

ORDINANCE
OF THE MINISTER OF REGIONAL DEVELOPMENT¹⁾

of 7 April 2008

**on granting by the Polish Agency for Enterprise Development financial aid under the
Operational Programme Innovative Economy 2007-2013²⁾**

Pursuant to Article 6b(10) of the Act of 9 November 2000 on the establishment of the Polish Agency for Enterprise Development (Dz. U. of 2007 No 42, item 275) it is hereby ordained what follows:

Chapter 1

General provisions

Article 1. 1. The Ordinance specifies in detail the use, conditions and mode of granting by the Polish Agency for Enterprise Development, hereinafter referred to as the “Agency”, financial aid under the following Measures set out in the Operational Programme Innovative Economy 2007-2013:

- 1) 1.4 Support for goal-oriented projects;
 - 2) 3.1 Initiating of innovative activity;
 - 3) 3.3 Creating system facilitating investing in SMEs;
 - 4) 4.1 Support for implementation of results of R&D works;
 - 5) 4.2 Stimulation of R&D activity of enterprises and support in the scope of industrial design;
 - 6) 4.4 New investments of high innovative potential;
 - 7) 5.1. Support for development of supra-regional cooperative relations;
 - 8) 5.2 Supporting business environment institutions providing proinnovative services and their networks of supra-regional importance;
 - 9) 5.4 Intellectual property management;
 - 10) 6.1 Passport to export.
2. Financial aid may be granted to:
- 1) entrepreneurs;
 - 2) entities conducting activity aiming at innovation;

¹⁾ Pursuant to Article 25(2) point 1 in relation to Article 18 point 2 of the Act of 6 December 2006 on the principles of the development policy making (Dz. U. No 227, item 1658 and of 2007 No 140, item 984) the minister competent for regional development is the Managing Authority for the Operational Programme Innovative Economy 2007-2013.

The Minister of Regional Development manages the government administration sector “regional development”, pursuant to Article 1(2) of the Ordinance of the Prime Minister of 16 November 2007 on the detailed scope of operation of the Minister of Regional Development (Dz. U. No 216, item 1600).

²⁾ The text of the Operational Programme Innovative Economy 2007-2013 has been approved by the decision of the European Commission No K(2007) of 1 October 2007 on adoption of the Operational Programme Innovative Economy under Community aid from the European Regional Development Fund covered with the objective “convergence” in Poland and adopted by the resolution of the Council of Ministers of 30 October 2007 on adoption of the Operational Programme Innovative Economy 2007-2013.

3) entities conducting activity aiming at economic development.

3. 3. Financial aid may not be:

- 1) granted to a micro, small or medium-sized entrepreneur considered to be in difficulty within the meaning of Article 1(7) of 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) (EU OJ L 214 of 9.08.2008, p. 3), hereinafter referred to as the “Commission Regulation”;
- 2) granted to an entrepreneur other than a micro, small or medium-sized entrepreneur that fulfils the conditions for an entity in a difficult financial situation or is in the period of restructuring supported by the State aid within the meaning of the Community guidelines on State aid for rescuing and restructuring firms in difficulty³⁾;
- 3) granted or paid to an entrepreneur subject to an outstanding recovery order following a Commission decision declaring an aid illegal and incompatible with the law or the common market.

3a. Financial aid may not be granted for activity related to:

- 1) production or marketing of tobacco products;
- 2) production or marketing of alcohol beverages;
- 3) production or marketing of pornographic contents;
- 4) trading in explosives, weapons and ammunition;
- 5) games of chance, betting, automated games or low stakes automated games;
- 6) production or marketing of narcotic drugs, psychotropic substances or their predecessors.

4. The provisions of the Ordinance shall not apply to financial aid:

- 1) granted for the activity related to export, i.e. aid directly related to the quantity of the exported products, to the establishment and functioning of the distribution network or with other current expenditures relating to conducting export activity;
- 2) determined by priority of use of national production goods with respect to goods imported from abroad.

5. Financial aid shall be granted in the form of non-repayable financial support, hereinafter referred to as “support”, allotted to cover the whole or part of expenditure eligible for support.

6. Expenditure eligible for support shall mean:

- 1) expenditure referred to in the Ordinance, actually incurred and documented, directly related to the project and necessary for its implementation, decreased by the input value added tax, except if the separate provisions provide that the entities referred to in paragraph 2 shall have no right to its recovery or deduction from the output value added tax;

³⁾ The criteria are specified in points 9-11 of the Community guidelines on State aid for rescuing and restructuring firms in difficulty (OJ EU C, 1.10.2004, p. 2).

- 2) expenditure settled with a lump sum payment covering all project costs, for the support referred to in Article 9(1) point 2, in Article 36(1) and in Article 37(1).
7. Expenditure eligible for support incurred in foreign currency shall be calculated into the Polish currency at the selling rate applied by the bank making the payment, on the day of such payment.
8. Wherever mention is made of:
 - 1) fixed assets – shall mean the fixed assets referred to in Article 3(1) point 15 of the Act of 29 September 1994 on accounting (Dz. U. of 2002 No 76, item 694, as amended⁴⁾);
 - 2) intangible assets – shall mean the intangible assets referred to in Article 3(1) point 14 of the Act mentioned in point 1;
 - 3) investment – shall mean investment in fixed assets or intangible assets related to establishment of a new enterprise, development of the existing enterprise, the enterprise's production diversification through introducing new additional products or a significant change in the production process in the existing enterprise;
 - 4) start of the investment implementation – shall mean the day of the start of construction works or the date of the first obligation to order goods and services related to the investment; with the exemption of operations conducted under the preparatory measures, in particular feasibility studies and consultancy services related to the investment preparation, including preparatory analyses (technical, financial, economic), and preparing documentation in relation to the selection of a contractor;
 - 5) leasing – shall mean the leasing within the meaning of the International Financial Reporting Standards, adopted to the *Acquis Communautaire* of the European Union by way of Commission Regulation (EC) no 1725/2003 of 29 September 2003 adopting certain international accounting standards in accordance with Regulation (EC) no 1606/2002 of the European Parliament and of the Council (OJ EC L 261 of 13.10.2003, p. 1; EU OJ, special Polish edition, Chapter 13, vol. 32, p. 4, as amended);
 - 6) (repealed);
 - 7) specific training – shall mean the training referred to in Article 38 point 1 of the Commission Regulation;
 - 8) (repealed);
 - 9) invention, utility model or industrial design – shall mean the invention, utility model or industrial design referred to in the Act of 30 June 2000 Industrial Property Law (Dz. U. of 2003 r. No 119, item 1117, as amended⁵⁾);
 - 10) industrial research – shall mean the industrial research referred to in Article 30 point 3 of the Commission Regulation;

⁴⁾ Amendments of the consolidated text of the mentioned Act were announced in Dz. U. of 2003 No 60, item 535, No 124, item 1152, No 139, item 1324 and No 229, item 2276, of 2004 No 96, item 959, No 145, item 1535, No 146, item 1546 and No 213, item 2155, of 2005 No 10, item 66, No 184, item 1539 and No 267, item 2252 and of 2006 No 157, item 1119 and No 208, item 1540.

⁵⁾ Amendments of the consolidated text of the mentioned Act were announced in Dz. U. of 2004 No 33, item 286, of 2005 No 10, item 68, No 163, item 1362 and No 167, item 1398, of 2006 No 170, item 1217 and 1218 and No 208, item 1539 and of 2007 No 99, item 662 and No 136, item 958.

- 11) development works – shall mean the development works referred to in Article 30 point 4 of the Commission Regulation;
- 12) agricultural product – shall mean the agricultural product referred to in Article 2 point 22 of the Commission Regulation;
- 13) processing of agricultural products – shall mean the processing referred to in Article 2 point 23 of the Commission Regulation;
- 14) marketing of agricultural products – shall mean the marketing referred to in Article 2 point 24 of the Commission Regulation;
- 15) disadvantaged worker – shall mean the employee who on the day of commencing the training fulfils one or more of the following conditions:
 - a) has had no permanent paid employment for the last six months,
 - b) has no upper secondary or professional education (at the ISCED (International Standard Classification of Education) level 3),
 - c) is older than 50 years,
 - d) is a single father or mother to at least one child within the meaning of legal provisions on personal income tax, or a single adult with at least one dependant within the meaning of the Act of 20 April 2004 on promotion of employment and labour market institutions (Dz. U. of 2008 No 69, item 415, as amended⁶⁾),
 - e) works in the sector or profession in which the difference between the number of employed women and the number of employed men is at least 25% higher than the average difference between such numbers in all sectors of the national economy of the Republic of Poland and such person belongs to the minority sex,
 - f) is a member of an ethnic minority within the meaning of the Act of 6 January 2005 on national and ethnic minorities and the regional language (Dz. U. No 17, item 141 and No 62, item 550) and in order to increase chances of gaining access to permanent employment has to improve command of the language, supplement the trainings or gain more professional experience;
- 16) disabled worker – shall mean the employee referred to in Article 2 point 20 of the Commission Regulation;
- 17) market expansion of the cooperative relation – shall mean development of international cooperation of the cooperative relation with foreign partners and raising qualifications of participants of the cooperative relations.

Chapter 2

Provisions common for all Measures under the Operational Programme Innovative Economy 2007-2013

Article 2. 1. Support:

- 1) in relation to investments for entrepreneurs under Measures:
 - a) 4.1 Support for implementation of results of R&D works;

⁶⁾ Amendments of the consolidated text of the mentioned Act were announced in Dz. U. of 2008 No 70, item 416, No 134, item 850, No 171, item 1056, No 216, item 1367 and No 237, item 1654 and of 2009 No 6, item 33.

- b) 4.2 Stimulation of R&D activity of enterprises and support in the scope of industrial design;
 - c) 4.4 New investments of high innovative potential
 - constitutes State aid and is granted according to the conditions specified in the provisions laid down in Chapter I, in Article 13 of Chapter II and in Chapter III of the Commission Regulation;
- 2) for micro, small or medium-sized entrepreneurs:
- a) in relation to the costs of industrial property laws under Measure 5.4 Intellectual property management – constitutes State aid and is granted according to the conditions specified in the provisions laid down in Chapter I, in Article 33 of Chapter II and in Chapter III of the Commission Regulation,
 - b) in relation to consultancy services under Measures:
 - 3.3 Creating system facilitating investing in SMEs,
 - 4.1 Support for implementation of results of R&D works,
 - 4.2 Stimulation of R&D activity of enterprises and support in the scope of industrial design,
 - 4.4 New investments of high innovative potential,
 - 5.1 Support for development of supra-regional cooperative relations
 - constitutes State aid and is granted according to the conditions specified in the provisions laid down in Chapter I, in Article 26 of Chapter II and in Chapter III of the Commission Regulation;
- 3) for industrial research or development works under Measure 1.4 Support for goal-oriented projects – constitutes State aid and is granted according to the conditions specified in the provisions laid down in Chapter I, in Article 31 of Chapter II and in Chapter III of the Commission Regulation;
- 4) for trainings under Measures:
- a) 4.2 Stimulation of R&D activity of enterprises and support in the scope of industrial design;
 - b) 4.4 New investments of high innovative potential;
 - c) 5.1 Support for development of supra-regional cooperative relations
 - constitutes State aid and is granted according to the conditions specified in the provisions laid down in Chapter I, in Section 8 of Chapter II and in Chapter III of the Commission Regulation.

Article 2a. The Agency shall inform the beneficiary of the aid about the reference number of the aid scheme in relation to the support referred to in Article 2.

Article 2b. The support referred to in Article 2 point 1 is subject to individual notification to the European Commission in situations specified in Article 6(2) of the Commission Regulation.

Article 2c. The support referred to in Article 2 point 2 letter b is subject to individual notification to the European Commission, in situations specified in Article 6(1)(c) of the Commission Regulation.

Article 2d. The support referred to in Article 2 point 4 is subject to individual notification to the European Commission, in situations specified in Article 6(1)(g) of the Commission Regulation.

Article 3. The support referred to in Article 2 may not be granted for implementation of projects within the scope of economic activity:

- 1) in the fisheries and aquaculture sectors covered by Council Regulation (EC) No 104/2000 of 17 December 1999 on the common organisation of the markets in fishery and aquaculture products (OJ EC L 17 of 21.01.2000, p. 22; OJ EU Polish special edition, Chapter 4, vol. 4, p. 198);
- 2) related to primary production of agricultural products;
- 3) related to processing and marketing of agricultural products in the following cases:
 - a) when the amount of aid is determined on the basis of the price or quantity of such products acquired from primary producers or marketed by enterprises covered by aid, or
 - b) when granting of aid depends on providing it in part or entirely to primary producers;
- 4) in the coal sector within the meaning of Council Regulation (EC) No 1407/2002 of 23 July 2002 on State Aid to the Coal Industry (OJ EU L 205 of 02.08.2002, p. 1; OJ EU Polish special edition, Chapter 8, vol. 2, p. 170);
- 5) in the steel sector, in case of regional aid;
- 6) in the shipbuilding sector, in case of regional aid;
- 7) in the synthetic fibres sector, in case of regional aid.

Article 4. 1. Support received by:

- 1) entrepreneurs for expenditure for establishing or maintaining performance guarantee of obligations resulting from the agreement on granting support and for the purpose of coverage of costs related to opening and handling by the beneficiary a separate bank account or a sub-account on the bank account under Measures:
 - a) 1.4 Support for goal-oriented projects,
 - b) 3.3 Creating system facilitating investing in SMEs,
 - c) 4.1 Support for implementation of results of R&D works,
 - d) 4.2 Stimulation of R&D activity of enterprises and support in the scope of industrial design,
 - e) 4.4 New investments of high innovative potential,
 - f) 5.4 Intellectual property management,
- 2) micro, small and medium-sized entrepreneurs under Measure 3.1 Initiating of innovative activity,

- 3) entrepreneurs other than micro, small and medium-sized entrepreneurs, within the scope of preparatory analyses and consultancy services connected with investment under Measure 4.2 Stimulation of R&D activity of enterprises and support in the scope of industrial design,
 - 4) entrepreneurs other than micro, small and medium-sized entrepreneurs, within the scope of preparatory analyses and consultancy services under Measure 5.1 Support for development of supra-regional cooperative relations,
 - 5) entrepreneurs operating within the cooperative relations, within the scope of the expenditure referred to in Article 31a(1) and within the scope of making use of services other than consultancy services as well as within the scope of using materials, intangible assets, equipment and fixed assets acquired or manufactured under the project by the coordinator of the cooperative relation referred to in Article 27(3) under Measure 5.1 Support for development of supra-regional cooperative relations,
 - 6) entrepreneurs under Measure 5.2 Supporting business environment institutions providing proinnovative services and their networks of supra-regional importance,
 - 7) micro, small and medium-sized entrepreneurs under Measure 6.1 Passport to export,
 - constitutes *de minimis* aid and is granted according to the conditions specified in Commission Regulation (EC) 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to *de minimis* aid (OJ EC L 379 of 28.12.2006, p. 5).
2. *De minimis* aid may be granted to an entrepreneur provided that, together with other *de minimis* aid received from various sources and in various forms in the same calendar year and over two preceding calendar years, it will not exceed the amount of EUR 200 thousand, in the case of an entrepreneur conducting activity in the road transport sector – EUR 100 thousand.
 3. *De minimis* aid may not be granted for activity conducted:
 - 1) in the fisheries and aquaculture sectors covered by Council Regulation (EC) No 104/2000 of 17 December 1999 on the common organisation of the markets in fishery and aquaculture products;
 - 2) related to primary production of agricultural products listed in Annex I to the Treaty establishing the European Community;
 - 3) related to processing and marketing of agricultural products listed in Annex I to the Treaty establishing the European Community if:
 - a) the amount of the aid is determined on the basis of the price or quantity of such products acquired from primary producers or marketed by enterprises covered by aid,
 - b) when granting of aid depends on providing it in part or entirely to primary producers;
 - 4) in the coal sector within the meaning of Council Regulation (EC) No 1407/2002 of 23 July 2002 on State aid to the coal industry.
 4. *De minimis* aid may not be granted to an entrepreneur conducting economic activity within the scope of road freight transport for purchase of vehicles for such transport.
 5. (repealed).

Article 5. (repealed).

Article 6. The support referred to in Article 2 and 4 is summed with other forms of support, including *de minimis* aid, granted to the entrepreneur in relation to the same eligible costs related to the project, regardless of its form and source of financing, including the EU budget, and may not exceed maximum aid intensity for the given aid category.

Chapter 3

Detailed use and conditions for granting support for initiating innovative activity to entities conducting activity aiming at innovation, under Measure 3.1 Initiating of innovative activity of the Operational Programme Innovative Economy 2007-2013

Article 7. 1. The Agency may grant support for initiating innovative activity with the view to:

- 1) identification of innovative solutions and examination of their market potential by means of:
 - a) conducting research in relation to such innovative solution,
 - b) analysis of the market for such innovative solution, development of a business plan and feasibility studies;
 - 2) preparatory works connected with starting economic activity based on an innovative solution;
 - 3) investments in the company created as a result of activities specified in point 1 and 2, by means of purchasing and taking up stocks or shares in such company.
2. Support for initiating innovative activity may be granted to an entity conducting activity aiming at innovation which meets all of the following conditions:
- 1) it does not operate in order to gain profit or allots profits for purposes compliant with the tasks covered with the support for initiating innovative activity it has been granted;
 - 2) it has the necessary financial, technical, personnel and organisational potential as well as experience in providing services related to implementing results of research and development works as well as technology transfer;
 - 3) it ensures provision of the services covered with the support by persons who have the necessary qualifications and experience in analysis and commercialisation of innovative solutions, technology transfer and investments in companies from the sector of micro, small and medium-sized entrepreneurs;
- 3a) it shall undertake to:
- a) make a gratuitous transfer for the company in which such entity has taken up stocks or shares under support for initiating innovative activity or
 - b) make a contribution to the company established as a result of the activities referred to in paragraph 1 points 1 and 2, in the form of the fixed assets or intangible assets referred to in Article 8(2) points 3 and 4;
- 4) it shall undertake:

- a) (repealed);
 - b) in the period of implementation of the project covered with the support, to use goods, intangible assets and services acquired with resources from the support, solely for the purposes connected with the project implementation,
 - c) to maintain separate accounting records for the project covered with the support for initiating innovative activity,
 - d) to allot the revenues from disposal of company stocks or shares previously acquired with the support funds and from the share in the profit of such company, for further initiating of innovative activity pursuant to the agreement on granting support.
- 2a. The entity referred to in paragraph 2 may implement a project covered with the support together with other entities indicated in the application for granting support and entitled to apply for support under Measure 3.1 Initiating of innovative activity. The eligible expenditure referred to in Article 8(2) may be also incurred by such entities.
3. Participation of the entity conducting activity aiming at innovation in the capital of a company created as a result of the activities referred to in paragraph 1 points 1 and 2 may not last longer than 10 years.
4. Support for initiating innovative activity in relation to the part concerning acquirement or taking up of stocks or shares in a company created as a result of the activities referred to in paragraph 1 points 1 and 2, is granted if results of such activities indicate that it is economically reasonable to conduct economic activity based on an innovative solution and probable that such company will be profitable.
5. The certificate on *de minimis* aid granted under support for initiating innovative activity is issued to micro, small and medium-sized entrepreneurs by the entity conducting activity aiming at innovation.
6. If the entity conducting activity aiming at innovation does not fulfil its obligation referred to in paragraph 2 point 3a, it shall return the amount of support granted for acquirement of the fixed assets or intangible assets referred to in Article 8(2) points 3 and 4.

Article 8. 1. Expenditure eligible for support for initiating innovative activity shall be expenditure incurred by the entity conducting activity aiming at innovation after the date of submission of the application for granting support until the date specified in the agreement on granting support.

2. Expenditure eligible for support shall cover expenditure for:

- 1) remuneration, together with extra-payment work costs, including premiums for social and health insurance, for persons directly involved in implementation of the project covered with support and persons managing such project,
- 2) business trips of persons taking part in the project implementation, according to the rates specified in the provisions on the amount 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;
- 3) purchase of new equipment, machines and devices for a company established as a result of the activities referred to in Article 7(1) points 1 and 2;
- 4) acquirement of software, licences and other intangible assets;

- 5) acquirement of services, in particular transport, telecommunications, postal and municipal services, on condition that their rates correspond to the rates commonly applied on the market;
 - 6) rental and use of rooms;
 - 7) depreciation costs of buildings within the scope and for the period of their exploitation for the purposes of the project covered with support, for no longer than the period of the project implementation;
 - 8) purchase of office materials and consumables;
 - 9) renovations, repairs or adaptation of rooms;
 - 10) translation and printing of materials and publications;
 - 11) promotion and information actions provided that any such actions include information that the project is implemented with support from the European Union budget;
 - 12) accounting, legal, advisory and expert services;
 - 13) instalments of repayment of the initial value of fixed assets and intangible assets, incurred by the user to the day of project completion, up to the amount of their initial value of the day of conclusion of the leasing contract or repayment of the initial value of fixed assets and intangible assets, due to the lessor on account of the leasing contract;
 - 13a) establishing and maintaining performance guarantee of obligations resulting from the agreement on granting support;
 - 13b) coverage of costs related to opening and handling by the beneficiary of a separate bank account or a sub-account on the bank account for the purpose of the project or advance payments;
 - 14) coverage of costs of trainings necessary for the project implementation, for persons taking part in the project implementation, in the amount not exceeding 10% of the total expenditure eligible for support as referred to in points 1-13b;
 - 15) financial audit concerning the expenditure referred to in points 1-14, on condition that it is carried out by certified auditors and the price of the audit corresponds to the rates commonly applied on the market of audit services;
 - 16) acquirement of shares or stocks in a company established as a result of the activities referred to in Article 7(1) points 1 and 2, in the amount lower than 50% of shares or stocks of such a company, where the value of such shares or stocks, together with the value of the fixed assets transferred to the company and of intangible assets purchased with the resources from support for initiating innovative activity, and together with any other *de minimis* aid received from various sources and in various forms by a micro, small or medium-sized entrepreneur in the current calendar year and over two preceding calendar years, may not be higher than EUR 200 thousand and in the case of a micro, small or medium-sized entrepreneur conducting activity in the road transport sector – EUR 100 thousand.
3. The value of support for initiating innovative activity may amount up to 100% of the expenditure eligible for support.

4. The value of support for covering the costs on account of the activities referred to in Article 7(1) points 1 and 2, may not exceed 50% of the expenditure eligible for support.

Chapter 4

Detailed use and conditions for granting support to entities conducting activity aiming at innovation and to micro, small and medium-sized entrepreneurs, for creating system facilitating investing under Measure 3.3 Creating system facilitating investing in SMEs of the Operational Programme Innovative Economy 2007-2013

Article 9. 1. The Agency may grant support for creating system facilitating investing:

- 1) to an entity conducting activity aiming at innovation which meets all of the following conditions:
 - a) it is a legal person,
 - b) its registered office is located within the territory of the Republic of Poland,
 - c) it does not operate with the view of gaining profit or it allots profits for purposes compliant with the tasks implemented by the Agency,
 - d) it has the necessary financial, technical, personnel and organisational potential for implementation of the project covered with support and it ensures personnel with at least one-year experience in:
 - investments in companies from the sector of micro, small and medium-sized entrepreneurs starting their economic activity and not listed on the public market, through acquirement or disposal of stocks and shares in such companies and
 - providing information services to entrepreneurs, in relation to acquiring external sources of financing,
 - e) it has at its disposal personnel with qualifications necessary for implementation of the project covered with support,
 - f) it shall undertake:
 - to organise free of charge open-access trainings not addressed to specific sectors of the economy, and to provide gratuitous information services for entrepreneurs,
 - in the period of implementation of the project covered with the support, to use goods, intangible assets and services acquired with resources from the support, solely for the purposes connected with the project implementation,
 - to keep separate accounting records for the project covered with the support;
 - 2) to a micro, small or medium-sized entrepreneur conducting its activity and having its registered office, and in the case of a natural person – residing within the territory of the Republic of Poland if the application for granting support has been submitted before the commencing date of the project implementation.
- 1a. The entity referred to in paragraph 1 point 1 may implement a project covered with the support together with other entities indicated in the application for granting support and entitled to apply for support under Measure 3.3 Creating system facilitating investing in

SMEs. The expenditure eligible for the support referred to in Article 10(2) may be incurred also by such entities.

2. Support for creating system facilitating investing may be granted to an entity conducting activity aiming at innovation, to be used for activities within the scope of:
 - 1) preparing micro, small and medium-sized entrepreneurs as well as persons starting economic activity to acquire external sources of financing for such activity;
 - 2) supporting creation and development of networks of private investors interested in investing in micro, small and medium-sized entrepreneurs;
 - 3) supporting and promoting cooperation between networks of private investors and business environment institutions;
 - 4) organising, developing and supporting platforms for contacting investors with entrepreneurs seeking external sources of financing;
 - 5) information and promotion of services offered by networks of private investors;
 - 6) organising trainings for private investors and networks thereof, on investing in entrepreneurs.
3. Support for creating system facilitating investing may be granted to a micro, small and medium-sized entrepreneur, to be used for:
 - 1) acquirement of consultancy services in relation to preparing documentation and analyses necessary for acquiring external sources of financing based on participation, in order to introduce changes in the organisation, products or technology where such changes are innovative for the entrepreneur's activity;
 - 2) expenditure for establishing and maintaining performance guarantee of obligations resulting from the agreement on granting support;
 - 3) coverage of costs related to opening and handling by the entrepreneur of a separate bank account or a sub-account on the bank account for the purpose of the project or advance payments.

Article 10. 1. Expenditure eligible for support for creating system facilitating investing shall be expenditure incurred after the date of submission of the application for granting support until the date specified in the agreement on granting support.

2. Expenditure eligible for support for creating system facilitating investing granted to an entity conducting activity aiming at innovation shall include:
 - 1) remuneration, together with extra-payment work costs, including premiums for social and health insurance, for persons directly involved in implementation of the project covered with support and persons managing such project;
 - 2) purchase of office materials and consumables;
 - 3) business trips of persons taking part in the project implementation, according to the rates specified in the provisions on the amount 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;
 - 4) acquirement of services, in particular transport, telecommunications, postal and municipal services, on condition that their rates correspond to the rates commonly applied on the market;

- 5) rental and use of rooms;
 - 6) depreciation costs of buildings within the scope and for the period of their exploitation for the purposes of the project covered with support and no longer than for the period of the project implementation;
 - 7) renovations, repairs or adaptation of rooms;
 - 8) translation and printing of materials and publications;
 - 9) promotion and information activities provided that any such activities include information that the project is implemented with support from the European Union budget;
 - 10) accounting and legal services as well as analyses and valuer opinions;
 - 11) participation in conferences and seminars dedicated to the subject of capital investments;
 - 12) (repealed);
 - 13) acquirement of services within the scope of creating Internet portals and platforms for the purposes of the project implementation;
 - 14) instalments of repayment of the initial value of fixed assets and intangible assets, incurred by the user to the day of project completion, up to the amount of their initial value of the day of conclusion of the leasing contract or repayment of the initial value of fixed assets and intangible assets, due to the lessor on account of the leasing contract;
 - 15) organisation of trainings for private investors and entrepreneurs, conferences and meetings with entrepreneurs eligible for acquiring external sources of financing based on participation and covering costs of trainings necessary for implementation of the project, for persons taking part in the project implementation, where the costs of the trainings in the project may not exceed 10% of the total expenditure eligible for support referred to in points 1-14;
 - 16) establishing and maintaining performance guarantee of obligations resulting from the agreement on granting support;
 - 17) coverage of costs related to opening and handling by the beneficiary of a separate bank account or a sub-account on the bank account for the purpose of the project or advance payments.
3. Expenditure eligible for support for creating system facilitating investing granted to a micro, small or medium-sized entrepreneur, shall not include expenditure for acquirement of regular or periodical consultancy services related to normal operating costs of an enterprise, such as routine tax counselling services, regular legal services or advertising.

Article 11. 1. Intensity of support for creating system facilitating investing, granted to an entity conducting activity aiming at innovation, may amount up to 100% of expenditure eligible for support.

2. The amount of support for creating system facilitating investing, granted to a micro, small or medium-sized entrepreneur for acquirement of consultancy services may not be higher than EUR 2 million for one entrepreneur and for one project.
3. The amount of support for creating system facilitating investing, granted to a micro, small or medium-sized entrepreneur for covering expenditure for establishing or maintaining

performance guarantee of obligations resulting from the agreement on granting support, and for covering costs related to opening and handling by an entrepreneur a separate bank account or a sub-account on the bank account, together with other *de minimis* aid received from various sources and in various forms in the current calendar year and over two preceding calendar years, may not exceed the amount of EUR 200 thousand and in the case of a micro, small or medium-sized entrepreneur conducting activity in the road transport sector – EUR 100 thousand.

4. Intensity of support for creating system facilitating investing, granted to a micro, small or medium-sized entrepreneur for acquirement of consultancy services, may not exceed 50% of the expenditure actually incurred for this purpose.
5. Intensity of support for creating system facilitating investing, granted to a micro, small or medium-sized entrepreneur for covering expenditure for establishing and maintaining performance guarantee of obligations resulting from the agreement on granting support, and for covering costs related to opening and handling by an entrepreneur a separate bank account or a sub-account on the bank account, may amount up to 100% of the expenditure actually incurred for this purpose.

Chapter 5

Detailed use and conditions for granting to entrepreneurs support for implementation of goal-oriented projects under Measures 1.4 Support for goal-oriented projects and 4.1 Support for implementation of results of R&D works and for support for implementation of results of technological initiatives under Measure 4.1 Support for implementation of results of R&D works of the Operational Programme Innovative Economy 2007-2013

Article 12. 1. The Agency may grant support to an entrepreneur conducting economic activity and having a registered office, and in the case of a natural person having the place of residence, within the territory of the Republic of Poland, for implementation of goal-oriented projects intended for:

- 1) industrial research or development works or
 - 2) implementation of results of such research or works in the economic activity.
2. Implementation of the results of industrial research or development works shall mean introduction of the results of such research or works to own economic activity of an entrepreneur or sale of the results of such research or works in order to introduce them to economic activity of another entrepreneur. Disposal of the results of such research or works for their further re-sale shall not be considered as implementation of the results of industrial research or development works.
3. If implementation of the results of industrial research or development works does not require investment or consists in the sale of a patent, licence or know-how, the Agency grants support for implementation of the goal-oriented project solely for the part concerning such research or works.

Article 13. 1. Support for implementation of goal-oriented projects may be granted to entrepreneurs if they have submitted an application for granting support before the date of starting the goal-oriented project and, in the case of entrepreneurs other than a micro, small or

medium-sized entrepreneurs, if they additionally have also proved to meet one or more of the criteria referred to in Article 8(3) of the Commission Regulation.

2. The Agency shall check if the entrepreneur meets one or more of the criteria referred to in paragraph 1 before granting support to an entrepreneur other than a micro, small or medium-sized entrepreneur.
3. Support for implementation of goal-oriented projects in the part concerning the activities referred to in Article 12(1) point 2 may be granted to an entrepreneur provided that such entrepreneur has:
 - 1) submitted a report confirming completion of industrial research or development works;
 - 2) submitted an economic analysis and a market research confirming the reasonableness of implementation of the results of research or works referred to in point 1;
 - 3) undertaken to:
 - a) make investments,
 - b) keep the project durability, in particular by maintaining the investment covered with the support in the voivodeship in which it was implemented, and if implemented on the territory of the capital city of Warsaw – in that city, for at least 5 years, and in the case of micro, small and medium-sized entrepreneurs for at least 3 years, following the day of completion of the project implementation, where replacement of outdated installations or equipment as a result of rapid technological development is not contrary to the conditions for keeping the project durability;
 - c) ensure investment financing in the part not covered with the support, with at least 25% of expenditure eligible for support covered from own resources of the entrepreneur or from external financing coming from other sources than public sources.
- 3a. If a call for proposals is announced with the view to select goal-oriented projects for granting support solely for the part concerning the activities referred to in Article 12(1) point 1, support for such goal may be granted provided that entrepreneurs undertake to implement the results of such research or works in their own economic activity with own resources or with external financing, including financing from public resources, or to sell the results of such research or works in order to introduce them in the economic activity of another entrepreneur. The provision laid down in paragraph 3 point 2 shall apply accordingly.
- 3b. If a call for proposals is announced with the view to select goal-oriented projects for granting support solely for the part concerning the activities referred to in Article 12(1) point 2, industrial research or development works are acquired or conducted with own resources or with external financing, including financing from public resources.
4. On a justified request of the entrepreneur, the Agency may give approval for the transfer of investment to a different poviát within the area of the same voivodeship.
5. Transferring the investment to a poviát of the same or higher maximum support intensity shall not cause an increase in the support intensity.

6. Transferring the investment to a poviát of lower maximum support intensity shall be possible only if the project related to the investment has received an appropriate number of points required to be covered with support in the poviát the investment is transferred to.
7. In the case of transferring the investment to a poviát of lower maximum support intensity, the entrepreneur shall return to the Agency the support amount established pursuant to the following formula:

$$I = [(X-Y) \times Z] \times (P \div Q)$$

where:

- I – stands for the support amount to be returned to the Agency by the entrepreneur,
 - X – stands for the received nominal support amount,
 - Y – stands for the nominal support amount the entrepreneur would receive for the investment implementation in a poviát the investment is transferred to, calculated in accordance with intensities specified in Article 16(1),
 - Z – stands for the discount rate specified by the European Commission and published in the Official Journal of the European Union, in effect on the day of issuing the approval for transferring the investment,
 - P – stands for the period, expressed in years, of the investment not being maintained in a poviát of higher maximum support intensity,
 - Q – stands for the applicable period of maintaining the investment in a poviát of higher maximum support intensity.
8. Transferring the investment to a poviát of lower maximum support intensity under the conditions specified in the Ordinance is possible only in the period of keeping the project durability.
 9. An entrepreneur implementing a goal-oriented project located in the Łódzkie, Mazowieckie, Lubelskie, Podlaskie, Warmińsko-mazurskie, Kujawsko-pomorskie or Podkarpackie Voivodeship, may be granted support if the value of expenditure eligible for support indicated in the application for granting support in the part concerning the activities referred to in Article 12 point 1 amounts to at least PLN 400 thousand.

Article 14. 1. Expenditure eligible for support for implementation of goal-oriented projects shall be expenditure incurred after the date of submission of an application for granting support until the date specified in the agreement on granting support.

2. Expenditure eligible for support in the part concerning the activities referred to in Article 12(1) shall include expenditure for:
 - 1) remuneration, together with extra-payment work costs, including premiums for social and health insurance, for persons directly involved in implementation of the research project covered with support and persons managing such project within the scope in which they are employed under such research project;
 - 2) coverage of the costs of purchase or exploitation of equipment and devices within the scope and for the period of their use for the purposes of the research project, however, if these are not used for the purposes of the research project during the entire period of their use, expenditure eligible for support shall include only depreciation costs corresponding to the period of the research project implementation, calculated pursuant to provisions on accounting;

- 3) coverage of depreciation costs of buildings within the scope and for the period of their use for the purposes of the research project covered with support;
 - 4) acquirement of intangible assets in the form of patents, licences, know-how or non-patented technical knowledge if such assets meet all of the following conditions:
 - a) they shall be used solely for the purposes of the project covered with support for implementation of a research project, in the enterprise of the entrepreneur who has been granted support,
 - b) they shall be subject to depreciation pursuant to separate provisions,
 - c) they shall be purchased from third parties under market terms;
 - 5) acquirement of research, advisory and equivalent services used solely for the purposes related to implementation of the research project;
 - 6) coverage of operating costs, including costs of materials, consumables and similar products, incurred directly as a result of conducting research activity;
 - 7) coverage of overheads, incurred directly as a result of implementation of a research project, up to 10% of total expenditure eligible for support, as referred to in points 1-6;
 - 8) establishing or maintaining performance guarantee of obligations resulting from the agreement on granting support;
 - 9) coverage of costs related to opening and handling by the entrepreneur of a separate bank account or a sub-account on the bank account for the purpose of the project or advance payments.
3. The expenditure eligible for support referred to in paragraph 2 shall not include expenditure related to current operation of an entrepreneur.
 4. All expenditure eligible for support referred to in paragraph 2 shall be assigned by an entrepreneur to industrial research or development works.
 5. Expenditure eligible for support in relation to the part concerning the activities referred to in Article 12 point 2 shall include expenditure for:
 - 1) coverage of the costs of transferring the right to ownership of land or to perpetual usufruct of land, up to 10% of the total expenditure eligible for support provided that:
 - a) the land is necessary for the project implementation,
 - b) the entrepreneur presents the property valuer's opinion confirming that the price of purchase does not exceed the market value of the land as of the day of purchase,
 - c) in the period of 7 years preceding the date of the land purchase, the land has not been purchased with either Community funds or national State aid or *de minimis* aid funds;
 - 2) coverage of the costs of transferring the right to ownership to a building or a construction, provided that:
 - a) the property is necessary for the project implementation,

- b) the entrepreneur presents the property valuer's opinion confirming that the price of purchase does not exceed the market value of the property as of the day of purchase,
 - c) the entrepreneur presents the construction valuer's opinion confirming that the property may be used for a given purpose concordant with the purposes of the project covered with support, or specifying the scope of necessary modifications and facilitations,
 - d) in the period of 7 years preceding the date of property purchase, it has not been purchased using either Community funds or national State aid or *de minimis* aid funds,
 - e) the property shall be used solely in accordance with the purposes of the project covered with support;
- 3) coverage of the purchase price of or the cost of manufacturing fixed assets other than the ones specified in points 1 and 2, related to implementation by the entrepreneur of the results of industrial research and development works, subject to paragraph 6;
 - 4) coverage of the purchase price of construction works and materials;
 - 5) coverage of the purchase price of intangible assets in the form of patents, licences, know-how or non-patented technical knowledge if such intangible assets meet all of the following conditions:
 - a) they shall be used solely for the purposes of the project covered with support for implementation of goal-oriented projects, in the enterprise of the entrepreneur who has been granted support,
 - b) they shall be subject to depreciation pursuant to separate provisions,
 - c) they shall be purchased from third parties under market conditions, without the buyer being in a position to exercise control over the selling party, within the meaning of 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 of relevance for the EEA) (OJ EU L 24 of 29.01.2004, p.1, OJ EU Polish special edition, Chapter 8, vol. 3, p. 40) or vice versa,
 - d) they shall be the assets of an entrepreneur who obtained support and they shall remain in his enterprise for at least 5 years, and in the case of a micro, small and medium-sized enterprise – for at least 3 years from the day of project completion;
 - 6) instalments of repayment of the initial value of lands, buildings and constructions, incurred by the user to the day of project completion, up to the amount of their initial value as of the day of conclusion of the leasing contract, or repayment of the initial value of lands, buildings and constructions, due to the financing party on account of the leasing contract, provided that the leasing contract is concluded for the period of no less than 5 years and in the case of a micro, small and medium-sized entrepreneur – for no less than 3 years from the expected date of project completion;
 - 7) instalments of repayment of the initial value of fixed assets other than those specified in point 6 or of intangible assets, incurred by the user, or repayment of the initial value of fixed assets other than those specified in point 6 or of intangible assets, due to the financing party on account of the leasing contract resulting in the

- transfer of the right of ownership to such fixed assets or intangible assets to the user, with exclusion of sale-and-lease-back mode;
- 8) coverage of costs related to tenancy and leasing of lands, buildings and constructions, incurred by the user to the day of project completion, provided that the leasing contract is concluded for no less than 5 years and in the case of a micro, small and medium-sized entrepreneur – for no less than 3 years from the expected date of project completion;
 - 9) coverage of the purchase price by a micro, small or medium-sized entrepreneur of consultancy services related to the investment, where such services may not constitute an element of permanent or periodical economic activity of the entrepreneur and may not be connected with current operating expenditure of the entrepreneur, up to 10% of the expenditure referred to in points 1-8;
 - 10) establishing and maintaining performance guarantee of obligations resulting from the agreement on granting support;
 - 11) coverage of costs related to the opening and handling by the entrepreneur of a separate bank account or a sub-account on the bank account for the purpose of the project or advance payments.
6. The purchased fixed assets have to be new, except for fixed assets purchased by a micro, small or medium-sized entrepreneur, where:
 - 1) the cost of used fixed assets shall not exceed their market value as of the day of purchase and shall be lower than the cost of similar new fixed assets;
 - 2) the seller shall make a declaration determining the vendor of fixed assets as well as the place and date of their purchase;
 - 3) in the period of 7 years preceding the date of fixed assets purchase, they have not been purchased using either Community funds or national State aid or *de minimis* aid funds.
 7. In the case of an entrepreneur conducting economic activity in the transport sector, the expenditure eligible for support referred to in paragraph 5 shall not include expenditure for purchase of transport means.
 8. In the case of an entrepreneur other than a micro, small or medium-sized entrepreneur, expenditure for acquirement of intangible assets specified in paragraph 5 point 5 shall be considered expenditure eligible for support in the amount not exceeding 50% of the expenditure eligible for support referred to in paragraph 5 points 1-8.
 9. The total expenditure eligible for support referred to in paragraph 5 points 2 and 4 may amount up to 50% of the total expenditure eligible for support in relation to the part concerning the activities referred to in Article 12 point 2.

Article 15. 1. Support intensity in relation to the part concerning the activities referred to in Article 12 point 1 may not exceed:

- 1) for industrial research:
 - a) for a micro or small entrepreneur – 70% of the expenditure eligible for support referred to in Article 14(2) points 1-7,
 - b) for a medium-sized entrepreneur – 60% of the expenditure eligible for support referred to in Article 14(2) points 1-7,

- c) for an entrepreneur other than a micro, small or medium-sized entrepreneur – 50% of the expenditure eligible for support referred to in Article 14(2) points 1-7;
 - 2) for development works:
 - a) for a micro or small entrepreneur – 45% of the expenditure eligible for support referred to in Article 14(2) points 1-7,
 - b) for a medium-sized entrepreneur – 35% of the expenditure eligible for support referred to in Article 14(2) points 1-7,
 - c) for an entrepreneur other than a micro, small or medium-sized entrepreneur – 25% of the expenditure eligible for support referred to in Article 14(2) points 1-7;
- 1a. For industrial research or development works, support intensity is increased by 15 percentage points but no more than up to 80% of expenditure eligible for support, if one or more of the following conditions is met:
- 1) implementation of industrial research or development works shall include effective collaboration between at least two entrepreneurs not related with each other, except for contracting out, and the following conditions are met:
 - a) none of entrepreneurs shall cover more than 70% of expenditure eligible for support related to jointly implemented industrial research or development works,
 - b) implementation of industrial research or development works shall include cooperation with at least one micro, small or medium-sized entrepreneur or shall be implemented in at least two Member States of the European Union.
 - 2) implementation of industrial research or development works shall include effective collaboration between an entrepreneur and a research organisation within the meaning of Article 30 point 1 of the Commission Regulation, except for contracting out, and the following conditions are met:
 - a) the research organisation shall cover at least 10% of expenditure eligible for support in relation to industrial research or development works,
 - b) the research organisation is entitled to publish the results of industrial research or development works within the scope in which they derive from the research conducted by such organisation;
 - 3) results of industrial research shall be widely disseminated:
 - a) through scientific and technical conferences,
 - b) through publications in scientific and technical magazines or in databases offering free access to raw research data,
 - c) by means of gratuitous or open source software.
2. Support intensity in relation to the part concerning the expenditure referred to in Article 14(2) points 8 and 9 may amount up to 100% of such expenditure.
3. The support amount for implementation of goal-oriented projects in relation to the part concerning the activities referred to in Article 12 point 1, as regards the expenditure referred to in Article 14(2) points 1-7 may not exceed EUR 7.5 million for one entrepreneur and one project.

- 3a. The support amount for implementation of goal-oriented projects in relation to the part concerning the activities referred to in Article 12 point 1, as regards expenditure referred to in Article 14(2) points 8-9, together with other *de minimis* aid received from various sources and in various forms in the current calendar year and over two preceding calendar years, may not exceed the amount of EUR 200 thousand and in the case of an entrepreneur conducting activity in the road transport sector – EUR 100 thousand.
4. If support for development works and industrial research exceeds EUR 3 million, the Agency shall be obliged to pass to the President of the Office of Competition and Consumer Protection the information referred to in Annex II to the Commission Regulation, within 10 days from the date on which support is granted.

Article 16. 1. Support intensity in relation to the part concerning the expenditure referred to in Article 14(5) points 1-8 may not exceed the values specified in Article 3 of the Ordinance of the Council of Ministers of 13 October 2006 on the establishment of the map of regional aid (Dz. U. No 190, item 1402). Intensity of support for implementation of the results of research and development works granted to a micro, small or medium-sized entrepreneur, except for entrepreneurs conducting activity in the transport sector, shall be increased by 20 percentage points in the case of a micro and small entrepreneur and by 10 percentage points in the case of a medium-sized entrepreneur.

2. Support intensity in relation to the part concerning the expenditure referred to in Article 14(5) point 9 may not exceed 50% of such expenditure.
- 2a. Support intensity in relation to the part concerning the expenditure referred to in Article 14(5) points 10 and 11 may amount up to 100% of such expenditure.
3. The total value of a goal-oriented project may not exceed EUR 50 million.
4. The support amount for implementation of goal-oriented projects in relation to the part concerning the activities referred to in Article 12 point 2, as regards the expenditure referred to in Article 14(5) points 1-9, may not exceed the amount of PLN 20 million for one entrepreneur and one project.
5. The support amount for implementation of goal-oriented projects in relation to the part concerning activities referred to in Article 12 point 2, as regards the expenditure referred to in Article 14(5) points 10 and 11, together with other *de minimis* aid received from various sources and in various forms in the current calendar year or over two preceding calendar years, may not exceed the amount of EUR 200 thousand and in the case of an entrepreneur conducting activity in the road transport sector – EUR 100 thousand.

Article 17. 1. The Agency may grant to an entrepreneur conducting economic activity and having its registered office, and in the case of a natural person having the place of residence, within the territory of the Republic of Poland, support for implementation of the results of industrial research and development works, covered with financing from the minister competent for matters pertaining to science within technological initiatives, hereinafter referred to as “support for implementing the results of technological initiatives”.

2. Support for implementing the results of technological initiatives may be granted to an entrepreneur who meets all of the following conditions:
 - 1) has submitted an application for granting support before the date of starting the investment implementation, and in the case of an entrepreneur other than a micro, small or medium-sized entrepreneur, if such entrepreneur has also additionally

proved to meet one or more of the criteria referred to in Article 8(3) of the Commission Regulation;

- 2) makes investments;
- 3) has concluded a contract on co-financing for industrial research and development works as part of technological initiatives or was a member of a consortium implementing a project as part of technological initiatives;
- 4) shall undertake to:
 - a) keep the project durability, in particular by maintaining the investment covered with the support in the voivodeship in which it was implemented, and in the case of implementing an investment on the territory of the capital city of Warsaw – in that city, for at least 5 years, and in the case of micro, small and medium-sized entrepreneurs – for at least 3 years, following the day of completion of the project implementation, where replacement of outdated installations or equipment as a result of rapid technological development is not contrary to the conditions for keeping the project durability;
 - b) ensure investment financing in the part not covered with the support, with at least 25% of expenditure eligible for support covered from own resources of the entrepreneur or from external financing coming from other sources than public sources.
3. On a justified request of the entrepreneur the Agency may give approval for the transfer of investment to a different poviát within the area of the same voivodeship.
4. Transferring the investment to a poviát of the same or higher maximum support intensity shall not cause an increase in the support intensity.
5. Transferring the investment to a poviát of lower maximum support intensity shall be possible only if the project related to the investment has received an appropriate number of points required to be covered with support in the poviát the investment is transferred to.
6. In the case of transferring the investment to a poviát of lower maximum support intensity, the entrepreneur shall return to the Agency the support amount established pursuant to the following formula:

$$I = [(X-Y) \times Z] \times (P \div Q)$$

where:

- I – stands for the support amount to be returned to the Agency by the entrepreneur,
- X – stands for the received nominal support amount,
- Y – stands for the nominal support amount the entrepreneur would receive for the investment implementation in a poviát the investment is transferred to, calculated in accordance with intensities specified in Article 16(1),
- Z – stands for the discount rate specified by the European Commission and published in the Official Journal of the European Union, in effect on the day of issuing the approval for transferring the investment,
- P – stands for the period, expressed in years, of the investment not being maintained in a poviát of higher maximum aid intensity,
- Q – stands for the applicable period of maintaining the investment in a poviát of higher maximum support intensity.

7. Transferring the investment to a poviát of lower maximum support intensity under the conditions specified in the Ordinance shall be possible only in the period of keeping the project durability.
8. Support for implementing the results of technological initiatives may be granted provided that:
 - 1) the entrepreneur has submitted a report approved by the entity granting support and confirming completion of industrial research or development works covered with financing under technological initiatives;
 - 2) an economic analysis and a market research confirmed the reasonableness of implementing the results of research or works referred to in point 1.
9. Support for implementing the results of technological initiatives shall be subject to the provisions of Article 14(1) and (5-8) and Article 16.

Chapter 6

Detailed allocation and conditions for awarding support to entrepreneurs for increasing the research and development potential and support within the scope of design under Measure 4.2 Stimulation of R&D activity of enterprises and support in the scope of industrial design of the Operational Programme Innovative Economy 2007-2013

Article 18. 1. The Agency can award support to an entrepreneur carrying out economic activity and having a registered office, and in the case of a natural person – having the place of residence, within the territory of the Republic of Poland:

- 1) for increasing the research and development potential intended for development of the activity within the scope of industrial research and development works, in particular for activities aimed at obtaining by the entrepreneur the status of the research and development centre within the meaning of the Act of 30 May 2008 on some forms of support for innovative activity (Dz. U. No 116, item 730);
 - 2) within the scope of design intended for elaboration of an industrial or a functional design and its implementation to production.
2. The support for increasing the research and development potential can be awarded to an entrepreneur, who:
 - 1) within 12 months before submitting the application for granting support incurred expenditure for scientific research within the meaning of provisions on the principles of science financing or development works, or such expenditure was incurred by an (financially) affiliated entity, and
 - 2) makes investments.
 3. Support within the scope of design can be granted to an entrepreneur, who cumulatively meets the following conditions:
 - 1) undertakes to implement an industrial or a functional design to production;
 - 2) uses the consultancy services within the scope of design under the project or has at disposal a qualified specialist personnel within this scope;
 - 3) demonstrates economic profitability of the project;
 - 4) makes investments.

Article 19. 1. Support for increasing the research and development potential and support within the scope of design can be awarded to an entrepreneur if the entrepreneur submitted an application for granting support before the day of starting the investment, and in the case of an entrepreneur other than micro, small or medium-sized entrepreneur if such entrepreneur additionally provides for the meeting of at least one of the criteria referred to in Article 8(3) of the Commission Regulation.

2. Before awarding support to an entrepreneur other than micro, small or medium-sized entrepreneur the Agency shall check if at least one of the criteria referred to in Paragraph 1 is met.

Article 20. 1. The support for increasing the research and development potential and the support within the scope of design shall be awarded provided that the entrepreneur undertakes to:

- 1) keep the project durability, in particular through maintaining the investment covered with the support in the voivodeship, in which it was implemented, and in the case of implementing an investment on the territory of the capital city of Warsaw – in that city, for at least 5 years, and in the case of micro, small and medium-sized entrepreneur – for at least 3 years, following the day of completion of the project implementation, at the same time, replacement of outdated installations or equipment as a result of rapid technological development is not contrary to the conditions for keeping the project durability;
 - 2) ensure investment financing in the part not covered with the support, simultaneously at least 25% of expenditure eligible for support shall be covered from own resources of the entrepreneur or external financing coming from other sources than public sources.
2. On a justified request of the entrepreneur the Agency can give the approval for the transfer of investment to a different poviát within the area of the same voivodeship.
 3. Transferring the investment to a poviát of the same or higher maximum support intensity shall not cause an increase in the support intensity.
 4. Transferring the investment to a poviát of lower maximum support intensity shall be possible only if the project, to which the investment refers, has received the number of points necessary to be covered by support in the poviát, to which the investment is transferred.
 5. In the case of transferring the investment to a poviát of lower maximum support intensity, the entrepreneur shall repay to the Agency the support amount established in line with the following formula:

$$I = [(X-Y) \times Z] \times (P \div Q)$$

where:

I – stands for the support amount that is repaid to the Agency by the entrepreneur,

X – stands for the received nominal support amount,

Y – stands for the nominal support amount that the entrepreneur would receive for the investment implementation in a poviát, to which the investment is transferred, calculated in accordance with intensities specified in Article 22(1),

- Z – stands for the discount rate specified by the European Commission and published in the Official Journal of the European Union, binding on the day of issuing the approval for transferring the investment,
- P – stands for the period, expressed in years, for which the investment was not maintained in the poviats of higher maximum support intensity,
- Q – stands for the applicable period of maintaining the investment in the poviats of higher maximum support intensity.
6. Transferring the investment to a poviat of lower maximum support intensity under the conditions specified in the Ordinance shall be possible only in the period of maintaining the durability of the project.

Article 21. 1. Expenditure eligible for support for increasing the research and development potential and support within the scope of design shall cover expenditure incurred not earlier than on the day following the day of submitting the application for granting support until the day indicated in the agreement on granting support.

2. Expenditure eligible for support shall cover expenditure on:

- 1) covering the costs of transfer of land ownership or land perpetual usufruct to the amount of 10% of the total expenditure eligible for support provided that:
 - a) the land is necessary for the project implementation,
 - b) the entrepreneur presents the opinion of property valuer confirming that the price of purchase does not exceed the market value of land determined as of the day of purchase,
 - c) within the period of 7 years preceding the date of land purchase, its purchase was not co-financed either from the Community resources or national State aid or *de minimis* aid funds;
- 2) covering the costs of transfer of ownership to buildings or structures provided that:
 - a) the property is necessary for the project implementation,
 - b) the entrepreneur presents the opinion of property valuer confirming that the price of purchase does not exceed the market value of property determined as of the day of purchase,
 - c) the entrepreneur presents the opinion of the construction valuer confirming that the property can be used for a given purpose compliant with the objectives of the project covered by the support, or specifying the scope of necessary modifications or facilitations,
 - d) within the period of 7 years preceding the date of property purchase, its purchase was not co-financed either from the Community resources or national State aid or *de minimis* aid funds;
 - e) the property shall be used solely in accordance with the objectives of the project covered by the support;
- 3) covering the price of purchase or costs of producing the fixed assets other than those set out in points 1 and 2 related to carrying out industrial research or development works or elaboration and implementation to production of an industrial or functional design by the entrepreneur, subject to Paragraph 3;

- 4) purchase price of construction works and materials;
- 5) covering the price of purchase of intangible assets in the form of patents, licences, *know-how* or non-patented technical knowledge, if the intangible assets cumulatively meet the following conditions:
 - a) they shall be used solely for the objectives of the project covered with support for increasing the research and development potential and support within the scope of design in the enterprise of an entrepreneur receiving the support,
 - b) they shall be subject to depreciation pursuant to separate provisions,
 - c) they shall be purchased from third parties under market terms and, at the same time, the purchaser shall not control the seller within the meaning of Article 3 of the 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) and vice versa,
 - d) they shall constitute the assets of an entrepreneur who obtained support and they shall remain in his enterprise for at least 5 years, and in the case of a micro, small or medium-sized entrepreneur – for at least 3 years, from the day of completing the project implementation;
- 6) instalments of repayment of the initial value of land, buildings and structures incurred by the user to the day of completion of project implementation to the amount of their initial value as of the day of conclusion of the leasing agreement or repayment of the initial value of land, buildings and structures due to the financing entity on account of the leasing agreement on condition that the leasing agreement shall be concluded for a period of at least 5 years and in case of a micro, small or medium-sized entrepreneur – for at least 3 years, from the planned deadline of the completion of project implementation;
- 7) the instalments of the initial value of fixed assets other than those set out in point 6 or intangible assets incurred by the user or repayment of the initial value of fixed assets other than those set out in point 6 or intangible assets due to the financing entity on account of the leasing agreement resulting in the transfer of the ownership to these fixed assets or intangible assets to the user, excluding sale-and-lease-back mode;
- 8) covering the costs related to rental or tenancy of land, buildings and structures incurred until the day of completing the project implementation on condition that the rental or tenancy agreement shall be concluded for a period of at least 5 years and in case of micro, small or medium-sized entrepreneur - for at least 3 years from the planned date of the completion of project implementation;
- 9) price of purchasing by the entrepreneur the preparatory analyses and consultancy services related to the investment, but at the same time these services cannot constitute one of the elements of permanent or periodical activity of the entrepreneur or be related to the current operating expenditure of the entrepreneur;
- 9a) establishment or maintenance of the performance guarantee related to the obligations following from the agreement on granting support;
- 9b) covering of costs related to the opening and handling by the entrepreneur of a separate bank account or sub-account on the bank account for the purpose of the project or advance payments;

- 10) purchase of specific trainings directly related to the project implementation to the amount not exceeding 10% of the total expenditure eligible for support, referred to in points 1-9b, including expenditure on:
 - a) employment of instructors,
 - b) travels of instructors and participants of the trainings, including expenditure on accommodation,
 - c) other current expenditure, including expenditure on materials directly related to project implementation,
 - d) depreciation of tools and equipment as far as they are used for the objectives of the project implementation,
 - e) guidance and consultancy services related to the project implementation;
 - f) covering the personnel costs of the participants of the training and covering general indirect costs (administrative, rental, overheads) to the amount of the total expenditure eligible for support referred to in (a)-(e), but as it comes to covering the personnel costs of the participants of the training only the actual time of taking part in the training is taken into account.
3. The purchased assets have to be new, except for assets purchased by the micro, small or medium-sized entrepreneurs and simultaneously:
 - 1) the price of the used fixed assets shall not exceed their market value established as of the day of purchase and it shall be lower than the price of similar new fixed assets;
 - 2) the seller shall make a declaration determining the vendor of the assets, place and date of their purchase;
 - 3) within the period of 7 years preceding the date of fixed assets purchase, their purchase was not co-financed either from the Community resources or national State aid or *de minimis* aid funds.
4. In the case of entrepreneur other than micro, small or medium-sized entrepreneur the expenditure on purchase of intangible assets set out in Paragraph 2 point 5 shall be included in the expenditure eligible for support in the amount not exceeding 50% of expenditure eligible for support referred to in Paragraph 2 points 1-8.
5. In the case of an entrepreneur conducting economic activity in the transport sector the expenditure eligible for support shall not cover expenditure on purchase of means of transport.
6. The total value of expenditure eligible for support, referred to in Paragraph 2 points 2 and 4 can amount up to 50% of total expenditure eligible for support.

Article 22. 1. The intensity of support for increasing the research and development potential and support within the scope of design in part concerning expenditure referred to in Article 21(2) points 1-8 shall not exceed the levels set out in Article 3 of the Ordinance of the Council of Ministers of 13 October 2006 on the establishment of the map of regional aid. The intensity of support awarded to micro, small or medium-sized entrepreneur, excluding entrepreneurs carrying out economic activity in the transport sector, shall be increased by 20 percentage points in the case of micro-entrepreneur and small entrepreneur and in the case of a medium-sized entrepreneur – by 10 percentage points.

2. The intensity of support for increasing the research and development potential and support within the scope of design in part concerning expenditure referred to in Article 21(2) point 9 shall not exceed 50% of this expenditure.
- 2a. The intensity of support for increasing the research and development potential and support within the scope of design in part concerning expenditure referred to in Article 21(2) points 9a and 9b can amount up to 100% of this expenditure.
3. The intensity of support for increasing the research and development potential and support within the scope of design in part concerning expenditure referred to in Article 21(2) point 10 shall not exceed:
 - 1) 45% of expenditure incurred for trainings by a micro-entrepreneur or small entrepreneur;
 - 2) 35% of expenditure incurred for trainings by a medium-sized entrepreneur;
 - 3) 25% of expenditure incurred for trainings by an entrepreneur other than the entrepreneur established in points 1 and 2.
4. The intensity of support established in Paragraph 3 shall be increased by 10 percentage points if the training is intended for disadvantaged or disabled workers.
5. The entrepreneur shall make a contribution in the level supplementing the amount to 100% of expenditure for covering the costs of trainings referred to in Article 21(2) point 10 following from the intensities of State aid established in Paragraphs 3-4.
6. The total value of the project shall not exceed the amount of EUR 50 million.
7. Maximum amount of support per one entrepreneur and one project within the scope of design shall total to:
 - 1) PLN 21 million in part concerning expenditure referred to in Article 21(2) points 1-8;
 - 2) PLN 600 thousand in part concerning expenditure referred to in Article 21(2) point 9;
 - 2a) EUR 200 thousand and in the case of entrepreneur conducting activity in the road transport sector - EUR 100 thousand, in part concerning expenditure referred to in Article 21(2) points 9a and 9b;
 - 3) PLN 1 million in part concerning expenditure referred to in Article 21(2) point 10.
8. The maximum amount of support for increasing the research and development potential per one entrepreneur and one project shall total to:
 - 1) PLN 1.4 million in part concerning expenditure referred to in Article 21(2) points 1-8;
 - 2) PLN 100 thousand in part concerning expenditure referred to in Article 21(2) point 9;
 - 2a) EUR 200 thousand and in the case of entrepreneur conducting activity in the road transport sector - EUR 100 thousand, in part concerning expenditure referred to in Article 21(2) points 9a and 9b;
 - 3) PLN 100 thousand in part concerning expenditure referred to in Article 21(2) point 10.

9. The minimum value of expenditure eligible for support for increasing the research and development potential and support within the scope of design for the investment part shall amount to PLN 400 thousand.
10. The total value of expenditure eligible for support for increasing the research and development potential for the investment part shall not exceed PLN 2 million.

Chapter 7

Detailed allocation and conditions for granting to entrepreneurs support for investments of high innovative potential under Measure 4.4 New investments of high innovative potential of the Operational Programme Innovative Economy 2007-2013

Article 23. 1. The Agency can award support to an entrepreneur carrying out economic activity and having a registered office, and in the case of an entrepreneur being a natural person – having the place of residence, within the territory of the Republic of Poland for investments of high innovative potential intended for purchase or implementation of technological solutions provided that these solutions meet the following conditions:

- 1) they have been applied worldwide for no longer than 3 years, or
 - 2) the value of worldwide sales of the products or services produced on the basis of this solutions does not exceed 15% of the value of worldwide sales in a branch represented by these products or services, which is specified according to the three-digit codes included in the provisions concerning the classification of activity.
2. Support for investments of high innovative potential may be granted to an entrepreneur, who cumulatively meets the following conditions:
- 1) makes investments within the scope of applying the new technological solutions in the manufacturing or services activity resulting in the introduction of new or significantly improved products;
 - 2) undertakes to keep the project durability, in particular by maintaining the investment covered with the support in the voivodeship, in which it was implemented, and in the case of implementing an investment on the territory of the capital city of Warsaw – in that city, for at least 5 years, and in the case of micro, small and medium-sized entrepreneur – for at least 3 years, following the day of completion of the project implementation, at the same time, replacement of outdated installations or equipment as a result of rapid technological development is not contrary to the conditions for keeping the project durability;
 - 3) undertakes to ensure investment financing in the part not covered with the support, and at least 25% of expenditure eligible for support shall be covered from own resources of the entrepreneur or external financing coming from other sources than public resources;
 - 4) has submitted an application for granting support before the day of starting the investment, and in the case of an entrepreneur other than micro, small or medium-sized entrepreneur additionally provides for the meeting of at least one of the criteria referred to in Article 8(3) of the Commission Regulation.

3. Before awarding support to an entrepreneur other than micro, small or medium-sized entrepreneur the Agency shall check if at least one of the criteria referred to in Paragraph 2 point 4 is met.
4. On a justified application of the entrepreneur the Agency may give the approval for the transfer of investment to a different poviát within the area of the same voivodeship.
5. Transferring the investment to a poviát of the same or higher maximum support intensity shall not cause an increase in the support intensity.
6. Transferring the investment to a poviát of lower maximum support intensity shall be possible only if the project, to which the investment refers, has received the number of points necessary to be covered by support in the poviát, to which the investment is transferred.
7. In the case of transferring the investment to a poviát of lower maximum support intensity, the entrepreneur shall repay to the Agency the support amount established in line with to the following formula:

$$I = [(X-Y) \times Z] \times (P \div Q)$$

where:

- I – stands for the support amount that is repaid to the Agency by the entrepreneur,
 - X – stands for the received nominal support amount,
 - Y – stands for the nominal support amount that the entrepreneur would receive for the investment implementation in a poviát, to which the investment is transferred, calculated in accordance with intensities specified in Article 25(1),
 - Z – stands for the discount rate specified by the European Commission and published in the Official Journal of the European Union, binding on the day of issuing the approval for transferring the investment,
 - P – stands for the period, expressed in years, for which the investment was not maintained in the poviát of higher maximum support intensity,
 - Q – stands for the period of maintaining the investment in the poviát of higher maximum support intensity.
8. Transferring the investment to a poviát of lower maximum support intensity under the conditions specified in the Ordinance shall be possible only in the period of maintaining the durability of the project.

Article 24. 1. Expenditure eligible for support for investments of high innovative potential shall cover expenditure incurred after the day of submitting the application for granting support until the day indicated in the agreement on granting support.

2. Expenditure eligible for support shall cover expenditure on:

- 1) covering the cost of transfer of land ownership or land perpetual usufruct to the amount of 10% of the total expenditure eligible for support provided that:
 - a) the land is necessary for the project implementation,
 - b) the entrepreneur presents the opinion of property valuer confirming that the price of purchase does not exceed the market value of land determined as of the day of purchase,

- c) within the period of 7 years preceding the date of land purchase, its purchase was not co-financed either from the Community resources or national State aid or *de minimis* aid funds;
- 2) covering the costs of transfer of ownership to buildings or structures provided that:
- a) the property is necessary for the project implementation,
 - b) the entrepreneur presents the opinion of property valuer confirming that the price of purchase does not exceed the market value of property determined as of the day of purchase,
 - c) the entrepreneur presents the opinion of the construction valuer confirming that the property can be used for a given purpose compliant with the objectives of the project covered by the support, or specifying the scope of necessary modifications or facilitations,
 - d) within the period of 7 years preceding the date of property purchase, its purchase was not co-financed either from the Community resources or national State aid or *de minimis* aid funds;
 - e) the property shall be used solely in accordance with the objectives of the project covered by the support;
- 3) covering the price of purchase or cost of producing the fixed assets other than those set out in points 1 and 2, subject to Paragraph 3;
- 4) purchase price of construction works and materials;
- 5) covering the price of purchase of intangible assets in the form of patents, licences, *know-how* or non-patented technical knowledge, if the intangible assets cumulatively meet the following conditions:
- a) they will be used solely for the objectives of the project covered with support for investments of high innovative potential in the enterprise of an entrepreneur receiving the support,
 - b) they shall be subject to depreciation pursuant to separate provisions,
 - c) they will be purchased from third parties under market terms and, at the same time, the purchaser shall not control the seller within the meaning of Article 3 of the 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) and vice versa,
 - d) they shall constitute the assets of entrepreneur who obtained support and they shall remain in his enterprise for at least 5 years, and in the case of a micro, small or medium-sized entrepreneur – for at least 3 years, from the day of completing the investment implementation;
- 6) instalments of repayment of the initial value of land, buildings and structures incurred by the user to the day of completion of project implementation to the amount of their initial value as of the day of conclusion of the leasing agreement or repayment of the initial value of land, buildings and structures due to the financing entity on account of the leasing agreement on condition that the leasing agreement shall be concluded for a period of at least 5 years and in the case of a micro, small or medium-sized entrepreneur – for at least 3 years, from the planned date of the completion of project implementation;

- 7) instalments of repayment of the initial value of fixed assets other than those set out in point 6 or intangible assets incurred by the user or repayment of the initial value of fixed assets other than those set out in point 6 or intangible assets due to the financing entity on account of the leasing agreement resulting in the transfer of the ownership to these assets or intangible assets to the user, excluding sale-and-lease-back mode;
 - 8) covering the costs related to rental or tenancy of land, buildings and structures incurred until the day of completing the project implementation on condition that the rental or tenancy agreement shall be concluded for a period of at least 5 years and in the case of micro, small or medium-sized entrepreneur – for at least 3 years from the planned date of the completion of project implementation;
 - 9) price of purchasing by the micro, small and medium-sized entrepreneur the preparatory analyses and consultancy services related to the investment, but at the same time these services cannot constitute one of the elements of permanent or periodical activity of the entrepreneur or they shall not be related to the current operating expenditure of the entrepreneur;
 - 9a) establishment or maintenance of the performance guarantee related to the obligations following from the agreement on granting support;
 - 9b) covering of costs related to the opening and handling by the entrepreneur of a separate bank account or sub-account on the bank account for the purpose of the project or advance payments;
 - 10) purchase of specific trainings directly related to the project implementation to the amount not exceeding 10% of the total expenditure eligible for support, referred to in points 1-9b, including expenditure on:
 - a) employment of instructors,
 - b) travels of instructors and participants of the trainings, including expenditure on accommodation,
 - c) other current expenditure, including expenditure on materials directly related to project implementation,
 - d) depreciation of tools and equipment as far as they are used for the objectives of the project implementation,
 - e) guidance and consultancy services related to the project implementation,
 - f) covering the personnel costs of the participants of the training and covering general indirect costs (administrative, rental, overheads) to the amount of the total expenditure eligible for support referred to in (a)-(e), but as it comes to covering the personnel costs of the participants of the training only the actual time of taking part in the training is taken into account.
3. The purchased fixed assets have to be new, except for fixed assets purchased by the micro, small or medium-sized entrepreneur and simultaneously:
- 1) the price of the used fixed assets shall not exceed their market value established as of the day of purchase and it shall be lower than the price of similar new fixed assets;
 - 2) the seller shall make a declaration determining the vendor of the fixed assets, place and date of their purchase;

- 3) within the period of 7 years preceding the date of fixed assets purchase, their purchase was not co-financed either from the Community resources or national State aid or *de minimis* aid funds.
4. In the case of entrepreneur other than micro, small or medium-sized entrepreneur the expenditure on purchase of intangible assets set out in Paragraph 2 point 5 shall be included in the expenditure eligible for support in the amount not exceeding 50% of expenditure eligible for support referred to in Paragraph 2 points 1-8.
5. In the case of an entrepreneur conducting economic activity in the transport sector the expenditure eligible for support shall not cover expenditure on purchase of means of transport.
6. The total value of expenditure eligible for support referred to in Paragraph 2 points 2 and 4 can amount up to 50% of total expenditure eligible for support.

Article 25. 1. The intensity of support for investments in part concerning expenditure referred to in Article 24(2) points 1-8 shall not exceed the levels set out in Article 3 of the Ordinance of the Council of Ministers of 13 October 2006 on the establishment of the map of regional aid. The intensity of support awarded to micro, small or medium-sized entrepreneur, excluding entrepreneurs carrying out economic activity in the transport sector, shall be increased by 20 percentage points in the case of micro and small entrepreneur and in the case of a medium-sized entrepreneur – by 10 percentage points.

2. The intensity of support for investments in part concerning expenditure referred to in Article 24(2) point 9 shall not exceed 50% of this expenditure.
- 2a. The intensity of support for investments in part concerning expenditure referred to in Article 24(2) points 9a and 9b can amount up to 100% of this expenditure.
3. The intensity of support for investments in part concerning expenditure referred to in Article 24(2) point 10 shall not exceed:
 - 1) 45% of expenditure incurred for trainings by a micro or small entrepreneur;
 - 2) 35% of expenditure incurred for trainings by a medium-sized entrepreneur;
 - 3) 25% of expenditure incurred for trainings by an entrepreneur other than the entrepreneur established in points 1 and 2.
4. The intensity of support established in Paragraph 3 shall be increased by 10 percentage points if the training is intended for disadvantaged or disabled workers.
5. The entrepreneur shall make a contribution in the level supplementing the amount to 100% of expenditure for covering the costs of trainings referred to in Article 24(2) point 9 following from the intensities of State aid established in Paragraphs 3-4.

Article 26. 1. The total value of the project shall not exceed EUR 50 million.

2. The value of expenditure eligible for support for investments of high innovative potential shall amount to no less than PLN 8 million and not more than PLN 160 million.
3. Minimum amount of support for investments of high innovative potential shall total to PLN 2.4 million.
4. Maximum amount of support per one entrepreneur and one project for investments of high innovative potential shall total to:

- 1) PLN 40 million in part concerning expenditure referred to in Article 24(2) points 1-8;
- 2) PLN 1 million in part concerning expenditure referred to in Article 24(2) point 9;
- 2a) EUR 200 thousand and in the case of entrepreneur conducting activity in the road transport sector - EUR 100 thousand, in part concerning expenditure referred to in Article 24(2) points 9a and 9b;
- 3) PLN 1 million in part concerning expenditure referred to in Article 24(2) point 10.

Chapter 8

Detailed allocation and conditions for granting to entities conducting activity aiming at economic development or entities conducting activity aiming at innovation support for development of the cooperative relations under Measure 5.1 Support for development of supra-regional cooperative relations of the Operational Programme Innovative Economy 2007-2013

Article 27. 1. The Agency shall award to the entity conducting activity aiming at economic development or entity conducting activity aiming at innovation, hereinafter referred to as “coordinator of the cooperative relation”, support for development of the cooperative relation intended for covering some part of expenditure incurred on:

- 1) making investments;
 - 2) personnel and administrative costs;
 - 3) acquirement of consultancy services;
 - 4) specific trainings;
 - 5) covering the costs related to the market expansion of the cooperative relation other than the ones established in points 2 and 3.
2. The cooperative relation shall be understood as a grouping of entrepreneurs independent from each other and operating in a given sector, including newly established entrepreneurs, carrying out innovative activity and research organisations and business environment institutions, which is targeted at stimulating innovative activity through promotion of intensive contacts, use of the same technological background, exchange of knowledge and experiences, contributing to technology transfer, establishment of cooperation network and dissemination of information among entrepreneurs forming the grouping.
3. The support can be granted to the coordinator of the cooperative relation for the development of the cooperative relation, which cumulatively meets the following conditions:
- 1) shall ensure participation in the project of at least:
 - a) 10 entrepreneurs,
 - b) one research organisation,
 - c) one business environment institution,
 - at the same time, each of the members of the cooperative relation can be numbered among only one of the above-mentioned types of entities;

- 2) micro, small and medium-sized entrepreneurs shall constitute not less than half of the participants of the cooperative relation for which the project is implemented,
 - 3) the share in the revenue generated from sales outside the area on which the cooperative relation is located shall amount to a total of at least 30%.
4. The following entities can act as coordinators of the cooperative relation:
- 1) foundation;
 - 2) registered association;
 - 3) joint stock company;
 - 4) limited liability company;
 - 5) research and development entity;
 - 6) organisation of entrepreneurs operating on the basis of:
 - a) the Act of 22 March 1989 on the crafts (Dz. U. of 2002 No 112, item 979, of 2003 No 137, item 1304 and of 2009 No 6, item 33),
 - b) the Act of 30 May 1989 on professional self-government of some entrepreneurs (Dz. U. No 35, item 194 and of 1997, No 121, item 769 and 770),
 - c) the Act of 30 May 1989 on chambers of commerce (Dz. U. No 35, item 195, as amended⁷⁾);
 - 7) Institute of the Polish Academy of Sciences
- whose activity consists in implementation of undertakings for entrepreneurs and cooperation between entrepreneurs and business environment intuitions and research organisations.
5. The support for development of the cooperative relation can be granted to the coordinator of the cooperative relation, who cumulatively meets the following conditions:
- 1) has a registered office located within the territory of the Republic of Poland;
 - 2) does not operate in order to gain profit or allocates profits for purposes related to tasks implemented by the Agency;
 - 3) has at least one-year experience within the scope of the cooperative relation management or rendering services for entities operating within the cooperative relation;
 - 4) has at its disposal the personnel having relevant qualifications to render services for entities operating within the cooperative relation;
 - 5) submitted an application for granting support before the day of starting the investment implementation;
 - 6) undertakes to:
 - a) ensure equal access for all entities operating within the cooperative relation to services, trainings, materials, intangible assets, fixed assets and equipment purchased under the project against payment not exceeding the costs incurred by the coordinator of the cooperative relation for their maintenance or making them available,

⁷Amendments to the above-mentioned Act were published in Dz. U. of 1992 No 75, item 368, of 1996 No 43, item 189, of 1997, No 121, item 769 and 770 and No 139, item 934 and of 2000 No 88, item 983.

- b) keep separate accounting records for the project covered by support for development of the cooperative relation and activities referred to in (c) until the day of expiry of the deadline for repayment referred to in (d),
 - c) use, in the period of implementation of the project covered with the support, the goods, intangible assets, as well as services acquired with support resources solely for the purposes connected with the project implementation, and within the period of 15 years following the day of completion of the project implementation for activities related to further development of the cooperative relation under the terms established in (a),
 - d) repay to the Agency within the time limits set out in the agreement on granting support but not later than within 1 year after the expiry of 15 years following the day of completion of the project implementation the entire amount constituting the difference between the support amount granted to the coordinator of the cooperative relation and the sum of State aid and *de minimis* aid awarded to the participants of the cooperative relation and, at the same time:
 - the determination of the repayment amount shall consider the change in the value of money over time,
 - in the case of land purchase, purchase or construction of buildings or structures under the project the repayment obligation shall also cover, in proportion to the level of support awarded for the purpose, the amount constituting the difference between the value of property established in line with the opinion of the property valuer drawn up as of the day of expiry of 15 years following the day of completion of the project implementation and the property value established in line with the opinion of the property valuer referred to respectively in Article 28(2) point 1(b) and point 2(b), and in the case of construction of a building or a structure, the value of the property established in line with the opinion of the property valuer drawn up as of the day of putting the building or the structure into use;
- 7) documents the performance of the role of coordinator of the cooperative relation covered with the application for granting support for development of the cooperative relation;
- 8) applies for support for development of one cooperative relation.
6. The value of *de minimis* aid awarded to an entrepreneur under support for development of the cooperative relation in part concerning the use of services, materials, intangible assets, fixed assets and equipment purchased or produced by the coordinator of the cooperative relation under the project shall constitute the difference between the payment for the use of these services, materials, intangible assets, fixed assets and equipment under market terms and the payment incurred by the participants of the cooperative relation.
- 6a. The value of *de minimis* aid awarded to an entrepreneur under support for development of the cooperative relation within the scope of market expansion of the cooperative relation in part concerning expenditure referred to in Article 31a(1) shall constitute the sum of expenditure incurred for the purpose.
7. The declaration on *de minimis* aid awarded under support for development of the cooperative relation to entrepreneurs operating within the cooperative relation shall be issued by the coordinator of the cooperative relation to entrepreneurs operating within its framework.

- 7a. Support for consultancy services for micro, small or medium-sized entrepreneur and support for trainings for the entrepreneur can be awarded if the entrepreneur submitted an application for granting support before the day of starting the project implementation, and in the case of an entrepreneur other than micro, small or medium-sized entrepreneur additionally provides for the meeting of at least one of the criteria referred to in Article 8(3) (a)-(d) of the Commission Regulation.
- 7b. The coordinator of the cooperative relation shall check if at least one of the criteria referred to in Paragraph 7a are met before granting support to an entrepreneur other than micro, small or medium-sized entrepreneur.

Article 28. 1. Expenditure eligible for support for development of the cooperative relation within the scope of investment shall cover expenditure incurred after the day of submission of the application for granting support until the day indicated in the agreement on granting support.

2. Expenditure eligible for support for development of the cooperative relation within the scope of investment shall include expenditure on:
- 1) covering the costs of transfer of land ownership or land perpetual usufruct to the amount of 10% of the total expenditure eligible for support provided that:
 - a) the land is necessary for the project implementation,
 - b) the coordinator of the cooperative relation presents the opinion of property valuer confirming that the price of purchase does not exceed the market value of land determined as of the day of purchase,
 - c) within the period of 7 years preceding the date of land purchase, it was not purchased with the use of national public resources or resources coming from the European Union;
 - 2) covering the costs of transfer of ownership to buildings or structures provided that:
 - a) the property is necessary for the project implementation,
 - b) the coordinator of the cooperative relation presents the opinion of property valuer confirming that the price of purchase does not exceed the market value of land determined as of the day of purchase,
 - c) the coordinator of the cooperative relation presents the opinion of the construction valuer confirming that the property can be used for a given purpose compliant with the objectives of the project covered by the support, or specifying the scope of necessary modifications or facilitations,
 - d) within the period of 7 years preceding the date of property purchase, it was not purchased with the use of national public resources or resources coming from the European Union,
 - e) the property shall be used solely in accordance with the objectives of the project covered by the support;
 - 3) covering the price of purchase of the fixed assets other than those set out in points 1 and 2, subject to Paragraph 3;
 - 4) purchase price of construction works and materials;
 - 5) covering the price of acquirement of intangible assets in the form of patents, licences, non-patented technical, technological knowledge or knowledge within the

scope of organisation and management, if the intangible assets cumulatively meet the following conditions:

- a) they shall be used solely for the purposes of the project covered with support,
 - b) they shall be subject to depreciation pursuant to separate provisions,
 - c) they shall be purchased from third parties under market terms;
 - d) they shall constitute the assets of the coordinator of the cooperative relation who obtained support for at least 5 years following the day of completing the project implementation;
- 6) instalments of repayment of the initial value of land, buildings and structures incurred by the user to the day of completion of project implementation to the amount of their initial value as of the day of conclusion of the leasing agreement or repayment of the initial value of land, buildings and structures due to the financing entity on account of the leasing agreement on condition that the leasing agreement shall be concluded for a period of at least 5 years from the planned date of the completion of project implementation;
- 7) instalments of repayment of the initial value of fixed assets other than those specified in point 6 or intangible assets incurred by the user or repayment of the initial value of fixed assets other than those specified in point 6 or intangible assets, due on account of the leasing agreement resulting in the transfer of the ownership to such fixed assets or intangible assets to the user, excluding sale-and-lease-back mode.
3. The purchased fixed assets can be used on condition that:
- 1) the price of the used fixed assets shall not exceed their market value established as of the day of purchase and it shall be lower than the price of similar new fixed assets;
 - 2) the seller shall make a declaration determining the vendor of the fixed assets, place and date of their purchase;
 - 3) within the period of 7 years preceding the date of fixed assets purchase, their purchase was not co-financed either from the Community resources or national State aid or *de minimis* aid funds.
4. Total value of expenditure eligible for support referred to in Paragraph 2 points 2, 4 and 7 can amount up to 40% of the total expenditure eligible for support within the scope of investment but not more than PLN 3 million.
5. The intensity of support for development of the cooperative relation within the scope of expenditure referred to in Paragraph 2 can amount up to 100% of this expenditure.

Article 29. 1. Expenditure eligible for support for development of the cooperative relation within the scope of covering the personnel and administrative costs shall cover expenditure incurred after the day of submission of the application for granting support until the day indicated in the agreement on granting support, however, not later than within the period of 3 years, for covering the costs related to:

- 1) marketing activities undertaken with the view to obtain new entities to participate in the cooperative relation;

- 2) management and maintenance of the generally available technical background of the cooperative relation;
 - 3) organisation of training curricula, workshops and conferences aimed at supporting the process of sharing knowledge and establishment of networks of relationships between the participants of the cooperative relation.
2. Expenditure eligible for support for development of the cooperative relation within the scope of personnel and administrative costs shall cover expenditure incurred on:
- 1) remuneration together with extra-payment work costs, including contributions to social and health insurance, for persons directly involved in implementation of the project covered with support and persons managing such project;
 - 2) business travels of persons taking part in the project implementation, according to rates specified in the provisions on the amount and conditions for establishing the amount due for a worker employed in a State or self-government public sector unit on account of business travel;
 - 3) acquirement of services, in particular transport, telecommunications, postal and municipal services, on condition that their rates correspond to rates commonly used on the market;
 - 4) rental and use of rooms;
 - 5) purchase of office materials and consumables;
 - 6) renovations, repairs or adaptation of rooms;
 - 7) use, renovations or repairs of fixed assets or equipment;
 - 8) translation and printing of materials and publications;
 - 9) accounting and legal services;
 - 10) establishment or maintenance of the performance guarantee related to the obligations following from the agreement on granting support;
 - 11) covering of costs related to the opening and handling by the beneficiary or an entity implementing the project with the beneficiary of a separate bank account or sub-account on the bank account for the purpose of the project or advance payments.
3. Expenditure eligible for support referred to in Paragraph 2 shall not include costs covered from resources coming from other sources, in particular from charges collected by the coordinator of the cooperative relation for the use of services other than consultancy services, materials, intangible assets, fixed assets or equipment.
4. The total value of expenditure for covering personnel and administrative costs referred to in Paragraph 2 shall not exceed 7% of the total expenditure eligible for support for development of the cooperative relation.
5. The intensity of support for development of the cooperative relation within the scope of expenditure referred to in Paragraph 2 can amount up to 100% of this expenditure.

Article 30. 1. Expenditure eligible for support for development of the cooperative relation within the scope of acquirement of consultancy services shall cover expenditure incurred after the day of submission of the application for granting support until the day indicated in the agreement on granting support.

2. Expenditure eligible for support for development of the cooperative relation within the

scope of acquirement of consultancy services shall cover expenditure incurred for acquirement of consultancy services related to the implementation of the project on development of the cooperative relation intended for the coordinator and other participants of the cooperative relation. Expenditure incurred by the coordinator of the cooperative relation on consultancy services within the scope of elaboration of the plan of development and expansion of the cooperative relation can be incurred from 1 January 2008.

3. The intensity of support for development of the cooperative relation within the scope of expenditure for acquirement of consultancy services related to the implementation of the project for the participants of the cooperative relation other than the coordinator of the cooperative relation shall not exceed 50% of this expenditure, and simultaneously these services shall not constitute one of the elements of permanent or periodical activity of the participant of the cooperative relation or they shall not be related to the current operating expenditure of this participant.
4. The volume of support for development of the cooperative relation within the scope of acquirement of consultancy services for the coordinator of the cooperative relation can amount up to 100% of this expenditure.

Article 31. 1. Expenditure eligible for support for development of the cooperative relation within the scope of specific trainings shall cover expenditure incurred after the day of submission of the application for granting support until the day indicated in the agreement on granting support.

2. Expenditure eligible for support for development of the cooperative relation within the scope of specific trainings shall cover expenditure for acquirement of specific trainings up to the amount not exceeding 10% of the total expenditure eligible for support for the development of the cooperative relation, including expenditure on:
 - 1) employment of instructors;
 - 2) travels of instructors and participants of the trainings, including expenditure on accommodation;
 - 3) other current expenditure, including expenditure on materials directly related to project implementation;
 - 4) depreciation of tools and equipment as far as they are used for the objectives of the project implementation;
 - 5) guidance and consultancy services related to the project implementation;
 - 6) covering the personnel costs of the participants of the training and covering general indirect costs (administrative, rental, overheads) to the amount of the total expenditure eligible for support referred to in points 1-5, but as it comes to covering the personnel costs of the participants of the training only the actual time of taking part in the training is taken into account.
3. The intensity of support for development of the cooperative relation in part concerning specific trainings for participants of the cooperative relation shall not exceed:
 - 1) 45% of expenditure incurred for trainings by a participant of the cooperative relation other than the one established in points 2 and 3;
 - 2) 35% of expenditure incurred for trainings by a medium-sized entrepreneur;

- 3) 25% of expenditure incurred for trainings by an entrepreneur other than the micro, small or medium-sized entrepreneur.
4. The intensity of support established in Paragraph 3 shall be increased by 10 percentage points if the training is intended for disadvantaged or disabled workers.
- 4a. The intensity of support for development of the cooperative relation within the scope of expenditure referred to in Paragraph 2 can amount up to 100% of this expenditure.
5. The participant of the cooperative relation shall make an own contribution at the level supplementing the amount to 100% of expenditure for covering the costs of trainings referred to in Paragraph 2 following from the intensity of State aid established in Paragraphs 3-4.

Article 31a. 1. Expenditure eligible for support for development of the cooperative relation within the scope of the market expansion of this relation shall cover expenditure incurred after the day of submission of the application for granting support until the day indicated in the agreement on granting support, on:

- 1) recruitment and employment of foreign specialists;
 - 2) programmes of traineeships and internships for researchers and students that take place at the premises of the entrepreneurs operating within the framework of the cooperative relation;
 - 3) organisation of international seminars, meetings, conferences, workshops, study visits or technology fairs or participation of the participants of the cooperative relation therein;
 - 4) charges and contributions related to the participation of the participants of the cooperative relation in international branch networks.
2. The volume of support for development of the cooperative relation within the scope of market expansion of this relation can amount up to 50% of expenditure eligible for support within the scope of market expansion and shall not be lower than PLN 120 thousand.

Article 31b. Maximum amount of support per one project on development of the cooperative relation shall total to:

- 1) PLN 20 million in part concerning expenditure referred to in Article 28(2);
- 2) PLN 400 thousand in part concerning expenditure referred to in Article 30(2);
- 3) PLN 1 million in part concerning expenditure referred to in Article 31(2);
- 4) PLN 600 thousand in part concerning expenditure referred to in Article 31a(1);

Chapter 9

Detailed allocation and conditions for granting to entities conducting activity aiming at innovation support for proinnovative services and strengthening the potential of institutions and common undertakings under Measure 5.2 Supporting business environment institutions providing proinnovative services and its networks of supra-regional importance of the Operational Programme Innovative Economy 2007-2013

Article 32. 1. The Agency shall award to the entity conducting activity aiming at innovation support for proinnovative services intended for providing consultancy services of proinnovative nature concerning:

- 1) conducting a technology audit consisting in assessment of the potential and technological needs of an entrepreneur, possibilities and needs within the scope of development of produced goods and services;
 - 2) technology transfer process covering, in particular:
 - a) drawing up of an offer or inquiry about the technology,
 - b) entering the offer or inquiry about the technology to the database of the National Innovation Network,
 - c) review of the profiles of technology suppliers or recipients placed in the database of the National Innovation Network,
 - d) establishing contact with the supplier or recipient of technology,
 - e) advisory assistance in implementing technology or assistance during negotiations and conclusion of agreement between the supplier and recipient of technology,
 - f) monitoring of technology implementation or agreement execution.
2. Support for proinnovative services can be granted to an entity conducting activity aiming at innovation, which cumulatively meets the following conditions:
- 1) is registered in the National SME Services Network within the scope of consultancy services of proinnovative nature, hereinafter referred to as "NIN centre";
 - 2) undertakes to:
 - a) provide services covered with support for entrepreneurs free of charge,
 - b) use, in the period of implementation of the project covered with the support, the goods, intangible assets, as well as services acquired with support resources solely for the purposes connected with the project implementation,
 - c) repay to the Agency within the time limits set out in the agreement on granting support but not later than within 6 months following the completion of the project implementation the amount constituting the difference between the support amount granted for proinnovative services and the sum of *de minimis* aid awarded to the entrepreneurs and, at the same time, the determination of the repayment amount shall consider the change in the value of money over time,
 - d) keep separate accounting records for the project covered with the support.
3. The declaration on *de minimis* aid granted under support for proinnovative services shall be issued to entrepreneurs by the entity conducting activity aiming at innovation.

Article 33. 1. Expenditure eligible for support for proinnovative services shall cover expenditure incurred after the day of submission of the application for granting support until the day indicated in the agreement on granting support.

2. Expenditure eligible for support for proinnovative services shall cover expenditure on:
- 1) remuneration together with extra-payment work costs, including contributions to social and health insurance, for persons directly involved in implementation of the project, including persons managing such a project;

- 2) business travels of persons taking part in the provision of proinnovative services, according to rates specified in the provisions on the amount and conditions for establishing the amount due for a worker employed in a State or self-government public sector unit on account of business travel;
 - 3) purchase of new equipment along with the costs of its insurance and office equipment, materials and operating costs, costs of software and licences and other intangible assets necessary for the provision of proinnovative services;
 - 4) acquirement of services, in particular, transport, telecommunications, postal and municipal services, on condition that their rates correspond to rates commonly used on the market;
 - 5) rental and use of rooms;
 - 6) covering the costs of buildings depreciation within the scope and for the period of their use for the purposes of the project covered with support;
 - 7) renovations, repairs or adaptation of rooms;
 - 8) translation and printing of materials and their publication;
 - 9) promotional and information activities provided that any such activities transmit the information that the provided proinnovative services are implemented with the share of support from the European Union budget;
 - 10) accounting, legal, advisory and expert services;
 - 11) covering the costs of participation in international networks of business environment institutions providing services of a similar nature covering: membership fees, costs of access to international databases, costs of participation in the meetings of the international networks;
 - 12) instalments of repayment of the initial value of fixed assets and intangible assets incurred by the user to the day of project completion to the amount of their initial value as of the day of conclusion of the leasing agreement or repayment of the initial value of fixed assets and intangible assets due to the financing entity on account of the leasing agreement;
 - 13) establishment or maintenance of the performance guarantee related to the obligations following from the agreement on granting support;
 - 13a) covering of costs related to the opening and handling by the beneficiary or an entity implementing the project with the beneficiary of a separate bank account or sub-account on the bank account for the purpose of the project or advance payments;
 - 14) covering the administrative or general costs of the enterprise up to the amount not exceeding 10% of total expenditure eligible for support referred to in points 1-13a;
 - 15) financial audit concerning expenditure referred to in points 1-14, on condition that it shall be carried out by certified auditors and the price of the audit corresponds to the rates commonly used on the market of audit services;
3. The volume of support for proinnovative services can amount to 100% of expenditure eligible for support.
 4. The intensity of support for entrepreneurs on account of consultancy services rendered for them by the entities conducting activity aiming at innovation within the framework of

support for proinnovative services can amount up to 100% of expenditure incurred for these services.

Article 34. 1. The Agency can award to an entity conducting activity aiming at innovation or at least 3 such entities operating jointly support for strengthening the potential of institutions and common undertakings intended for:

- 1) development and implementation of a service new to the applicant or new scope of a proinnovative service covering:
 - a) conducting a market survey in respect to the need of the entrepreneurs for the planned service,
 - b) elaboration of the assumptions for the service implementation,
 - c) service implementation and provision;
 - 2) (repealed);
 - 3) taking up common undertakings by institutions gathered in the networks;
 - 4) co-financing of the creation and development of the IT system which covers the information on innovations and services the unit coordinating the network's activity.
- 1a. The support referred to in Paragraph 1 shall not be granted for services referred to in Article 32(1).
2. The support for strengthening the potential of institutions and common undertakings can be awarded to entities referred to in Paragraph 1, each of which cumulatively meets the following conditions:
- 1) it does not operate in order to gain profit or allocates profits for purposes related to tasks implemented by the Agency;
 - 2) it renders advisory proinnovative services for entrepreneurs;
 - 3) it has an implemented and verified national standard within the scope of providing advisory proinnovative services and within the scope of ensuring relevant organisational, technical and economic potential of the entity, and whenever there is a reference to the national standard it shall be understood as the standard referred to in the Ordinance of the Minister of Economy and Labour of 27 January 2005 on the National SME Services Network (Dz. U. No 27, item 221) or an equivalent thereof;
 - 4) it has documented experience within the scope of providing proinnovative services;
 - 5) it belongs to a network of business environment institutions of supra-regional importance or it is an entity of national scope of operation;
 - 6) it ensures the participation of consultants, whose qualifications and experience guarantee high quality of provided proinnovative services;
 - 7) it shall undertake to:
 - a) provide services covered by support for entrepreneurs free of charge,
 - b) use, in the period of implementation of the project covered with the support, the goods, intangible assets, as well as services acquired with support resources solely for the purposes connected with the project implementation,
 - c) keep separate accounting records for the project covered with the support.

3. The support for activities set out in Paragraph 1 points 3 and 4 can be granted only together with the support established in Paragraph 1 point 1.
4. The entity that received support for strengthening the potential of institutions and common undertakings can implement the project covered with the support jointly with other entities indicated in the application for granting support that meet the conditions listed in Paragraph 2. The expenditure incurred by these entities under the implemented project shall be eligible for support for strengthening the potential of institutions and common undertakings.
5. The declaration on *de minimis* aid granted under support for strengthening the potential of institutions and common undertakings shall be issued to entrepreneurs by the entity, which received support for strengthening the potential of institutions and common undertakings or the entity implementing the project together with the above entity according to Paragraph 4.
6. The entities referred to in Paragraph 1, which commonly apply for awarding support for strengthening the potential of institutions and common undertakings shall appoint a proxy to represent them in the proceedings on awarding support, conclusion of the agreement on granting support and coordinating the implementation of this agreement.

Article 35. 1. Expenditure eligible for support for strengthening the potential of institutions and common undertakings shall cover expenditure incurred after the day of submission of the application for granting support until the day indicated in the agreement on granting support.

2. The expenditure eligible for support for strengthening the potential of institutions and common undertakings shall cover expenditure incurred on:
 - 1) remuneration together with extra-payment work costs, including contributions to social and health insurance, for persons directly involved in implementation of the project covered with support and persons managing such project;
 - 2) business travels of persons taking part in the project implementation, according to rates specified in the provisions on the amount and conditions for establishing the amount due for a worker employed in a State or self-government public sector unit on account of business travel;
 - 3) purchase of office materials and consumables;
 - 4) acquirement of services, in particular transport, telecommunications, postal and municipal services, on condition that their rates correspond to rates commonly used on the market;
 - 5) rental and use of rooms;
 - 6) covering the costs of buildings depreciation within the scope and for the period of their use for the purposes of the project covered with support;
 - 7) renovations, repairs or adaptation of rooms;
 - 8) translation and printing of materials and their publication;
 - 9) promotional and information activities provided that any such activities transmit the information that the project is implemented with the share of support from the European Union budget;
 - 10) accounting, legal, advisory and expert services;

- 11) covering the costs of participation in international networks of business environment institutions providing services of a similar nature covering: membership fees, costs of access to international databases, costs of participation in the meetings of the international networks and organisation thereof;
 - 12) establishment or maintenance of the performance guarantee related to the obligations following from the agreement on granting support;
 - 12a) covering of costs related to the opening and handling by the beneficiary or an entity implementing the project with the beneficiary of a separate bank account or sub-account on the bank account for the purpose of the project or advance payments;
 - 13) instalments of repayment of the initial value of fixed assets and intangible assets incurred by the user to the day of completion of project implementation to the amount of their initial value as of the day of conclusion of the leasing agreement or repayment of the initial value of fixed assets and intangible assets due to the financing entity on account of the leasing agreement;
 - 14) covering costs of employee trainings, which are necessary for the project implementation in the amount not exceeding 10% of the total expenditure eligible for support referred to in points 1-13;
 - 15) financial audit concerning expenditure referred to in points 1-14, on condition that it shall be carried out by certified auditors and the price of the audit corresponds to the rates commonly used on the market of audit services;
3. The volume of support for strengthening the potential of institutions and common undertakings can amount up to 100% of the expenditure eligible for support, at the same time, at least 40% of the support amount equals the sum of *de minimis* aid awarded by the entity granting the aid on account of providing services referred to in Article 34(1) point 1.
 4. The intensity of support for entrepreneurs on account of proinnovative services rendered for them by entities referred to in Article 34(2) within the framework of support for strengthening the potential of institutions and common undertakings shall not exceed 100% of expenditure incurred for these services.

Chapter 10

Detailed purpose and conditions for granting support to micro, small and medium-sized entrepreneurs for obtaining and implementing protection of industrial property and to entities conducting activity aiming at economic development or entities conducting activity aiming at innovation for popularisation of knowledge within the scope of intellectual property under Measure 5.4 Intellectual property management of the Operational Programme Innovative Economy 2007-2013

Article 36. 1. The Agency can award to micro, small and medium-sized entrepreneur having a registered office, and in the case of an entrepreneur being a natural person having the place of residence within the territory of the Republic of Poland support for obtaining protection of industrial property right intended for covering the costs of:

- 1) preparing the notification of the invention, functional design or industrial design by a professional proxy, who in line with the provisions of the law existing in a given country is entitled to address the competent body for industrial property protection;

- 2) notifying the invention, functional design or industrial design to a competent authority in order to obtain protection awarded by national, regional or international industrial property protection bodies and conducting the proceedings before the competent national, regional or international body awarding such protection;
2. Support for obtaining protection of industrial property right shall not be granted for covering expenditure referred to in Paragraph 5, which is directly related to the notification of the invention, functional design or industrial design:
 - 1) to the Patent Office of the Republic of Poland with the view of obtaining protection only on the territory of the Republic of Poland;
 - 2) if the invention, functional design or industrial design was developed as a result of fundamental research.
3. Support for obtaining protection of industrial property right can be awarded to a micro, small or medium-sized entrepreneur if the entrepreneur submitted an application for granting support before the day of starting the project implementation.
4. The expenditure eligible for support for obtaining protection of industrial property right shall cover expenditure incurred by the micro, small or medium-sized entrepreneur after the day of submitting the application for granting support until the day indicated in the agreement on granting support, but not later than until the day of obtaining the industrial property right and on condition that the notification initiating the procedure of protection of an invention, functional design or industrial design was submitted before a relevant national, regional or international body for industrial property protection after the day of submitting the application for granting support.
5. Expenditure eligible for support for obtaining protection of industrial property right shall cover expenditure on:
 - 1) official charges for notification of the invention, functional design, industrial design under the national, regional or international mode, including charges for transfer, charges for priority documents, charges for renewal of the application and charges for all other activities performed during the proceedings carried out by the national, regional or international body granting protection;
 - 2) covering the costs of servicing by a professional proxy, referred to in Paragraph 1 point 1 including the preparation of documents for notification of the invention, functional design or industrial design and representation in front of the body for industrial property protection;
 - 3) covering the costs of translation, including sworn translation, of documents necessary for notifying the invention, functional design or industrial design and conducting proceedings in front of a relevant national, regional or international body for industrial property protection;
 - 4) covering the costs of sworn translation of documents into Polish;
 - 5) establishment or maintenance of the performance guarantee related to the obligations following from the agreement on granting support;
 - 6) covering the costs related to the opening and handling by the entrepreneur of a separate bank account or sub-account on the bank account for the purpose of the project or advance payments.

6. The amount of support for obtaining protection of industrial property right within the scope of expenditure referred to in Paragraph 5 points 1-4 shall not be lower than PLN 2 thousand and it shall not exceed PLN 400 thousand per one entrepreneur and one project.
- 6a. The amount of support for obtaining protection of industrial property right within the scope of expenditure referred to in Paragraph 5 points 5 and 6 shall not exceed EUR 200 thousand and in the case of entrepreneur carrying out activity within the scope of road transport sector – EUR 100 thousand.
7. The intensity of support for obtaining protection of industrial property right shall not exceed:
 - 1) in the case of micro or small entrepreneur – 70% of expenditure eligible for support referred to in Paragraph 5 points 1-4 if the invention, functional design or industrial design was created as a result of the conducted industrial research;
 - 2) in the case of medium-sized entrepreneur – 60% of expenditure eligible for support referred to in Paragraph 5 points 1-4 if the invention, functional design or industrial design was created as a result of the conducted industrial research;
 - 3) in the case of micro or small entrepreneur – 45% of expenditure eligible for support referred to in Paragraph 5 points 1-4 if the invention, functional design or industrial design was created as a result of the conducted development works;
 - 4) in the case of medium-sized entrepreneur – 35% of expenditure eligible for support referred to in Paragraph 5 points 1-4 if the invention, functional design or industrial design was created as a result of the conducted development works;
 - 5) 100% of expenditure eligible for support referred to in Paragraph 5 points 5 and 6.

Article 37. 1. The Agency can award to micro, small or medium-sized entrepreneur having a registered office, and in the case of an entrepreneur being a natural person having the place of residence within the territory of the Republic of Poland support for covering the costs of implementing the industrial property protection related to the conducted economic activity, hereinafter referred to as “support for implementing industrial property protection” intended for covering the costs related to initiating and conducting proceedings within the scope of:

- 1) annulment of a patent, protection right to a functional design or design right;
 - 2) statement of expiry of a patent, protection right to a functional design or design right.
2. The support for implementing industrial property protection shall not be granted for the implementation of industrial property protection if the invention, functional design or industrial design was created as a result of fundamental research.
 3. The support for implementing industrial property protection can be granted to micro, small or medium-sized entrepreneur if the entrepreneur submitted an application for granting support before the day of starting the project implementation.
 4. The expenditure eligible for support for implementing industrial property protection shall cover expenditure incurred by a micro, small or medium-sized entrepreneur after the day of submitting the application for granting support until the day indicated in the agreement on granting support, however, not later than until the day of completing the proceedings and on condition of documenting the initiation of proceedings within the scope of annulment or expiry of a patent, protection right to a functional design or design right

foreseen in the application for granting support after the day of submitting the application for granting support.

5. The expenditure eligible for support for implementing industrial property protection shall cover expenditure on:
 - 1) covering the costs related to carrying out the proceedings before a given instance by a professional proxy, who in line with the provisions of the law existing in a given country is entitled to address the competent protection body;
 - 2) official charges for submitting letters in a proceeding carried out before a given instance;
 - 3) covering the costs of translation, including sworn translation, of documents necessary for conducting proceedings before given instance;
 - 4) covering the costs of sworn translation of documents into Polish;
 - 5) establishment or maintenance of the performance guarantee related to the obligations following from the agreement on granting support;
 - 6) covering the costs related to the opening and handling by the entrepreneur of a separate bank account or sub-account on the bank account for the purpose of the project or advance payments.
6. The amount of support for implementing industrial property protection within the scope of expenditure referred to in Paragraph 5 points 1-4 shall not be lower than PLN 2 thousand and it shall not exceed PLN 400 thousand per one entrepreneur and one project.
- 6a. The amount of support for implementing industrial property protection within the scope of expenditure referred to in Paragraph 5 points 5 and 6 shall not exceed EUR 200 thousand and in the case of an entrepreneur carrying out activity within the scope of road transport sector – EUR 100 thousand.
7. The intensity of support for implementing industrial property protection shall not exceed:
 - 1) in the case of a micro or small entrepreneur – 45% of expenditure eligible for support referred to in Paragraph 5 points 1-4;
 - 2) in the case of a medium-sized entrepreneur – 35% of expenditure eligible for support referred to in Paragraph 5 points 1-4;
 - 3) 100% of expenditure eligible for support referred to in Paragraph 5 points 5 and 6.

Article 38. 1. The Agency can award to an entity conducting activity aiming at economic development or an entity conducting activity aiming at innovation support for popularisation of knowledge within the scope of methods, possibilities and benefits following from intellectual property protection in enterprises, hereinafter referred to as “support for popularisation of knowledge within the scope of intellectual property.”

2. The support for popularisation of knowledge within the scope of intellectual property can be awarded to an entity referred to in Paragraph 1, which cumulatively meets the following conditions:
 - 1) does not operate in order to gain profit or allocates profits for purposes related to tasks implemented by the Agency;
 - 2) has the necessary financial, technical, personnel and organisational potential as well as at least two-year experience within the scope of providing services related to

- popularisation of knowledge within the scope of methods, possibilities and benefits following from intellectual property protection in enterprises;
- 3) ensures provision of the services covered with the support by persons who have the necessary qualifications and experience;
 - 4) undertakes to:
 - a) ensure to entrepreneurs equal and free of charge access to the results of activities implemented under the project, including seminars, conferences, intangible assets,
 - b) use, in the period of implementation of the project covered with the support, the goods, intangible assets and services acquired with resources from the support, solely for the purposes connected with the project implementation,
 - c) keep separate accounting records for the project covered with the support.
3. The expenditure eligible for support for popularisation of knowledge within the scope of intellectual property shall cover expenditure incurred from the day of conclusion of the agreement on granting support to the day specified in this agreement.
4. The expenditure eligible for support for popularisation of knowledge within the scope of intellectual property shall cover expenditure incurred on:
- 1) development and printing of materials and their publication;
 - 2) promotional and information activities provided that any such activities transmit the information that the project is implemented with the share of support from the European Union budget;
 - 3) rental of rooms along with equipment for the purposes directly related to the organisation of conferences, seminars and workshops;
 - 4) catering for the participants of the conferences, seminars and workshops;
 - 5) instalments of repayment of the initial value of fixed assets and intangible assets, incurred by the user to the day of completion of project implementation to the amount of their initial value as of the day of conclusion of the leasing agreement or repayment of the initial value of fixed assets and intangible assets due to the financing entity on account of the leasing agreement;
 - 6) acquirement of intangible assets and services related to the preparation, extension and maintenance of an Internet portal or platform;
 - 7) remuneration together with extra-payment work costs, including contributions to the social and health insurance, for persons directly involved in implementation of the project covered with support and persons managing such project;
 - 8) business travels of persons taking part in the project implementation, according to rates specified in the provisions on the amount and conditions for establishing the amount due for a worker employed in a State or self-government public sector unit on account of business travel;
 - 9) purchase of office materials and consumables;
 - 10) acquirement of services, in particular transport, telecommunications and postal services, on condition that their rates correspond to rates commonly used on the market;

- 11) establishment or maintenance of the performance guarantee related to the obligations following from the agreement on granting support;
 - 12) covering the costs related to the opening and handling by the entrepreneur of a separate bank account or sub-account on the bank account for the purpose of the project or advance payments.
5. The amount of support for popularisation of knowledge within the scope of intellectual property shall not be lower than PLN 200 thousand and it shall not exceed PLN 2 million per one entity and one project.
 6. The volume of support for popularisation of knowledge within the scope of intellectual property can amount up to 100% of expenditure for support.

Chapter 11

Detailed allocation and conditions for granting support to micro, small and medium-sized entrepreneurs under Measure 6.1 Passport to export of the Operational Programme Innovative Economy 2007-2013

- Article 39.** 1. The Agency can award to micro, small or medium-sized entrepreneur support for preparing Export Development Plan.
2. The support referred to in Paragraph 1 can be granted to micro, small or medium-sized entrepreneur, who cumulatively meets the following criteria:
 - 1) carries out economic activity and has a registered office, and in the case of a natural person – the place of residence, within the territory of the Republic of Poland;
 - 2) in the financial year preceding the year in which the entrepreneur submitted the application for granting support the entrepreneur had a share of the export understood both as sales to the Single European Market, as well as sales to the countries from outside this market in the total sales at the level not higher than 30%.
 3. The Export Development Plan shall include in particular:
 - 1) analysis of the competitive position of the enterprise and indication of the target markets for the export activity in respect to the products or services of the entrepreneur;
 - 2) research of the selected target markets, in particular through carrying out analysis of legal acts, procedures, habits, trade practices and rules conditioning the access of a product or a service of an entrepreneur to the selected markets;
 - 3) indication and justification of the selection of at least two activities referred to in Article 40(2), which will be implemented by the entrepreneur in order to enter the selected markets.
 4. Expenditure eligible for support for preparing Export Development Plan shall cover expenditure incurred after the day of submission of an application for granting support until the day indicated in the agreement on granting support. The period of project implementation consisting in preparing the Export Development Plan shall not exceed 6 months.
 5. The intensity of support for preparing Export Development Plan shall not exceed 80% of the expenditure eligible for support intended for:

- 1) acquirement of consultancy services;
 - 2) establishment or maintenance of the performance guarantee related to the obligations following from the agreement on granting support;
 - 3) covering the costs related to the opening and handling by the entrepreneur of a separate bank account or sub-account on the bank account for the purpose of the project.
6. The amount of *de minimis* aid granted within the framework of support for preparing Export Development Plan shall not exceed PLN 10 thousand per one entrepreneur.

Article 40. 1. The Agency can award support for implementation of the Export Development Plan to a micro, small or medium-sized entrepreneur, which has an Export Development Plan drawn up within the framework of support referred to in Article 39(1).

2. Support for implementation of the Export Development Plan shall be awarded for the implementation of at least two of the following activities, including at least one of those indicated in points 3-6:
 - 1) participation in foreign fair and exhibition events in the role of the exhibitor;
 - 2) organisation of foreign economic missions and participation therein;
 - 3) searching and selection of partners on target markets;
 - 4) obtaining the necessary documents authorising the introduction of products or services of an entrepreneur on the given target markets;
 - 5) consultancy within the scope of strategies of financing export undertakings and export activity;
 - 6) consultancy within the scope of elaboration of the concept of the image of the entrepreneur on the selected target markets.

Article 41. 1. Expenditure eligible for support for implementation of the Export Development Plan shall cover expenditure incurred after the day of submission of an application for granting support until the day indicated in the agreement on granting support. The period of project implementation consisting in the implementation of the Export Development Plan shall not exceed 24 months.

2. Expenditure eligible for support for implementation of the Export Development Plan shall cover expenditure on:
 - 1) within the scope referred to in Article 40(2) point 1 expenditure incurred on:
 - a) rental and development of the exhibition area,
 - b) acquirement of services within the scope of technical servicing of the stand,
 - c) acquirement of services within the scope of transport of exhibits and elements of development along with the insurance, customs clearance and costs of shipment,
 - d) business travels of three persons taking part in the project implementation within the period not longer than two days before the commencement and one day after completion of the fair and exhibition event, according to rates specified in the provisions on the amount and conditions for establishing the amount due for a worker employed in a State or self-government public sector unit on account of business travel outside the country borders;

- e) charges related to obtaining the necessary visas and insurance for the persons taking part in the project implementation,
 - f) entry to the fair catalogue, registration charge and advertisements in the fair media,
 - g) acquirement of services within the scope of organisation of meetings with the potential trade partners,
 - h) acquirement of consultancy services within the scope of promotion during the foreign fairs and exhibitions, identification of the potential trade partners, preparation of the cooperation offers and trade negotiations;
- 2) within the scope referred to in Article 40(2) point 2 expenditure incurred on:
- a) acquirement of a service consisting in the organisation of a mission,
 - b) acquirement of service consisting in organisation of meetings with the potential trade partners,
 - c) acquirement of consultancy services within the scope of identification of the potential trade partners, preparation of the cooperation offers and trade negotiations,
 - d) business travels of three persons taking part in the project implementation within the period not longer than one day before the commencement and one day after completion of the mission, according to rates specified in the provisions on the amount and conditions for establishing the amount due for a worker employed in a State or self-government public sector unit on account of business travel outside the country borders,
 - e) charges related to obtaining the necessary visas and insurance for the persons taking part in the project implementation,
 - f) purchase of entry tickets in order to visit the fairs related to the given economic mission;
- 3) within the scope referred to in Article 40(2) point 3 expenditure incurred on:
- a) purchase of databases,
 - b) purchase of marketing studies,
 - c) acquirement of legal services related to searching and selection of partners on target markets,
 - d) acquirement of consultancy services within the scope of identification, selection and checking the reliability of the target group of the potential trade partners, preparation of the cooperation offers and trade negotiations,
 - e) acquirement of services within the scope of organisation of meetings with the selected potential trade partners,
 - f) business travels of three persons taking part in the project implementation within the period not longer than one day before the commencement and one day after completion of the planned meeting with the potential trade partners, according to rates specified in the provisions on the amount and conditions for establishing the amount due for a worker employed in a State or self-government public sector unit on account of business travel outside the country borders,

- g) charges related to obtaining the necessary visas and insurance for the persons taking part in the project implementation;
- 4) within the scope referred to in Article 40(2) point 4 expenditure incurred on:
 - a) acquirement of consultancy services related to the obtaining of a certificate, declaration or an attestation,
 - b) acquirement of legal services related to the introduction of goods or services on the selected target markets,
 - c) elaboration of the technical documentation,
 - d) transport and insurance of the samples of the product and technical documentation forwarded to certification research,
 - e) carrying out the certification research,
 - f) drawing up and issuing a certificate;
 - 5) within the scope referred to in Article 40(2) point 5 expenditure incurred on acquirement of consultancy services covering:
 - a) development of an optimum financing strategy,
 - b) indication of the potential sources of financing and identification of the available sources,
 - c) recommendation of the sources of financing;
 - 6) within the scope referred to in Article 40(2) point 6 expenditure incurred on acquirement of consultancy services covering:
 - a) elaboration of the strategy of introducing the new products on the target markets, including:
 - analysis of a product life cycle on selected target markets,
 - analysis of a product appearance in respect to the needs of the selected target markets,
 - analysis of a product appearance and safety, as well as the packaging,
 - b) development of the design within the scope of the product, packaging and trade mark;
 - 7) promotional and information activities provided that any such activities transmit the information that the project is implemented with the share of support from the European Union budget, as well as translations necessary for the implementation of activities referred to in Article 40(2) and directly related to these activities;
 - 8) establishment or maintenance of the performance guarantee related to the obligations following from the agreement on granting support;
 - 9) covering the costs related to the opening and handling by the entrepreneur of a separate bank account or sub-account on the bank account for the purpose of the project or advance payments.
3. The intensity of support for implementation of the Export Development Plan shall not exceed 50% of the expenditure eligible for support.

4. The amount of *de minimis* aid granted within the framework of support for implementation of the Export Development Plan shall not exceed PLN 200 thousand per one entrepreneur and one project.

Article 42. Micro, small and medium-sized entrepreneur can be awarded support for preparing and implementation of the Export Development Plan once within the period of implementation of the Measure 6.1 Passport to export of the Operational Programme Innovative Economy 2007-2013.

Chapter 12

Mode of awarding support under Operational Programme Innovative Economy 2007-2013

Article 43. 1. In order to select projects to be awarded support the Agency shall announce on its Internet website a competition referred to in Article 28(1) point 3 of the Act of 6 December 2006 on the principles of development policy (Dz. U. No 227, item 1658 and of 2007 No 140, item 984).

2. The announcement referred to in Paragraph 1 shall determine:

- 1) types of projects subject to support;
 - 2) types of entities, which can apply for support;
 - 3) amount of resources allocated for co-financing of projects;
 - 4) level of co-financing of projects referred to in Article 26(1) point 7 of the Act of 6 December 2006 on the principles of development policy;
 - 5) maximum amount of the project co-financing, if it was established;
 - 6) project selection criteria;
 - 7) deadline of the competition settlement;
 - 8) a model of the application for granting support;
 - 9) deadline, place and manner of submitting applications for granting support;
 - 10) a model of the agreement on granting support;
 - 11) information on legal remedies available to the applicant within the framework of the Operational Programme implementation system.
3. On the day of announcing the competition the Agency shall place in a national or regional newspaper the information on the competition containing at least the elements established in Paragraph 2 points 1-3 and an indication of the address of website on which the announcement of the competition was placed.
 4. The Agency shall grant support on the basis of assessment made in accordance with the binding criteria of project selection.
 5. The Agency shall announce on its Internet website the list of projects selected for support and shall inform in writing each of the applicant on the results of considering the applicant's application.

Article 44. As regards the procedure of granting support, Article 29(4), Articles 30-30g and Article 37 of the Act of 6 December 2006 on the principles of development policy shall be applicable.

Article 44a. The support may be granted until 31 December 2013.

Chapter 13

Final provision

Article 45. The Ordinance shall enter into force on the day of its publication.

Minister of Regional Development

In agreement with
Minister of Economy