**Rules and Regulations
for the provision of Public Aid under
“Małopolska Information Technology Park – Kraków Technology Park Innovation Centre” Project**

**approved by the Board of the Kraków Technology Park
on 3** **November 2016**

**I General Provisions**

§1

Scope of Regulation

1. The Rules and Regulations specify the conditions for:

a) the provision of training services – as part of the Project entitled: “Małopolska Information Technology Park – Kraków Technology Park Innovation Centre” and indicates the scope and principles of co-financing and implementation of training for employees of micro, small, and medium enterprises,

b) the provision of rental services under the Project: “Małopolska Technology Park information – Kraków Technology Park Innovation Centre” indicating and the scope and rules of co-financing of lease agreements,

c) the provision of consultancy services as part of the Project entitled: “Małopolska Information Technology Park – Kraków Technology Park Innovation Centre”, indicating the scope and principles of co-financing and implementation consulting services for micro, small, and medium enterprises,

d) the provision of Labouratory services – as part of the Project entitled: “Małopolska Information Technology Park – Kraków Technology Park Innovation Centre”, indicating the scope and principles of co-financing and implementation Labouratory services for micro, small, and medium enterprises.

2. The Rules and Regulations define the rules for granting public aid by the Krakowski Park Technologiczny sp. z o.o. with headquarters in Kraków.

§2

Acts of Law

1. 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 Text with EEA relevance (*OJ L* 187, 26.6.2014, p. 1–78) – hereinafter referred to as Commission Regulation No. 651/2014

2. 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 Text with EEA relevance (*OJ L* 352, 24.12.2013, p. 1–8) hereinafter referred to as Commission Regulation No. 1407/2013

3. Regulation of the Minister of Infrastructure and Development of 8 December 2014 regarding granting financial assistance by the Polish Agency for Enterprise Development to for the support of innovation centres under the Innovative Economy Operational Programme 2007–2013 (*Journal of Laws* 2014, item 1869) – hereinafter referred to as the Regulation of 8.12.2014

4. Regulation of the Council of Ministers of 10 December 2008 on public assistance granted to enterprises operating on the grounds of a permit to run business in special economic zones (*Journal of Laws* No. 232, item 1548 with later amendments) – hereinafter referred to as the Regulation of 10.12.2008.

§3

Definitions

Whenever used in the Rules and Regulations the following are meant to denote:

1) **Projekt** (Eng: **Project)** – the project entitled: “Małopolska Information Technology Park – Kraków Technology Park Innovation Centre” co-financed from European Union funds through the European Regional Development Fund and the state budget under the Innovative Economy Operational Programme under contract No. POIG.05.03.00-00-011/10-00 concluded on 31 August 2010.

2) **KPT** – Krakowski Park Technologiczny sp. z o.o. (Kraków Technology Park) with headquarters in Kraków at ul. Podole 60, 30-394 Kraków, Poland.

3) **Pracodawca**/**Przedsiębiorca** (Eng: **Employer/Entrepreneur**) – a micro entrepreneur, small entrepreneur, or medium-sized entrepreneur who can use the services covered by public aid. Concepts of micro, small, and medium entrepreneur shall be construed in accordance with the legal definitions of these concepts set out in the Annex I to 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 Text with EEA relevance (*OJ L* 187) and Art. 104–106 of the Act of 2 July 2004 on the freedom of economic activity (*Journal of Laws* 2010, No. 220, item 1447, with later amendments). For the purposes of these Rules and Regulations, micro, small, and medium-sized enterprises are collectively referred to as **SMEs**. The term also includes the concept of large entrepreneurs, i.e. entrepreneurs other than micro, small, and medium entrepreneurs, as construed in the Annex I to Commission Regulation (EU) No 651/2014 of 17 June 2014.

4) **Pracodawca** (Eng: **Employee**) – a natural person who has been referred by the Employer to use the services covered by public aid, and performing work within the organisational structures of the Employer’s enterprise located in the area Małopolska Region, who:

a. is employed on a contract of employment, appointment or nomination, or on a cooperative employment contract (as construed in Article 2 of the Act of 26 June 1974. Labour Code (i.e., J*ournal of Laws* of 1998 No. 21, item 94, with later amendments) or

b. is the owner, holder of managerial functions a partner, including a partner who runs regular business in an enterprise and draws financial benefits from it.

5) **Strona Internetowa Projektu** (Eng: **Project Website**) – the website [www.kpt.krakow.pl](https://translate.google.com/translate?hl=en&prev=_t&sl=pl&tl=en&u=http://www.kpt.krakow.pl/)

6) **Regulamin** (Eng: **Rules and Regulations**) – these Rules and Regulations.

**II Public Aid**

§4

Public aid granted to an entrepreneur by the KPT is the difference between payment for the use of services according to market conditions and the actual payment made by entrepreneur, however, public aid may not exceed the maximum allowable intensity specified in these Rules and Regulations.

§5

Public aid is granted in accordance with the principles set out in the Regulation of 8.12.2014

§6

Public aid cannot be granted in cases specified in Art. 1 clauses 2÷5 of Commission Regulation No. 651/2014.

§7

Public aid is added to other aid, including de minimis aid, granted to the individual entrepreneur in respect of the same expenses eligible for financial assistance, regardless of its form and source of origin, including aid from the funds of the European Union budget, and may not exceed the maximum aid intensity for the intended purpose of the aid.

§8

1. Public aid must have an incentive effect.

2. Public aid for training is considered to have an incentive effect should the entrepreneur have submitted a written application for assistance before making a legally binding commitment to have the entrepreneur or enterprise staff participate in the training.

3. Public aid for consultancy services is considered to have an incentive effect should the entrepreneur have submitted a written application for assistance before making a legally binding commitment to participate in a consultancy service provided by external consultants.

**III Aid for Consulting for SMEs (Public Aid)**

§9

Aid for consultancy services is provided in accordance with the rules laid down in §10 of the Regulation of 8.12.2014.

§10

Aid for consultancy services is provided by the KPT in the following scopes:

1. provision of training or consulting services in the field of scientific research, development works, and/or innovation activities,

2. provision of training or consulting services regarding the establishment or development of entrepreneurs conducting scientific research, development works, and/or innovative activity,

3. provision of consultancy services in technology transfer and/or intellectual property rights.

§11

Aid for consultancy services is provided by the KPT:

1. to a micro, small, or medium enterprise as set out in Chapters I-II, Art. 18 in Chapter III, and in Chapter IV of Commission Regulation No. 651/2014

2. to entrepreneurs other than mentioned in p. 1 above in accordance with the conditions specified in Commission Regulation No. 1407/2013.

§12

Aid for consultancy services must have the effect of incentive, which means that no consulting project can start before the SME has submitted an application or announced readiness to use consultancy services.

§13

Aid for consultancy services may not be granted for consultancy services of continuous or recurrent nature, and/or related to current operational activity of the entrepreneur, in particular for tax consultancy, permanent legal services, and/or advertising.

§14

The aid intensity for consulting services may not exceed 50% of the expenditure eligible for assistance, where the eligible expenses are the expenditure for consultancy services provided by external consultants.

§15

Any instance of aid for consultancy services to an SME whose value exceeds €2 million for a single entrepreneur for a single consultancy project is subject to individual notification to the European Commission.

**IV Aid for Training Services (Public Aid)**

§16

Aid for training services is provided in accordance with the principles set out in Article 31 of the Regulation of 8.12.2014.

§17

Aid for training services relevant to the field of activity:

1. provision of training or consulting services in the field of scientific research, development works, and/or innovation activity,

2. provision of training or consulting services regarding the establishment or development of entrepreneurs conducting scientific research, development works, and/or innovative activity.

§18

Aid for training services is provided by the KPT in accordance with the conditions set out in Chapters I-II, Art. 31 in Chapter III, and in Chapter IV of Commission Regulation No. 651/2014.

§19

Aid for training may not be provided for mandatory training that results from provisions of the law.

§20

Aid for training services must have the effect of incentive, which means that no training project may start before the SME has submitted an application or announced readiness to be trained.

§21

The expenses eligible for public aid for training services include the costs referred to in Art. 31 paragraph 3 of Commission Regulation No. 651/2014.

§22

The following are considered eligible costs:

1. costs of employing lecturers incurred for the hours the lecturers spend on the training

2. operating costs of lecturers and training participants related directly to the training project, such as travel costs, materials directly related to the project, depreciation of tools and equipment in the scope in which they are solely used for the purpose of the training project. Accommodation costs are not eligible, save for the minimum necessary accommodation costs of accommodation of participating disabled employees

3. costs of consultancy services related to the training project

4. staff costs of the trainees and general indirect costs (administrative costs, rental, overheads) incurred for the time spent by the trainees on the course.

§23

The aid intensity for training services may not exceed 50% of the eligible costs. The aid intensity can be increased to the maximum cap of 70% of the eligible costs as follows:

1. by 10 percentage points in the case of training for disabled or especially disadvantaged employees

2. by 10 percentage points in the case of aid to a medium-sized enterprise, and by 20 percentage points in the case of aid to a small enterprise.

§24

**V De Minimis Aid**

§25

1. De minimis aid is provided in accordance with the principles set out in the Regulation of 8 December 2014.

2. De minimis aid is provided for:

* infrastructure renting services, incl. renting office space, conference halls, equipment (Knowledge Repository)
* laboratory services (Data Centre, MultiLab)
* training services for entities other than SMEs
* consulting services.

§26

De minimis aid granted to an entrepreneur by the KPT is the difference between payment for the use of services according to market conditions and the actual payment made by entrepreneur, however, de minimis aid may not exceed the amount specified in these Rules and Regulations.

§27

De minimis aid cannot be granted in the cases specified in Art. 1 of Commission Regulation No. 1407/2013.

§28

De minimis aid which has not been granted for specific expenditure eligible for support and/or that is unattributable to such expenses can be combined with other public aid granted in accordance with Commission Regulation No. 651/2014 or in accordance with a decision approved by the European Commission.

§29

De minimis aid may be granted up to 100% of eligible costs. Specific levels of cofinancing for individual services are included in the Offer / Price List published on www.kpt.krakow.pl

§30

All expenses are expenses eligible for de minimis aid.

§31

De minimis aid is provided by the KPT in accordance with the conditions specified in Commission Regulation 1407/2013.

§32

De minimis aid in the field of services consisting in the leasing or letting of real estate and/or technical infrastructure for the purposes of scientific research, development works, and/or innovative activity may be granted to an entrepreneur for the maximum period of 5 years from the date of the KPT granting the entrepreneur this aid for the first time.

§33

De minimis aid may be granted provided that, together with other de minimis aid, received in a given tax year and the two years preceding the tax year obtained from various sources and in various forms, it shall not exceed €200,000 per one entrepreneur, and €100,000 in the case of entrepreneurs operating in road cargo transport.

§34

For the purpose of establishing the permissible cap value for de minimis aid, one entrepreneur is construed as one enterprise as referred to in Art. 2 p. 2 of Commission Regulation No. 1407/2013.

De minimis aid is considered to be granted on the day on which the entrepreneur obtains the right to receive such assistance in accordance with the provisions of law, regardless of the date when de minimis aid is paid to this entrepreneur.

§35

Public and de minimis aid may be granted to entrepreneurs by the KPT by 30 June 2021.

§36

1. The employer to whom de minimis assistance is to be provided is obliged to submit the following documents:

1) all copies of the de minimis aid certificates (confirmed for compliance with the original) that he received in the year in which such employer applies for participation in the Project, and in in the two preceding years, or a statement on the value of de minimis aid received during this period, or a statement on not having received such assistance in this period, in accordance with Art. 37 p. 1 of the Act on the procedural issues concerning state aid; (Annex No. 1 to the Rules and Regulations – Information on the value of de minimis aid received)

2) information necessary to provide de minimis aid and concerning in particular the employer and the employer’s business activity, size and the purpose of public aid received in respect of the same costs eligible for the aid which the de minimis aid is intended to cover in the form set out in the Regulation of the Council of Ministers of 29 March 2010 regarding the scope of information presented by an entity applying for de minimis aid (*Journal of Laws* of 2010, No. 53, item 311 with later amendments) – the information form is attached to the Rules and Regulations as Annex No. 2 Form for presenting information when applying for de minimis aid

3) consent to the processing of personal data (Annex No. 3 to the Rules and Regulations).

2. The employer is obliged to fill in and submit to the KPT the documents listed in p. 1 above immediately on receiving information about an employee having been qualified to training or to be provided consultancy services or to be provided laboratory services before signing the Training Agreement / Consulting Agreement / Agreement for the Provision of Laboratory Services.

3. The KPT reserves the right to request further information and documents from the Employer that will be necessary to provide de minimis aid and fulfil the obligations related thereto.

4. The employer is obliged to keep records related to the received support for a period of 10 years from the date of signing the Training Agreement / Consulting Agreement / Agreement for the Provision of Laboratory Services.

5. Should an entrepreneur conducts business in sectors referred to in Art. 1 p. 1a÷c of Commission Regulation (EU) No 1407/2013, as well as other activity to which the provisions of the Commission Regulation (EU) No 1407/2013 apply, and has ensured organisational separation of the two activities or set apart the costs within the business run, de minimis aid is granted to cover eligible costs incurred as part of the activity not covered by the exemption.

§37

1. The KPT is obliged to convey to the Entrepreneur written information about the approximate amount of aid the entrepreneur will be granted.

2. The KPT is obliged to issue the Entrepreneur with a certificate stating that the public aid granted to the Entrepreneur is de minimis aid in accordance with the Regulation of the Council of Ministers of 20 March 2007 on de minimis and de minimis aid certificates in agriculture and fisheries (*Journal of Laws* No. 53, item 354 and 2011, No. 34, item 174 with later amendments.).

**VI Training Services. Consulting Services**

§38

The scope of support provided in the Project in the field of training and consulting.

1. Training in running business activity in the field of IT and multimedia will be organised as part of the Project.

2. Consulting services in running business activity in the field of IT and multimedia will be organised as part of the Project.

3. Laboratory services in the field of IT and Multimedia will be provided as part of the Project.

**VII Laboratory Services**

§39

1. Laboratory services in the field of IT and Multimedia will be provided as part of the Project.

2. De minimis aid in related to laboratory services may be granted up to 100% of the qualified costs.

**VIII Rental Services**

§40

1. The provision of rental services includes renting MITP infrastructure.

2. De minimis aid related to rental services may be granted up to 100% of the qualified costs.

**IX Regional Investment Aid**

§41

Regional investment aid is granted by the KPT in accordance with the conditions set out in chapters I-II, Art. 14 in Chapter III, and in Chapter IV of Commission Regulation No. 651/2014 and in accordance with the Regulation of 10.12.2008.

§42

Public aid granted to an entrepreneur in the form of tax exemptions pursuant to Art. 17. p.1.34 of the Act of 15 February 1992 on corporate income tax (*Journal of Laws* of 2014, item 851, with later amendments) or pursuant to Art. 21 p.1.63a of the Act of 26 July 1991 on personal income tax (*Journal of Laws* of 2012, item 361, with later amendments) constitutes regional investment aid from the following titles:

1. costs of a new investment, whose value is calculated as the product of the maximum aid intensity determined for the given area and investment costs eligible for the application of aid specified in §6 of the Regulation of 10.12.2008 or:

2. creation of new jobs, whose number is calculated as the product of the maximum intensity of aid determined for the given area and two-year labour costs of the newly employed, including gross payroll costs of those employees increased by such compulsory contributions as social security premiums incurred by the entrepreneur from the date of their employment.

§43

Regional investment is not to be counted jointly with other types of public aid.

**X Final Provisions**

§44

Civil Liability

Entrepreneurs, training participants, and recipients of consultancy and/or laboratory services are liable for any consequences of false or incomplete statements made and documents submitted to qualify for participation in the training, obtain consultancy or laboratory services and the ensuing de minimis or other public assistance.

§45

In matters not covered by these Rules and Regulations, decisions are taken by the KPT.

§46

1. The Rules and Regulations apply from the date of publication on the Project website.

2. The KPT reserves the right to amend these Rules and Regulations at any time, in particular in the event of amendments of the law, terms of project co-financing agreement, and others programme documents (guidelines, interpretations by intermediary bodies and the managing authority), as well as in the case when achievement of Project indicators should be jeopardised.

3. Amendments to the Rules and Regulations apply from the day of their publication on the Project website unless stated otherwise.

4. The following annexes constitute an integral part of these Rules and Regulations:

1) Annex No. 1 – Information on the value of de minimis aid received

2) Annex No. 2 – Form for presenting information when applying for de minimis aid

3) Annex No. 3 – Consent to the processing of personal data

4) Annex No. 4 – Sample certificate of de minimis aid; Commission Regulation No. 1407/2013