Declaration that research activity funded under 2025 SEAI Research, Development & Demonstration Funding Programme, conducted by 3rd Level Education Bodies, is fully pursuing non-economic public good.

**State Aid**

SEAI’s Research, Development & Demonstration (RD&D) Funding Programmeis subject to the General Black Exemption Regulation (GBER), [EU Commission Regulation (EC) No. 651/2014](http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02014R0651-20170710&qid=1513261597398&from=EN), under which Article 25 applies in respect of different categories of research, development and demonstration projects. The Commission regards state funding of a 3rd level education body core activities - teaching and non-commercial research - to be non-economic and therefore does not constitute State aid in the meaning of EU rules.

The onus is on the applicant organisation to select a research category that appropriately reflects the proposed project activities (please see budget policy for detail on research categories).

**VAT**

The supply of research services by educational bodies is subject to VAT only in certain circumstances.[[1]](#footnote-1) In line with Revenue guidelines, it is SEAI’s expectation that where an 3rd level educational body elects the research category ‘Non-economic Public Good Research’, the grantee will not be entitled to reclaim VAT on related expenditure, and therefore costs reimbursement will be VAT inclusive.

Responsibility to determine the VAT status of any particular case or activity lies with the Grant applicant/holder. SEAI encourages applicants to verify the VAT status of their activities.

In the case where there is a change in the VAT status of a project, SEAI funding of the entire project will revert to State Aid[[2]](#footnote-2) limits, as detailed in the RDD Budget Policy.

Where eligible organisations are stating that their project activity is fully pursuing public good, comprising only non-economic activities and is outside the scope of VAT, per guidelines issued by the Revenue Commissioners, this declaration must be submitted, authorised by an appropriate financial representative of the organisation.

**Third Level Educational Bodies**

**Non-Economic Public Good Research Declaration**

|  |  |
| --- | --- |
| Organisation Name | University College Dublin, National University of Ireland, Dublin |
| Address  | Belfield, Dublin 4 |
| Project Title | <TITLE> |
| Name & Title of Financial Signatory  | Richael Leahy, Director of Financial Management |

I declare that this project will conduct research activity, which pertains to public good and comprises only non-economic activities for State Aid and VAT purposes.

I declare that in the case of any change in the State Aid or VAT status of the project, I will immediately inform SEAI.

I declare that the results of this research activity will be made publicly available.

Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. <https://www.revenue.ie/en/tax-professionals/tdm/value-added-tax/part03-taxable-transactions-goods-ica-services/Services/services-third-level-educational-bodies-research.pdf> [↑](#footnote-ref-1)
2. COMMISSION REGULATION (EC) No 651/2014:

Article 25: Aid for research and development and innovation: fundamental research, industrial research, experimental development and feasibility studies [↑](#footnote-ref-2)