**GENERAL QUALIFICATION FORM**

**AS A RESEARCH AND KNOWLEDGE DISSEMINATION ORGANISATION**

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| The purpose of this form is to qualify the partner entities of collaborative research projects carried out by companies wishing to declare the expenses invoiced by their partners for the collaborative research tax credit (CICo). To benefit from CICo approval, partner entities must be able to qualify as research and knowledge dissemination organisations (RKDO). The partner's CICo approval is essential for a company to be able to declare for this tax credit the expenses invoiced by its partner for the performance of scientific and technical research operations in the context of an effective research collaboration.  The European regulation applicable to public funding for Research, Development and Innovation (RDI)[[1]](#footnote-1) defines an RKDO as follows :  *« an entity (such as universities or research institutes, technology transfer agencies, innovation intermediaries, research-oriented physical or virtual collaborative entities), irrespective of its legal status (organised under public or private law) or way of financing, whose primary goal is to independently conduct fundamental research, industrial research or experimental development or to widely disseminate the results of such activities by way of teaching, publication or knowledge transfer. Where such entity also pursues economic activities, the financing, the costs and the revenues of those economic activities must be accounted for separately. Undertakings that can exert a decisive influence upon such an entity, for example in the quality of shareholders or members, may not enjoy a preferential access to the results generated by it. »*  In order to determine whether an entity qualifies as a RKDO, the French ministry for Higher Education and Research (MESR) must assess the autonomy and independence of the entity in carrying out research and knowledge dissemination activities and must evaluate the volume of economic activities carried out by the entity in relation to its overall annual capacity.  Economic activity is defined as any supply of goods or services in a given market, including potential markets, which may compete with supplies from other economic actors. Only entities whose economic activity ratio is less than 20 % of their overall annual capacity can be qualified as a RKDO[[2]](#footnote-2).  Please fill in all the fields below/check the answer(s) corresponding to your situation. The MESR reserves the right to request supporting or additional documentation and to conduct audits to verify the information provided. |

# **ENTITY Identification**

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| --- | --- |
| Registration number / SIRET number : |  |
| Entity name : |  |
| Legal form of the entity : |  |
| Qualifications, connections, labels recognised by the State : |  |
| Head office address : |  |

**AUTONOMY AND INDEPENDENCE**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Does my entity have :** | | | | | | |
| Its own budget ? | **YES ☐** | **NO ☐** |  | dedicated accounting ? | **YES ☐** | **NO ☐** |
| financial autonomy ? | **YES ☐** | **NO ☐** |  | decision-making autonomy ? | **YES ☐** | **NO ☐** |

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| --- | --- | --- | --- |
| **Does another entity exercises control under the following conditions[[3]](#footnote-3) :** | | | |
| control over 25 % of the voting rights or ownership of my entity capital ? | | **YES ☐** | **NO ☐** |
| right to appoint or dismiss most of the members of the decision-making body of my entity ? | | **YES ☐** | **NO ☐** |
| exercising decisive influence over my entity (shareholders or partners) and privileged access to the produced results ? | | **YES ☐** | **NO ☐** |
| **In case of control, please specify the name and SIREN number of the concerned entity :** |  | | |

**ACTIVITIES**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NON-ECONOMIC ACTIVITIES[[4]](#footnote-4)** | | | **ECONOMIC ACTIVITIES** | | |
| **TRAINING / EDUCATION** | **YES ☐** | **NO ☐** | **TRAINING / EDUCATION** | **YES ☐** | **NO ☐** |
| State-recognised and supervised[[5]](#footnote-5) | | | Education/training recognised or not by the French National Education System[[6]](#footnote-6) | | |
| AND | | | AND |  |  |
| mainly or entirely funded from the public budget[[7]](#footnote-7). | | | mainly funded by commercial revenue or by parents/pupils[[8]](#footnote-8) with a competing offer. | | |
| **CARE / HEALTH** | **YES ☐** | **NO ☐** | **CARE / HEALTH** | **YES ☐** | **NO ☐** |
| Activities provided by institutions that are part of the French national health system (Public Hospital Service) | | | Fully funded (at the real cost of the service) by the patient or using private funds, with a competing offer. | | |
| AND | | |  |  |  |
| that meets the requirements of solidarity: free access to healthcare or billing covering only a limited fraction of the actual service cost due to financing through social contributions and other public funds[[9]](#footnote-9), not for profit. | | |  |  |  |
| **INDEPENDENT AND/OR COLLABORATIVE R&D[[10]](#footnote-10)** | **YES ☐** | **NO ☐** | **PROVISION OF SERVICES** | **YES ☐** | **NO ☐** |
| ≠ provision of services | | | Consultancy, research under contract/research contract, provision of services, infrastructure rental, etc. | | |
| Involvement in a research project aimed at sharing knowledge/technology or working towards a common goal, with joint definition of the project and sharing of tasks, financial risks and results, excluding research contracts on behalf of a company. | | | Refers to services which do not involve joint financial risks, but comply with what has been ordered, services performed on behalf of third parties. | | |
| **DISSEMINATION OF RESEARCH RESULTS** | **YES ☐** | **NO ☐** | **PRODUCTION AND SALES OF GOODS** | **YES ☐** | **NO ☐** |
| Non-exclusive, non-discriminatory basis, where results are widely disseminated[[11]](#footnote-11) | | |  |  |  |
| By way of scientific publications, symposia, conferences, theses, etc.; through staff working on the project within the framework of other missions, through training, etc. | | |  |  |  |
| **KNOWLEDGE TRANSFER** | **YES ☐** | **NO ☐** | **KNOWLEDGE TRANSFER** | **YES ☐** | **NO ☐** |
| Activities allowing direct use of research results (symposia, seminars, publications, etc.) where the benefits of this activity are reinvested in research/training activities. | | | Activities allowing direct use of research results (symposia, seminars, publications, etc.), without reinvesting the profits resulting from this activity in research/training activities. | | |

# **OVERALL ANNUAL CAPACITY**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **EXPENDITURE OF THE ORGANISATION LAST FINANCIAL YEAR CONSOLIDATED OR VOTED [[12]](#footnote-12)** | | **ECONOMIC ACTIVITES CONDUCTED BY THE ORGANISATION** | **COSTS ALLOCATED TO THE ECONOMIC ACTIVITES OF THE ORGANISATION (LAST FINANCIAL YEAR)** | | |
| * Purchasing costs of goods + stocked and non-stocked purchases | | **☐ TRAINING / EDUCATION**  mainly funded by commercial revenue or by parents/pupils[[13]](#footnote-13) with a competing offer. | a) Purchasing costs of goods + stocked and non-stocked purchases | | € |
| * Staff costs (wages, salaries and social contributions, taxes and other contributions on remuneration | | b) Staff costs (wages, salaries and social contributions, taxes and other contributions on remuneration | | € |
| * Subcontracting (external services, security, consulting, legal fees, etc.) | | c) Subcontracting (external services, security, consulting, legal fees, etc.) | | € |
| * External operating costs excluding subcontracting (utilities, rent, consumables, etc.) | | **☐ CARE / HEALTH** fully funded (at the real cost of the service) by the patient or using private funds, with a competing offer | d) External operating costs excluding subcontracting (utilities, rent, consumables, etc.) | | € |
| * Other day-to-day management costs (patents, licence fees, memberships, etc.) | | e) Other day-to-day management costs (patents, licence fees, memberships, etc.) | | € |
| * Financial costs, extraordinary costs | | **☐ PROVISION OF SERVICES** | f) Financial costs, extraordinary costs | | € |
| * Taxes and similar levies (excluding payroll taxes) | | **☐ PRODUCTION AND SALES OF GOODS** | g) Taxes and similar levies (excluding payroll taxes) | | € |
| * Funding of depreciation and other allowances | | **☐ KNOWLEDGE TRANSFER** without reinvesting the profits resulting from this activity in research/training activities. | h) Funding of depreciation and other allowances | | € |
| Other |  | i) Other |  | € |
| **TOTAL 1 (total expenditure of the organisation)** | | **TOTAL 2 (costs allocated to the economic activities of the organisation) = (a+b+c+d+e+f+g+h+i)** | | | |
| **€** | | **€** | | | |

|  |  |
| --- | --- |
| **RATIO CALCULATION** | |
| **TOTAL 2 (costs allocated to economic activities) / TOTAL 1 (total expenditure)** | **%** |

# **ACCOUNTING**

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| --- | --- | --- |
| Does the entity have access to cost accounting (or any other formalised system to pinpoint its economic activities and their costs ? | **YES ☐** | **NO ☐** |

|  |  |  |  |
| --- | --- | --- | --- |
| Done in |  | on |  |
| Signature by the person authorised on behalf of the entity*By signing below, I certify that the data provided are complete, sincere, and true.* | | |  |

1. Framework for State aid for research and development and innovation (2014/C 198/01). [↑](#footnote-ref-1)
2. Paragraph 20 of § 2.1.1 of the Framework for State aid for research and development and innovation (2014/C 198/01). [↑](#footnote-ref-2)
3. The autonomy and independence of the entity are assessed with regard to its possible control exercised by another entity (more than 25 % of the voting rights or capital ownership, right to appoint or dismiss most of the members of the decision-making body, dominant influence). See Article 3 of Appendix 1 of Commission Regulation 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. [↑](#footnote-ref-3)
4. Subcontracting of relevant services to third parties, through open tenders, is possible. [↑](#footnote-ref-4)
5. Paragraph 29 of §2.5 of the aforementioned Commission Communication. It refers to education/training provided by structures subject to direct control by the State, attached to the French National Education System: public or labelled institutions, whether approved by and partners of the State. [↑](#footnote-ref-5)
6. Because they are provided by institutions that are attached to the French National Education System. Non-labelled institutions, not approved by the State, nor partners of the State on the education/training provided. [↑](#footnote-ref-6)
7. State funding can be constituted by any contribution/grant/benefits such as staff, facilities, buildings, land, equipment/furniture, etc. already funded by the State and which can be valued monetarily. [↑](#footnote-ref-7)
8. Paragraph 30 of §2.5 of the Commission Communication on the concept of “State Aid” as referred to Article 107, paragraph 1, of the Treaty on the Functioning of the European Union (2016/C 262/0). [↑](#footnote-ref-8)
9. See paragraph 24 of the aforementioned Commission communication. Provision of service, free of charge, based on universal health care coverage. [↑](#footnote-ref-9)
10. Fundamental research, industrial research, or experimental development activities. [↑](#footnote-ref-10)
11. Through teaching, publications, or knowledge transfer. The results must be easily accessible to the largest number of people. [↑](#footnote-ref-11)
12. Operating and financial costs : raw materials, rents, insurance, maintenance, purchase of goods, external services and other including temporary staff and administrative tasks, salaries, staff costs, taxes and dues, labour cost, cost of production/goods sold, etc. [↑](#footnote-ref-12)
13. Paragraph 30 of §2.5 of the Commission Communication on the concept of “State Aid” as referred to Article 107, paragraph 1, of the Treaty on the Functioning of the European Union (2016/C 262/0). [↑](#footnote-ref-13)