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R&D and Government Incentives EU LIFE programme for 2015 open for proposals

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LIFE's call for action grants 2015

The EU LIFE programme has launched two calls for proposals, underlining its commitment to support projects that protect the environment and tackle the impact of climate change.

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Stelios Sbyrakis Tax Principal: R&D/GI ssbyrakis@deloitte.gr Tel.: +30 210 6781196 The 2015 call for action grants was launched on 1 June 2015 and covers proposals for the following:

- **Environment**: Action grants for "traditional" projects, preparatory projects, integrated projects, technical assistance projects and capacity building projects.
- **Climate Action:** Action grants for "traditional" projects, preparatory projects, integrated projects, technical assistance projects and capacity building projects.

The total budget for project action grants for this call is EUR 240,811,337, of which EUR 184,141,337 has been allocated to the sub-programme for the environment and EUR 56,670,000 to the sub-programme for climate action. At least 55% of the environment allocation will be dedicated to projects supporting the conservation of nature and biodiversity.

The following is a brief summary of LIFE's traditional projects:

LIFE's "Traditional" Projects

Funding organization

EU LIFE Programme (DG Environment and DG Climate Action)

Scope of the program

LIFE is the EU's funding instrument that supports environmental, nature conservation and climate action projects. The general objective of LIFE is to contribute to the implementation, updating and development of EU environmental and climate policy and legislation by co-financing projects with European added value.

LIFE "Traditional" projects include best practice, demonstration, pilot or information, awareness and dissemination projects, depending on the priority area:

- **Best practice projects** apply appropriate, cost-effective and state-of-the-art techniques, methods and approaches, taking into account the specific context of the project;
- **Demonstration projects** put into practice, test, evaluate and disseminate actions, methodologies or approaches that are new or unknown in the specific context of the project, such as the geographical, ecological, socio-economic context, and that could be applied elsewhere in similar circumstances;

- **Pilot projects** apply a technique or method that has not been previously applied or tested, that offer potential environmental or climate advantages compared to current best practices and that subsequently can be applied on a broader scale;
- Information, awareness and dissemination projects aim at supporting communication, dissemination of information and awareness raising in the sub-programmes for Environment and Climate Action.

Priority areas covered

"Traditional" projects cover the following priority areas:

Environment:

- LIFE Nature & Biodiversity will co-finance action grants for best practice, pilot and demonstration projects
- LIFE Environment & Resource Efficiency will co-finance action grants for pilot and demonstration projects
- LIFE Environmental Governance & Information will co-finance action grants for information, awareness and dissemination projects

Climate Action:

- LIFE Climate Change Mitigation will co-finance action grants for best practice, pilot and demonstration projects
- LIFE Climate Change Adaptation will co-finance action grants for best practice, pilot and demonstration projects
- LIFE Climate Governance and Information will co-finance action grants for information, awareness and dissemination projects

The detailed priorities of each of the above areas are included in the "*LIFE multiannual work programme for 2014-2017*".

Beneficiaries and conditions

Proposals may be submitted by EU-registered legal persons (entities). Applicants may be: (1) public bodies, (2) private commercial organizations; or (3) private non-commercial organizations (including NGOs). A LIFE proposal must be submitted by at least one coordinating beneficiary and may involve one or more associated beneficiaries and/or one or more project co-financiers.

Budget limits and funding rates

Typical LIFE project budgets range from EUR 500,000 to EUR 5 million, while the maximum EU co-financing rate for "Traditional" LIFE projects is 60% of the total eligible project costs.

Applicants should take into account the indicative national allocations per EU member state for projects financed under the sub-programme for the environment applicable for the period 2014-2017.

Eligible costs and expenses, supported activities

Eligible costs include:

- Direct costs, which are directly linked to the implementation of the project, such as:
 Costs of personnel
 - Costs of travel and related subsistence allowances
 - Depreciation costs of durable goods (new or second-hand equipment or infrastructure)
 - Costs of consumables and supplies (except general office consumables and supplies)
 - Other costs (dissemination of information, specific evaluation of the project, audits, translations, reproduction, etc.)
 - Subcontracts (no more than 35% of the overall project budget)
 - Under conditions costs of land purchase or long-term lease of land or one-time compensation for land use rights
- Indirect costs, which are not specific costs directly linked to the implementation of the project. Eligible indirect costs must be declared on the basis of a flat rate and may not exceed 7% of eligible direct costs excluding costs related to land.

Projects dedicated to the construction of large infrastructure do not fall within the scope of the LIFE Programme and, therefore, are not eligible. A project is considered to be dedicated to the construction of large infrastructure if the cost of a "single item of infrastructure" exceeds EUR 500,000. This amount may be exceeded, however, if the proposal contains justifications demonstrating the necessity of the infrastructure for ensuring an effective contribution to the objectives of articles 10, 11 or 12 of the LIFE regulation.

Actions already ongoing before the start of the project are not eligible. Where actions to be undertaken in the project are significantly different from previous or ongoing activities in terms of frequency or intensity, they are not considered to be ongoing.

Dates

Proposals may be submitted during the following periods:

Grant Type	Opening Date	Closing Date
Climate Change Mitigation	1 June 2015	15 September 2015
Climate Change Adaptation	1 June 2015	15 September 2015
Climate Governance & Information	1 June 2015	15 September 2015
Environment & Resource Efficiency	1 June 2015	1 October 2015
Nature & Biodiversity	1 June 2015	7 October 2015
Environmental Governance & Information	1 June 2015	7 October 2015

After the closing dates, the evaluation and selection procedure for 2015 proposals will follow the timetable below:

- October 2015 May 2016, evaluation of the proposals
- May 2016 June 2016, signature of individual grant agreements
- 1 July 2016 is earliest possible start date of the project. Any costs incurred before the start date will not be considered eligible and cannot be included in the project budget.

There is no pre-determined project duration for a LIFE project. The project duration must correspond to the time considered necessary to complete all of the project's actions and to achieve its objectives. Most projects last between two and five years.

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