

.....
(name and address of the Unit)

VAT Eligibility Declaration

In connection with a decision on granting to (name of the Unit) funding as part of the TEAM-NET competition, from the European Regional Development Fund, under the Smart Growth Operational Programme 2014 – 2020 (SG OP), Axis IV: Increasing the research potential, Measure 4.4: Increasing the human potential in R&D sector, for the implementation of the Project entitled (name of the Project).....(hereinafter referred to as “the Project”)..... (name of the Unit) declares that:

- there are no legal grounds for recovering or deducting the ultimately incurred VAT costs, as a result of which it requests the financing of the VAT incurred under the Project, the amount of which has been specified in the Project budget:¹
 - in whole
 - according to the specified proportion/pre-coefficient

Premises regarding the lack of legal grounds for recovering or deducting VAT arise from the following description of the factual circumstances / future factual circumstances:
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.....
.....

- there are no legal grounds for recovering or deducting the ultimately incurred VAT costs; however, it does not request now, nor shall request in the future, the financing of any amount of the VAT incurred under the Project;
- there are legal grounds for recovering or deducting the VAT amount on the goods and services acquired in the Project, in connection with which it has the right to reduce the tax amount due by the amount of the calculated tax, as a result of which the financing of any amount of the VAT incurred in the Project is not requested.
- there are no legal grounds for recovering or deducting the ultimately incurred VAT costs only for the part of the Project, in respect of which the calculated VAT results from purchases connected exclusively with performing the activities which do not entail the right to deduct the calculated VAT (Article 90 (1) of the Act of 11 March 2004 on Goods and Services Tax), as a result of which the financing of the VAT incurred for that part of the Project is requested.

Premises regarding the lack of legal grounds for recovering or deducting VAT for a part of the Project arise from the following description of the factual circumstances / future factual circumstances:
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¹ Mark as appropriate

The Unit declares that, in the event of changes to the circumstances listed above, it shall notify the Foundation for Polish Science of this fact without any unnecessary delay. It further undertakes to return the VAT financed under the Project if any premises appear, either in the Project implementation or durability period, enabling the recovery or deduction of VAT by the Unit or by any other entity.

In the event that VAT constitutes an eligible cost only for a part of the Project, the Unit declares that it shall ensure a transparent Project settlement system in order to clear any doubts as to the extent to which VAT is deemed eligible.

Aware of the liability resulting from the provision of false information, I hereby declare that the above information is true, complete and accurate, and has been provided to the best of my knowledge and with due diligence.

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(date and legible signature of a person authorised to represent the Unit)