

Eligible-cost categories according to the methodology of eligible costs			Limits	Aid intensity	Can be utilised by		
					SME	LE	
INVESTMENT	Tangible	1	Purchase of land	Max. 10% of total actual eligible investment costs		X	
		2	Preparation of land			X	
		3	Removal of structures			X	
		4	Utilities networks and roads to buildings			X	
		5	Purchase of buildings			X	
		6	Project documentation			X	
		7	Engineering activities in construction			X	
		8	Technical appreciation of buildings			X	
		9	New construction			X	
		10	Hardware and networks			X	
		11	Other machinery and equipment			X	
	Intangible	12	Intellectual property rights	In the case of large enterprises, max. 50% of total actual eligible investment costs		X	
		13	Software and data			X	
NON-INVESTMENT	Services	14	Services of experts and consultants, studies	Max. 50%		X	
		15	Mandatory publicity			X	
		16	Travel expenses			X	
	Personnel costs	17	Wages			X	
		18	Insurance			Max. 35% of the wage item	X

SME – Small or medium-sized enterprise

LE – Large enterprise

Special provisions for some eligible costs

Services of experts and consultants, studies	<p>Only for SMEs, maximum aid intensity of 50% of costs for these services (aid for these services is provided pursuant to Commission Regulation (EC) No. 70/2001, i.e. it does not concern aid in the de minimis regime).</p> <p>Externally acquired services of consultants and experts, and the studies, analyses and certificates prepared by them, which do not have a character of permanent or recurrent activities and serve exclusively for the needs of the research, development and innovation activities of the project. Expenses for services in terms of preparing applications are not eligible costs.</p>
----------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Wages and insurance	<p>Only for SMEs. Aid for these eligible costs is provided as de minimis aid pursuant to Commission Regulation (EC) No. 1998/2006.</p> <p>Wages paid to specialist employees performing development or implementation activities within the project (an employee is understood to be a person in an employment relationship with the applicant on the basis of an agreement of work activity or an agreement on performance of work) including payment of social security and health insurance paid by the employer based on the wage amount (max. 35% of the wages budget item).</p>
Travel expenses	<p>Only for SMEs. Aid for these eligible costs is provided as de minimis aid pursuant to Commission Regulation (EC) No. 1998/2006.</p> <p>Travel compensation provided by the employer to employees in accordance with Act No. 262/2006 Coll., the Labour Code, as amended, and with the relevant implementing regulations of this Act, if such costs arise in direct relation to the project (e.g. for purposes of involvement in international cooperation, gaining knowledge and experience that can be used in research, development and innovation activities within the project).</p>