



EUROPEAN COMMISSION
Executive Agency for Small and Medium-Sized Enterprises

**LETTER AMENDMENT NO 2
TO GRANT AGREEMENT FOR PROJECT**



LIFE14 NAT/IT/000209

LIFE EREMITA



EUROPEAN COMMISSION

Executive Agency for Small and Medium-sized Enterprises (EASME)
Department B – LIFE and H2020 Energy, Environment, Resources
Unit B3 – LIFE and CIP Eco-Innovation
Head of Unit

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REGIONE EMILIA-ROMAGNA: GIUNTA

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del 21/08/2018

Mitt.: EUROPEAN COMMISSION - BRUSSELS

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Brussels,
easme.b.3 (2018) 3792965

Regione Emilia Romagna
Via Aldo Moro 52
40127 Bologna
Italy



F.a.o.: Ms. Monica PALAZZINI

**Subject: Letter Amendment N° 2 to Grant Agreement
LIFE14 NAT/IT/000209 LIFE EREMITA**

Reference: Modification of the definition of conditions for natural persons, submission of VAT certificate and threshold for submission of the certificate on the financial statements.

Dear Ms Palazzini,

I hereby inform you that, in view of simplification and given that the modifications are in favour of the beneficiaries, the Executive Agency for Small and Medium-Sized Enterprises (the Agency) has modified the above grant agreement. Unless objections from your side, the amendment will enter into force on 31/08/2018.

The following articles have been modified in the Specific and/or General Conditions:

ARTICLE II.19.2 (a) (i) – Eligible direct costs – Costs of personnel – Natural persons:

'the natural person works under the instructions of the beneficiary and, unless otherwise agreed with the beneficiary, in the premises of the beneficiary;'

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is replaced by

'the person works under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed);'

ARTICLE II.19.2 (h) – Eligible direct costs – VAT:

'Non-deductible VAT is eligible as expenditure, save for those activities matching the concept of sovereign powers exercised by Member States. For activities not matching the concept of sovereign authority, public authorities have to provide a certificate established by the competent national authority. Furthermore, for VAT charges to be considered eligible, the beneficiaries must prove with documents emitted by the responsible authorities or included in legal acts that they must pay and may not recover the VAT for the assets and services required for the project. In lieu of such legal documents, the Agency/Commission may accept as proof of VAT eligibility, an explicit declaration in the certificate on the financial statement (Annex VII);'

is replaced by

'Non-deductible VAT is eligible as expenditure, save for those activities matching the concept of sovereign powers exercised by Member States;'

ARTICLE II.23.2 (d) – Certificate on the financial statements:

'For beneficiaries for which the total contribution in the form of reimbursement of actual costs as referred to in Annex III is at least EUR 325,000, a certificate on the financial statements and underlying accounts ("certificate on the financial statements");'

is replaced by

'For beneficiaries for which the total contribution in the form of reimbursement of actual costs as referred to in Annex III is at least EUR 750,000, a certificate on the financial statements and underlying accounts ("certificate on the financial statements");'

With the exception of the modifications introduced by the present amendment letter, all other provisions of the agreement as amended by amendment No 1 remain in full force.

The present letter constitutes amendment N° 2 to grant agreement LIFE14 NAT/IT/000209 and forms an integral part of it. The present amendment takes effect as of 31/08/2018.

Please note that an updated version of Annex X of the GA has been published in the LIFE website.

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Please inform the associated beneficiaries of the project (if any) of the content of this letter.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Angelo Salsi". The signature is written in a cursive style with a large initial 'A'.

Angelo SALSI