**Question:**

Under art. 25, par. 3, point (b) of the GBER costs for instruments and equipment to the extent and for the period used for the project are eligible. With а view of correct interpretation, we would be grateful to receive answer to our question regarding the eligibility of costs under art. 25, par. 3, point (b) of the GBER for rent of instruments and equipment to the extent and for the period used for the project in case the applicant does not own the necessary instruments/equipment.

A similar question is applicable in relation to the eligibility of costs under art. 25, par. 3, point (c) of the GBER – are the costs for renting of buildings also eligible?

Last but not least, can you give some examples for concrete eligible costs for “consultancy and equivalent services used exclusively for the project” under art. 25, par. 3, point (d) of the GBER? We would highly appreciate any practical clarifications provided by the Commission services regarding the interpretation of the above questions.

**Reply:**

Article 25 (3) (b) and (c) GBER refer to costs for instruments, equipment, building, without specifying explicitly that rental or leasing costs with regard to these assets are not eligible, or eligible. However, the reference in both provisions to depreciation costs incurred, and the requirement that only depreciation costs are eligible, suggests that the presence of an investment by the aid beneficiary into these assets, and its subsequent ownership of these assets is necessary, and that costs incurred via rents or leasing fees are excluded from the scope of eligibility under Art. 25 (b) and (c) of the GBER. Although it could be argued that the reference to depreciation costs in Article 25 (3) (b) and (c) excludes rental and lease costs from the scope of eligible costs, such costs could be covered by Article 25 (3) (e).

Aid under Article 25 of the GBER is implemented by the Member States without a Commission decision being necessary to declare it compatible. As the recent case practice regarding R&D aid did not imply projects containing these type of costs, the Commission has no concrete example to provide regarding "consultancy and equivalent services".

Disclaimer: This reply does not represent a formal and definite position of the European Commission but is only an informal guidance provided by the services of DG Competition to facilitate the application of the GBER. It is therefore not binding and cannot create legal certainty or legitimate expectations.