development.

Measure 6.2. Development of networks of services for investors and exporters and development of new investment areas

Sub-measure 6.2.1. Support for networks of services for investors and exporters

For the individual project beneficiary the following expenditure is eligible:

- 1) remuneration for COIE (Centre for Investor and Exporter Service) workers directly involved in the project implementation;
- 2) purchase or leasing of equipment or software purchase;
- 3) purchase of databases and purchase of access to databases and other chargeable information sources, also abroad, for the needs of COIE, Ministry of Economy and foreign institutions' workers subordinate to the Minister of Economy;
- 4) purchase or leasing of technical equipment for office work;
- 5) purchase of services in the scope of preparation and implementation of COIE services and operation standardization procedures and tools;
- 6) purchase of services in the scope of COIE audit;
- 7) specialist training courses for COIE workers, at home and abroad;
- 8) specialist training courses for foreign institutions' workers subordinate to the Minister of Economy involved in the project implementation, at home and abroad;
- 9) specialist training courses for Ministry of Economy workers involved in the project implementation, at home and abroad;
- 10) costs of preparing, issuing and translating reports, analyses, market researches and studies, at home and abroad, as well as their distribution at home and abroad, for the needs of workers of COIE, Ministry of Economy and foreign institutions subordinate to the Minister of Economy;

- 11) purchase and/or costs of issuing and translating ready reports, analyses, market researches, studies and publications at home and abroad, addressed to entrepreneurs selling and investing outside Poland, as well as distribution costs, including abroad, for the needs of workers of COIE, Ministry of Economy and foreign institutions subordinate to the Minister of Economy;
- 12) purchase of promotion materials at home and abroad, as well as their distribution at home and abroad, for the needs of workers of COIE, Ministry of Economy and foreign institutions subordinate to the Minister of Economy.
- 13) costs of preparing and organising participation in economic fairs, missions and exhibitions and other promotion events, incurred by a beneficiary implementing the project;
- 14) preparation and organization of information and promotion activities popularizing COIE operation, both at home and abroad;
- 15) development, expansion, modernization, management and maintenance of websites, portals, at home and abroad;
- 16) actions of workers of foreign institutions subordinate to the Minister of Economy, undertake in the scope of the investment marketing, i.e. purchase of market research and localization possibilities analysis services abroad, as well as participation in privatization processes on these markets, performed for the needs of COIE involved in services for potential investors interested in investing on a given foreign market;
- 17) purchase of services in the scope of organization of conferences and information meetings concerning the project, at home and abroad;
- 18) domestic and foreign business trips of workers of the Ministry of Economy, foreign institutions subordinate to the Minister of Economy and COIE, directly involved in the project implementation;
- 19) consultancy provided for COIE in regards of services to entrepreneurs selling and investing outside Poland, including those rendered by foreign service providers;
- 20) general costs (including rents, administrative costs, energy, heating, managing, administrative and financial staff remuneration) up to 10% of project eligible expenditure;
- 21) expenditure on the purchase of expert and consultancy services;
- 22) expenditure on instruments securing the implementation of the co-financing agreement provided for in the co-financing agreement;

Sub-measure 6.2.2 Support for studio and conception works within preparation of investment terrains for the investment projects

The expenditure on the following are classified eligible:

- 1) studies concerning comprehensive geotechnical analyses, including the specification of geotechnical layers, land load-bearing, groundwater table;
- 2) preparation of a land development concept, including the evaluation of technical infrastructure condition and utilities cost analysis;
- 3) preparation of the investment process schedule;
- 4) preparation of the formal and legal analysis of property;
- 5) preparation of the feasibility study,
- 6) preparation of the site grading cost analysis;
- 7) preparation of the report on the impact of the zone as an entity on the environment and reports on the impact of particular investments;
- 8) exploratory actions concerning the evaluation of the area's investment attractiveness;
- 9) preparation of the general evaluation of the area's investment attractiveness;
- 10) consultancy and promotion actions, covering exploratory actions regarding the evaluation of the possibility to create an investment terrain for a given location and preparation of information about the created investment terrain.

Measure 6.3. Promotion of Poland's tourism assets

The expenditure on the following are classified eligible:

- 1) costs of preparing and organizing promotion and marketing events related to the new product offer – costs of preparing tender documentation, remuneration for visual catering, remuneration/fees for persons conducting an event, refund of transport and accommodation costs, purchase and transport of equipment necessary for the event conduct, building and room lease costs, equipment lease costs, participants' alimentation and accommodation costs, translation costs;
- 2) remuneration for persons directly involved in the implementation of the project covered by support;
- 3) costs of preparing and publishing promotion and information materials, also in media, including costs of hiring advertising and photo agencies, costs of purchasing advertising space, broadcast time, costs of leasing billboards at home and abroad, costs of photos, printing, translation and distribution;
- 4) costs of organizing study tour and study press to places the promotion of which is an event or campaign's target, including costs of leasing an office for the needs of organizers, accommodation, alimentation and materials for journalists for the needs of promotion visits, transport, translation, guides, and performances costs;

- 5) costs of press conferences at home and abroad, related to the organised event or campaign and other public relation services, including costs of hiring a PR company;
- 6) costs of preparing, launching, management and updating a website concerning the event or campaign, including costs of hiring an IT company, purchase and maintenance of a domain and space on a server, costs of photo, image texts, translation purchase;
- 7) costs of participation in tourism fairs of the employees of the Polish Tourist Organisation, Polish Tourist Information Centres and Regional Tourist Organisations, including costs of leasing exhibition space, preparation of stands, transport, accommodation and alimentionation of service staff, as well as costs of accompanying advertising events;
- 8) costs of carrying out analyses, expert opinions, sectoral and marketing analyses, necessary for the project implementation, including costs of preparing a strategy concerning a new product strategy, including costs of expert employment;
- 9) costs of consultancy services;
- 10) costs of purchasing copyrights, licences, payments and other intangible assets incurred in relation to the event or campaign;
- 11) costs of performing training courses at home, including those conducted by foreign experts, for persons of the tourism sector not employed in enterprises, including room lease costs, fees for trainers and lecturers, costs of preparing training materials, costs of leasing and/or purchase of equipment necessary for the training course performance, accommodation, travel and alimentionation of participants and trainers;
- 12) costs of creating, expanding and servicing the Polish Tourist Information System and the booking system, including expenditure on investments in the scope necessary to modify and manage those systems, for purchase and configuration of the equipment and software level necessary for the provision of information transmission security (e.g. *firewall* system, IDS, anti-virus system, system controlling the access to the system's resources), creation and maintenance of domains (platforms) and portals, services granting access to Internet, hosting and collocation services etc., purchase and implementation of *open source* software, costs of installation, configuration, optimisation work, costs of construction works for the adaptation of rooms to the equipment covered by the project installation (alongside with the preparation of appropriate technical documentation), as well as expenditure related to the covering of costs of preparing and updating the portals' contents, e-learning costs;
- 13) costs of purchasing access to databases, purchasing professional studies concerning market trends and characteristics and other publications, preparation, publication and distribution of analysis results and translation of these results into selected languages;
- 14) VAT which cannot be recovered by the Beneficiary under applicable national provisions;

- 15) costs of performing information and promotion actions related to the project and project results;
- 16) costs related to the implementation of a co-financing agreement provisions, including costs of maintaining a banking account, expenditure on servicing the instruments securing the implementation of a co-financing agreement;
- 17) costs of external audit, provided that the audit is required by the Managing Authority or such obligation results from the separate regulations, costs of legal services and administrative fees;
- 18) costs of performing tender procedure, including costs of preparing tender documentation and publication of public procurement announcements;

Measure 6.4. Investments in tourism products of supra-regional importance

Expenditure eligible for Measure 6.4 projects covered by public aid will be specified in the Ordinances of Minister of Sport and Tourism, issued on the basis of Article 21 (3) of the Act on the principles of the development policy.

Ordinance of Minister of Sport and Tourism on granting public aid by Polish Tourism Organisation for supporting investments under Measure 6.4. of the Operational Programme Innovative Economy 2007-2013; Ordinance of Minister of Sport and Tourism on granting public aid by Polish Tourism Organisation for supporting culture and cultural heritage under Measure 6.4. of the Operational Programme Innovative Economy 2007-2013). As for the date of publication of Programme Guidelines, the abovementioned legal acts are proposals/.

For a beneficiary of individual projects not covered by public aid, the following are eligible:

- 1) covered costs of transfer of ownership or perpetual usufruct of land up to 10% of total eligible costs of the project;
- 2) covered costs of transfer of ownership or perpetual usufruct of developed land in order to build or expand tourism infrastructure up to 25% of total eligible costs of the project;
- 3) costs of expert opinions (including renovation, archeological expert opinion costs), analyses (including archeological analysis costs) and technical analyses, preparation of feasibility study, environment impact assessment, carrying out studio and archeological works, preparation of maps and local drafts situating the project, assessment of financial feasibility, project durability, work of designers and architects (including the preparation of investment cost estimates, architectural concept, construction documentation, detailed design documentation, functional-utility programme);
- 4) Costs of adapting the area, buildings (and their surroundings) and rooms to providing services related to the project, including:

- a) costs of preparing the area under the investment – demolitions, pulling down, renovation, reclamation, alongside with geodesic and archeological works;
 - b) costs of construction works, renovation, adaptation, including costs of conservation works, alongside with finishing works;
 - c) costs of construction, reconstruction and renovation of necessary technical infrastructure, particularly water, sewage, transport, energy, gas, water drainage, telecommunications and specialist networks;
- 5) costs of purchase, tenancy, hire, leasing, lending of tangible assets, including equipment, technical equipment, devices, machines;
 - 6) costs of works related to the maintenance of water routes (including costs of deepening/purification of water routes);
 - 7) costs of construction, renovation and reconstruction of infrastructure improving the availability of buildings and tourist attractions, including facilitations for the disabled persons;
 - 8) costs of construction, renovation and reconstruction of infrastructure accompanying tourist objects, including the so-called landscape architecture;
 - 9) costs of marking tourist routes, including costs of marking up a route, drafts of traffic organization alongside with necessary facilities, purchase of materials and marking works, preparation, issue and distribution of promo materials about a route;
 - 10) costs of purchasing intangible assets related to the technology transfer via purchase of patents, licences, know-how or non-patented technical knowledge;
 - 11) costs of external audit, provided that the audit is required by the Managing Authority or such obligation results from the separate regulations, costs of legal services and administrative fees;
 - 12) costs incurred on behalf of the investor in the scope of investment implementation correctness, i.e. conservation and archeological supervision and supervision of works carried out by a person of appropriate professional qualifications (e.g. geologist, geotechnician, geomechanical engineer);
 - 13) remuneration for persons directly involved in the implementation of the project covered by support;
 - 14) VAT which cannot be recovered by the Beneficiary under applicable national provisions;
 - 15) costs of managing information and promotion activities related to the project and project results, including promotion campaigns regarding tourism products being a subject of the project;
 - 16) costs related to the implementation of a co-financing agreement provisions, including costs of maintaining a banking account, expenditure on servicing the instruments securing the implementation of a co-financing agreement;

- 17) costs of performing analyses confirming the demand on a tourism product being a subject of the project, including costs of analysis of adequacy of planned activities against the needs of the target group;
- 18) costs of carrying out project efficiency analyses, including promotional activities' efficiency analyses.
- 19) costs of performing tender procedure, including costs of preparing tender documentation and publication of public procurement announcements.

Measure 6.5. Promotion of Polish economy

The expenditure on the following are classified eligible:

- 1) purchase of equipment, including leasing, adaptation works and maintenance of office space for objectives related to consultancy for institutions involved in the project, at home and abroad.
- 2) purchase or leasing of the equipment and purchase of software and databases for the project implementation needs;
- 3) purchase or leasing of technical equipment for office work for the project implementation needs;
- 4) costs of launching and maintenance of Internet economic portals, including the creation, expansion, modernization, development of new functionalities concepts, promotion and information about the portals and their maintenance;
- 5) costs of creating and managing call-centres or contact centres or hotlines dedicated to information about Poland and Polish economy, including sectoral programmes implemented under the project and other promotion events;
- 6) costs of preparing and organizing information and promotion events, including costs of delegation of persons involved in the preparation and organization, technical costs, media and visual catering and promotion at home and abroad;
- 7) costs of preparing and distributing promotion and information materials at home and abroad;
- 8) costs of organizing *study tour* and *study press* to places the promotion of which is an event or campaign's target, including costs of leasing an office for the needs of organizers, accommodation, alimentation and materials for journalists for the needs of promotion visits, transport, translation, guides, and performances costs, incurred by a beneficiary implementing the project and representatives of COIE participating in the project;
- 9) costs of participation in fairs, including costs of leasing and development of exhibition space, costs of delegation of persons involved in the project implementation, media services and promotion,

- including costs of participating in fairs and missions outside Poland, incurred by a beneficiary implementing the project and COIE representatives participating in the project;
- 10) costs of organizing sectoral trade missions and sessions dedicated to associating trade partners;
 - 11) costs of analyses, expert opinions, market, marketing and image studies, the results of which are necessary for the project implementation;
 - 12) costs of preparing and managing the Polish national exhibition at EXPO international fairs, including costs of maintenance of the office of the Curator of the Polish Section of the Exhibition and the construction and furnishing of an exhibition pavilion or stand;
 - 13) costs of organizing Polish national exhibitions, including costs of renting and furnishing exhibition space, costs of delegation of persons involved in the project implementation, shipping, transport and exhibits' insurance costs, media services and promotion and costs of organising economic seminars and conferences, including *match-making* costs;
 - 14) costs of preparing and implementing sectoral programmes at home and abroad;
 - 15) costs of creating non-commercial representative offices of sectoral organizations, including abroad;
 - 16) costs of organizing domestic sectoral fairs of international significance;
 - 17) costs of organizing conferences and information meetings of institutions involved in the project implementation;
 - 18) costs of specialist training courses incurred by a beneficiary implementing the project and the Ministry of Economy employees participating in the project;
 - 19) remuneration, alongside with non-payroll labour costs, including premiums for obligatory social and health insurance of persons directly involved in the implementation of the project covered by support, in the scope of project implementation, including those employed outside Poland, incurred from applicant's own sources;
 - 20) costs of business trips of persons participating in the project implementation, including those employed at foreign institutions subordinate to the Minister of Economy;
 - 21) general costs (including rents, administrative costs, energy, heating, managing, administrative and financial staff remuneration) up to 10% of project eligible expenditure;
 - 22) purchase of instruments securing the implementation of the co-financing agreement provided for in the co-financing agreement;

7.7 Subchapter 7 – Priority 7: INFORMATION SOCIETY – ESTABLISHMENT OF ELECTRONIC ADMINISTRATION

The expenditure on the following are classified eligible:

- 1) expenditure on covering costs of consultancy services during project preparation and implementation, provision of technical support, including management services costs, costs of expert opinions, technical, financial, economic, management and specialist analyses;
- 2) expenditure on the purchase of ICT equipment;
- 3) expenditure on equipment renting, leasing and transport;
- 4) expenditure on the purchase of equipment and software level necessary for the provision of security of transmitted information, identification of persons (e.g. electronic identity certification), cooperation with institutions and companies, alongside with costs of maintenance;
- 5) expenditure on covering the costs of preparing portals' contents;
- 6) expenditure related to e-learning;
- 7) expenditure for covering costs of creating and maintenance of domains (platforms) and portals, services granting access to the Internet, hosting, collocation and other services;
- 8) expenditure on implementing open source software (e.g. Linux, OpenOffice);
- 9) expenditure on covering costs of creating and purchase of software, alongside with the purchase, extension and updating of a licence;
- 10) expenditure on modernization of equipment and software update;
- 11) expenditure on training courses;
- 12) expenditure on covering costs of installation, configuration and optimization work;
- 13) expenditure on post-sale equipment and software maintenance (software conservation);
- 14) costs of construction works in order to construct buildings or adapt rooms for the needs of project implementation (alongside with costs related to the development of appropriate project and technical documentation, installation works, necessary materials and equipment and technical supervision costs);
- 15) costs of adapting terrains and buildings as part of the implemented project, including costs of land development, costs of construction, reconstruction and modernization of connections, necessary

technical infrastructure, including water, sewage, energy, gas, telecommunications and specialist infrastructure;

- 16) expenditure on the purchase of land or developed land;
- 17) expenditure related to costs of legal consultancy, notary fees;
- 18) costs of external audit and accountancy during project implementation and costs of final audit, provided that the audit is required by the Managing Authority or such obligation results from the separate regulations;
- 19) remuneration for persons directly involved in the implementation of the project covered by support;
- 20) depreciation of tangible and intangible assets and developed land, retaining general rules concerning depreciation of given tangible and intangible assets or developed land, in the necessary scope and period they are used for project implementation;
- 21) non-financial outlay to the project by a beneficiary in the form of land, devices, materials or raw materials purchased before the beginning of project implementation and carried into the project, as well as gratuitous voluntary work;
- 22) expenditure on project promotion;
- 23) purchase of instruments securing the implementation of the co-financing agreement provided for in the co-financing agreement;
- 24) VAT which cannot be recovered by the Beneficiary under applicable national provisions;
- 25) investment purchase; tangible and intangible assets (particularly: computer equipment, software);
- 26) expenditure on the construction or expansion of physical protection systems at the existing data procession centres (server rooms) (access control, air condition, fire protection systems) and logical protection systems (firewall, IDS and IPS systems);
- 27) general costs;
- 28) expenditure on the purchase of equipment and materials;
- 29) costs of business trips and meetings;
- 30) costs necessary for the project implementation, related to the reception of a broadband access to network, related to data transmission;
- 31) translation costs;

32) costs of building, equipment, devices insurance.

7.8 Subchapter 8 – Priority 8: INFORMATION SOCIETY – INCREASING INNOVATION OF THE ECONOMY

Measure 8.1. Support for economic activity as regards electronic economy

Expenditure eligible for final recipients of Measure 8.1 has been specified in the Ordinance of Minister of Regional Development of 13 August 2008 on granting financial aid for the support of creation and development of e-Commerce under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development (Dz. U. No 153 Item 956 and of 2009 No 21, Item 115).

As part of the system project, the following are eligible:

- 1) expenditure on the purchase of expert opinions and research services;
- 2) expenditure on the purchase of access to databases and other chargeable information sources, purchase of professional studies concerning market trends and characteristics and other publications;
- 3) expenditure related to costs of legal consultancy and expert opinions;
- 4) expenditure for covering costs of creating and maintenance of domains (platforms) and portals, services granting access to the Internet, hosting, collocation and other services;
- 5) expenditure on the purchase of equipment, materials and software, temporary software licences, fees related to the broadband access to network, telecommunications fees related to data transmission, purchase of knowledge resources in a digital form or licence fees for the access to such resources;
- 6) costs of installation, configuration and optimization work, expenditure on post-sale equipment and software maintenance (software conservation);
- 7) expenditure on the purchase of intangible assets;
- 8) expenditure on training courses for workers as regards infrastructure and portal contents development, operation and management, expenditure on specialist training courses;
- 9) costs of preparing the portals' contents;
- 10) expenditure on the purchase of consultancy and IT services;

- 11) expenditure on the purchase of equipment and software level necessary for the provision of security of transmitted information, identification of persons (e.g. electronic identity certification), cooperation with institutions and companies, alongside with costs of maintenance;
- 12) expenditure for the purchase of equipment and utility materials (including expenditure on office materials purchase);
- 13) expenditure on project promotion;
- 14) expenditure on project results' promotion;
- 15) expenditure on services in the scope of external audit in the case of projects where the total value of financing does not exceed PLN 2 million, provided that the audit is required by the Managing Authority or such obligation results from the separate regulations;
- 16) costs of business trips;

Measure 8.2. Support for implementation of electronic business – B2B

Expenditure eligible for final recipients of Measure 8.2 has been specified in the Ordinance of Minister of Regional Development of 13 August 2008 on granting financial aid for the support of creation and development of e-Commerce under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development.

Measure 8.3. Counteracting digital exclusion - eInclusion

The expenditure on the following are classified eligible:

- 1) expenditure on covering costs of consultancy services during project preparation and implementation, provision of technical support;
- 2) expenditure on the purchase and modernization of ICT equipment, including computer and printer and additional necessary accessories in the case of equipment for the disabled persons;
- 3) expenditure on the purchase of equipment and software level necessary for the provision of security of transmitted information, identification of persons (e.g. electronic identity certification), cooperation with institutions and companies, alongside with costs of maintenance;
- 4) expenditure for covering costs of creating and maintenance of domains (platforms) and portals, services granting access to the Internet, hosting, collocation and other services;
- 5) expenditure on covering costs of creating and purchase of software, alongside with the purchase, expansion and updating of a licence;

- 6) expenditure on training courses, covering the renting of a room, costs of participants and trainer's travel and costs of the purchase of handbooks;
- 7) expenditure on covering costs of installation, configuration and optimization work;
- 8) expenditure on post-sale equipment and software maintenance (software conservation);
- 9) costs of computer equipment insurance;
- 10) costs of construction works for the construction, renovation or adaptation of rooms for the installation of equipment covered by the project (alongside with preparing appropriate designs, installation works and necessary materials and equipment), with the exclusion of rooms belonging to final users;
- 11) expenditure on the purchase or tenancy of land necessary for the installation of infrastructure directly related to Internet availability;
- 12) costs of construction and installation or costs of tenancy of infrastructure directly related to Internet availability;
- 13) expenditure related to costs of legal consultancy, notary fees;
- 14) costs of accountancy during project implementation;
- 15) remuneration for persons directly involved in the implementation of the project covered by support;
- 16) depreciation of tangible and intangible assets and developed land, retaining general rules concerning depreciation of given tangible and intangible assets or developed land, in the necessary scope and period they are used for project implementation;
- 17) non-financial outlay in the form of goods carried in the project by a beneficiary, in the form of: materials or raw materials purchased before the beginning of project implementation and carried into the project, as well as gratuitous voluntary work;
- 18) purchase of instruments securing the implementation of the co-financing agreement provided for in the co-financing agreement;
- 19) costs related to opening and administering a banking account for the project;
- 20) VAT which cannot be recovered by the Beneficiary under applicable national provisions;
- 21) general costs;

- 22) costs of monitoring (costs of controlling the correctness of project implementation), covering hotel, transport and allowance costs;
- 23) costs of project promotion;

Measure 8.4. Ensuring Internet access at the “last mile” level

Eligible expenditure for Measure 8.4 has been specified in the Ordinance of Minister of Interior and Administration of 29 October 2008 on granting financial aid by the Implementing Authority for European Programmes for provision of a broadband access to the Internet under the Operational Programme Innovative Economy 2007-2013 (Dz. U. No 204 Item 1280).

Annex No 1: Starting date for the expenditure eligibility period in particular Measures of the OP IE

Measure	Beginning of the expenditure eligibility period
Priority 1 Research and development of modern technologies	
1.1. Support for scientific research for establishment of a knowledge-based economy	Since 1 January 2007
1.2. Improvement of human potential of science	Since 1 January 2007
1.3. Support for R&D projects for entrepreneurs carried out by scientific entities	Since 1 January 2007
1.4. Support for goal-oriented projects	In accordance with Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development
Priority 2 R&D Infrastructure	
2.1. Development of high research potential centres	Since 1 January 2007
2.2. Support for development of research infrastructure of scientific entities	Since 1 January 2007
2.3. Investments connected with development of IT infrastructure of Science	Since 1 January 2007
Priority 3 Capital for innovation	
3.1. Initiating of innovative activity	In accordance with Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development
3.2. Support for funds of high risk capital	For National Capital Fund - since 1 January 2007 For high risk capital funds – in accordance with Ordinance of Minister of Economy of 15 June 2007 on financial support granted by National Capital Fund.
3.3. Creating system facilitating investing in SMEs	In accordance with Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development
Priority 4 Investments in innovative undertakings	
4.1. Support for implementation of results of R&D works	In accordance with Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development
4.2. Stimulation of R&D activity of enterprises and support in the scope of industrial design	In accordance with Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development
4.3. Technological credit	In accordance with Act of 30 May 2008 on some forms of support for innovative activity
4.4. New investment of high innovative potential	In accordance with Ordinance of Minister of

	Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development
4.5. Support for investments of high importance to the economy	In accordance with Ordinance of Minister of Economy of 2 April 2008 on granting financial aid for new investments of great significance for economy under the Operational Programme Innovative Economy 2007-2013.

Priority 5 Diffusion of innovation

5.1. Support for development of supra-regional cooperative relations	In accordance with Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development
5.2. Supporting business environment institutions providing proinnovative services and its networks of supra-regional importance	For Academic Incubators of Entrepreneurship and Institute of Industrial Design – since 1 January 2007 (on condition of no public aid). For other beneficiaries - in accordance with Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development
5.3. Support for innovation centres	For technological parks - since 1 January 2007. For entrepreneurs – in accordance with Ordinance of Minister of Regional Development on granting financial aid for the support of innovative centres under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development.
5.4. Intellectual property management	In accordance with Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development

Priority 6 Polish economy on the international market

6.1. Passport to export	In accordance with Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development
6.2. Development of networks of services for investors and exporters and development of new investment areas	Since 1 January 2007
6.3. Promotion of Poland's tourism assets	Since 1 January 2007
6.4. Investments in tourism products of supra-regional importance	For projects not covered by public aid – since 1 January 2007. For projects covered by public aid – in accordance with Ordinances of Minister of Sport and Tourism, issued on the basis of Article 21 (3) Act of 6 December 2006 on the principles of the development policy. (<i>Ordinance of Minister of Sport and Tourism on granting public aid by Polish Tourism Organisation for supporting investments under Measure 6.4. of the Operational Programme Innovative Economy 2007-2013; Ordinance of</i>

	<i>Minister of Sport and Tourism on granting public aid by Polish Tourism Organisation for supporting culture and cultural heritage under Measure 6.4. of the Operational Programme Innovative Economy 2007-2013). As for the date of publication of Programme Guidelines, the abovementioned legal acts are proposals/.</i>
6.5. Promotion of Polish economy	Since 1 January 2007
Priority 7 Information society – establishment of electronic administration	
-	Since 1 January 2007
Priority 8 Information society -increasing innovation of the economy	
8.1. Support for economic activity as regards electronic economy	In accordance with Ordinance of Minister of Regional Development of 13 August 2008 on granting financial aid for the support of creation and development of e-Commerce under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development.
8.2. Support for implementation of electronic business – B2B	In accordance with Ordinance of Minister of Regional Development of 13 August 2008 on granting financial aid for the support of creation and development of e-Commerce under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development.
8.3. Counteracting digital exclusion - eInclusion	Since 1 January 2007
8.4. Ensuring Internet access at the “last mile” level	In accordance with Ordinance of Minister of Interior and Administration of 29 October 2008 on granting financial aid by the Implementing Authority for European Programmes for provision of a broadband access to the Internet under the Operational Programme Innovative Economy 2007-2013

Annex No 2: Public Aid Programmes implemented as part of OP IE

Measure	Public Aid Programmes
Priority 1 Research and development of modern technologies	
1.4. Support for goal-oriented projects	Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development <i>In accordance with:</i> <i>Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption regulation) (OJ L 214, 09.08.2008),</i> <i>Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to the de minimis aid (OJ L 379, 28.12.2006).</i>
Priority 3 Capital for innovation	
3.1. Initiating of innovative activity	Ordinance of Minister of Regional Development of 7 April 2009 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development <i>In accordance with:</i> <i>Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to the de minimis aid (OJ L 379, 28.12.2006),</i>
3.2. Support for funds of high risk capital	Ordinance of Minister of Economy of 15 June 2007 on financial support granted by National Capital Fund (Dz.U. No 115 Item 796) <i>In accordance with:</i> <i>Community guidelines on state aid to promote risk capital investments in small and medium-sized enterprises (2006/C 194/02).</i>
3.3. Creating system facilitating investing in SMEs	Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development <i>In accordance with:</i> <i>Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption regulation).</i>
Priority 4 Investments in innovative undertakings	

4.1. Support for implementation of results of R&D works	Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development <i>In accordance with:</i> <i>Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption regulation).</i>
4.2. Stimulation of R&D activity of enterprises and support in the scope of industrial design	Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development <i>In accordance with:</i> <i>Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption regulation),</i> <i>Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to the de minimis aid (OJ L 379, 28.12.2006).</i>
4.3. Technological credit	Act of 30 May 2008 on some forms of support for innovative activity. <i>In accordance with:</i> <i>Commission Regulation (EC) No 1628/2006 of 24 October 2006 on the application of Articles 87 and 88 of the Treaty to regional investment aid (OJ L 302, 1.11.2006).</i> <i>Guidelines for national regional aid for 2007-2013 (OJ C 54, 04.03.2006),</i> <i>Commission Regulation (EC) No 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium-sized enterprises (OJ L 10, 13.01.2001).</i>
4.4. New investment of high innovative potential	Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development <i>In accordance with:</i> <i>Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption regulation).</i>
4.5. Support for investments of high importance to the economy	Ordinance of Minister of Economy of 2 April 2008 on granting financial aid for new investments of great significance for economy under the Operational Programme Innovative Economy 2007-2013 <i>In accordance with:</i> <i>Commission Regulation (EC) No 1628/2006 of 24 October 2006 on the application of Articles 87 and 88 of the Treaty to regional investment aid (OJ L 302, 1.11.2006),</i> <i>Guidelines for national regional aid for 2007-2013 (OJ C 54, 04.03.2006),</i> <i>Commission Regulation (EC) No 70/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to State aid to small and medium-sized enterprises (OJ L 10, 13.01.2001),</i> <i>Commission Regulation (EC) No 68/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to training aid (OJ L 13.01.2006).</i> <i>Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to the de minimis aid (OJ L 379 z 28.12.2006).</i>
Priority 5 Diffusion of innovation	
5.1. Support for development of supra-regional	Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development.

cooperative relations	<i>In accordance with: Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption regulation), Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to the de minimis aid (OJ L 379 z 28.12.2006).</i>
5.2. Supporting business environment institutions providing proinnovative services and its networks of supra-regional importance	Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development. <i>In accordance with: Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to the de minimis aid (OJ L 379 z 28.12.2006).</i>
5.3. Support for innovation centres	Ordinance of Minister of Regional Development of 30 January 2009 on granting financial aid for the support of innovative centres under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development. <i>In accordance with: Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption regulation), Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to the de minimis aid (OJ L 379 z 28.12.2006).</i>
5.4. Intellectual property management	Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development. <i>In accordance with: Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption regulation).</i>
Priority 6 Polish economy on the international market	
6.1. Passport to export	Ordinance of Minister of Regional Development of 7 April 2008 on granting financial aid under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development. <i>In accordance with: Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to the de minimis aid (OJ L 379 z 28.12.2006).</i>
6.4. Investments in tourism products of supra-regional importance	Ordinance of Minister of Sport and Tourism, issued on the basis of Article 21 (3) of Act of 6 December 2006 on the principles of the development policy. (<i>Ordinance of Minister of Sport and Tourism on granting public aid by Polish Tourism Organisation for supporting investments under Measure 6.4. of the Operational Programme Innovative Economy 2007-2013; Ordinance of Minister of Sport and Tourism on granting public aid by Polish Tourism Organisation for supporting culture and cultural heritage under Measure 6.4. of the Operational Programme Innovative Economy 2007-2013</i>). /As for the date of publication of Programme Guidelines, the abovementioned legal acts are proposals/. <i>In accordance with: Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption regulation), Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the</i>

	<i>application of Articles 87 and 88 of the Treaty to the de minimis aid (OJ L 379, 28.12.2006),</i>
Priority 8 Information society – increasing innovation of the economy	
8.1. Support for economic activity as regards electronic economy	Ordinance of Minister of Regional Development of 13 August 2008 on granting financial aid for the support of creation and development of e-Commerce under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development. <i>In accordance with:</i> Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to the de minimis aid (OJ L 379, 28.12.2006),
8.2. Support for implementation of electronic business – B2B	Ordinance of Minister of Regional Development of 13 August 2008 on granting financial aid for the support of creation and development of e-Commerce under the Operational Programme Innovative Economy 2007-2013 by Polish Agency for Enterprise Development. <i>In accordance with:</i> Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption regulation), Commission Regulation (EC) No 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to the de minimis aid (OJ L 379, 28.12.2006),
8.4. Ensuring Internet access at the “last mile” level	Ordinance of Minister of Interior and Administration of 29 October 2008 on granting financial aid by the Implementing Authority for European Programmes for provision of a broadband access to the Internet under the Operational Programme Innovative Economy 2007-2013. <i>In accordance with:</i> Commission Regulation (EC) No 800/2008 of 6 August 2008 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty.