

# **Annex to the Guidelines for International Collaborations**

**for the implementation of the calls for Specific Grant  
Agreements for the Quantum Pilot Lines in the Chips Joint  
Undertaking**

This Annex is only applicable to the calls for Specific Grant Agreements for the Quantum Pilot Lines under the Chips Joint Undertaking.

## History of changes

Date	Changes
14-01-2025	Section 6.2: The maximum national co-funding rate for large enterprises is corrected to 50% Section 9: The legal basis is revised as GBER Article 25 c.
10-06-2025	Section 5: Funding for full capitalised costs with equipment is added as an option, exceptionally and with additional conditions.
04-07-2025	Section 5: Conditions for funding for full capitalised costs is adjusted according to the revised Chips JU work programme.

## Specific conditions for participation in the calls for Specific Grant Agreements for the Quantum Pilot Lines in the Chips Joint Undertaking

### Disclaimer

Unless otherwise specified in this Annex, the Guidelines for International Collaborations apply.

In addition to Innovation Fund Denmark (IFD) rules, the rules stated in the call text published by Chips Joint Undertaking (Chips JU) apply. IFD's national funding in the calls is subject to the Financial Act 2025 (*Finansloven*).

### 1. Structure of the calls

According to Chips JU Work Program (call text), the calls for Quantum Pilot Lines are divided in a pre-qualification call to select a consortium and establish a Framework Partnership Agreement (FPA) and subsequent calls for Specific Grant Agreements (SGA). The selected consortium, which holds a FPA, is eligible to apply for a first SGA in 2025, see Chips JU call text. The application for the SGA call will include the application for funding of specific activities and therefore neither national nor EU co-funding is involved until this stage.

### 2. Eligible applicants

All Danish organizations directly involved in activities in the projects are eligible as applicants to IFD.

### 3. Legal, administrative and financial conditions

Unless otherwise specified expressly in this annex, the standard rules according to the Guidelines for International Collaborations apply.

### 4. Consortium configuration

Requirements regarding consortium configuration are specified in call texts and Chips JU guidelines. No additional national requirements regarding consortium configuration apply.

### 5. Eligibility of costs

The eligibility of costs is regulated by the Innovation Fund Denmark's Guidelines for International Projects. IFD does not fund joint procurement of equipment. Funding is provided to depreciation costs of equipment during the project period, according to usual accounting practices. However, costs may exceptionally be declared as full capitalised costs for high-value equipment that is essential for the development of the pilots, particularly where such equipment contributes to the development of an EU ecosystem of equipment providers and users, and ultimately to European technological autonomy. This exception may apply where the equipment represents a significant share of the beneficiary's eligible costs and where limiting the cost to depreciation would introduce delays in the implementation or compromise project objectives. The list of eligible items to be declared as full capitalised costs, must be part of the proposal and will be confirmed by the Chips JU during the grant preparation process.

### 6. Maximum funding

The maximum co-funding from IFD is defined below. The maximum EU co-funding is specified in the Chips JU call text.

### 6.1 Maximum funding amount

No maximum funding amount applies per partner nor per project. However, national funding is subject to the Financial Act 2025 (*Finansloven*) and national funding for the Quantum Pilot Lines may be awarded only in accordance with this regulation.

### 6.2 Maximum funding rates

IFD's national funding can cover **up to 50% of eligible expenses** for all types of organisations. IFD funding will be regarded as state aid provided under the General Block Exemption Regulation<sup>1</sup> (GBER) Article 25 c.

EU co-funding can be requested in accordance with the call text as published by Chips JU in the Work Programs 2024 and 2025. EU co-funding is provided on top of national co-funding. The rules of this Annex do not apply to EU co-funding.

### 6.3 Overhead

Overhead rates apply according to the Guidelines for International Collaborations, unless stated otherwise in the Financial Act 2025 (*Finansloven*).

### 7. Reporting an payment scheme

Reporting and payment schemes follow the Guidelines for International Collaborations.

### 8. Other conditions

Applicants are required to comply with the rules according to Chips JU call text in the Work Programs 2024 and 2025.

### 9. Legal Basis

Investments made by IFD pursuant to the Annex to the Guidelines for International Collaborations for the calls for Quantum Pilot Lines under Chips JU are granted under the General Block Exemption Regulation (GBER) Article 25 c.

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<sup>1</sup> Consolidated text: 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 (Text with EEA relevance)Text with EEA relevance: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02014R0651-20230701>