

List of eligible expenditures for IPARD III measures

This joint list of eligible expenditures (LEE) for measures implemented under IPARD III is drafted in accordance with Article 35 of the sectoral agreement.

It is directly linked to the chapter 8.3 of the IPARD III programme.

In case of conflict between the LEE and the IPARD III programme, the provisions of the IPARD III programme shall prevail.

Based on the LEE, the countries can decide on the level of detail of the LEE for implementation of the respective measures, which shall be shared with the Commission in line with Article 35(2) of the sectoral agreement.

Expenditure, which can be linked to the **objectives** of these measures is considered eligible.

Measure 1 - “Investments in physical assets of agricultural holdings”

Expenditure linked to the following **activities** will be considered eligible:

- To increase the efficiency, competitiveness and sustainability of agricultural production in the agri-food sector, e.g., by progressively aligning it with the Union standards, enhancing the position of farmers in the food chain and supporting young farmers.
- To improve the response of the agri-food sector to public demand for high-quality, safe, nutritious and sustainable food as well as increase animal welfare.
- To contribute to climate change adaptation and mitigation as well as sustainable energy and foster sustainable management of natural resources, such as water, soil and air.

The following **categories of project costs** should be considered eligible:

- (Re)construction, extension and modernisation of agricultural buildings/facilities (including new equipment and electrical and water supply/plumbing facilities) for all sectors identified in the IPARD III programme, which contribute to the objectives of this measure, and especially for environmental objectives (including ‘non-productive investments’) and the circular economy.
- (Re)construction, extension and modernisation of the administrative facilities of production capacities (offices, rest areas for workers, changing rooms and sanitary facilities, storage for cleaning, washing, disinfection and plant protection products).
- Investments in the preparation and improvement of land for existing plantations and new plantations, including perennial plants and access roads on the holding.
- New machinery and equipment, for all sectors identified in the IPARD III programme, including computer hardware and software, that contribute to the objectives of this measure.

- New machinery and equipment needed for renewable energy.
- New machinery and equipment needed to fulfil the EU standards relevant for the project.
- Specialized vehicles for transportation of primary agricultural products or live animals in compliance with animal welfare requirements, excluding trucks and including specialized trailers or on-truck equipment.
- Architects', engineers' and other consultation fees, costs for establishment of collective projects, feasibility studies - eligible up to a ceiling of 10% of the investment costs.

NB! The purchase of agricultural production rights, animals, annual plants and their planting shall **not** be eligible for support.

NB! Costs connected with a leasing contract, such as lessor's margin, interest refinancing costs, overheads and insurance charges, shall **not** be eligible expenditure.