

Annex IV: Funder regulations

POLAND The National Centre for Research and Development (NCBR)

1. Research Funding organisation:



2. Name and link to funding programme:

FOREST JTC 2026

<https://www.gov.pl/web/ncbr>

3. Separate national application required:

- After international evaluation of full proposals and the selection of projects to be funded, Polish participants will be invited to submit a National Application Form (NAF) with required attachments. Templates are available at <https://www.gov.pl/web/ncbr/wniosek-krajowy>. The NAFs will be examined for the appropriateness of funding requested. The Polish participants are obliged to use the rate of exchange of the European Central Bank dated on the day of opening of the call.
- If more than one Polish entity participates in the project, the NAF must be submitted jointly by a consortium (group of entities) comprising Polish entities only.

4. Type of research funded:

Basic Research, Industrial/Applied Research and Experimental Development

Research organisations: all types of research may be funded. Basic Research must not exceed 10% of value of national requested budget. Other types of activities (e.g. coordination, dissemination, management) are not eligible for funding as separate WP/Task.

Enterprises: Only Industrial/Applied Research and Experimental Development will be funded. Other types of activities (e.g. coordination, dissemination, management) are not eligible for funding as separate WP/Task.

Funding quota of Polish participants can be up to 100% for research organisations. For enterprises, the quota will be determined on a case-by-case basis, taking into account company size and the type of research and development activity, pursuant to Section 2 of the Regulation of the Minister of Science and Higher Education of 19 August 2020 on granting state aid by the National Centre for Research and Development.

If an enterprise applies individually at the national level (i.e. there is no Polish group of entities or group of enterprises), the state aid intensity for industrial research and experimental development shall not be increased on the basis of "effective cooperation" between enterprises or between enterprises and research organisations.

Type of Organization Type of Activity	Micro/Small Enterprises	Medium Enterprises	Large Enterprises	Research Organizations
Fundamental/ Basic Research	n/a	n/a	n/a	Up to 100%
Industrial Research	50+20+5/15/25 (max. 80%)	50+10+5/15/25 (max. 80%)	50+5/15/25 (max. 75%)	Up to 100 %
Experimental development	25+20+5/15/25 (max. 70%)	25+10+5/15/25 (max. 60%)	25+5/15/25 (max. 50%)	Up to 100 %

5. Other specifications:

Eligible Applicants

1. Enterprises¹ - micro, small, medium or large,
2. Research organisations² (research and knowledge-dissemination organisations),
3. Groups of entities comprising at least two enterprises,
4. Groups of entities comprising of at least one research organisation and at least one enterprise,
5. Group of entities comprising of at least two research organisations.

Eligible Costs

For research organisations:

1. personnel costs
2. consumables
3. travel
4. equipment
5. other direct costs
6. subcontracting – used exclusively for the research activity; this cost category shall not exceed 70% of all eligible costs of a project
7. additional overheads/ indirect cost – incurred indirectly as a result of the research project. That costs should account 25% of all eligible direct costs and are counted as a multiplication by percentage given above (called x%) and the rest of direct costs for research organizations, excluding subcontracting (6); It means $7 = (1+2+3+4+5) \times 25\%$.

¹ as defined in Annex I to Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (hereinafter referred to as "Commission Regulation (EU) No 651/2014");

² Research organisation - an entity defined in Article 2(83) of Commission Regulation (EU) No 651/2014, and in Article 37(1) of the Act of 30 April 2010 on the National Centre for Research and Development (Polish Journal of Laws 2024, item 1170 as amended), in conjunction with Article 7(1)(1, 2, 4, 5, 6, 6a, 6b, 8) of Act of 20 July 2018 of the Law on Higher Education and Science (Polish Journal of Laws 2024, item 1571 as amended).;

Enterprises:

1. personnel costs
2. equipment
3. other direct costs: please refer to cost eligibility guide (przewodnik kwalifikowalności kosztów) for more details
4. subcontracting – used exclusively for the research activity; this cost category shall not exceed 70% of all eligible costs of a project
5. additional overheads/ indirect cost – incurred indirectly as a result of the research project. That costs for enterprises include costs related to consumables, travel and other costs. Additional overheads costs should account 20% of eligible direct project costs and are counted as a multiplication by percentage given above (called x%) and the rest of direct costs; It means $5 = (1+2+3+4) \times 20\%$.

For more details on eligible costs, applicants are advised to check cost eligibility guide (przewodnik kwalifikowalności kosztów) in the call announcement on NCBR webpage

6. Other relevant documents/links:

All proposals must be aligned with national regulations, inter alia:

- The Act of 20 July 2018 - Law on Higher Education and Science (Polish Journal of Laws 2024, item 1571 as amended);
- The Act of 30 April 2010 on the National Centre for Research and Development (Polish Journal of Laws 2024, item 1170 as amended)
- The Regulation of the Minister of Science and Higher Education of 19 August 2020 on granting state aid by the National Centre for Research and Development (Polish Journal of Laws 2025, item 783 as amended), which is in line with the Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (General Block Exemption Regulation);
- The Regulation of the Minister of Science and Higher Education of 17 September 2010 on the detailed mode of performance of tasks of the National Centre for Research and Development (Polish Journal of Laws 2010 No. 178, item 1200 as amended);.

Additional information:

- Polish applicants shall declare the TRL (TRL: 1-9) of their research in the pre-proposals and full proposals.
- Applicant must be established as a legal person³ under Polish law and must conduct its business, R&D or any other activity on the territory of the Republic of Poland, confirmed by an entry into the relevant Polish official register⁴
- For enterprises it is strongly advised to state in the Pre-proposal application form the KRS number of the enterprise and the size of the enterprise (micro/small, medium, large).

³ Legal person - a legal entity other than a natural person that has the legal capacity to hold and to exercise legal rights and obligations within a given legal system, including capacity to enter into contracts, sue and be sued.

⁴ if applicable. Does not apply to legal persons that are not obliged to register in a relevant Polish official register according to Polish law.

- For a group of entities to participate as an Applicant in the call, it must formally exist on the date the pre-proposal is submitted. This existence must be evidenced by an agreement made by the members - at least conditionally - to create the group of entities (consortium).
- In justified cases, the composition of group of Polish entities may be changed before the funding decision is issued by NCBR. Any changes must meet the call's eligibility criteria and be approved in advance by the international project consortium, the call secretariat, NCBR, and any other funding institutions involved. Changes must also respect the principle of equal treatment of applicants.
- We encourage applicants to use our "PartFinder" tool (Partner Search Tool), which allows to match science and industry from around the world. The "PartFinder" is available at: <https://partfinder.ncbr.gov.pl/>

Useful Links:

Detailed information about scope, financial rules, national procedure and national regulations is available on the NCBR's homepage:

<https://www.gov.pl/web/ncbr/platforma-konkursowa>

<https://www.gov.pl/web/ncbr/wniosek-krajowy>

7. Funding commitment:

- NCBR may enter into a project contract provided that the participating entity:

1) is not excluded from applying for funding on the basis of:

- a) Article 207(4) of Act of 27 August 2009 on Public Finance (Polish Journal of Laws 2025, item 1483 as amended);
- b) Article 12(1)(1) of the Act of 15 June 2012 on the consequences of entrusting work to foreigners staying illegally in the territory of the Republic of Poland (Polish Journal of Laws 2025, item 1567 as amended);
- c) Article 9(1)(2a) of the Act of 28 October 2002 on the liability of collective entities for acts prohibited under penalty (Polish Journal of Laws 2024, item 1822 as amended);

2) is not an entity subject to an obligation to repay aid because the European Commission has declared such aid unlawful and incompatible with the internal market,

3) is not in arrears with payments of public dues or with social security and health insurance contributions,

4) is not an undertaking in difficulty⁵ within the meaning of EU state aid rules and is not under receivership,

5) is not subject to exclusion from applying for funding due to sanctions.

8. Maximum amount per proposal:

300,000 € per project⁶

9. Contact person:

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⁵ the definition of an undertaking in difficulty is set out in Article 2(18) of Regulation (EU) No 651/2014

⁶ The maximum amount per the project is 300 000 € and it will be allocated to all Polish partners, regardless of their number.