



Brussels, 19.10.2022  
C(2022) 7388 final

ANNEXES 1 to 2

**ANNEXES**

**to the**

**COMMUNICATION FROM THE COMMISSION**

**Framework for State aid research and development and innovation**

## ANNEX I - Eligible costs

<b>Aid for R&amp;D projects</b>	<ul style="list-style-type: none"> <li>(a) Personnel costs: researchers, technicians and other supporting staff to the extent employed on the project.</li> <li>(b) Costs of instruments and equipment to the extent and for the period used for the project. If such instruments and equipment are not used for their full life for the project, only the depreciation costs corresponding to the life of the project, as calculated on the basis of good accounting practice, are considered as eligible.</li> <li>(c) Costs of buildings and land, to the extent and for the period used for the project. With regard to buildings, only the depreciation costs corresponding to the life of the project, as calculated on the basis of good accounting practice are considered as eligible. For land, costs of commercial transfer or actually incurred capital costs are eligible.</li> <li>(d) Cost of contractual research, knowledge and patents bought or licensed from outside sources at arm's length conditions, as well as costs of consultancy and equivalent services used exclusively for the project.</li> <li>(e) Additional overheads incurred directly as a result of the project.</li> <li>(f) Other operating expenses, including costs of materials, supplies and similar products incurred directly as a result of the project.</li> <li>(g) <b>Specifically</b> for health relevant/related R&amp;D projects:<sup>1</sup> all costs necessary for the R&amp;D project during its duration, amongst others, personnel costs, costs for digital and computing equipment, for diagnostic tools, for data collection and processing tools, for R&amp;D services, for pre-clinical and clinical trials (trial phases I-IV); phase-IV trials are eligible as long as they allow further scientific or technological advance.</li> </ul>
<b>Aid for feasibility studies</b>	Costs of study.
<b>Aid for the construction and upgrade of research infrastructures</b>	Investment costs in intangible and tangible assets.

<sup>1</sup> Health relevant/related research includes research into vaccines, medicinal products and treatments, medical devices and hospital and medical equipment, disinfectants, and protective clothing and equipment, and into relevant process innovations for an efficient production of the required products.

<b>Aid for the construction and upgrade of testing and experimentation infrastructure</b>	Investment costs in intangible and tangible assets.
<b>Innovation aid for SMEs</b>	<ul style="list-style-type: none"> <li>a) Costs for obtaining, validating and defending patents and other intangible assets.</li> <li>b) Costs for secondment of highly qualified personnel from a research and knowledge dissemination organisation or a large enterprise, working on R&amp;D&amp;I activities in a newly created function within the beneficiary and not replacing other personnel.</li> <li>c) Costs for innovation advisory and support services.</li> </ul>
<b>Aid for process and organisational innovation</b>	<ul style="list-style-type: none"> <li>a) Personnel costs to the extent employed on the project.</li> <li>b) Costs of instruments and equipment to the extent and for the period used for the project. If such instruments and equipment are not used for their full life for the project, only the depreciation costs corresponding to the life of the project, as calculated on the basis of good accounting practice, are considered as eligible.</li> <li>c) Costs of buildings and land, to the extent and for the period used for the project. With regard to buildings, only the depreciation costs corresponding to the life of the project, as calculated on the basis of good accounting practice are considered as eligible. For land, costs of commercial transfer or actually incurred capital costs are eligible.</li> <li>d) Costs of contractual research, knowledge and patents bought or licensed from outside sources at arm's length conditions, as well as costs of consultancy and equivalent services used exclusively for the project.</li> <li>e) Additional overheads incurred directly as a result of the project.</li> <li>f) Other operating costs, including costs of materials, supplies and similar products, incurred directly as a result of the project.</li> </ul>
<b>Aid for innovation clusters</b>	
Investment aid	Investment costs in tangible and intangible assets.
Operating aid	<p>Personnel and administrative costs (including overhead costs) relating to:</p> <ul style="list-style-type: none"> <li>(a) animation of the cluster to facilitate</li> </ul>

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collaboration, information sharing and the provision or channelling of specialised and customised business support services.

(b) marketing of the cluster to increase participation of new undertakings or organisations and to increase visibility.

(c) management of the cluster's facilities; and

(d) organisation of training programmes, workshops and conferences to support knowledge sharing and networking and transnational cooperation.

**ANNEX II - Maximum aid intensities**

	<b>Small enterprise</b>	<b>Medium-sized enterprise</b>	<b>Large enterprise</b>
<b>Aid for R&amp;D projects</b>			
Fundamental research	100 %	100 %	100 %
Industrial research	70 %	60 %	50 %
- subject to effective collaboration between undertakings (for large enterprises, cross-border or with at least one SME) or between an undertaking and a research organisation; or - subject to wide dissemination of results, or	80 %	75 %	65 %
- subject to the R&D project being carried out in assisted regions fulfilling the conditions of Article 107(3)(c) of the Treaty or - subject to the R&D project being carried out in assisted regions fulfilling the conditions of Article 107(3)(a) of the Treaty	75% or 80%	65% or 75%	55% or 65%
Experimental development	45 %	35 %	25 %
- subject to effective collaboration between undertakings (for large enterprises, cross-border or with at least one SME) or between an undertaking and a research organisation; or - subject to wide dissemination of results, or	60 %	50 %	40 %
- subject to the R&D project being carried out in assisted regions fulfilling the conditions of Article 107(3)(c) of the Treaty, or - subject to the R&D project being carried out in assisted regions fulfilling the conditions of Article 107(3)(a) of the Treaty	50 % or 60%	40 % or 50%	30 % or 40%
<b>Aid for feasibility studies</b>	70 %	60 %	50 %
- in assisted regions fulfilling the conditions of Article 107(3)(c) of the Treaty, or - in assisted regions fulfilling the conditions of Article 107(3)(a) of the Treaty	75 % or 80 %	65 % or 75 %	55 % or 65 %
<b>Aid for the construction and upgrade of research infrastructures</b>	50 %	50 %	50 %
- subject to at least two Member States providing the public funding, or - for research infrastructures evaluated and selected at EU level	60%	60%	60%

	<b>Small enterprise</b>	<b>Medium-sized enterprise</b>	<b>Large enterprise</b>
<b>Aid for the construction and upgrade of testing and experimentation infrastructures</b>	45 %	35 %	25 %
- subject to at least two Member States providing the public funding, or the testing and experimentation infrastructures has been evaluated and selected at EU level, and / or	55%	45%	35%
- subject to the testing and experimentation infrastructure providing services predominantly to SMEs (at least allocating 80% of its capacity for that purpose)	60% (55+ 5) or 50% (45 + 5)	50% (45 + 5) or 40% (35+5)	40% (35+5) or 30% (25+5)
<b>Innovation aid for SMEs</b>	50 %	50 %	-
<b>Aid for process and organisational innovation</b>			
- aid for large undertakings is subject to effective collaboration with at least one SME	50 %	50 %	15 %
<b>Aid for innovation clusters</b>			
Investment aid	50 %	50 %	50 %
- in assisted regions fulfilling the conditions of Article 107(3)(c) of the Treaty, or	55 %	55 %	55 %
- in assisted regions fulfilling the conditions of Article 107(3)(a) of the Treaty	or 65 %	or 65 %	or 65 %
Operating aid	50 %	50 %	50 %