

REGULATION OF THE MINISTER OF SCIENCE AND HIGHER EDUCATION¹⁾

of 09 September 2015

on the terms and mode of granting State aid via the National Science Centre

Pursuant to Article 37(2) of the Act on the National Science Centre of 30 April 2010 (Journal of Laws of 2010, item 839 and 1268, as amended), it is ordered as follows:

Chapter 1

General Provisions

Article 1 The Regulation sets forth the terms and mode of granting State aid via the National Science Centre, hereinafter the "NCN":

- 1) in compliance with Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187 of 26.06.2014, p. 1), hereinafter referred to as "Commission Regulation No 651/2014";
- 2) *de minimis* aid, in compliance with Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (OJ L 352 of 24.12.2013, p. 1), hereinafter referred to as "Commission Regulation No 1407/2013".

Article 2 Any time the Regulation refers to an enterprise, this shall be understood as an enterprise within the meaning of Article 1 of Annex I to Commission Regulation No 651/2014.

Article 3 1. State aid is granted via the NCN to finance fundamental research as referred to in Article 2(84) of Commission Regulation No 651/2014, carried out in the form of research projects within the tasks referred to in Article 20(1)(1)(a) to (c) and Article 20(1)(1)(e), Article 20(1)(4) and Article 20(1)(7) and Article 20(6) and Article 20(7) of the Act on the National Science Centre of 30 April 2010.

2. *De minimis* aid is granted via the NCN to finance internships after obtaining a doctoral degree, to be held with an enterprise by persons commencing their scientific careers.

Article 4 The day of granting of:

- 1) State aid – is the day when the NCN enters into an agreement with the enterprise to finance and carry out a research project;
- 2) *de minimis* aid – is the day when the NCN enters into an agreement with the enterprise to finance and carry out an internship after obtaining a doctoral degree.

Article 5 1. State aid granted via the NCN shall be subject to cumulation in compliance with Article 8 of Commission Regulation No 651/2014.

2. *De minimis* aid granted via the NCN shall be subject to cumulation in compliance with Article 5 of Commission Regulation No 1407/2013.

Article 6 1. *De minimis* aid may be granted to enterprises via the NCN if the total value of the aid including other *de minimis* aid granted in the previous three financial years does not exceed the amount being an equivalent of EUR 200,000, and EUR 100,000 in the case of enterprises involved in road freight transport. Such aid may not be used to acquire vehicles for road freight transport.

2. Enterprises involved in road freight transport and any other business activity may receive *de minimis* aid via the NCN the total value of with together with other *de minimis* aid granted over the last three financial years does not exceed the amount being an equivalent of EUR 200,000, and provided that aid for road freight transport does not exceed EUR 100,000 and such aid shall not be used to acquire vehicles for road freight transport, and the enterprise shall be obliged to keep separate accounting evidence for any activity related to road freight

¹⁾ The Minister of Science and Higher Education manages the section of public administration – science, pursuant to Art. 1(2)(1) of the Regulation of the President of the Council of Ministers of 22 September 2014 on the detailed scope of operation of the Minister of Science and Higher Education (Journal of Laws, item 1259).

transport and for other business activities, including for allocation of income and expenses on the basis of consistently applied and reasonable methods.

Article 7 State aid may not be granted via the NCN to an enterprise referred to in Article 25(1) of the Act on Procedural Issues Concerning State Aid of 30 April 2004 (Journal of Laws of 2007, No. 59, item 404, as amended²⁾).

Article 8 1. State aid may not be granted via the NCN in instances referred to in Article 1(2), Article 1(3), Article 1(4)(c) and Article 1(5) of Commission Regulation No 651/2014.

2. *De minimis* aid may not be granted via the NCN in instances referred to in Article 1(1) of Commission Regulation No 1407/2013.

Article 9 If an enterprise applying for:

- 1) State aid granted via the NCN carries on business in an excluded sector referred to in Article 1(3)(c) of Commission Regulation No 651/2014 and in other sectors,
- 2) *de minimis* aid granted via the NCN carries on business in an excluded sector referred to in Article 1(1)(a), Article 1(1)(b), or Article 1(1)(c) of Commission Regulation No 1407/2013 and in other sectors,

– aid may be granted provided the enterprise agrees to keep separate accounting evidence related to such activity in an excluded sector and for other business activities, including for allocation of income and expenses on the basis of consistently applied and reasonable methods.

Chapter 2

State aid granted via the NCN

Article 10 1. State aid is granted via the NCN to an enterprise that has submitted an application for aid before the task is commenced and such application shall contain:

- 1) the name of the enterprise and information on its size within the meaning of Article 2 of Annex I to Commission Regulation No 651/2014;
- 2) description of the research project with details of its start and end dates;
- 3) location of the research project;
- 4) cost specification of the research project;
- 5) the amount of grant required to perform the research project.

2. Applications for State aid shall additionally contain other elements apart from those specified in section 1 that will be specified in the call announcement.

3. Applications for State aid shall be accompanied with information relating to the applicant and its business activities and information on any received State aid, as specified in the regulations issued pursuant to Article 37(6) of the Act on Procedural Issues Concerning State Aid of 30 April 2004.

4. In the case of a research project to be carried out by a minimum of two enterprises, a joint application shall be submitted which is accompanied by the documents and information referred to in section 3, relating to each of such enterprises.

Article 11 State aid is granted via the NCN after a completion of the call covering as a minimum the following stages:

- 1) call announcement;
- 2) receipt of application for State aid;
- 3) analysis of applications submitted for State aid in formal terms;
- 4) technical review of applications for State aid;

² Amendments to the uniform text of the Act were published in the Journal of Laws of 2008, No. 93, item 585 of 2010, No. 18, item 99 and of 2011 No. 233, item 1381

5) announcement of call results.

Article 12 In the case of State aid granted via the NCN, eligible expenses to be financed under aid, hereinafter “eligible costs”, shall include the following:

- 1) wage costs including non-wage employment costs of persons involved in the research project, to the extent they are directly related to the project;
- 2) costs of scientific and research equipment and devices, to the extent and for the period over which they shall be used to carry out the research project; If such scientific and research equipment and devices are not used for the research project throughout their useful economic life, the eligible costs shall include solely the depreciation costs identified in compliance with accounting regulations, corresponding to the performance period of the research project;
- 3) costs of buildings and land, to the extent and for the period over which they shall be used to carry out the research project; in the case of buildings – eligible costs shall also include depreciation costs corresponding to the life of the project, as calculated on the basis of generally accepted accounting principles; in the case of land – costs related to transfer of rights or other property rights, costs of paid use of land or actually incurred capital costs;
- 4) costs of contractual research, knowledge, and patents bought or licensed from outside sources under arm's length conditions, as well as costs of consultancy and equivalent services used exclusively for the project;
- 5) additional overheads and other operating expenses, including costs of materials, supplies and similar products, incurred directly as a result of the project.

Article 13 1. The intensity of State aid granted via the NCN may not exceed 100% of the eligible costs.

2. In the case of a research project to be carried out by a minimum of two enterprises, the intensity of State aid granted via the NCN shall be determined for each of them separately.

Article 14 State aid granted via the NCN shall be individually notified to the European Commission when the amount of state aid exceeds an equivalent of EUR 40,000,000 for one enterprise for one research project.

Chapter 3

***De minimis* aid granted via the NCN**

Article 15 1. *De minimis* aid is granted via the NCN to an enterprise that has submitted an application for aid before the task is commenced.

2. Applications for *de minimis* aid shall be accompanied by:

- 1) all certificates of *de minimis* aid that the enterprise may have been granted in the financial year in which it applies for aid and in the two preceding financial years, or a statement by the applicant on the volume of *de minimis* aid received within the period, or a statement that no such aid has been received within the period;
- 2) information required for granting *de minimis* aid, relating in particular to the applicant and its business activities and the volume and application of state aid received for the same eligible costs for which *de minimis* aid is to be applied, as specified in the regulations issued pursuant to Art. 37(2a) of the Act on Procedural Issues Concerning State Aid of 30 April 2004.

Article 16 *De minimis* aid is granted via the NCN after completion of the call covering as a minimum the following stages:

- 1) call announcement;
- 2) receipt of applications for *de minimis* aid;
- 3) analysis of applications submitted for *de minimis* aid in formal terms;
- 4) technical review of applications for *de minimis* aid;
- 5) announcement of call results.

Article 17 *De minimis* aid may be granted to an enterprise via the NCN subject to compliance with all the requirements specified below:

- 1) duration of the internship after obtaining a doctoral degree is not shorter than 12 months and not longer than 36 months;
- 2) a person commencing a scientific career in an internship after obtaining a doctoral degree is involved in scientific activities within the enterprise.

Chapter 4

Final provisions

Article 18 In compliance with the provisions of this Regulation, State aid and *de minimis* shall be granted by 30 June 2021.

Article 19 The Regulation shall become effective on the day following its publication.³⁾

Minister of Science and Higher Education: *L. Kolarska-Bobińska*

This document is not a certified translation and has been prepared for your convenience. In the case of any doubts as to the interpretation of its provisions, the Polish version shall prevail.

³⁾ This Regulation was preceded by a Regulation of the Minister of Science and Higher Education of 20 December 2010 on the terms and mode of granting state aid and *de minimis* aid via the National Science Centre (Journal of Laws of 2011, No. 8, item 34 and of 2014, item 100),