<u>02007R0718-20151121</u> compared to old <u>32007R0718</u> M4 (fast and acurate)

Replacement in Article 66

▼ M4 LAW (d) purchase of land and existing buildings when justified by the nature of the operation.

the corresponding passage:

Eligibility of expenditure

+1.

Expenditure under this component shall be eligible if it has been incurred after the procurements, contracts and grants have been signed, except in the cases explicitly provided for i

In addition to the rules set out in Article 34(3), the following expenditure shall not be eligible: (a) any leasing costs; (b) depreciation costs. 3.

By way of derogation from Article 34(3), it shall be decided on a case by case basis whether the following expenditure is eligible: (a) operating costs, including rental costs, exclusive related to the period of co-financing of the operation; (b) value added taxes, if the following conditions are fulfilled: (i) the value added taxes are not recoverable by any means; (ii) it established that they are borne by the final beneficiary, and (iii) they are clearly identified in the project

proposal.

proposal; ▼M1 (c) costs relating to a bank guarantee or comparable surety to be lodged by the final beneficiary of a grant; ▼M4 (d) purchase of land and existing buildings when justified by the nature of the operation. ▼B

Article 67 Aid intensities and rate of Community contribution

+1.

-1.

For the purposes of this component, the eligible expenditure as referred to in Article 38(1) shall be based on the public expenditure in the case of decentralised management, and on the total expenditure in the case of centralised and joint management. 2.

Example with no entities found (except Change Name). Mistakes in diff are visible with "+1." and "-1." where a different "." is used. Also notable, that M1 is depicted despite being in the Area for M4 ...

OLD:

Article 66

Eligibility of expenditure

- 1. Expenditure under this component shall be eligible if it has been incurred after the procurements, contracts and grants have been signed, except in the cases explicitly provided for in Regulation (EC, Euratom) No 1605/2002.
- 2. In addition to the rules set out in Article 34(3), the following expenditure shall not be eligible:
- (a) any leasing costs;
- (b) depreciation costs.
- 3. By way of derogation from Article 34(3), it shall be decided on a case by case basis whether the following expenditure is eligible:
- (a) operating costs, including rental costs, exclusively related to the period of co-financing of the operation;
- (b) value added taxes, if the following conditions are fulfilled:
 - (i) the value added taxes are not recoverable by any means;
 - (ii) it is established that they are borne by the final beneficiary, and
 - (iii) they are clearly identified in the project proposal

Article 67

Aid intensities and rate of Community contribution

NFW:

Article 66 Eligibility of expenditure

Expenditure under this component shall be eligible if it has been incurred after the procurements, contracts and grants have been signed, except in the cases explicitly provided for in Regulation (EC. Euratom) No 1605/2002.

- 2. In addition to the rules set out in Article 34(3), the following expenditure shall not be eligible:
- (a) any leasing cos
- (b) depreciation costs
- 3. By way of derogation from Article 34(3), it shall be decided on a case by case basis whether the following expenditure is eligible:
- (a) operating costs, including rental costs, exclusively related to the period of co-financing of the operation;
- (b) value added taxes, if the following conditions are fulfilled:
 - (i) the value added taxes are not recoverable by any means;
 - (ii) it is established that they are borne by the final beneficiary, and
 - (iii) they are clearly identified in the project proposal;

▼M1**↓**

costs relating to a bank guarantee or comparable surety to be lodged by the final beneficiary of a grant;

▼M-

d) purchase of land and existing buildings when justified by the nature of the operati

VB**↓**

Article 67

Aid intensities and rate of Community contribution