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MINISTRY
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DEVELOPMENT CZ



AGENTURA
PRO PODNIKÁNÍ
A INOVACE



Proof of Concept - Call III

The call wants to reinforce especially businesses with high potential for further growth (including businesses in the early stages of development and startups) that need to test the validity of new technologies and bring unique products to the market.

TIMETABLE

Receipt of grant applications:

- 05.05.2025 – 18.09.2025

SUPPORTED ACTIVITIES

- Preparation of a feasibility study
 - Activities related to verifying the technical feasibility and commercial potential of a planned research and development project, with the aim of introducing a new product/technology/service to the market.
- Activities aimed at bringing a research and development activity¹ to the final stage and preparing for its commercialization.
 - Activities such as testing and verification of new or improved products, procedures or services in real operating conditions, performance verification, demonstration activities, pilot projects and other activities aimed at improving and finalizing a prototype and introducing the new product/technology/service onto the market.
 - Expert services related to validation tests, certification processes, cost reduction and other activities aimed at increasing market readiness before full production and introduction onto the market (so-called post-prototyping).

¹ The project is at least in TRL 5 when the grant application is submitted.

THE APPLICANT

- is a natural person or legal entity pursuing business, that has been assigned a Czech ID number and is authorized to do business²;
- is authorized to conduct business corresponding to the economic activity³ in which the project is implemented;⁴
- If it is a legal entity, it provided the data to the extent required in Section 14, paragraph 3, letter e) of Act No 218/2000 Coll. on budgetary rules and amending certain related acts (the Budgetary Rules)⁵
 - in ISKP21+, it entered information on the identification of persons acting on behalf of the applicant, indicating whether they act as its statutory body or whether these persons act on the basis of a granted power of attorney;
 - has registered the real owners of the legal entity in accordance with Act No 37/2021 Coll., on the registration of real owners (fulfilment of the condition will be verified by IB);
 - in ISKP21+, it entered information on the identification of the entities in which it has a share and the amount of this share⁶
 - confirmed in a declaration on honour attached to the grant application that, as of the date of submission of the grant application, its beneficial owner is not a citizen of or resident in a state or jurisdiction included in the currently valid EU list of non-cooperative jurisdictions for tax purposes, approved by the Council of the European Union⁷
 - confirmed in a declaration on honour attached to the grant application that, if it is part of a relationship structure under the law governing the registration of beneficial owners, involving foreign legal entities or foreign legal arrangements, the legal entities or legal arrangements in the relationship structure are not, as of the date of submission of the grant application, domiciled, or in the case of legal arrangements are not administered, in a state or jurisdiction listed on the currently valid EU list of non-cooperative jurisdictions for tax purposes, approved by the Council of the European Union.⁸
- According to its declaration on honour, it is not in liquidation.
- According to its declaration on honour, it has been registered as an income tax payer in the Czech Republic, continuously for at least one tax period ²⁵ preceding the date of submission of the grant application.

TERRITORIAL ELIGIBILITY

- Target territory: The territory of the Czech Republic, except NUTS 2 Prague
- The territorial eligibility is not assessed based on the registered office of the applicant (beneficiary) but based on the actual place of project implementation, i.e. the territory where the physical implementation takes place and the project expenses are incurred.

² This is a trade license or license to do business according to other legal regulations (unless otherwise stated in the Rules for Applicants and Beneficiaries of OP TAC - specific part).

³ In the application in ISKP21+, the applicant indicated the CZ-NACE in which the project is implemented, which corresponds to the activity recorded in the public registers. The registered CZ-NACE must not be listed in the Call Annex titled "Unsupported CZ-NACE categories".

⁴ Does not apply to a partner with financial contribution.

⁵ Also referred to as the Budgetary Rules Act.

⁶ Does not apply to a partner with financial contribution.

⁷ The list of non-cooperative jurisdictions for tax purposes is updated twice a year, usually in October and February, and if it is amended, it is published by the Ministry of Finance in the Financial Bulletin: <https://www.mfcr.cz/cs/dane-a-ucetnictvi/financni-zpravodaj>.

⁸ Ditto the previous footnote.

PROJECT

- The project must not violate horizontal EU policies and their basic principles; in particular it must comply:
 - with principles of non-discrimination (primarily non-discrimination based on race, gender, religion, ethnic origin, disability, age or sexual orientation),
 - with the principles of sustainable development,
 - with the Charter of Fundamental Rights of the European Union,
 - with environmental legislation (the applicant submits a declaration on honour).
- The project objectives shall be in line with the objectives of the operational programme and the Call;
- For projects whose total eligible expenditure is equal to/higher than CZK 5 million, the score obtained in the simplified economic assessment, which expresses the financial health of the applicant, must not be lower than 4 points for applicants who have run their business for only 1 closed accounting period; and lower than 5 points for applicants running their business for longer than 2 closed accounting periods;
- The project does not significantly harm the environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council;

Grant applications of applicants who have already submitted an identical active project (in any PP status up to PP31 including) under OP TAC will not be approved in the phase of appraisal of formal requirements and eligibility, unless the applicant has withdrawn from the project. An identical project means a project that has the same place of implementation (down to the level of municipality) and corresponding eligible expenditure related to the same or slightly altered activities pursuing the same purpose of the project. The aim of the above-mentioned measure is to prevent the blocking of budget funds by the fact that the still unfinished projects are submitted again in an identical wording, or slightly modified.

ELIGIBLE EXPENDITURE

• Eligible expenditure for Activity 4.1 a):

- Costs directly related to drawing up a feasibility study in accordance with Article 25 GBER; the following categories of costs may be involved:

Direct costs:

- personnel costs: salaries and insurance premiums of development workers, technicians and other support staff to the extent necessary for the purposes of the project;
- costs of contract research, consulting and external professional services used exclusively for the purposes of the project; costs of licenses purchased or acquired from third parties at arm's length for the purposes of the project;
- depreciation – the cost of tools and equipment to the extent and for the time that they are used for the purposes of the project;

Indirect costs:

- additional overhead and other operating costs including costs of material at 20% of the above direct costs.

• Eligible expenditure for Activity 4.1 b)

- The costs for this activity are eligible only under the condition that the project or its supported part falls entirely into the category of experimental development⁹ according to Article 25 GBER; this may involve the following categories of costs:

Direct costs:

⁹ Experimental development as defined in Art. 2(86) GBER

- personnel costs: salaries and insurance premiums of development workers, technicians and other support staff to the extent necessary for the purposes of the project;
- costs of contract research, consulting and external professional services used exclusively for the purposes of the project; costs of licenses purchased or acquired from third parties at arm's length for the purposes of the project;
- depreciation – the cost of tools and equipment to the extent and for the time that they are used for the purposes of the project;

Indirect costs:

- additional overhead and other operating costs including costs of material at 20% of the above direct costs.
- Costs according to Article 28 GBER (innovation support):
- the cost of sending highly qualified staff from a research and knowledge dissemination organization to work on research, development and innovation activities at the beneficiary in a newly created capacity/function, but not replacing other staff;
 - fees related to national patent granting proceedings, an international application under the PCT or the granting of a European patent under the EPC, including the costs of patent lawyer services;
 - costs of consulting and support services in the field of innovation.
- Costs according to de minimis:
- Investments in intangible and tangible assets (machinery and equipment, tools, HW and networks, SW and data usable for development, testing and experimentation).

FORM AND AMOUNT OF AID

Funding sources (% shares of documented eligible expenditure)		Bonuses (cannot be combined)
Type of entity	EU share	
Activity 4.1 a) – costs according to Article 25		
Small enterprise	70%	
Medium-sized enterprise	60%	
Small midcap	50%	
Activity 4.1 b) - costs according to Article 25 and de minimis		
Small enterprise	45%	+ 15% for a project in a supported region meeting the conditions of Article 107(3)(a) TFEU ¹⁰ + 5% for a project in a supported region meeting the conditions of Article 107(3)(c) TFEU ¹¹ + 15% for a project implemented in effective collaboration ¹²
Medium-sized enterprise	35%	
Small midcap	25 %	

¹⁰ In this Call, this is relevant for less developed regions: NUTS2 regions Northwest, Northeast, Central Moravia and Moravian-Silesia

¹¹ In this Call, this is relevant for transition regions: NUTS 2 regions Central Bohemia, Southwest and Southeast

¹² According to GBER, the effective collaboration must be (i) between undertakings among which at least one is an SME, or is carried out in at least two Member States, or in a Member State and in a Contracting Party of the EEA Agreement, and no single undertaking bears more than 70% of the eligible costs, or (ii) between an undertaking and one or more research and

Activity 4.1 b) – costs according to Article 28		
Small enterprise	50%	
Medium-sized enterprise	50%	

If the project does not constitute State aid, the aid is provided in accordance with the Framework, namely for entities that meet the definition of a research and knowledge dissemination organization.

Activity 4.1b)	Support not constituting State aid solely for non-economic activities within the meaning of paragraph 20 of the R&D&I Framework
Research organization	85%

- The total eligible expenditure (TEE) of the project must be at least CZK 1 million¹³ and no more than CZK 10 million for Activity 4.1a) and no more than CZK 50 million for Activity 4.1b).

knowledge-dissemination organisations, where the latter bear at least 10% of the eligible costs and have the right to publish their own research results.

¹³ Valid at the stage of approval by the selection committee.