

# Companies' de minimis funding

Funding terms and conditions 1 January 2018

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# 1 Funding decision and its terms and conditions

- The funding decision of Business Finland – the Finnish Funding Agency for Innovation (hereinafter the Funding Agency) will come into effect once any special conditions laid down for entry into force of the decision have been fulfilled and the beneficiary has accepted the funding decision and its terms and conditions in the online service.
  - In conjunction with acceptance, the bank account number into which the funding will be deposited shall be indicated.
  - The person approving this decision must be authorised to sign for the organisation.
- These terms and conditions for funding are part of the funding decision, and compliance with them is the prerequisite for payment of the funding.
- The funding granted under the funding decision is de minimis in accordance with regulation (EU) No 1407/2013 of the European Commission. The total amount of minor (de minimis) support for one business enterprise must not exceed EUR 200,000 for the current and two previous tax years of the period concerned. On the Group level, the parent company and subsidiaries are regarded as one enterprise in accordance with European Commission regulation 2 article 2, and the aid given to these is calculated together. In calculating aid, all aid obtained from the various authorities (for example, the municipalities, regional councils and authorities under the jurisdiction of the Ministries, such as Finnvera Oyj, Centres for Economic Development, Transport and the Environment (ELYCentres) and the Funding Agency (formerly Tekes) in accordance with de minimis terms shall be taken into account.
  - The beneficiary shall be responsible for the accumulation of de minimis support.
- These funding terms and conditions are issued under section 11 (4) of the Act on Discretionary Government Transfers (688/2001).
- [Scope of application and legal basis](#)



## 2 Publicity of the funding decision

- The following information will be public: the beneficiary's name, business ID, size, sector, region, form of financing, granting date, the amount of funding granted and the amount paid.
- When the beneficiary disseminates information about the project or its results, it must disclose that the Funding Agency has provided funding for the project.
- The Ministry of Economic Affairs and Employment, Finnvera, the Funding Agency, ELY Centres and TE Offices may exchange client information relating to the beneficiary.
- The Funding Agency may also require information from other authorities and funding bodies (such as the Finnish Tax Administration, municipalities, banks, capital investors, Sitra and the Foundation for Finnish Inventions) for the purposes of payment and supervision of funding.
  - The Funding Agency may, notwithstanding confidentiality provisions relating to business and trade secrets, contact these authorities and funding bodies in order to obtain or provide information associated with the beneficiary and this project. The beneficiary agrees to the exchange of information in accepting the funding decision.
- The beneficiary must submit their annual statements, including appendices, for publication in the Finnish Patent and Registration Office, as laid down by law.



### 3 Accountable project leader

- The accountable project leader appointed by the beneficiary must be in an employment relationship with the beneficiary.
- The accountable leader monitors the implementation of the project referred to in the funding decision.
- The accountable leader is responsible for ensuring that:
  - the funding decision has been accepted in the online service
  - project accounting has been arranged in accordance with these terms and conditions
  - working time monitoring has been arranged in accordance with these terms and conditions
  - the decision and related terms and conditions are reviewed with financial management/an accounting firm and they have been sent to the auditor for information
  - the project is implemented in accordance with the plan
  - declared costs have been incurred by the project during the project period
  - the persons that have been chosen to manage the project's issues in the online service have access rights to the project.



## 4 Reporting

- The accountable project leader must submit reports on the project's progress and send the project's cost statement using the online service.
- A salary specification (Y4) must be appended to the cost statement. An auditor's report must also be submitted as part of the final report, unless otherwise stated in the funding decision.
- The beneficiary must declare all project costs at the latest in the final cost statement. If the maximum amounts for each cost category in the cost estimate are substantially exceeded, the beneficiary must apply for a change to the cost estimate. No new project costs can be presented after the approval of the final report.
- The costs that have been initially approved on the basis of the interim report must also be included in the final report. The Funding Agency will only give its final approval to the costs after it has received the auditor's report.



## 5 Auditor's report

- The beneficiary must submit an auditor's report prepared by an independent auditor as part of the final accounting. The auditor's report must cover the entire project period. The report template is available on the Funding Agency's website.
- The auditor does not need to audit the content of other costs referred to in section 7.9, nor take a stand on eligible other costs.
- The costs arising from the auditor's report prepared by the project auditor can be accepted as direct project costs. The beneficiary must provide the Funding Agency with a copy of the audit invoice and a payment receipt/copy of the bank statement as part of the final cost statement.
- The Funding Agency has the right to deliver the auditor's report to other authorities for the purposes supervising funding.



## 6 Payment of funding

- The Funding Agency will provide the funding on the basis of approved reports and cost statements. However, the first funding instalment can be paid in advance.
- A minimum of 10 per cent of the funding granted for the project will only be paid after the approval of the final report, provided that the project has accumulated an adequate amount of eligible costs.
- The Funding Agency has the right to withhold funding in connection with the interim report if the sum to be paid is too small when compared with the total funding.
- The beneficiary must apply for the final funding instalment from the Funding Agency when submitting the final report and the final cost statement. Any funding that the beneficiary applies for after that will not be granted.
- If the final report shows that, including the advance payments, the funding exceeds the amount due for eligible costs, the beneficiary must return the excess amount.
- In trade fair and export ring projects, the minimum government grant paid for joint projects is EUR 500 for SMEs.
- Entitlement to the granted funding or part of it will lapse if the beneficiary does not submit the requested reports or further information by the due date specified in the funding decision or separately notified by the Funding Agency. Furthermore, the Funding Agency will recover any funding already provided, with interest.



## 7 Monitoring of costs

- An updated project plan forms part of the funding decision and is the basis for the approval of costs. All costs based on the project plan are to be reported and declared to the Funding Agency.
  - If the maximum amounts for each cost category in the cost estimate are substantially exceeded, an application for a change to the cost estimate is required.
  - Final approval of the costs for a project can only be given after the auditor's report has been received.
  - No new project costs can be presented after the approval of the final report and the accounting statement.
- The following costs are considered eligible costs: research, development and innovation expenditure that
  - has arisen from the project during the duration of the project
  - has been entered in the accounts of the beneficiary
  - is in net amount and exclusive of VAT.
- The costs can be accepted with VAT if the beneficiary is not liable to pay VAT. The costs on which VAT is payable may also be declared if they are connected with VAT-exempt operations and the VAT will be payable by the beneficiary.



## 7.1 Project accounting

- The beneficiary must arrange its accounting so that the costs arising from the project can be itemised and their connection with the accounting and the cost statements can be verified.
  - The working time monitoring forms a part of the project accounts (see next slide).
- Project documents and other materials necessary for the supervision and auditing (including personal working time records, where required) must be kept for a minimum of ten years after the payment of the last project funding instalment.



## 7.2 Working time monitoring

- Each person working for the project must record the time that they allocate to the project on an hourly basis.
- Persons who do not come under the Working Hours Act or that do not have specific working hours, must keep records of the hours worked and the total working time.
- Hours spent working on the project must be reported for days when the actual work has been performed.
- The accountable project leader or the supervisor of each employee must confirm the working hours at least on a monthly basis.
  - Entry of confirmation must be saved in the monitoring system.
- The material related to working time monitoring, hourly monitoring reports and verified monthly summaries must be kept for a period of ten years after the payment of the last project funding instalment.
- The Funding Agency has the right not to accept the salaries in whole or in part if the monitoring of the working time has not been in accordance with the above terms and conditions.



## 7.3 Requirements set for expenditure

- The salaries and purchased services must be fully paid in money by the beneficiary when they are reported to the Funding Agency. The payment of the investment may not be paid for by a loan given by the recipient of the payment. The costs must be based on the corresponding expenditure payment records. This does not apply to computational costs allocated to the project.
- Invoices for work performed during the project may be paid after the project has ended.
- Costs incurred from the auditor's report may be paid after the project has ended.
- An expense based on an order placed before the beginning of a project period cannot be allocated to the project except when the order is associated with an option to annul it, linked to the launching of the project.
- The Funding Agency will request additional information separately if required for project monitoring. Additional information may include copies of receipts, invoice itemisations and the selection criteria for purchased services.



## 7.4 Eligibility of costs

- The cost-category-specific amounts given in the cost estimate appended to the funding decision determine the maximum amount of individual eligible cost categories. The Funding Agency has the right not to accept costs presented in a statement if their relevance to the project is not clearly substantiated or they are too large in view of the project results.
- The Funding Agency may, at its discretion, accept certain cost statement categories according to an accounting practice that is based on unit costs calculated using the beneficiary's own expenditure records. The use of this must be agreed on a project-specific basis.
- The Funding Agency or a party authorised by it has the right to audit the reliability of the accounting system. The Funding Agency may also require that an independent auditor issues a statement on the reliability of the accounting systems.



## 7.5 Procurement procedures

- When the beneficiary is a public procurement unit or the funding provided by the Funding Agency or other public funding covers more than 50 per cent of the project costs, the beneficiary must observe the provisions of the Act on Public Contracts. The procurement must be subject to tendering as a public contract when its total value, exclusive of VAT, exceeds the national threshold value set in the law. If competitive tendering in accordance with the law has not been carried out, funding for procurement for companies may be 50 per cent at maximum.
- If a public procurement unit has made a procurement in violation of the procurement provisions, the procurement price is not an eligible cost.
- The beneficiary must prove that competitive bidding has taken place by attaching a copy of the contract notice published in HILMA ([hankintailmoitukset.fi](http://hankintailmoitukset.fi)) to the cost statement, or by providing justification for applying the direct award procedure.



## 7.6 Salaries, declared salaries (1)

- The beneficiary may only declare the proportion of a person's salary that correspond to the total working hours allocated to the project and that is based on the monitoring of the working time.
- Eligible costs include salaries subject to withholding tax for the effective working hours dedicated to the project by participants working on the project, for up to 11 months per year (specification template Y4).
- Effective working hours do not include absences on full pay, such as annual holidays, or the time spent on sick leave or maternity, parental or paternity leave.
- The amount of salaries declared to the Funding Agency
  - may not substantially differ from what has been paid to the person in question for corresponding work before the project
  - must correspond to the compensation paid to the person by the beneficiary for other work during the project.
- The Funding Agency may, at its discretion, accept the payment of a reasonable salary to a person working for the project who has not been paid any salary for any work before the project.
- The Funding Agency will not accept any salary components that are paid to a person on the condition that funding for the pay component is received from the Funding Agency or other funding bodies.



## 7.6 Salaries, declared salaries (2)

- The beneficiary must notify the Funding Agency if performance-related and/or other exceptional payment components are included in the salaries declared to the Funding Agency. The Funding Agency may, at its discretion, approve them if they are an established and important part of the beneficiary's salary payment regime. The beneficiary must always submit the details of the total amount of the exceptional salary components, the payment criteria and period for which the components are paid so that the proportion allocated to the project can be determined.
- If the compensation paid is classified as trade income and not as salary, the beneficiary must declare it under "Purchased services" in the cost statement.
- As a rule, the salaries of the beneficiary's managerial and administrative personnel are classified as overheads. Such salaries may, on a case-by-case basis, be accepted as direct costs, if the work performed is directly allocated to the project.
- The beneficiary must report on a salary specification template any project-related salaries paid to persons coming from abroad to work in Finland or persons working abroad.



## 7.7 Indirect personnel costs

- A percentage of the salaries paid for effective working hours and approved for the project that is laid out in the project cost estimate (max. 50 %) can be accepted as indirect personnel costs.
- Indirect personnel costs include
  - holiday pay, sick pay and holiday bonus
  - social security costs
  - other employment costs, such as recruitment costs, personnel training, fringe benefits, workwear and protective clothing.
- The Funding Agency has the right to intervene in budgeted indirect personnel costs arising from employment relationships that are not subject to the same indirect personnel costs as conventional employment relationships. Such employment relationships may apply to individuals who do not come under the Working Hours Act (shareholders in management positions), persons coming from abroad to work in Finland or persons working abroad. For persons that do not receive any holiday pay, a total of 30 per cent of all declared salaries are approved as indirect personnel costs.
- The Funding Agency has the right to verify all indirect personnel costs and pay the funding on the basis of actual indirect personnel costs when these remain under the level approved in the cost estimate. In such a case the indirect personnel costs must be calculated using a spreadsheet available on the Funding Agency's website.



## 7.8 Purchased services

- Services purchased from third parties can be accepted in accordance with the project plan and invoicing.
- Purchased service costs can include the following costs as direct project-related expenditures:
  - audit of the project costs
  - information and data gathering
  - patent or licence purchases when they are used exclusively for the project
  - application for industrial property rights for SMEs<sup>1</sup>.
- Software required in the project are considered other costs.
- Purchased services within the same Group will be accepted as invoiced. Purchased services from non-Finnish Group companies must be stated in the special conditions to the decision.
- Purchased services from other associated companies are not considered acceptable costs.
  - Companies are associated with each other if at least 20 per cent of the other company's entire share capital or corresponding shareholders' equity is directly or indirectly owned or controlled by the other company. The Funding Agency may also consider companies as associated companies if the other company has a controlling interest in the other company or can in other ways influence where the other company makes its purchases. Such a situation may arise when the companies have a common Board member, an accountable person, a family member, an employee and/or a funding body.
- Purchased services are itemised in the report under section Resources and cooperation but are declared as a single instalment.

<sup>1</sup> A large company refers to a company that is not considered an SME under Article 2 of Annex I of the Block Exemption Regulation. (Commission Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty; Official Journal of the European Union L 187 26 June 2014, p. 1),



## 7.9 Other costs

- Other costs include overhead, travel, material and equipment costs, as well as purchase or machinery and equipment, machinery and equipment depreciations and rental costs (incl. cloud services). With respect to these costs, the Funding Agency approves a maximum of 20 per cent of combined salaries and purchased services. These costs need not be reported to the Funding Agency, nor do they need to be included in the beneficiary's project accounting.



## 7.10 Following costs are not accepted as eligible costs

- export activities, i.e. running costs directly related to export volumes, the establishing and the operations of a distribution network or any other export activities are not accepted
- entertainment expenses, donations, stipends or grants
- costs related to production, advertising, marketing or sales, such as travel, brochures or advertising expenses
- trade fair costs (excluding trade fair support)
- financing costs
- costs associated with the purchase, protection and implementation of industrial property rights incurred in the projects of large companies
- the beneficiary's funding share for a project implemented in a research organisation
- costs for which public funding that may not be combined with other types of public funding is allocated (for example, the payroll costs of a person who has received a startup grant for the same period)
- payroll costs for which a pay subsidy has been received
- services containing other public funding
- services purchased from other associated companies than those belonging to the same Group
- costs that are not included in the project plan.



## 8 Other public funding

- The beneficiary must give the details of all other public funding for the project in the cost statement (funding from the state, municipalities and other public organisations or foundations). Funding granted by the European Union must also be reported.
- The total funding received by the project from the Funding Agency and other providers of public funding may not exceed 75 per cent of eligible costs. If necessary, the Funding Agency will reduce its own contribution so that the maximum amount of public funding is not exceeded.



## 9 Joint action

- In joint action, the parties must provide the Funding Agency with a progress report on their own work according to the schedule mentioned in the funding decision.
- In addition to the monitoring of project costs and progress, the project partners must report on how well cooperation has been realised. Any departures from the cooperation foreseen in the project plan must be approved by the Funding Agency.
- Each partner must declare its own project costs. A service purchased from another joint action partner can only be accepted as a project cost if the service forms part of the business operations of the seller, i.e. it is not part of the R&D&I activities which the seller declares to the Funding Agency.
- Funding for joint action is usually paid to all the partners at the same time. Payment of funding may be suspended for all of the partners, if the cooperation foreseen in the project plan is not achieved due to the funding decision concerning one of the partners, or because of a breach of the funding terms and conditions.
- The Funding Agency has the right to disclose information to other project partners if such information affects cooperative activity or the payment of the funding. The beneficiary will be heard before such a disclosure is made.



# 10 Reporting after the completion of the project

- The Funding Agency will continue to evaluate the impact of the projects after their completion. If necessary, the beneficiary must report on project results for five years after the completion of the project.
- The beneficiary must, on request, provide details of the outcome of the plans and forecasts that it presented during the processing of the application and the implementation of the project. The Funding Agency may request a report on how the business forecasts concerning the project have developed.
- The Funding Agency must have the opportunity to audit the beneficiary's annual accounts and auditing statements kept in the Finnish Patent and Registration Office database for a period of five accounting periods following the completion of the project and to commission an analysis of the beneficiary's annual accounts from another public funding agency.



# 11 Changes to the project

- The beneficiary must submit an application to the Funding Agency in writing in advance if the project deviates from the original project plan in the following aspects:
  - significant changes to the project plan
  - changes to cost categories
  - changes to the schedule
  - changes to a reporting date
  - changing the accountable project leader
  - changes to bank details.
- The beneficiary must immediately notify the Funding Agency of other significant changes to the project, for example if there are changes to key personnel resources.



## 12 Project transfer, IPR and approval of corporate reorganisation (1)

- As a rule, a funding decision may not be transferred to a third party.
- The beneficiary must ensure that the ownership, title and intellectual property rights of the results of the project belong to the beneficiary, either based on legislation or a separate agreement. If the beneficiary uses intellectual property rights owned by a third party (including employees and owners) in the project, the beneficiary must ensure that it has sufficient rights to use these intellectual property rights for the research and development as well as the business activities in accordance with the project plan.



## 12 Project transfer, IPR and approval of corporate reorganisation (2)

The beneficiary must inform the Funding Agency in writing in advance if, during the project or within five years of payment of the final funding instalment, it

- sells, gives as security or otherwise assigns business or any part thereof generated in the project
- sells, gives as security or otherwise assigns intellectual property rights or other rights generated in the project
- moves its business activities abroad, or
- undertakes other significant business changes or reorganisation activities (such as merger, division, significant changes in ownership, and significant personnel cutbacks that are directed at operations funded by the Funding Agency).



## 12 Project transfer, IPR and approval of corporate reorganisation (3)

- Prior consent of the Funding Agency is required for the measures referred to in this section that are carried out outside the European internal market or that may undermine the realisation of the targeted project impacts.
  - No approval is needed if licensing is an integral part of the business originally targeted as part of the project.
- The Funding Agency may give its approval if the targeted project impacts can, for the most part, be achieved and the loan repayment secured despite the changes.
- The Funding Agency has the right to claw back the funding under section 16 of these terms and conditions if the beneficiary violates against the provisions laid down in this section.



## 13 Monitoring by the authorities

- The beneficiary must provide the Funding Agency with correct and adequate information so that the Funding Agency can monitor adherence to the terms and conditions of the funding decision and the implementation of the project.
- The Funding Agency, the National Audit Office, the European Commission and the European Court of Auditors have the right to audit the finances and operations of the beneficiary as required for the payment of the funding and supervision of its use.
- The audits can be performed by other authorities or auditors authorised by the Funding Agency to carry out the task. An external expert may, at the Funding Agency's request, assist in the performance of the audit.
- Right of inspection is in effect for a period of ten years from the payment of the last project instalment. Project documents and other materials necessary for monitoring and auditing must be stored for a period of five years after the payment of the last project-funding instalment.
- The beneficiary should assist with the inspection and provide the needed information for the inspector without compensation.
- The auditor has the right to seize any material subject to audit, if auditing so requires. A written record must be drawn up of any seizure of materials during an audit. The record must state the purpose of seizing the material and what has been seized. The seized material must be returned without delay when it is no longer needed for the audit.
- The auditor has, to the extent required by the audit, the right to enter the premises managed or used by the beneficiary. This applies to the business, storage and other similar premises used for practising a profession or a business, as well as other areas relevant to the granting of the funding and the supervision of its use. Audits may not be carried out in premises covered by the inviolability of the home.



# 14 Discontinuation of payment

The Funding Agency may order the interruption of the payment of the funding on following grounds:

1. The Funding Agency has reasons to suspect that the beneficiary does not provide the Funding Agency with correct or adequate information or uses the funding in a manner that is in violation of the funding decision.
  2. The grounds on which the funding was granted have essentially changed. Such changes include situations where
    - a) the beneficiary deviates from the project plan without a written authorisation granted by the Funding Agency
    - b) there is a substantial deterioration in the beneficiary's financial position in relation to the anticipated trend
    - c) the company loses its equity
    - d) the company initiates reorganisation proceedings
    - e) the company accumulates tax debts
    - f) the company has failed to adhere to the repayment obligations concerning the loans granted by the Funding Agency
  3. the payment of funding must be interrupted under European Union legislation.
- If the grounds for the interruption are not corrected within the time specified in the decision to interrupt funding, the Funding Agency has the right to discontinue the funding and to claw back the funding already paid in whole or in part.



## 15 Repayment of funding

- The beneficiary must, without delay, repay any funding or part thereof received through error, in excess or manifestly without cause.
- Amounts of less than ten euros need not be repaid.
- The beneficiary must contact the Funding Agency before the repayment of funding.



# 16 Claw-back of funding (1)

## 16.1 Statutory claw-back

The Funding Agency shall issue a decision ordering the discontinuation of the payment of funding and the claw-back of funding already paid if the beneficiary has

1. failed to return funding or part thereof that must be repaid under section 15
2. used the funding for a purpose essentially different from that for which it was granted
3. provided false or misleading information about a matter that has been essential to the granting of the funding, its amount or terms and conditions
4. otherwise essentially violated against provisions concerning the use of the funding in a manner comparable to paragraphs 1-3.



# 16 Claw-back of funding (2)

## 16.2 Discretionary claw-back

The Funding Agency may order the discontinuation of funding and the claw-back of funding or part thereof already paid if

1. false or misleading information has been provided for the purpose of payment or supervision of the funding, information has been concealed, the provision of the required information has been refused or the information requested by the Funding Agency has not been provided by a specific date
2. the funding has not been used in compliance with the funding decision
3. the beneficiary has refused to assist in the project audit
4. the beneficiary has terminated the project for which the funding was granted, reduced or altered it substantially or transferred it to another party
5. the beneficiary has been subjected to recovery proceedings, placed into liquidation or bankruptcy, or made subject to reorganisation proceedings
6. the claw-back of funding is required under European Union legislation
7. the beneficiary otherwise acts in a manner comparable to the matters in this section.



## 16 Claw-back of funding (3)

### 16.3 Interest

- The beneficiary must pay interest on the amount to be repaid or clawed back.
- The interest is applied from the date of payment. It is calculated as an annual interest to which three percentage points are added. The annual interest is determined in accordance with section 3(2) of the Interest Act (633/1982).



## 16 Claw-back of funding (4)

### 16.4 Penalty interest

- If the beneficiary has not paid the amount to be repaid by the due date set by the Funding Agency, an annual penalty interest must be paid on the amount.
- For the period after the due date, the penalty interest is in accordance with the interest rate referred to in section 4(1) of the Interest Act (633/1982).



## 16 Claw-back of funding (5)

### 16.5 Moderation of grant claw-back

- The Funding Agency may decide that a part of the sum to be repaid or clawed back, and any interest or penalty interest on it, will not be clawed back if repayment full is unreasonable in light of the financial standing and circumstances of the beneficiary or in relation to the type of type of property acquired with the grant or in relation to the procedure on which the claw-back is based or because of a change in circumstances.
- On extremely weighty grounds, the Funding Agency may decide not to collect the sum to be repaid or clawed back and the interest or penalty interest on it at all.



# 16 Claw-back of funding (6)

## 16.6 Claw-back time limitation

- The funding and interest or penalty interest on it will not be clawed back if ten years have elapsed from the payment of the final instalment of funding for the project.



## 17 The Funding Agency's right of offsetting

- The funding to be repaid or clawed back and the interest on it may be deducted from the other funding provided to the beneficiary.



## 18 Misuse

- If, during the course of the project, there is reason to suspect that the beneficiary or a person acting on the beneficiary's behalf has committed a criminal offence under the Criminal Code (19 December 1889), with the Funding Agency as the injured party, the Funding Agency will take the required action in the matter.



## 19 Order of application

In the event of a conflict between the funding decision and appendices to it, the following order of application will apply:

1. Funding decision and any special terms and conditions thereof
2. Funding terms and conditions
3. Cost estimate
4. Project plan
5. Funding application and the appendices to it
6. Any other documents relevant to the funding decision



## 20 Scope of application and legal basis

- Annual state budget
- Act on Discretionary Government Transfers (688/2001)
- Government Decree on Funding for Research, Development and Innovation Activities (1444/2014), Chapters 1 and 2
- Commission Regulation (EU) No 1407/2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (Official Journal of the European Union L352, 24 December 2013, page 1)
- Act on the Client Information System of Enterprise Services (1039/2010)
- If any Finland Trade Fair grant monies have been issued with this decision, the following shall also be applied: government regulation on aid to firms in joint projects for international expansion in 2016 – 2020 (1734/2015) and the Ministry of Employment and the Economy decision: Terms and conditions for international expansion for companies in joint projects during the period of 2016 – 2020 (Ministry of Employment and the Economy/409/03.01.04/2016)

