



GOVERNMENT
OF MALTA



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Digitalise your Micro Business

Guidance Notes

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Definitions

Aid Intensity means the gross aid amount expressed as a percentage of the eligible costs, before any deducted tax or other charge.

Date of granting of the aid means the date when the legal right to receive the aid is conferred to the Beneficiary, being the date of the signing of the Grant Agreement (GA).

The **Start Date** is identified in the Grant Agreement signed between the IB and the Beneficiary. Start of works on actions in relation to the activities for which assistance is being requested may only be initiated after the date of the granting of the aid.

The **End date** is identified in the Grant Agreement and by such date the Beneficiary must ensure the following:

- The Investment has been procured, delivered and fully operational
- All expenditure incurred, invoiced and fully paid
- All relevant licences in place

Any expenditure incurred, invoiced or paid after the project end date will be considered as ineligible.

Operation means the project being proposed for part-financing through Call/s under this State aid scheme.

The **Authorised Representative** is the person identified in the application form who is entrusted to legally represent the Enterprise and is thereby authorised to enter into agreements and sign contracts for and on behalf of the Enterprise. In the case of Sole Traders/Self Employed person, this should invariably be the beneficiary.

The **Project Manager** is identified in the application form and is the person responsible for the implementation of the project on a day-to-day basis.

Economic activity – means an activity consisting of any one or more of the following:

- any trade, business, profession or vocation and the provision of any personal services;
- the exploitation of tangible or intangible property for the purpose of obtaining income there from on a continuing basis;
- the provision by a club, association or organisation of the facilities or advantages available to its members for a subscription or other consideration;
- the admission of persons to any premises for a consideration.

Digitalisation Investment means applications under the Digitalise your Micro Business with the intent of financing hardware, software and digital solutions to improve their efficiency, productivity and customer experience. The maximum funding amount is €10,000 per investment and part-financing eligible expenditure up to 50% for investments in Malta and 60% for investments in Gozo.

External source means a source that is autonomous and unrelated to the Beneficiary Undertaking.

Unrelated to the Beneficiary - the fact that the buyer does not control the seller, is not sufficient for fulfilling this criteria. The parties have to be unrelated. For that, there should be no influence (decisive or not) on the composition, voting or decisions of the organs of an Undertaking.

Undertaking means a **MicroEnterprise** as defined in Annex I of Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application to Articles 107 and 108 of the Treaty, as amended.

<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02014R0651-20210801>

The main factors determining whether an enterprise is a micro enterprise are:

1. **staff headcount** and
2. either **turnover** or **balance sheet total**.

Enterprise category	Staff headcount	Turnover	or	Balance sheet total
Micro	< 10	≤ € 2 m		≤ € 2 m

For more details:

http://ec.europa.eu/growth/smes/business-friendly-environment/sme-definition/index_en.htm

Single Undertaking includes, all enterprises having at least one of the following relationships with each other:

- (a) one enterprise has a majority of the shareholders' or members' voting rights in another enterprise;
- (b) one enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;
- (c) one enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or pursuant to a provision in its memorandum or articles of association;
- (d) one enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members Enterprises having any of the relationships referred to in points (a) to (d) through one or more other enterprises shall also be considered to be a single Undertaking.

An enterprise is considered to be any entity engaged in an economic activity, irrespective of its legal form. This includes, in particular, self-employed persons and family businesses engaged in craft or other activities, and partnerships regularly engaged in an economic activity.

Enterprises which have one or other of such relationships through a natural person or group of natural persons acting jointly are also considered linked enterprises if they engage in their activity or in part of their activity in the same relevant market or in adjacent markets.

An '**adjacent market**' is considered to be the market for a product or service situated directly upstream or downstream of the relevant market.

Crafts means an art, skill, or trade, practised by a person or persons in the manufacture of artefacts and other products and generally requiring in its manufacturing a greater input of human skill than of machinery.

Assets refer to **tangible assets** meaning assets consisting of equipment and **intangible assets** meaning assets that do not have a physical or financial embodiment such as patents, licences, know-how or other intellectual property.

Marketing of agricultural products means holding or display with a view to sale, offering for sale, delivery or any other manner of placing on the market, except the first sale by a primary producer to resellers or processors and any activity preparing a product for such first sale; a sale by a primary producer to final consumers shall be considered to be marketing if it takes place in separate premises reserved for that purpose.

Primary agricultural production means production of products of the soil and of stock farming, listed in Annex I to the Treaty, without performing any further operation changing the nature of such products.

Processing of Agricultural products means any operation on an agricultural product resulting in a product which is also an agricultural product, except on-farm activities necessary for preparing an animal or plant product for the first sale.

Agricultural product means the products listed in Annex I to the Treaty, except fishery and aquaculture products falling within the scope to Regulation (EU) No 1379/2013 of the European Parliament.

Fishery and Aquaculture sector, are defined as per provisions of Regulation (EU) No 1379/2013 of the European Parliament.

1. Introduction

This document provides information on the *Digitalise your Micro Business* and should be read in conjunction with the following documents:

- User Guide to the Application Form

These Guidance Notes are binding and failure to comply with the provisions of these documents may result in financial corrections and recovery of funds.

These Guidance Notes may be reviewed, updated and amended from time to time by the Measures and Support Division throughout the lifetime of the scheme.

1.1 Management Structure

The Ministry responsible for the management of Union Funds is empowered to perform the tasks related to coordination, management and control of the Recovery and Resilience Plan for Malta. Within the same Ministry, the Planning and Priorities Coordination Division has been designated to ensure the leadership, coordination and overall oversight of this plan. The Measures and Support Division, also within the identified Ministry, is the institution in charge of implementation of investment reform C3-I4 'Rolling out measures to intensify the digitalisation of the private sector'. This management structure is established by Council Implementing Decision on the approval of the assessment of the recovery and resilience plan for Malta 11941/21 and supporting Annex ADD 1, by Regulation (EU) 2021/241 and of the European Union Recovery Instrument set up by Council Regulation (EU) 2020/2094.

1.2 Scope

Enterprises in Europe no longer compete just with their neighbours or even other firms in their country but with all competitors on the global marketplace. It is necessary to always be on top of the latest technologies to provide the best products and to deliver the most rewarding services. Digitalisation investment is needed to achieve such goal. The capability of an enterprise to digitalise by addressing new digital capabilities and digitalised processes is crucial for survival and future business growth. Digitalization opens up new economic opportunities. In addition, digital technologies enable new business models, intelligent work and production processes, more effective customer acquisition and better networking.

The Maltese economy is predominantly reliant on SMEs of which microenterprises represent 97% of SMEs in Malta. This incentive is specifically designed to assist microenterprises through non-repayable Grants to part-finance investment to digitalise their operations, and hence improve their resilience, efficiency, productivity and customer experience by addressing new digital capabilities and digitalised processes such as product and process design and engineering, end-to-end procurement, supply chain/distribution and after sales.

Through the Digitalise your Micro Business aid scheme, micro enterprises may invest in digital technologies and related processes and implementation. Investments in hardware, software and other digital solutions are eligible if the content is directly related to the digitalisation investment and/or the funding objectives, i.e. the use of hardware, software and other digital solutions must be combined with new functions or improvements with regard to the existing initial situation of digitalisation in the enterprise.

The measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), and shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use²; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks³; (iii) activities related to waste landfills, incinerators⁴ and mechanical biological treatment plants⁵; and (iv) activities where the long-term disposal of waste may cause harm to the environment.

1.3 Component

This Measure falls under Component 3 '**Fostering a digital, smart and resilient economy**' of '**Malta's Recovery & Resilience Plan**', and addresses the following Investment:

Investment d. Investment grants to intensify the digitalisation of the private sector.

1.4 Duration

The *Digitalise your Micro Business* will remain operational until 30 June 2026, subject to availability of funds.

1.5 Budget

The initial allocated budget for this scheme from 1st January 2024 is €1,850,000 for a total initial allocated budget under the SME Digitalisation Grant Scheme of €2,000,000.

1.6 Open (rolling) Calls

The scheme shall be managed on a demand driven bases. The Measures and Support Division shall issue a public open call (rolling-call) for interested eligible Undertakings to submit their applications. Applications will be assessed and evaluated and eligible applications meeting the Gateway Criteria shall be awarded the grant. Grants shall be awarded on a first-come-first served basis subject to budget availability.

1.7 Maximum Grant Value and Aid intensity

The Grant amount that a single Undertaking may receive shall depend on the application for and receipt of *de minimis* aid by the single undertaking over any period of three years. In line with Commission Regulation (EU) No 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (the *de minimis* Regulation), a single Undertaking may not receive more than €300,000 in *de*

² Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01).

³ Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

⁴ This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase.

⁵ This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

minimis aid from any public funding (EU Funds and/or any national funds) over a rolling period of three years.

The maximum funding amount under this scheme is €10,000 per digitalisation investment in digital technologies, part-financing eligible costs up to 50% for investments in Malta and 60% for investments in Gozo.

A maximum of 1 application per undertaking shall be eligible for funding under this scheme.

1.8 Implementation

Digitalisation investments should be concluded within 3 months from the Grant Agreement. Extensions beyond this timeframe may be considered upon the express request of the Beneficiary, when justified. Nonetheless, investments are to be concluded by 30 June 2026⁶.

1.9 Regulatory Framework

Malta's Recovery and Resilience Plan

<https://eufunds.gov.mt/en/Operational%20Programmes/Pages/Recovery-and-Resilience-Facility.aspx>

The Recovery and Resilience Facility as established by Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021R0241&from=EN>

Council Implementing Decision on the approval of the assessment of the recovery and resilience plan for Malta 11941/21 of 28 September 2021

<https://data.consilium.europa.eu/doc/document/ST-11941-2021-INIT/en/pdf>

Technical guidance on the application of “do no significant harm” under the Recovery and Resilience Facility Regulation

https://ec.europa.eu/info/sites/default/files/c2021_1054_en.pdf

Aid will be awarded in accordance with the relevant terms and conditions of Commission Regulation (EU) No 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid.

<https://eur-lex.europa.eu/eli/reg/2023/2831>

⁶ This date may be extended subject to compliance with national targets.

2. Eligibility

2.1 Eligible Undertakings

Micro Enterprises engaged in an economic activity, irrespective of their legal form, referred to as the 'Undertaking', subject to the exclusions enlisted below.

Undertakings which are not vested with a legal personality acquired through the law applicable to their establishment, need to be registered under the Second Schedule of the Civil Code (CAP 16 of the Laws of Malta).

2.1 Eligible Actions

The Measures and Support Division remains committed in its efforts to support and assist Maltese businesses, especially micro-enterprises to leverage the use of digital technology in their drive to grow their business.

This Grant Scheme seeks to support digitalisation investment initiatives by micro enterprises, in several economic sectors, in their digitalisation endeavours and to intensify the digitalisation of operations. Digitalisation is crucial as it can help provide better services and products of higher quality, as well as improve the management of resources to increase efficiency and reach new markets thus creating a positive environment in which micro entrepreneurs can flourish.

The scheme shall support micro enterprises through investments in digital technologies and related processes in the enterprise in particular hardware, software and other digital solutions to improve their efficiency, productivity and customer experience.

The concrete advantages of going digital are many and can help enterprises in different areas of activity, for example:

- digitalising the management system of resources and staff can optimise the way activities and tasks are undertaken, smoothening the work flow and producing long-term benefits;
- using new machines based upon digital technologies can improve the production of goods, both increasing the quality of the finished product and speeding up the process;
- deliver services perfectly tailored to the requests of clients, as all information required can be more easily found and analysed through software and programs;
- reaching out to new potential new customers is much easier thanks to digital marketing and the use of online channels that can identify and communicate to the audience most in need of your business.

2.3 Eligible Expenditure

This Grant Scheme will support eligible enterprises to undertake the following actions:

- i. **Hardware or Software⁷ -**
 - a. **Commercial Off-The-Shelf (COTS)**
 - b. **Hardware** (*such as Laptops, Docking Station, Port Replicator, Monitors, Tablets*)
 - c. **Cloud computing**

⁷ For subscription based software, the cost of a 2-year subscription will be considered as the eligible cost item.

- d. **Installation** including **any training costs** on the use of the specific item acquired under points above and included in the purchase price of the item in question, and thus from the same provider.

The aid value for the identified eligible expenditure shall be reimbursed through the application of actual cost incurred and paid and capped at the value of the quotation submitted with the application or the invoice amount, whichever is the lowest.

2.4 Ineligible Expenditure

- a) Costs related to the repair and maintenance of equipment, plant, machinery and buildings, including costs for maintenance agreements.
- b) Tax including Value Added Tax and other duties.
- c) Insurance costs.
- d) Training costs with the exception of costs identified in section 2.3(i)(d) above.
- e) Contingencies and/or losses made by the Applicant.
- f) Payment of dividends, royalty and interest changes.
- g) In kind contributions.
- h) Service charges arising on finance leases, hire purchase and credit arrangements.
- i) Used, re-furnished or re-manufactured Hardware or Software
- j) Cost resulting from deferral of payments to creditors.
- k) Cost related to litigation including resulting claims for damages and fines.
- l) Statutory fines and penalties.
- m) Payments for gifts and donations.
- n) Entertainment (including catering, receptions, etc.)
- o) Depreciation.
- p) Foreign exchange costs and related losses.
- q) Bank charges.
- r) Commissions.
- s) Projects that already exist within the framework of other funding programmes of the European Union.

2.5 Exclusions

- i. Undertakings which have already benefited from a grant under any of the following scheme: SME Digitalisation Grant Scheme; Digital Intensification Grant Scheme; Digitalise your Micro Business; Digitalise your Business.
- ii. Undertakings subject to collective insolvency proceedings or fulfilling the criteria under their domestic law for being placed in collective insolvency proceedings at the request of their creditors.
- iii. Undertakings subject to an outstanding recovery order following a Commission decision declaring an aid granted by Malta illegal and incompatible with the internal market.
- iv. Undertakings that have not honoured their obligations further to a recovery order issued by the IB responsible for the administration of aid schemes co-funded under the European Regional Development Fund – 2014-2020, European Regional Development Fund - 2021-2027 and NextGenerationEU Funds - Recovery and Resilience Facility (RRF).

- v. Exclusions as per provisions of Commission Regulation (EU) No 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid.
- vi. Undertakings whose activities⁸ include, directly or indirectly, the provision of any of the eligible expenditure, are excluded from applying for such expenditure.
- vii. Undertakings that have the internal capability⁹ to develop or retail any of the eligible expenditure are excluded from applying for such expenditure.
- viii. Undertakings whose principal activities fall under Section A 'Agriculture, Forestry and Fishing of the NACE Rev. 2.
- ix. Undertakings active in the sector of processing and marketing of agricultural products, in the following cases:
 - where the amount of the aid is fixed on the basis of the price or quantity of such products purchased from primary producers or put on the market by the undertakings concerned;
 - where the aid is conditional on being partly or entirely passed on to primary producers.
- x. Undertakings whose principal activities include the manufacturing, processing and marketing of tobacco and tobacco products.
- xi. Public entities: Ministries, Departments, Entities, Authorities, Public Commissions, Public Sector Foundations and similar organisations carrying out a public or regulatory function which does not involve the carrying out of an economic activity, whether or not such organisations are established by law. With the exception of commercial Undertakings carrying out exclusively economic activity in direct competition with third parties and in which Government has a controlling interest.
- xii. Gambling and Betting Activities.
- xiii. Investment to achieve the reduction of greenhouse gas emissions from activities listed in Annex I to Directive 2003/87/EC.
- xiv. Actions resulting in training and mentoring activities
- xv. Actions resulting in investment in the decommissioning or the construction of nuclear power stations.
- xvi. Actions resulting in investment in airport infrastructure unless related to environmental protection or accompanied by investment necessary to mitigate or reduce its negative environmental impact.
- xvii. Undertakings engaged in an illegal economic activity.

⁸ The principal activities shall be determined according to the NACE code and/or M&A.

⁹ Internal capability shall be determined according to the NACE code and/or M&A of related enterprises.

2.6 Additional Provisions

- i. The Grant amount is subject to the conditions outlined in these Guidance Notes and the determined thresholds. Moreover, this shall also depend on the application for and the receipt of *de minimis* aid by the single undertaking over any period of three years. In line with Commission Regulation (EU) No 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid, a single Undertaking may not receive more than €300,000 in *de minimis* aid from any public funding (EU Funds and/or any other national funds) over a rolling period of three years.
- ii. Undertakings are to submit an updated *de minimis* declaration on *de minimis* aid, in line with Commission Regulation 2023/2831.
- iii. The applicant enterprise is in compliance with applicable EU and national legislation and administrative requirements, including fulfilment of fiscal obligations, social security contributions.
- iv. Any works on actions in relation to the activities for which assistance is being requested may only be initiated after the date of the granting of the aid.
- v. Applicants must submit a quotation for each sub-activity which shall include the technical specification. The presented quotation shall be the basis on which the grant shall be calculated upon.
- vi. Applicants must submit applications for Investments located exclusively in either Malta or Gozo.
- vii. The investment must be maintained by the Undertaking and remain operational for a period of three years following the completion of the project. This shall not prevent the replacement of equipment that has become outdated or broken within this period, provided that the economic activity is retained in the area concerned for the relevant minimum period.
- viii. Intangible assets are eligible for the calculation of investment costs if they fulfil the following conditions:
 - a. they must be used exclusively in the establishment receiving the aid;
 - b. they must be amortisable;
 - c. they must be purchased under market conditions from third parties unrelated to the buyer; and
 - d. they must be included in the assets of the Undertaking receiving the aid and must remain associated with the project for which the aid is granted for at least three years following the completion of the investment project.
- ix. All assets including 'Intangible assets' must be included in the Capital Assets Register.
- x. For assets, particularly intangible assets that are acquired through periodic subscriptions, the eligible investment cost is considered to be the value for the first two years inclusive of any initial one-time costs. If the full two year cost is not incurred during the project period, subject to at least part of the cost being incurred during this period, the full value of a 2-year subscription will be reimbursed on the basis of the cost incurred during the project period.
- xi. All supplies and services may only be procured from external sources.

- xii. Approved projects shall be based and operational in Malta or Gozo.
- xiii. The Measures and Support Division will not be able to approve reimbursement for costs incurred on actions and/or activities that are not strictly in line with the Grant Agreement.
- xiv. The Undertaking has not been approved or granted any public funding, and will not seek public funding through other National and/or European Union funded initiatives in relation to the activities for which assistance is being requested through this measure. This includes schemes under NextGeneration EU, Cohesion Policy and any other European Union instruments or through any other form of Public Funding including schemes administered through National Funds.
- xv. The undertaking shall ensure that greening and climate mitigation measures should be mainstreamed within the proposed investment, whilst reuse and recycling should be pursued as much as possible when disposing of redundant/replaced equipment.
- xvi. The Measures and Support Division reserves the right to refuse or withdraw an application by a potential applicant or beneficiary on the basis of actual, potential or perceived reputational harm and/or unwanted or unfavourable publicity to the IB, the Government of Malta and EU funds.

3 Applications

3.1 Application Process

The Measures and Support Division shall publicise the calls on fondi.eu website and will collaborate with stakeholders particularly representatives of the target group and other Government Entities to publicise the Grant Scheme to ensure the widest visibility possible.

3.2 Submission of Applications

Applicants must submit an online application as outlined in the call for applications. The application shall include the Undertaking's name and size, a description of the investment, including its start and end dates, the location of the investment, a list of investment costs and the amount of public funding needed for the investment, amongst other requirements.

It is strongly advisable that prior to embarking on the development and submission of the application prospective applicants read these 'Guidance Notes' together with 'User Guide to the Application Form' document.

3.3 Documents to be submitted with the Application

The following documents need to be submitted as part of the application.

1. **Declaration** – a scanned copy of the signed Declaration Form¹⁰.
2. **Quotation** – Submit at least 1 valid quotation¹¹, of the items you want to purchase, including the technical specifications, in respect of each sub-activity obtained from external and unrelated supplier to the applicant.
3. **De Minimis Declaration Form** – a declaration by the single Undertaking outlining a breakdown of the *de minimis* aid applied for and/or granted to the single Undertaking over a period of the three years from the year of application.
4. **Compliance Certificate/s issued by the Commissioner for Revenue (CfR)** – a certificate/s issued not earlier than three months from the date of the application, by the Office of the Commissioner for Revenue (CfR) covering Income Tax, VAT and Final Settlement and of Social Security Contributions Compliance Certificates.
5. **Audited Financial Statements and/or the Management Accounts** dated within the two financial years prior to the year of submission of the application in relation to the applicant and the linked and partner enterprises. No documents would need to be submitted if a copy of these documents as outlined hereunder is already deposited with the Malta Business Registry (MBR) or the Co-Operatives Board.

In the case of linked and partner enterprises without a legal obligation to prepare financial statements the Management Accounts (Profit & Loss Statements/Income Statement and Balance

¹⁰ In the case that the Authorized Representative is not a Director, a Declaration of Authorization shall be submitted in addition to the Declaration form. This does not apply for Self-Employed/Sole Traders, given that the individual signing the Declaration form is the Authorized Representative.

¹¹ During evaluation the Project Selection Committee may request further clarifications or additional quotations if not satisfied with the provided documentation.

Sheet/Statement of Assets and Liabilities) certified by a CPA is to be provided.

In the case of a Sole Trader/self-employed a copy of the Income Tax Return dated within the two financial years prior to the year of submission of the application together with a Profit & Loss Statement certified by a Certified Public Accountant (CPA) is to be provided.

In the case of a Start-up established not over 2 years from the date of application (*including Sole Trader/self-employed*) not having the above documentation, a Profit & Loss Account/Income Statement, Cash Flow Projections and a Balance Sheet/Statement of Assets and Liabilities certified by a CPA is to be provided.

- 6. Supporting Documentation including** NACE code confirmation¹² and any other supporting documentation (*such as preparatory work and correspondence*) that the Applicant deems that would add value to the application.

The Measures and Support Division may request any additional documentation for verification purposes.

In those cases where not all the documentation is submitted with the application, applicants shall be given the opportunity to rectify the application by submitting the required documentation. The maximum period allowed for rectifications shall not exceed 2 months from the date of the rectifications letter. Applicants are to submit their missing documentation to rectify their application by said deadline and application will be considered for evaluation and selection with the next cut-off date following complete submission of the application. If applicants fail to rectify an application by the indicated deadline in the rectifications letter, then the application shall be considered as incomplete and be rejected.

3.4 Acknowledgement

Once an application is submitted and confirmed, the system generates a unique reference number for the project and an acknowledgement e-mail together with the application reference number will be sent to the Applicant.

Applications will be assessed and selected as outlined in [Section 5](#) 'Assessment and Selection'. The issuance of the acknowledgement letter does not confer any obligation on the Measures and Support Division to issue the Grant towards the financing of the project. Actions may only be initiated further to the signing of the Grant Agreement.

¹² The NACE confirmation shall be in the form of VAT Information Sheet or else communication with the NSO Business Register including the four-digit code in the form of 11.11.

4. Compliance with Community Policy

4.1 Payments of costs under the approved Investment

Undertakings should note that Grants awarded for actions under the Digitalise your Micro Business are public funds. Beneficiary Undertakings should ensure that procurement of all cost items to be co-funded through the Grant Scheme is carried out in line with the principles of sound financial management.

4.2 State Aid requirements

The terms and conditions of this Grant Scheme are in line with Commission Regulation (EU) No 2831/2023 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid.

The Undertaking shall ensure compliance with the rules on cumulation of aid in line with Article 5 of the *de minimis* Regulation.

Applicants must submit with their application a duly filled in de minimis declaration form regarding any other de minimis aid received and applied for during the current year and the previous two years. The IB will ensure that the total amount of de minimis aid granted to the single Undertaking shall not exceed EUR 300,000 over any period of three years.

It is the responsibility of the Applicant Undertaking to seek advice and to ensure compliance with State Aid rules and requirements.

4.3 Do No Significant Harm Principle

Beneficiary Undertakings are required to ensure that planned investments fulfil and respect the conditions of the 'do no significant harm' (DNSH) principle within the meaning of Article 17 of Regulation (EU) 2020/852.

Assessment of compliance with the DNSH principle for project applications under this scheme is necessary. The assessment follows the methodology set out in the Commission's technical guidance on the application of 'do no significant harm' under the RRF Regulation (2021/C 58/01). It covers the six environmental objectives set out in Article of Regulation (EU) No 2020/852 including: climate change mitigation; climate change adaptation; sustainable use and protection of water and marine resources; circular economy; pollution prevention and control; and protection and restoration of biodiversity and ecosystems.

In this regard, and for the scope undertaken under this scheme, two of the six environmental objectives, being *climate change mitigation* and *circular economy*, have been identified that require a substantive assessment. Applicants need to indicate that project activities have no or an insignificant foreseeable impact on the environment. It is to be noted that both the environmental impact of the activity itself and the environmental impact of the products and services provided by that activity throughout their life cycle shall be taken into account, in particular by considering the production, use and end of life of those products and services.

5. Assessment and Selection

The Assessment and Selection of projects shall be undertaken by a Project Selection Committee.

Applications will be assessed against the Gateway Criteria. Applications meeting all the Gateway Criteria will be granted funding on a first-come-first served basis subject to availability of funds.

5.1 Gateway Criteria

The Gateway Criteria are the minimum requirements which must be met in order that any application may be considered for assessment and appraisal for selection for funding support. These will be used at the first stage once an application is submitted. This stage will involve an assessment and a Due Diligence process to establish that these minimum requirements are met, namely:

1. **Complete application:** an Undertaking must present a fully compiled application form together with all the requested supporting documentation, by the indicated deadline.
2. **Eligible Undertaking:** the Undertaking is an eligible Undertaking in line with these Guidance Notes.
3. **Eligible action:** the action for which the Applicant is asking for support is eligible and at least includes an eligible activity.

5.2 Unsuccessful Applications

Unsuccessful applicants will be informed in writing by the Measures and Support Division.

5.3 Appeals

An independent Appeals Board shall be appointed.

Applicants whose application was not selected may submit motivated representations within 10 working days from the date of notification by the Measures and Support Division.

The Appeals Board shall assess the submitted representations, review the respective applications and notify the Applicant of its decision. The decision of the Appeals Board shall be final.

5.4 Acceptance Letter

The Measures and Support Division shall issue a funding acceptance letter to selected applicants. The Funding acceptance letter shall include any conditions as outlined by the Project Selection Committee. It should be noted that a positive decision at this stage is not a guarantee of funding. All the conditions set out in the funding acceptance letter would need to be discharged before the Grant Agreement can be signed.

5.5 Grant Agreement

The Measures and Support Division shall liaise with the Applicant with a view to concluding the Grant Agreement. The Grant Agreement (GA) is the formal agreement between the Measures and Support Division and the Applicant. The GA is the legally binding document and sets out the terms of the grant. The IB will work through the terms and any conditions which must be discharged prior to entering the GA with the Applicant. When the Measures and Support Division is satisfied that any conditions have been discharged, it will issue the GA and submit

two copies to the Applicant who will sign both copies with the Measures and Support Division keeping one copy and the other kept by the Beneficiary.

6. Implementation, Monitoring and Procurement

6.1 Implementation

6.1.1 Filing System

The beneficiary is to keep and maintain a separate filing system for the approved investment and may opt to keep an electronic system. Nonetheless, the filing system, regardless of whether it is electronic or hard copies, shall be made available and be easily referenced when monitoring and audit visits are conducted by the respective authorised entities. The beneficiary is obliged to keep all the documentation related to the operation for audit purposes for 3 years following the final payment to the beneficiary of the assisted operation. The sample proposed filing system folder can be downloaded from [here](#).

6.1.2 Inventory

The Beneficiary is to fill in an Inventory of the fixed assets financed from the project and include the required details on the standard template which is available in [Annex II](#) and is obliged to keep an updated version of such inventory. Assets must remain associated with the enterprise throughout the durability period.

The inventory shall be frequently updated to include the relevant details of the assets purchased and list any equipment that has undergone any alterations following acquisition. The list is to be signed and certified correct by the Project Manager and made available to the Measures and Support Division upon request.

6.1.3 Payments

Cash disbursements are strictly prohibited. The total expenditure must be paid by the beneficiary through transparent, traceable bank transactions. Payments should be made through an identifiable bank account as indicated in the Financial Identification Form submitted by the beneficiary¹³ and to the identified bank account of the Service Provider/Supplier as outlined in the respective invoice or in the Supplier Financial Identification Form.

6.1.4 Project Manager

The Project Manager is identified in the application form and is the person responsible for the implementation of the project on a day-to-day basis. The Project Manager is the beneficiary's point of contact with the Measures and Support Division and should be available and reachable within reasonable timeframes to discuss the project on a periodical basis as required.

The beneficiary shall ensure that a Project Manager is assigned throughout the full implementation of the project and should there be a change in the Project Manager a [Change in Project Manager form](#), downloaded from [here](#), shall be submitted via email on msd.eufunds@gov.mt.

6.1.5 Retention of Documentation

The Beneficiary has the obligation to retain all related documents for control and audit purposes, for 3 years following the final payment to the beneficiary of the project. The Beneficiary must also co-operate with the Measures and Support Division and other monitoring and audit bodies

¹³ The form (to be signed and dated) will need to be submitted at reimbursement stage by the beneficiary.

entrusted with such functions with respect to the granting of aid under this scheme, for the duration of 3 years in light of audits and other controls.

6.2 Procurement Process

6.2.1 General

The procurement process shall be compliant with Community Policy as identified in [Section 4](#) of the Guidance Notes.

Moreover, eligible expenditure should meet the following criteria:

- (i) Must be incurred by the Beneficiary;
- (ii) Must be incurred within the period and for actions set out in the Grant Agreement;
- (iii) Must be identifiable and verifiable, recorded in the beneficiary's accounts in accordance with the applicable accounting standards;
- (iv) Must comply with the applicable national and EU legislation including law on taxes, labour and social security; and
- (v) Must be reasonable and comply with the principle of sound financial management.

Beneficiaries should avoid situations that could present conflicts of interest when undertaking procurement. All procurement of goods, works and services is to be made from sources external and unrelated to the beneficiary Undertaking.¹⁴

VAT is not an eligible cost and beneficiaries should ensure that VAT and any other taxes should be quoted separately by suppliers.

All financial documentation should be presented in the Euro denomination, and where this is not possible the beneficiary should convert the foreign currency using the applicable daily exchange reference rate issued by the European Central Bank and which may be accessed through: <https://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>

The beneficiary should clearly indicate the rate applied. The exchange rate should be the rate applicable on the day the payment was made.

Unless the invoice issued by a Service Provider/Supplier includes the Bank Account identification where the payment is to be affected, the beneficiary shall request the Service Provider/Supplier to fill in the Supplier Financial Identification Form provided by the IB in [Annex III](#).

Failure by the beneficiary to observe the requirements may impact the eligibility of the expenditure and the investment project itself. The beneficiary may be subject to loss of funds through the imposition of financial corrections and/or recovery of funds if non-compliance is observed at any stage. The Beneficiary shall be liable to pay back the amount identified to be ineligible/non-compliant with these rules by the Measures and Support Division, the Planning and Priorities Coordination Division, the Audit Authority, and any other body responsible for the monitoring of expenditure.

¹⁴ The fact that the buyer does not control the seller is not sufficient for fulfilling this criterion. The parties must be unrelated and there should be no influence (decisive or not) on the composition, voting or decisions of the organs of an Undertaking or family ties between the buyer and seller.

6.2.2 Purchasing of Subscription-based Software

The purchasing of subscription-based Software shall be procured in line with the above procurement guidelines and the cost of a 2-year subscription will be considered as the eligible cost item. Together with the Claim for Reimbursement, and the documents identified in [Section 7.5](#), a declaration from the supplier/service provider shall be provided indicating the following:

- Date of Purchase and/or installation
- Details confirming the type and version of the Software
- Details of the location, including hardware serial numbers, where the software is installed
- Terms of Licence
- Pricing Plan¹⁵

6.2.3 Award Criteria

The beneficiary shall procure the quotation submitted with the application. The reimbursement will only be pegged to the procured value, or the expenditure approved in the Grant Agreement whichever is the lowest.

6.3 Monitoring

Effective monitoring is an important aspect which needs to be undertaken to ensure efficient and effective implementation and in ensuring that the targeted outcomes are achieved.

6.3.1 Monitoring by the Beneficiary

The beneficiary has the responsibility of ensuring effective monitoring of the implementation of the action. This responsibility goes beyond the achievement of the results but also that of monitoring the efficient implementation of the assisted intervention. The beneficiary must keep documentary evidence of the implementation including the filing system, progress and final implementation reports, photographic evidence, and any necessary pertinent documentation providing an audit trail of the actions and activities within the implemented operation.

6.3.2 Physical and/or Online checks by the Measures and Support Division

The Measures and Support Division will conduct physical or online visits¹⁶ to conduct checks and management verifications on the implementation of the project. Prior to such visit, the beneficiary is to submit an updated copy of the inventory and during the visit shall make available all documentation and records considered relevant to the project. During such visit, the Measures and Support Division will also physically check the procured investments and cross check their relevant details with the inventory. The Measures and Support Division shall draw up a report following the visits which will include the findings and any corrective action required because of the finding of the visit and the checks conducted.

The Measures and Support Division may make enquiries with the Malta Association of Credit Management to carry out the necessary checks in line with the Regulations and Good Governance principles and with other competent Authorities, including but not limited to Jobs Plus, to verify any information submitted.

¹⁵ Reimbursement to be capped to the cheapest price option.

¹⁶ Depending on the nature of the investment

The Measures and Support Division retain the right to conduct any unannounced monitoring visits at its sole discretion.

6.3.3 Monitoring and Evaluation Activities

The beneficiary is bound to co-operate and contribute to all monitoring and evaluation activities organised by the Measures and Support Division, the Planning and Priorities Coordination Division, Audit Authority, the European Commission as well as other Authorities. This may include contribution through participation in surveys, events and in providing information to be included in publications and online media.

6.4 Reporting

Following the completion of the assisted intervention, the Beneficiary undertaking is to submit to the Measures and Support Division a Final Implementation Report together with the claim for reimbursement, following the completion of the assisted activities as outlined in the Grant Agreement.

The Measures and Support Division shall carry out on-the-spot checks during and after the project implementation timeframe.

6.5 Reimbursement

Beneficiaries may present a claim for reimbursement upon completion of the project and as accepted in the Grant Agreement.

The claim for reimbursement will include 100% of the eligible expenditure, outlined in the Grant Agreement.

Milestone – implementation of the project in line with the Grant Agreement, investment is in place and operational.

Amount – 100% of the public support of the eligible Grant amount approved of the complete operation.

Payment trigger – Receipt of claim for reimbursement accompanied by a Final Implementation Report from the beneficiary. Verification by the Measures and Support Division that the investment is in place and operational. The Measures and Support Division retains the discretion to request the Beneficiary to present expert reports to substantiate any claims presented, when and as required.

The claim for reimbursement shall include the documentation identified in [Annex III](#).

The Measures and Support Division may request further documentation where and as necessary and the reimbursement request will only be processed once the Measures and Support Division is satisfied that the reimbursement criteria have been met.

It is the beneficiary's responsibility to ensure that reimbursement requests, including all the required supporting documentation, are submitted to the Measures and Support Division by not later than 31 March 2026, or on a later date as identified by the Measures and Support Division.

Reimbursement requests are expected to be submitted to the Measures and Support Division within 3 calendar months from the end date of the operation, or the date identified above,

whichever is the earliest. At any point during or after this 3-month period, the Measures and Support Division may, by notice in writing, give a specific deadline to the beneficiary to submit their claim. Should the Measures and Support Division opt to impose such a deadline, the beneficiary may, upon the presentation of a reasonable justification, request that the deadline is extended.

6.6 Payment Process

The Measures and Support Division shall ensure that every effort is made to process the payment without undue delay from receipt of a complete Claim for Reimbursement, and further to the resolution of any clarifications sought from the beneficiary and is satisfied that the assisted intervention has been implemented in line with the Grant Agreement and the pertinent regulations. Once the claim for reimbursement is processed, further checks may be conducted by the EU Payments Unit before the execution of the payment. The Measures and Support Division shall not be held liable for any delays in the payment process, or for any overruling by a superior authority of its initial approval of payment.

6.7 Double Financing

In line with the provisions of Article 191 (3) of Regulation (EU, Euratom) 2018/1046 on the financial rules applicable to the general budget of the Union, it is a fundamental principle that **in no circumstances shall the same costs be financed twice by the budget**. The Measures and Support Division reserves the right to share all the information related to the supported activities with other public entities to ensure that no other public funds were made available to the Undertaking in respect of the same activity. Funding for the same action from any other source of public funds is prohibited and will result in claw back (recovery) of funds.

7. Audit and Control

7.1. Internal Control

The beneficiary has the responsibility to put in place and maintain control arrangements to ensure proper and sound financial management of the funds. The beneficiary shall ensure that a separate accounting system or an adequate accounting code is maintained for all transactions related to the operation without prejudice to national accounting rules. In the case where the beneficiary is implementing operations supported through different Schemes co-financed through European Structural and Investment Funds, a separate accounting system or an adequate accounting code must be maintained for each operation.

7.2. Accounting Treatment

7.2.1. Enterprises with the obligation to prepare annual financial statements

Use of an Adequate Accounting Code (*a Nominal Ledger Account dedicated to the scheme*) in an existing computerised Accounting System: in this case, beneficiaries must make provisions to open a new Accounting Code in their Nominal Ledger, where all transactions related to the operation will be posted. All entries must be easily identifiable and retrievable, as well as auditable. Beneficiaries may make use of Journal Entries. The same principles apply if a strictly separate accounting system is opted for.

Beneficiaries must comply with generally accepted accounting principles and practices as defined by Article 3(1) of LN. 19 of 2009 Accountancy Profession (Accounting and Auditing Standards) Regulations. This shall mean that beneficiaries are to adhere either to:

- i. International Accounting Standards¹⁷; or
- ii. General Accounting Principles for qualifying private or small and medium-sized entities as may be prescribed by regulations, directives or guidelines issued from time to time in terms of the Accountancy Professions Act.¹⁸

7.2.2. Enterprises with no obligation to prepare annual financial statements

A separate Bank Account and/or a record showing full details of expenditure paid and funds received related to the operation (*e.g. spreadsheet*) must be kept.

7.2.3. Audit Visits

It is pertinent to note that audit visits may be conducted without prior notice, throughout the different phases of the action including after completion of the action.

Beneficiaries should ensure that the Authorized Representative and Project Manager are available during the audit. All the documentation should be available in the designated project file and access to the documentation is to be facilitated, as may be requested by the auditors.

¹⁷ Particularly the *International Accounting Standard (IAS) 20: Accounting for Government Grants and Disclosure of Government Assistance*.

¹⁸ For financial reporting periods commencing on or after 1st January 2016 SL 281.05 (General Accounting Principles for Small and Medium-Sized Entities) Regulations.

7.2.4. Audit follow-up

Further to the conclusion of the audit, the auditors will draft a report outlining all the findings and any pertinent recommendations. If clarifications are required, the auditors will seek feedback from both the Measures and Support Division and the beneficiary. The beneficiary is obliged to co-operate and provide the requested feedback, data, and information by the indicated deadlines and without undue delays.

7.3. Irregularities

Irregularities may be identified during different stages of the operation because of the different checks and audits carried out by different bodies, including the beneficiary. Irregularities may be identified also through other means such as fiscal controls and evaluations, receipt of complaints or information which may also be anonymous and public domain information.

The Beneficiary is responsible to **report** any irregularity detected **without delay** to the Measures and Support Division.

7.4. Financial Recovery and Corrections

In those instances where an irregularity necessitates the recovery of funds, the individual/organisation that identified the irregularity must ensure that the recovery procedures are initiated immediately.

It is pertinent to note that failure to apply rules and regulations can result in irregularities which in turn could result to financial corrections, which in certain cases may lead to a recovery of up to 100% of the payment. The applicable recovery rates will be determined in line with the guidelines issued by the European Commission and in terms of State Aid Regulations.

8. Information and Publicity

Beneficiary Undertakings are responsible for ensuring proper visibility of interventions assisted through this Grant Scheme, part-financed by the European Union through the NextGenerationEU Funds.

All communication and publicity measures must acknowledge support from the European Union and the respective Fund in line with Article 34 of Chapter VIII of Regulation (EU) No. 2021/241 of 12 February 2021.

Visibility measures should be proportionate and reflect the scale of assistance and the nature of the project.

Beneficiaries are to seek the guidance of the Measures and Support Division prior to embarking on publicity and visibility actions. Failure to fully comply with the visibility and publicity requirements will result in financial corrections and loss of funds. The beneficiary is responsible to keep evidence of compliance such as copies of printed documentation, photographic evidence of participation at fairs, and of commemorative plaques and posters affixed throughout the implementation of the project.

8.1 Public Notification

In line with the principle of transparency all awarded grants are to be made publicly available on www.fondi.eu and are to be registered in a central State aid register set at national or EU level.

Such register shall include the following details:

- the identification of the beneficiary,
- the aid amount,
- the granting date,
- the aid instrument, and
- the sector involved on the basis of the statistical classification of economic activities in the Union ('NACE classification').

8.2 Commemorative Plaques




Permanent commemorative publicity shall be installed, within 1 month from completion of the investment project as follows:

- In a prominent site within the premises that is accessible to the general public, such as reception area
- In any section/area where any financed investment is located and/or affixed to the financed investment in case this is mobile.

Permanent publicity is to be produced as follows:

- **Dimensions:** Proportionate to the size of the operation and legible by passers-by, clients etc. However, the minimum size standard is A4 (0.210m × 0.297m)
- **Suggested background:** Copper, Bronze, Silver, Chrome, or Perspex
- **Fonts and Sizes:** Font in proportion to size of plaque. The beneficiary is to liaise with the Measures and Support Division to determine font type and size.

All logos and emblems can be downloaded from [here](#).

 <p>GOVERNMENT OF MALTA</p>	 <p>FONDI.eu</p>
<p>TITLE OF DIGITAL INVESTMENT</p> <p>NAME OF SCHEME¹⁹</p>	
 <p>Funded by the European Union NextGenerationEU</p>	

8.3 Stickers

In the case of purchasing of hardware, the Beneficiary might decide to affix a sticker to the procured investment. Also, in the case of purchasing of software, a sticker may be affixed to the hardware on which the procured software is installed on. The beneficiary is to liaise with the Measures and Support Division whether the stickers shall replace the commemorative publicity. The stickers shall be as follow:



¹⁹ Digitalise your Micro Business

9. Durability

It is the beneficiary's responsibility to ensure compliance with the Durability requirements of assisted operations in line with the applicable Guidance Notes and the Grant Agreement, failure of which may result in recovery of funds.

- a) The beneficiary is to retain ownership of fixed assets purchased through EU funds and should ensure that the acquired assets are kept in good working order throughout and after the operation life and for the period as outlined in the applicable Guidance Notes.
- b) The beneficiary is to ensure that an asset comes with the appropriate warranties.
- c) If an asset is faulty and/or damaged it should be replaced at the supplier's or the beneficiary's expense – whether under guarantee or not – the replacement must perform the same function and be of the same or higher specifications as the asset being replaced.
- d) If any fault results in an asset, all documentation in relation to the repair must be kept and when that asset needs to be replaced, it is important that all documentation is kept in file.
- e) If an asset is replaced, both the old and new serial numbers must be retained.
- f) Relocation of an asset needs to be reflected in the inventory.
- g) The beneficiary shall ensure that the relevant publicity is present on project site (refer to [Section 8 – Information and Publicity](#)).
- h) If any equipment is stolen, the beneficiary concerned should prepare a technical report and report the incident to the Police, retaining a copy of the report issued by the latter. In such cases, the beneficiary is to replace such equipment.
- i) In the case of assets purchased through a subscription; evidence of all payments paid throughout the durability period shall be kept.

10. Data Protection

Data and information collected and held by the Measures and Support Division in relation to the financed action will be transferred to the Planning and Priorities Coordination Division and may also be transferred to official third parties in order to fulfil the Measures and Support Division's functions, in line with Community obligations according to law and in line with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) and any amendments thereof.

Information and any data provided by the potential beneficiaries and beneficiary will be used for the sole purpose for which they are intended, that is, (i) verification procedures; and (ii) evaluation and monitoring purposes in line with Regulation (EU) 2021/241. The data will not be used for any other means or for any other purpose that is incompatible with that for which the data is being collected.

In applying for assistance under this scheme, applicants will be giving authorisation to the Measures and Support Division to make enquiries and to carry out the necessary checks with the competent Authorities and Organisations to verify any information submitted in relation to the application.

Beneficiary Undertakings should ensure that they disclose factual and accurate data to the Measures and Support Division. The Beneficiary Undertaking has the right to access all the data relating to the grant issued in its name and may request the rectification of any incorrect data.

11. Contact Details

For more information regarding the Digitalise your Micro Business, kindly contact the Measures and Support Division.

Address: Measures and Support Division
The Oaks Business Centre, Block B
Farsons Street
Hamrun HMR1325

Telephone Number: 25552635

Email: msd.eufunds@gov.mt

Website: www.fondi.eu

Annex I – Change in Project Manager Form

**Change in Project Manage Form**

I, (Name of Authorised Representative), as Authorised Representative on behalf of (Name of Beneficiary) as the Beneficiary, appoint (Name of new Project Manager) holder of ID card No. (ID No.) to the position of Project Manager in the stead of (Name of current Project Manager) for the investment project (Project Reference) effective as of (Date of new appointment).

The new Project Manager holds the position of (Insert Position within Enterprise) within the enterprise and may be contacted on (Insert Phone Number) and (Insert email Address).

Name of Authorised Representative

Signature

Date

Name of New Project Manager

Signature

Date



**Funded by the
European Union**
NextGenerationEU

Annex II – Inventory Template

[illegible]

Annex III – Claim for Reimbursement - Documentation

The claim for reimbursement shall be accompanied by those documents identified for each sub-activity as per the respective sub-category in section 6.2:

- [Purchasing of Subscription-based Software](#)

together with the following documents:

- Claim for Reimbursement
- Checklist Annexed to Claim for Reimbursement
- Final Implementation Report
- Copy of the invoice issued by the Supplier
- Copy of fiscal receipt issued by the supplier (*where a tax invoice is not provided*)
- Copy of Proof of Payment (*Copy of bank transfer payment/bank cheque encashment image*)
- Copy of Bank Statement identifying the transaction/s **certified by a Certified Public Accountant**
- [Beneficiary Financial Identification Form](#) (only to be submitted with the first claim for reimbursement, as long as same account details are retained)
- [Supplier Detail Form](#) (*in those cases where bank account details of supplier are not included in the invoice*)
- Copy of [Inventory](#) (*as per provided template*)
- Copy of Separate Ledger Account or Record showing full details of expenditure (*as per [Section 7.2](#)*)
- Copy of warranties (*if applicable*)
- Photographic Evidence (*of procured items; serial numbers and publicity*)
- Compliance Certificate/s issued by the Commissioner for Revenue (CfR) covering Income Tax, VAT and Final Settlement and of Social Security Contributions Compliance Certificates **issued not earlier than one month from the date** when respective claim for reimbursement is presented to the Measures and Support Division.
- Statement signed by **the Authorised Representative** specifying that:
 - (i) The expenditure to implement the action was actually incurred by the Undertaking and was not reimbursed or may be recoverable through other sources;
 - (ii) The expenditure satisfies the conditions that are outlined in the Grant Agreement;
 - (iii) The output (investment) is in place and set in operation within the duration of the project period being the timeline outlined in the Grant Agreement;
 - (iv) The Beneficiary has ensured that any rules governing accumulation of aid have been respected.

Annex IV – Supplier Financial Identification Form

[illegible]

Annex V – Beneficiary Financial Identification Form


Financial Identification Form – EU Funds
Formola ta' Identifikazzjoni – Fondi tal-UE
EU Payments Unit
Part I

Business Name as Registered with VAT Dept. / Isem il-Kumpanja kif Irreġistrata mad-Dipartiment tal-VAT	
Trading/Company Number and Name (if applicable) / Numru ta' Registrazzjoni Tal-Kumpanja u Isem (jekk applikabbli)	
Address / Indirizz	
Town/City / Belt/Raħal	Post Code / Kodiċi Postali
Country / Pajjiż	VAT Reg. Number / Numru tar-Registrazzjoni tal-VAT
Telephone Number / Mobile Number Numru tal-Telefoni / Numru tal-Mowbajl	Identification Number (ID or Passport) Numru ta' Identifikazzjoni (ID jew Passaport)
Contact Person / Isem tal-Persuna li magħha għandu jsir kuntatt	
e-mail Address (generic) / Indirizz Elettroniku (ġeneriku)	

Part II

Bank Account Holder / Isem tad-Detentur tal-Kont tal-Bank
Bank Name / Isem tal-Bank Kummerċjali
Branch Address / Indirizz tal-Fergħa tal-Bank Kummerċjali
Town/City and Post Code / Belt/Raħal u Kodiċi Postali
Country / Pajjiż
International Bank Account Number (IBAN) (compulsory) / Numru Internazzjonali tal-Kont Bankarju (IBAN) (obbligatorju)
Bank Identifier Code (BIC) / Kodiċi ta' Identifikazzjoni tal-Bank (BIC)

Part III

I the undersigned declare that all information filled herein and conferred to you is to the best of my knowledge and belief true, correct and complete. I understand and am fully aware that falsification of any information may jeopardise the validity of the payment issued thereon. I further declare that I have read and understood the details given on page 2 of this form, and unless otherwise directed, the above information may be used for future EU related payments.

Jien, hawn taht iffirmat, niddikjara li l-informazzjoni kollha mimlija hawn fuq u mogħtija, hija, sa fejn naf jien, vera, korretta u sħiħa. Jiena nifhem, u jiena konxju, illi falsifikazzjoni ta' kwalunkwe tip ta' informazzjoni tista tipperikola l-validità ta' pagamenti maħruġa fuq din l-informazzjoni. Niddikjara wkoll illi jiena qrajt u fihimt id-dettalji mogħtija fit-tieni pagna ta' din il-formola, u sakemm ma jkunx indikat mod ieħor, l-informazzjoni ta' hawn fuq tista' tintuża għal pagamenti futuri relatati mal-Fondi tal-UE.

Signature of Account Holder
Firma tad-Detentur tal-Kont

Date / Data
[compulsory / obbligatorju]

Signature of EU Payments Unit Representative
Firma tar-Rappreżentant tal-EU Payments Unit

Date/Data

Signature of Contracting Authority/FB* (as applicable)
Firma tal-Awtorità tal-Kuntratti/BA** (kif applikabbli)

Date/Data

* Final Beneficiary
** Benefiċjarju Aħħari



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