

Shared Research Facilities

Strategic development and expansion of research infrastructure centers focusing on joint utilisation by the scientific and business community

Guideline

Valid from 1 December 2014 to 31 December 2015

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1. FOCUS AND OBJECTIVE

Research infrastructures are of central importance to a country's international competitiveness and innovation capacity. They are essential for long-term and strategic positioning of top-level research and contribute significantly to profiling and the attractiveness of a research location. For this reason providing Viennese businesses and research institutions with access to excellent research infrastructure is a great concern of the City of Vienna.

The objective of the Shared Research Facilities Programme is to establish internationally visible and competitive research infrastructure centers (hereinafter referred to as "Shared Research Facility Centers") with pioneering thematic research focuses for joint utilisation at various locations in Vienna and to develop innovative concepts and models for services and utilisation. Clusters of research resources in central facilities are intended to ensure a high availability of high-quality technical infrastructure and professionalised services. That is why it is important that research infrastructure is acquired and used jointly by scientific organisations and business enterprises.

When selecting the required research infrastructure, grant applicants should consider the strengths and needs and, above all, the strategic importance for Vienna as a science and business location.

Since excellent research is hardly possible without international cooperation, great emphasis is put on opening research infrastructure facilities to global players.

The Shared Research Facilities Programme pursues the following goals:

- quantitative and qualitative expansion of existing or establishing of new research infrastructure facilities and research competences in Vienna to strengthen the City's function as a science and business location
- easier access to and improved availability of research infrastructure at Vienna, in particular for business entities
- strategic positioning of Vienna's research facilities and innovative enterprises
- boosting excellent research and strengthening unique selling propositions
- utilisation of research infrastructure by global players
- clustering and linking of different R&D² players
- strengthening international visibility and competitiveness

¹ For details see section 2

² R&D - research and development

2. TERMS AND CONDITIONS FOR GRANTS

Under this Programme the City of Vienna supports the development and start-up of so-called Shared Research Facility Centers (SRF Centers) in Vienna, the core tasks of which include acquisition, operation and making available of high-quality research infrastructure and developing technical expertise in scientific fields that are important to Vienna and are required by the scientific community and businesses for research purposes. The objective is continued operation of the SRF Center beyond the term of the grant.

For the purposes of this Programme Shared Research Facilities means jointly used central research infrastructure, resources and services which are required for research and development by working groups or research groups, institutes and companies engaged in the fields of research or innovation in various science and technological disciplines. Such research infrastructure must stand out against common basic research infrastructure both at a regional and national or international level due to its clear added value or a unique selling proposition for the selected science disciplines.

The above definition of research infrastructure includes:

- large equipment, plants and/or instruments, IT infrastructure such as knowledge-based resources of scientific research, e.g. data processing systems, method databases
- information and communication technology infrastructure, such as grid services, (large) computers, special software, etc.
- any other infrastructure used for scientific research which is indispensable for research purposes
- research infrastructure may be "at a single location" or "spread" (an organised network of resources)

Additional tasks of the SRF Centers include development and implementation of reasonable use models and business models as well as research services enabling efficient use of research infrastructure and ensuring high capacity utilisation as well as supporting advanced interdisciplinary research cooperation.

A prerequisite for being awarded a grant for an SRF Center is a medium-term research strategy and a research programme focusing on a particular topic derived therefrom and a research infrastructure development plan tailored to the needs of science and businesses, which must be implemented in the course of the project.

The research programme and the research infrastructure development plan must be designed in such a way that the research infrastructure to be acquired and the research competences developed will be able to serve a wide but reasonably combined range of different science disciplines.

The research infrastructure to be acquired and the related research programme must make a significant contribution to an enhancement of the research level and to expansion of research capacities. Great importance will be attached to providing research infrastructure that can be noticed internationally for a wide range of users as well as to involving international partners.

2.1. Key data of the Funding Programme

Eligible applicants	In principle, all legal entities stated in para 2.3 that carry out a project in Vienna under this Programme jointly with science partners and/or business partners may apply for a grant.
Basis of calculation (eligible costs)	All costs (research infrastructure, staff costs, third-party services, etc.) as described in para 2.8.
Minimum basis of calculation	EUR 500,000 per project ³
Funding intensity	max. 50% ⁴
Maximum grant	EUR 1.5 million per project ⁵
Maximum term of grant	5 years ⁶
Submission of applications	In the course of a call for proposals as described in para 3.1.
Decision	by the Municipality of the City of Vienna on the basis of a recommendation of the Executive Committee of the Vienna Business Agency based on a proposal by the jury

2.2. Eligible projects

Under this Funding Programme development and start-up⁷ of an SRF Center in Vienna may be funded through cash grants⁸, provided that

- the focus is on acquisition of new high-quality research infrastructure and making available of the same for projects in the field of research and technological development,
- research infrastructure is acquired in accordance with the research infrastructure development plan presented,
- facilities and research competences are also made available to external users through cooperation and services in the field of research,
- an important contribution is made to enable top-level research in the relevant fields of research.

2.3. Eligible applicants

Consortiums⁹ consisting of at least two partners as defined in para 2.3.1 that plan to develop and operate an SRF Center as defined in this Guideline at a location in Vienna are eligible to apply for a grant. The application must be submitted jointly¹⁰. For further details see para 3.2.

The application must state whether

- a. the SRF Center will be integrated into an existing research facility in Vienna/into a Viennese business or
- b. it is planned to establish a separate legal entity (a Viennese business).

If "a." applies, the existing Viennese business or research facility must be appointed the lead partner¹¹. If funding is approved, a cooperation agreement to be signed by all partners laying down the roles,

³ May be raised in the call.

⁴ May be reduced in the call.

⁵ This maximum amount may be reduced in the call.

⁶ In well-founded exceptional circumstances and exclusively subject to the funding agency's approval the term of the grant may be extended for up to 7 years during the project period.

⁷ The project must be divided into a development stage and a pilot stage, with a maximum pilot stage of 2 years being accepted as eligible for funding.

⁸ Hereinafter also referred to as "grant" or "aid".

⁹ Consortiums means associations of business partners and/or science partners that plan to jointly implement a project as defined in this Guideline.

¹⁰ Participation of a large number of business entities is desirable.

¹¹ For details on the lead partner see para 3.2.3.

rights and duties of the partners must be concluded and submitted to the funding agency by the date stated in the Grant Agreement (para 3.4.2).

If "b." applies, a separate legal entity¹² must be established with all partners once the grant has been approved. The legal form may be chosen freely as long as the selected governance structures (institutional or procedural elements) contribute to the development, control and regulation of the SRF Center in a reasonable and adequate manner. The organisational forms of "Verein" [association] or "ARGE" [joint venture] are excluded in any case. The SRF Center must be formed within the time limit stated in the grant notification described in para 3.4.1 and must be confirmed by submitting an excerpt from the Business Register or articles of association.

2.3.1. Eligible organisations

2.3.1.1. Businesses

For the purposes of this Guideline businesses means business entities intended to last in perpetuity that carry on independent organised business activities for profit at their own risk independent of whether their primary objective is to distribute or mainly reinvest the profits made. For more details see Annex I.

2.3.1.2. Legal entities in the area of research and education

For the purposes of this Guideline legal entities in the area of research and education means universities, universities of applied sciences and other legal entities of the research and education area whose object of business as stated in the law or regulation regulating them (e.g. Establishing Act, articles of association) or which results from its design is to engage in research and/or education or which actually carry on activities mainly in one of those areas.

Non-academic research facilities may participate in the Programme either as science partners or business partners, as applicable. Simultaneous participation as a science partner and business partner is not possible.

In the event that principally eligible applicants as defined in para 2.3.1.1 or 2.3.1.2 are legal entities that are mainly publicly funded (basic financing), they are only eligible if they give a plausible and reasonable explanation that a grant under this Programme will not lead to a substitution of other public funds.

2.3.2. Non-eligible applicants

2.3.2.1. Businesses in difficulty

Pursuant to Article 2 (18) of the General Block Exemption Regulation businesses in difficulty are not eligible for aid.

Accordingly, a business is in difficulty (independent of its size) in particular where:

- a. limited liability companies have lost more than half of the capital subscribed for due to accrued losses;
- b. in the case of partnerships where at least some partners are liable without restriction for the partnership's debts more than half of the partnership's own funds stated in the books has been lost due to accrued losses;

¹² In this context legal entity means an organised independent organisation (company, e.g. limited liability company, etc.) with an autonomous identity (staff, location, corporate identity).

- c. the business is the subject of insolvency proceedings or fulfils the prerequisites provided by national law for opening of insolvency proceedings at the request of creditors;
- d. the business has received rescue aid and the loan has not been paid back yet or the guarantee has not yet expired or the business has received restructuring aid and the business is still subject to a restructuring plan;
- e. in the case of a business that is no SME
 - o the debt/equity ratio of the business has been higher than 7.5
 - o the EBITDA interest coverage ratio has been below 1.0
 during the last two years.

2.3.2.2. Exclusion due to outstanding recovery order

At this point explicit reference is made to Article 1 (4) (a) of the General Block Exemption Regulation, according to which a business which is subject to an outstanding recovery order following a previous Commission decision declaring an aid illegal and incompatible with the internal market must not be granted individual aid, with the exception of aid schemes to make good the damage caused by certain natural disasters.

2.3.2.3. Public-law territorial entities and interest groups

Public-law territorial entities, statutory associations representing occupational interests and associations representing occupational interests governed by private law are in no case eligible.

2.4. Type of funding support

Funding support is provided in the form of cash grants.

2.5. Funding intensity; Maximum grant

Funding intensity (a maximum of 50%) and the maximum grant (EUR 1.5 million) per project are subject to the budget available and any restrictions under aid law that may apply. Funding intensity and the maximum grant may be reduced in the call.

The cumulation provisions are set forth in para 2.11.

2.6. Term of grant

The maximum term of a grant is five¹³ years. The earliest date for the start of a project is the first day after submission of the full application. For information on eligible costs see para 2.7.

2.7. Provisions on the eligibility of costs

- a. Under this Funding Programme exclusively the costs stated in para 2.8 below (which can be included in the minimum basis for calculation of a grant) are eligible for funding.
- b. Exclusively costs that are actually incurred and directly related to the development and the pilot run of the SRF Center and which have to be borne and are evidenced by the applicants will be included in the basis of calculation.
- c. Only net costs (exclusive of value added tax, discounts, rebates and cash discounts) may be included. If the applicants are not entitled to deduct input tax and therefore VAT must be paid by them and if they provide evidence thereof, VAT may be included in the basis of calculation.

¹³ In well-founded exceptional circumstances and exclusively subject to the funding agency's approval the term of the grant may be extended for up to 7 years.

- d. Costs will only be included in the basis of calculation up to an amount that is accepted as being customary in the market.
- e. As evidence for internal costs appropriate documents from the beneficiary's accounting that comply with statutory provisions must be produced; external costs (including but not limited to fees) must be proved by means of invoices that are in compliance with statutory provisions plus confirmations of payment¹⁴. In particular where services are provided by third parties the invoices/bills of fees must describe the services in detail and state the hours worked and the hourly rates charged.
- f. Project costs can be recognised by the Vienna Business Agency not earlier than from the date of submission of the full application. The cost recognition period is equal to the term of the grant stipulated in the agreement.

The above provisions of paras 2.7.a. to 2.7.f. apply to all costs listed in para 2.8.

2.8. Eligible costs

2.8.1. Capital expenditure for research infrastructure

The capital expenditure for tangible and intangible assets defined below is treated according to the provisions of Article 26 "Investment aid for research infrastructures" of the General Block Exemption Regulation¹⁵ and included in the basis of calculation on the following conditions:

2.8.1.1. Costs for tangible assets (research infrastructure)

Research infrastructure means assets that can be used on a long-term basis¹⁶ to provide services, which are recognised as non-current assets in the beneficiary's books (e.g. in the balance sheet) and are normally subject to depreciation over their useful lives. These include, e.g., costs for equipment and instruments for research purposes, knowledge-based resources, such as collections, archives or structured information, infrastructures of information and communication technologies, such as grid networks, computers, software and communication systems as well as other special facilities which are indispensable for research. The related capital expenditure is included in the basis of calculation, except for expenditure for land, buildings and motor vehicles or pure replacement cost.

The cost of acquisition of used non-current assets is eligible, provided that

- the price for the used asset does not exceed its market value and is lower than the costs for an equivalent new asset,
- the seller of the used asset issues a statement of origin confirming that the assets were not acquired by means of national or Community grants.

2.8.1.2. Costs for intangible assets

Intangible assets means assets that are not represented physically or financially, such as patents, licences, know-how or other intellectual property rights which are recognised as intangible assets in the beneficiary's books.

¹⁴ The provisions applicable from time to time on the type and scope of evidence are published by the Vienna Business Agency on the internet at <http://www.wirtschaftsagentur.at>. They may also be obtained from the Vienna Business Agency upon request.

¹⁵ 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 on the Functioning of the European Union ("General Block Exemption Regulation", hereinafter also GBER).

¹⁶ Usually a useful life of more than three years is considered non-current. The costs of low-value assets cannot be included in any case.

2.8.2. Costs for research services

Costs for research services means staff costs, costs for external services, cost of materials and costs for instruments and equipment required in connection with research activities to implement the funded project. They are subject to the provisions of Article 25 "Aid for research and development projects" of the GBER.

2.8.2.1. Staff costs

Staff costs include costs for researchers, technicians and other staff to the extent their work is attributable to the applicant's research activities¹⁷ under the approved project and during the term of the project.

Only costs for staff employed in Vienna are eligible and are calculated on the basis of the annual gross salaries plus direct payroll costs and overheads. The following cost components form the basis for calculation of staff costs:

- Annual gross salary: monthly gross salaries for 14 months (including the 13th and 14th salary)¹⁸
- Direct payroll costs are taken into account at a flat surcharge rate of 32% on the annual gross salary and include social charges such as employer's share of social security, employer contributions, surcharge on the employer contribution, municipal tax and contributions to Severance Pay and Pensions Funds.

Costs of benefits in kind, bonuses or other benefits which constitute no direct or regular special salary payments as well as severance payments cannot be taken into account.

- Overheads are taken into account at a flat surcharge rate of 20% on the gross salary including payroll tax lump sum and include but are not limited to pro rata costs for administration, energy and maintenance and pro rata costs for operating resources and rooms.

For the purpose of calculating the hourly rate of persons employed in Vienna who work on the project to be funded, the following **calculation formula** must be used:

Staff costs	=	annual gross salary plus 32% direct payroll costs plus 20% overheads
Annual hours worked	=	duty per week (max. 40 hours) multiplied by 41 weeks of average actual working time ¹⁹
Hourly rate	=	staff costs divided by annual hours worked
Eligible staff costs	=	hourly rate multiplied by the hours worked on the project

¹⁷ Costs for research activities incurred in connection with projects commissioned by third parties are not eligible.

¹⁸ Subject to the proviso that the person is employed for the entire year; otherwise the 13th and 14th salary must be considered on a pro rata basis.

¹⁹ These are the maximum hours per year and person to be used as the basis for calculation of the grant, which means that no overtime will be taken into account.

Example:

Monthly gross salary of staff member Ms. Z. in the amount of		EUR	2,500.00
= Annual gross salary incl. the 13 th and 14 th salary	2,500 x 14	EUR	35,000.00
+ Flat rate of 32% for direct payroll costs	35,000 x 0.32	EUR	11,200.00
= Subtotal		EUR	46,200.00
+ Flat rate of 20% for pro rata overheads	46,000 x 0.20	EUR	9,240.00
= Staff costs for Ms. Z. per year		EUR	55,440.00
Weekly working time according to Ms. Z.'s employment contract			40 h
= Annual hours worked for 41 weeks p. a.	40 x 41		1,640 h
= Hourly rate for Ms. Z.	55,440 / 1,640	EUR	33.80
Ms. Z.'s work on the project in the relevant year			612 h
= Eligible staff costs	33.80 x 612	EUR	20,685.60

In the case of small businesses²⁰ work rendered in the funded project by owners of the business, shareholders or partners may be taken into account, but only up to the highest salary level²¹ (of the collective bargaining agreement) applicable to the relevant business.

2.8.2.2. Costs for external services

Costs for external services means costs charged to the beneficiary by third parties that are incurred directly and clearly for research activities in the course of implementation of the project (e.g., contract research, expertise, costs for consultancy and similar services) and which are not related to acquisition of capital goods or rights to third-party intellectual property.

2.8.2.3. Cost of materials

For the purposes of this Guideline cost of materials means costs for operating resources, such as consumables and test materials, raw materials and supplies, requisites and the like, provided that they are incurred through the funded project.

²⁰ See definition of SME in Annex I, Article 2 of the General Block Exemption Regulation.

²¹ For businesses or industries with no applicable collective bargaining agreements the collective bargaining agreement that comes as close as possible to the objects of business shall be used. If the salary of any of the project staff employed by the business applying for the grant exceeds the highest level as per the collective bargaining agreement, such salary can be used as a reference figure.

2.8.2.4. Costs for instruments and equipment

Costs for instruments and equipment are eligible to the extent and as long as they are used for the project. If such instruments or equipment are not used for the project during their entire useful lives, only the amount of depreciation during the term of the project calculated according to generally accepted accounting principles is deemed eligible.

2.8.3. Costs for development and expansion of operation of the SRF Center

The staff costs and administrative costs stated herein are subject to the provisions of Article 27 "Aid for innovation clusters" of the GBER.

This cost category includes staff costs²² and administrative costs incurred in connection with

- a. supporting the SRF Center to facilitate cooperation, exchange of information and provision and forwarding of specialised and customised support services for businesses;
- b. advertising measures designed to solicit new businesses or facilities to participate in the SRF Center and to raise its visibility;
- c. administration of the facilities at the SRF Center;
- d. organisation of training and continuing education measures, workshops and conferences to foster knowledge sharing, networking and transnational cooperation.

For costs under items b. and d. a maximum total of 10% of the grant or EUR 150,000 can be granted.

2.9. Non-eligible costs

- a. Costs incurred prior to submission of the full application to the Vienna Business Agency or prior to the project start
- b. Costs of preparation of the application
- c. Costs which are not directly related to the funded project
- d. Costs for acquisition of real property, immovable assets and motor vehicles
- e. Capital expenditure for (new) constructions, production plant and machinery
- f. Costs that are not eligible according to the terms and conditions of the Grant Agreement
- g. Costs charged to third parties which are not borne by the beneficiaries
- h. Costs that are not eligible according to the terms of the call for proposals
- i. Reductions not taken (e.g. cash discounts, rebates)

2.10. Substitution of other public funds

The grant awarded under this Programme must not lead to substitution of other public funds; applicants must confirm and prove this, if necessary.

2.11. Other grants; Cumulation

Any other grants for a project and/or project-related costs to be funded under this Programme received from public funding agencies (in particular those of the City of Vienna, the Republic of Austria or the European Union) or applied for must be reported by the applicants. Based on such information the agency will examine whether and, if so, to what extent a grant can be awarded under this Programme.

²² Staff costs are calculated according to para 2.8.2.1.

All projects funded under this Programme are subject to the cumulation provisions of the GBER. Article 4 states the maximum amounts (so-called notification thresholds) for eligible types of costs. In addition, maximum intensities for specific types of aid (e.g. R&D&I aids) are specified in separate articles. If several grant applications are submitted in relation to the same eligible costs (e.g. to different funding agencies), Article 8 of the GBER (cumulation) provides that the total amount granted for such costs must not exceed the highest amounts and intensities fixed, independent of whether the other grants applied for constitute *de minimis* aid or GBER aid.

Multiple grants from public funds of the City of Vienna for the same elements of a project are not permissible either.

3. PROCEDURE

3.1. Calls for Proposals

The Shared Research Facilities Programme is implemented through competitive calls.

The bases of the Shared Research Facilities Programme are defined in this Guideline. In the respective calls for proposals priorities will be defined within the scope defined by this Guideline. The relevant specifications will be included in the text of the calls.

Calls may be processed either in a single stage or through a two-stage procedure. The selected procedure will be advised in the call for proposals.

- In a single-stage procedure (main procedure) applicants must submit a full application in accordance with the terms and conditions of this Guideline and the relevant call.

In single-stage procedures the Vienna Business Agency may also ask the applicants to provide supplementary information (either orally, in writing or in the form of a presentation) to their application or certain parts thereof in addition to the application documents submitted.

The subsequent evaluation and competitive selection procedure will lead to identification of the projects which will be proposed for funding or rejection (see para 3.3.8.).

The period for submission is at least three months.

- In a two-stage procedure the main procedure is preceded by a preliminary procedure. In the preliminary procedure the applicants must submit a project concept (short application) in Stage 1. The concept must describe the key elements of the planned project. The required scope and the form of presentation is advised in the call for proposals. On the basis of the submitted concepts a competitive pre-selection will be made. Applicants whose applications are rejected will be notified of the negative decision; applicants whose projects are recommended for further processing will be asked to submit a full application (Stage 2) within the time limit set in the call for proposals. The information in the full application must not deviate significantly from the key data stated in the concept (short application) in terms of size/figures and contents. If such deviations are noticed in the full application, the application may be excluded from the evaluation process. The information and documents to be provided are stated in the relevant call for proposals. In Stage 2 every consortium will be called for a hearing.

The submission period for two-stage procedures starts at least five months before the end of the total submission period (preliminary procedure and main procedure) and will be advised in the call for proposals.

At the beginning of the call procedure the relevant detailed provisions are advised, in particular:

- eligible applicants
- purpose and contents of the call for proposals
- special provisions on the form of the procedure (single-stage or two-stage procedure)
- submission period
- maximum funding intensity and maximum amount
- the budget made available

3.2. Submission of applications

3.2.1. Submission period; Date of submission

Applications for grants may be submitted within the submission period applicable to the relevant call for proposals under this Guideline.

Pursuant to the GBER the date of submission (the date of receipt of the full application by the Vienna Business Agency will be deemed the submission date) for all eligible costs must be before commencement of work on the project or activity.

3.2.2. Form of submission

Online submission is required. Applications must be filed via the internet at www.wirtschaftsagentur.at by means of the online forms made available on that website; the forms must be filled in completely and accurately to the applicant's best knowledge and belief.

Applications regarding the same project must be submitted jointly by several (at least two) eligible applicants.

The so-called lead application must be submitted by the partner who has been authorised and instructed by the partners involved to coordinate the project (lead partner²³) and to represent all applicants vis-à-vis the funding agency.

When submitting the full application, participation of all other partners must be evidenced by a partner form. The contribution (financial or other) and the role of each partner must be clear.

In the lead application the lead partner must state the details of all partners involved in the project and how the work packages, costs, risks, results and rights to the project will be distributed. On the partner form the competences and tasks as well as the costs and financial contributions of the partners involved must be stated and regulated in writing and disclosed vis-à-vis the funding agency.

In addition, all Viennese partners must produce a certificate of non-objection [*Unbedenklichkeitsbescheinigung*] of the Municipal Treasury of the City of Vienna to the effect that all municipal charges and taxes have been paid or they have to prove that they are exempt from such obligations. All partners

²³ See also para 3.2.3.

must confirm that they hold the rights (e.g. licences) and permits required for implementation of the project.

3.2.3. Lead partner

The lead partner must have a permanent establishment in Vienna. The lead partner is authorised by the cooperation partners and coordinates submission of the application and, if the grant is approved, the lead partner will be in charge of management of the project and communication with the funding agency and the partners throughout the term of the project. This includes checking the reports and financial statements of all partners on the basis of the data and information provided by the cooperation partners.

The lead partner is responsible for proper distribution of the funds to the cooperation partners.

In addition, the lead partner shall ensure that changes will be notified in due time and agreed with the funding agency and that the financial statements and reports are complete and in compliance with the requirements of this Guideline and the Accounting Guide²⁴ as amended from time to time.

3.2.4. Certificate of Application Authenticity; Electronic signature

The procedure specified by the Vienna Business Agency in calls for proposals or on the aforementioned website, in particular regarding the Certificate of Application Authenticity to be signed in a legally binding manner or regarding electronic signatures, if applicable, must be complied with. If no legally binding electronic signature can be created, the Certificate of Application Authenticity must be submitted by letter, including a legally binding signature.

3.2.5. Language

Applications must be submitted in English.

3.3. Evaluation and funding decision

3.3.1. Formal examination

The Vienna Business Agency will carry out a formal examination of all applications, in particular as to whether they meet formal criteria, whether there is a sufficient evaluation basis and whether specific necessary conditions are fulfilled. In the course of the formal examination the information on the project provided in the application will not be checked as to its contents. This will be done in the course of the evaluation process (see para 3.3.5.).

Formal criteria are

- a. eligibility
- b. completeness of short and/or full application,
- c. compliance with the terms and conditions of this Guideline,
- d. compliance with the terms and conditions of the call for proposals.

If the formal requirements are not met and if such defects cannot be remedied, the application will be excluded from the subsequent procedure after the formal examination.

²⁴ The Accounting Guide is available on the internet at www.wirtschaftsagentur.at.

3.3.2. Evaluation schemes

As to its structure the evaluation scheme applied in the preliminary procedure follows the scheme used in the main procedure. It will be advised in the call for proposals and on the website of the Vienna Business Agency.

The evaluation scheme being applied in the main procedure including the criteria in terms of contents and their weighting will also be advised in the call for proposals and on the website of the Vienna Business Agency.

3.3.3. Evaluation bases

As a matter of principle, applications are evaluated according to the evaluation criteria described in para 3.3.4 on the basis of the application documents submitted online, which must form a sufficient basis for evaluation in compliance with this Guideline, and a supplementary hearing, if necessary.

In the case of projects or parts of projects which have already been examined and evaluated by other public funding agencies the Vienna Business Agency can use those evaluations.

3.3.4. Evaluation criteria

Within the scope of this Guideline the Vienna Business Agency may use all criteria that are necessary and relevant to arrive at an objective evaluation of the applications. The criteria, their features and weighting must be stated in detail in the call for proposals. In the interest of utmost transparency the Vienna Business Agency publishes the relevant detailed criteria to be used on the internet.

Essential evaluation criteria are:

- Adequate planning

Only applications can be accepted for evaluation where project planning is adequate in view of the scope and content of the project and which offer sufficient points of reference for an evaluation.

Applications must be structured into results-oriented work packages. Each work package must end with a verifiable partial result ("milestone"), which must be documented and presented with the invoice. The way in which reaching of partial results can be verified must be stated clearly.

- Sufficient resources

Another essential requirement for the grant is that the applicants are able to equip the SRF Center which is the subject matter of the application with the necessary resources to be able to pursue the project in general and at adequate speed and, ultimately, to ensure cost-efficient implementation of the same. Above all, financial, human and technical resources (qualified staff, technical equipment, competent cooperation partners) will be taken into account in this context.

- Project structure

The project must be structured in two stages. In Stage 1, i.e. the "development stage", organisational structures, competences, capacities and research infrastructure must be established and cooperation partners and the first few commissioned projects of scientific institutions and business organisations must be solicited. In Stage 2, i.e. the "pilot stage" the development stage will be consolidated and the actual pilot run starts. In that stage commissioned projects should be implemented already.

Commissioned projects are not part of the funded project. A maximum period of two years will be accepted as the pilot stage.

Additional criteria that will be considered in the course of the evaluation process:

- scientific quality
- realisation potential
- quality of the use concept and
- sustainability of the SRF Center as well as the
- economic potential
- participating businesses and
- significance for Vienna as a science and business location

In addition, aspects of equal opportunities for women and men, ethical and ecological effects of the project and the cross effects on other political areas will be considered in the evaluation process.

3.3.5. Evaluation; Jury

A jury of (inter)national experts²⁵ will select and evaluate the applications in compliance with this Guideline.

The names of the jury members will be published in a suitable form and may be enquired at the Vienna Business Agency. Prior to commencement of the evaluation process applicants have one opportunity to ask that one member only (an individual or an institution) of the jury be excluded from the evaluation process if there are doubts about his impartiality. The Vienna Business Agency must be notified of the reason(s) for exclusion in writing.

The findings of the jury serve as recommendation for the Executive Committee.

3.3.6. Obligation to maintain secrecy

All persons instructed by the Vienna Business Agency to assess and check applications are subject to a strict obligation to maintain secrecy. However, once a grant has been awarded, the Vienna Business Agency is entitled to publish without restriction the applicants' identity, the name and a brief description of the funded project, the amount of the grant and the reasons why the project has been selected.

3.3.7. Funding proposal

After conclusion of the evaluation process²⁶ the Executive Committee of the Vienna Business Agency will be handed over a list of all applications, including a funding proposal according to the jury's recommendations and the budgetary means on the basis of the budget stated in the relevant call for proposals.

3.3.8. Funding decision

The Executive Committee of the Vienna Business Agency decides on the funding proposal made by the Vienna Business Agency and issues a recommendation to the Municipality of the City of Vienna for each application whether to fund or reject the project.

²⁵ With respect to composition of the jury male/female parity will be observed.

²⁶ The evaluation process is described in detail in the call documents.

The Municipality of the City of Vienna will then decide whether the grant application is allowed or rejected on the basis of the recommendation made by the Vienna Business Agency's Executive Committee.

3.4. Procedure after the funding decision

3.4.1. Notification

The applicants will be notified of the Municipality's decision and the terms and conditions for the grant, if any, by the Vienna Business Agency in writing. A joint Grant Agreement will also be sent. The amount of grant stated in the notification is always the maximum amount. If the application is rejected, the reasons for rejection will be explained.

3.4.2. Grant Agreement; Cooperation Agreement

If funding is approved, the Vienna Business Agency will send the lead partner a Grant Agreement. The agreement contains all material framework conditions and specifications for implementation of the project, including the requirements and conditions, if any, which must be accepted by the lead partner and the cooperation partners within a set time limit. By signing the Grant Agreement a funding relationship is established with every beneficiary.

Among other details the Grant Agreement states all beneficiaries, the name of the project, the amount of eligible costs, the approved maximum amount of funding, the project plan, verifiable intermediate results, the term of the grant, the expected payment on account, instalments, reporting duties and conditions, if any.

For the project a separate accounting group must be set up by every beneficiary.

In addition, a Cooperation Agreement duly signed by all partners must be submitted to the Vienna Business Agency together with the Grant Agreement.

The absolutely required minimum contents of the Cooperation Agreement are regulated in a guide²⁷ and must be observed. The guide is made available on the website of the Vienna Business Agency.

If the beneficiaries establish an SRF Center as a separate legal entity, the Grant Agreement must be duly signed by an authorised representative and the original must be returned. In that case written evidence of incorporation²⁸ (e.g. articles of association, excerpt from the Business Register) must be provided.

The Vienna Business Agency must immediately be notified in writing of any amendments to the application or the stipulations in the Grant Agreement, which shall be subject to the Agency's approval. In no case can the maximum amount of the grant be increased.

3.4.3. Conditions

Where conditions were imposed for the grant, such conditions must be fulfilled by the beneficiaries and fulfilment must be proved at the date fixed.

²⁷ The guide is available at www.wirtschaftsagentur.at.

²⁸ The SRF Center must be established within 8 months of notification of the fact that a grant is awarded according to para 3.4.1.

3.4.4. Payments

3.4.4.1. Payment on account

After signing of the Grant Agreement and submission of the signed Cooperation Agreement, fulfilment of conditions, if any, after evidence of the accounting group(s) has been provided and start of the funded project has been confirmed, an initial payment on account in the maximum amount²⁹ provided for in the Grant Agreement can be granted.

For the initial payment on account proof of the actual costs incurred must be furnished with the first interim financial statement.

3.4.4.2. Payment by instalments

Additional instalments will be paid according to the progress of the project, after examination of the interim reports (including interim financial statements) defined in the Grant Agreement and after fulfilment of other conditions, if applicable.

The payment amounts are, in principle, calculated on the basis of the costs incurred so far and a detailed cost calculation for the next funding year (reporting year). The respective instalments are paid on the basis of such statements of costs up to the maximum funding intensity defined.

In total, instalments are paid up to a maximum of 80% of the approved grant.

Payment of grants during the term of the project does not mean acceptance of costs. Final acceptance of costs is subject to approval of the project upon examination of the final report including the final financial statement.

3.4.4.3. Final payment

After conclusion of the project to be funded, presentation and examination of the final report to be submitted according to para 4.2, the grant will be newly calculated on the basis of the verified actual eligible costs of the funded project. If the grant so calculated is lower than the maximum grant stated in the notification described in para 3.4.1, instalments already paid according to para 3.4.4.2 will be deducted from the calculated grant or from the maximum amount of the grant, respectively. Any positive balance will be paid to the beneficiary; any negative balance must be refunded within 14 days of a request to do so. In the case of late payment interest will be charged pursuant to the decree of the Municipal Directorate of 21 July 2010, MDS-K-876/10, or legislation replacing the same.

3.4.5. Modes of payment

The total grant for all beneficiaries is paid with debt-releasing effect to the authorised lead partner. The authorised lead partner is obliged to forward the shares of the grant to which the partners are entitled according to the written notification from the Vienna Business Agency without delay. If the lead partner fails to fulfil this obligation, the partners shall assert any claims exclusively vis-à-vis the lead partner. In exceptional circumstances and for legitimate reasons (e.g. bankruptcy of the lead partner) portions of the grant may be paid directly to the partners.

The final shares of the partners will be newly calculated on the basis of the final financial statement considering aid-law provisions and the provisions of this Guideline. The total funding support is limited to the maximum grant.

²⁹ The maximum payment on account as stipulated in the Grant Agreement is 50% of the maximum grant stated in the Grant Agreement.

4. REPORTING, INFORMATION AND RETENTION DUTIES

4.1. Interim reports including interim financial statements

If funding support is granted, an informative interim report must be submitted by the dates fixed in the Grant Agreement without request. Interim reports must include an interim financial statement of the costs actually incurred so far (payments made) in connection with the project and a revised cost plan for the next year. If the report shows a significant reduction in the total costs, any subsequent instalments must be adjusted to the new circumstances or suspended at all.

All reports and financial statements must state the activities and the costs incurred by all beneficiaries to whom funds are paid.

The forms³⁰ made available for that purpose must be used, completed in full and submitted electronically. If the documents submitted are insufficient and provide no sufficient basis for evaluation (and if no appropriate documents are submitted within a reasonable grace period either), the grant will be revoked as laid down in Section 5.

4.2. Final report including final financial statement

If funding support is granted, an informative final report must be submitted without request immediately after conclusion of the funded project and in any case within four months of the end of the maximum term of the project according to the Guideline. For that purpose the forms made available must be used, completed in full and submitted electronically. The final report must also include a final financial statement of the actual costs incurred (payments made) in connection with the project. If the documents submitted regarding the final financial statement are insufficient and provide no sufficient basis for evaluation (and if no appropriate documents are submitted within a reasonable grace period either), the grant will be revoked as laid down in Section 5.

4.3. Monitoring and evaluation

Beneficiaries are obliged to answer any and all questions the Vienna Business Agency may have in connection with the project for which funding is applied and the general development of funded organisations in full and, if requested, in writing and to provide documents for examination/audit and vouchers, also after conclusion of the project. This obligation shall end ten years after the final payment in connection with the grant as defined in para 3.4.4.3 was made.

4.4. Publication

If funding support is granted, the beneficiaries must refer to the grant in all PR and marketing activities relating to the funded project by including the note "Funded by the City of Vienna through the Vienna Business Agency" and affix the Vienna Business Agency logo where appropriate and acceptable according to customary usage.

4.5. Retention of documents

Beneficiaries are obliged to retain properly and carefully and in an adequate form all documents and vouchers relating to the project and financing of the same which are relevant to the grant and administration of the same and which were sent by the Vienna Business Agency. This obligation shall end ten years after the final payment as defined in para 3.4.4.3 was made.

³⁰ An Accounting Guide is available at www.wirtschaftsagentur.at.

Within the retention period beneficiaries are obliged to make available and send such documents (originals or copies) to the auditing bodies, such as the Vienna Business Agency, the Municipality of the City of Vienna, the City of Vienna Court of Audit, the Austrian Court of Audit, bodies of the European Union or their agents upon request at any time.

Within the retention period the auditing bodies are at any time entitled to ask the beneficiaries to send all abovementioned documents electronically or to enable electronic inspection of the same.

Beneficiaries shall also allow the auditing bodies access to land and buildings and to carry out measurements and investigations in connection with the project during normal business or operating hours as well as after such hours upon appointment.

5. REVOCATION OF A GRANT

5.1. Grounds for revocation (10 years)

If any or several of the events stated below occur or become known within ten years of the final payment as defined in para 3.4.4.3, the promised grant will be revoked if

- a. the grant is/was used inappropriately;
- b. inspections by the Vienna Business Agency, the Municipality of the City of Vienna, the City of Vienna Court of Audit, the Austrian Court of Audit, institutions of the European Union or by agents of the aforementioned organisations are denied or hindered or if reporting duties in connection with the funded project are not fulfilled;
- c. later on, information about facts which were relevant to the funding decision turns out to be incomplete or inaccurate, is not provided or removed, in particular if in contrast to the information provided in the application
 - the SRF Center is not established as defined in para 2.3 b. within eight months of notification of a grant as defined in para 3.4.1, or
 - the funded project is or was implemented outside Vienna, or
 - progress of the project is (was) delayed for no valid reasons, or
 - the project is changed so substantially that in that form it is no longer in line with the basis on which the grant was approved, or
 - the project is or was not realised;
- d. no informative interim or final report as defined in para 4.1 or 4.2 has been submitted or if such a report cannot be examined reliably and conclusively (e.g. due to missing or insufficient documents relevant to accounting) and an order to remedy the situation is not complied with within a reasonable period;
- e. no proof of proper retention of documents as defined in para 4.5 is furnished or if the retained documents are not transmitted in full to the Vienna Business Agency, the Municipality of Vienna, the City of Vienna Court of Audit, the Austrian Court of Audit, institutions of the European Union or to agents of the aforementioned organisations immediately upon request or, if asked to retain and allow inspection of documents electronically, electronic inspection it not possible;
- f. the applicant or beneficiary revokes a Letter of Consent as defined in Section 6.

5.2. Grounds for revocation (4 years)

If any or several of the events stated below occur and become known within four years of the final payment as defined in para 3.4.4.3, the promised grant will be revoked if

- a. operation of the funded SRF Center is discontinued completely;
- b. the funded SRF Center is moved outside Vienna;
- c. material parts of the SRF Center are moved outside Vienna or can no longer be used by the SRF Center for any other reason so that continued operation of the SRF Center in Vienna is no longer guaranteed;
- d. a beneficiary withdraws from the Cooperation Agreement for whatever reason and for that reason continued operation of the SRF Center is no longer guaranteed, unless a potential universal successor immediately states in writing that he is willing to join the grant relationship including all rights and duties and the Vienna Business Agency approves thereof;
- e. in the case that the SRF Center is operated by a separate legal entity which was specifically founded for that purpose if there is a significant change in the ownership structure of that legal entity so that the purpose of the grant is no longer guaranteed.

5.3. Individual revocation

Where any of the grounds for revocation listed in para 5.1 does not apply to all partners, the approved grant may be revoked only vis-à-vis the partner to which that ground applies.

5.4. Issuing a revocation

If a ground for revocation exists, the revocation must be issued within six months of the end of the time limits stated in paras 5.1 to 5.2.

5.5. Repayment in the case of revocation

If a revocation is issued, the amount already disbursed under the grant must be paid back upon demand within two weeks. In the case of late payment interest will be charged according to the decree of the Municipal Directorate of 21 July 2010, MDS-K-876/10, or legislation replacing the same.

If any of the grounds for revocation listed in para 5.2 a., d. and e. applies and if the actual costs incurred are proved by means of a final financial statement as defined in para 4.1 or 4.2, repayment of the grant will only be required to the extent that assets that can be capitalised were acquired under the grant the statutory depreciation or amortisation period of which has not yet ended at the time the ground for revocation occurs. The repayment claimed will be pro rata the remaining period of depreciation or amortisation.

Any other civil-law claims shall remain unaffected.

5.6. Notification duty

Beneficiaries are obliged to immediately notify Municipal Department No 5 - Finance, 1082 Vienna, Ebendorferstrasse 2 or the Vienna Business Agency in writing of any quantitative or qualitative changes relating to the project for which funding is requested and/or to the beneficiaries.

6. DATA PROTECTION

With regard to all data concerning beneficiaries which is

- contained in the grant application or
- produced or collected during processing or monitoring of the grant
- the beneficiaries are obliged to make all statements required under data protection law to permit use of data as laid down in Section 7 of the Austrian Data Protection Act [*Datenschutzgesetz*] 2000, including but not limited to
- automated processing or
- transmission to
 - the Municipality, the City of Vienna Court of Audit or other bodies or institutions, in particular funding agencies of the City of Vienna,
 - bodies or institutions, in particular funding agencies of the Republic of Austria or a Province of the Republic of Austria or
 - bodies or institutions of the European Union.

Beneficiaries agree to give their consent as required

- under Section 8 (1) No 2 of the Austrian Data Protection Act 2000 for non-sensitive data and
- under Section 9 No 6 of the Austrian Data Protection Act 2000 for sensitive data,

specifically by signing the Certificate of Authenticity (para 3.2.4) made available by the Vienna Business Agency on the online application and accounting form.

Beneficiaries are entitled to revoke their declarations of consent by means of a written notification to the Vienna Business Agency at any time; if a declaration of consent is revoked, all data applications which are not permitted without the relevant consent will be stopped immediately upon receipt of the revocation by the Vienna Business Agency.

Revocation of a declaration of consent by beneficiaries may lead to a revocation of the grant pursuant to para 5.1 f. and to an obligation to pay back any amount(s) of the grant disbursed already.

7. LEGAL BASIS; LEGAL CLAIM

The funding decision is made on the basis of the available budget subject to the guideline of the Municipal Council of Vienna of 26.11.2014 under ref. Pr.Z. 03040-2014/0001-GFW and on the basis of the text of the call for proposals announced in the course of the procedure described in para 3.1.

The following legislation is the legal basis:

- 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 on the Functioning of the European Union ("General Block Exemption Regulation" or GBER).

EU Structural Funds

Within the scope of implementation of the Operational Programme resources of the European Regional Development Fund (ERDF) may be allocated on the basis of this Guideline to the extent provided for in the specific calls for proposals (as defined in para 3.1) based thereon. Applications submitted in connection with the relevant calls for proposals may at the same time, subject to the resources available, be used as applications for an ERDF grant. In that case the provisions of the following apply:

- Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006, and
- Regulation (EU) No 1301/2013 of the European Parliament and of the Council of 17 December 2013 on the European Regional Development Fund and on specific provisions concerning the "Investment for growth and jobs goal" and repealing Regulation (EC) No 1080/2006.

ERDF resources are to be classified as public aid and must therefore be taken into account for the cumulation of grants. In addition, special application modalities (observing deadlines for applications), specific duties concerning publication and evidence as well as enhanced controlling rights (e.g. by national authorities, the European Commission or the European Court of Audit) apply to ERDF grants.

Where this Guideline refers to legislation, exclusively the wording of the same shall be binding; any rough summaries of such legislation that may have been given in this Guideline only serve the purpose of non-binding preliminary information.

There is no legal claim to be granted funding support.

8. APPLICABILITY

This Guideline applies to submissions within the periods for submission of proposals from 1 December 2014 to 31 December 2015.

9. MANAGING AUTHORITY



Vienna Business Agency

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10. ANNEX

Annex I

Business (Definition)

Business entities are considered businesses as defined in para 2.3.1.1 of this Guideline if

- they are registered in the Business Register or
- they possess a VAT number or
- they are able to provide evidence of registration of a validly existing trade in the Central Trade Register [*Gewerberegister*] or
- they are able to provide evidence of registration of a validly existing registered office with the district administrative authority in charge or
- in particular in the case of sole traders or one-person businesses, the owner has taken out social security insurance pursuant to the Austrian Act on Social Security for Self-Employed Persons [*Gewerbliches Sozialversicherungsgesetz/GSVG*], the Austrian Act on Social Security for Professionals [*Freiberuflichen-Sozialversicherungsgesetz/FSVG*] or the Austrian Act on Social Security for Farmers [*Bauern-Sozialversicherungsgesetz/BSVG*].

Viennese Business (Definition)

- Viennese business means any business that has a permanent establishment in Vienna. "Permanent establishment" means a fixed place of business, i.e. where the business has the power to dispose of certain (proprietary or rented) facilities, premises or plant and machinery through which the business of an enterprise is wholly or partly carried on. For the avoidance of doubt Art 5 of the "2010 OECD Model Tax Convention on Income and on Capital" (see Annex II) shall apply.
- If the prerequisites of Art 5 of the 2010 OECD Model Tax Convention are fulfilled, any of the following proofs are accepted as a confirmation of existence of a permanent establishment in Vienna:
 - regular payment of municipal tax in Vienna (proof: Municipal Treasury) or
 - valid entry in the Business Register stating the Vienna address of the permanent establishment or
 - valid entry of a VAT number in the VAT database of the Austrian Finance Administration stating the address of the permanent establishment in Vienna or
 - valid entry of a trade in the Trade Register at the Vienna address of the permanent establishment or
 - validly existing office registration of which has been applied for or validly existing branch in Vienna registration of which has been applied for, if applicable.

If, above all, sole traders or one-person businesses do not prove any of the elements listed above but state that a permanent establishment in Vienna exists, they have to prove that their residence is in Vienna (tax office in charge of the place of residence). In that case a description of the permanent establishment and of the fixed furniture, fixtures and equipment (FF&E) must be enclosed with the application. The description shall, in particular, include information on

- the number and size (in square metres) of the rooms of the permanent establishment,
- the function and designated use of the premises (e.g. workroom, meeting room, etc.)
- existing facilities and plant and machinery necessary to carry on the business activities,
- the necessity or existence of a plant permit, if applicable, and
- the type of use of the premises (exclusive use or shared use with other users),
- the type of the power to dispose of the premises (lessee, sublessee, owner).

Where the address of the permanent establishment is not identical with that of the residence, the residential address must be stated as well.

Annex II

Permanent Establishment (Definition)³¹

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
2. The term "permanent establishment" includes especially:
 - a. a place of management;
 - b. a branch;
 - c. an office;
 - d. a factory.
3. A building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months.
4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:
 - a. the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
 - b. the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
 - c. the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
 - d. the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;
 - e. the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;
 - f. the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs a. to e., provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.
5. Notwithstanding the provisions of paragraphs 1 and 2, where a person - other than an agent of an independent status to whom paragraph 6 applies - is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.
6. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.
7. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

³¹ Definition from the 2010 OECD Model Tax Convention on Income and on Capital (Article 5)