

Ineligible Expenditure

Ineligible Expenditure by FLAG Region

Projects not aligned to the objectives of the LDS are not eligible.

Some FLAG Regions have defined specific exclusions, based on their local priorities, as follows.

FLAG Region	Ineligible expenditure
Northwest	<ul style="list-style-type: none">Log cabins, AIRBNB, guesthouses, B&B's, hotels (Glamping and camping accommodation is eligible)Investments by field sports organisations at any level
West	<ul style="list-style-type: none">Accommodation projectsFloating water parksInvestments by field sports organisations at any level
Southwest	<ul style="list-style-type: none">Marine tourism re engineeringMarine Tourism new build vesselsKayaksTrailers, other than specific purpose boat trailers or refrigerated trailersJet skisVans of any typeRowing clubsSailing clubs
South	<ul style="list-style-type: none">PlaygroundsOutboard engines, for any vessel or organisationInvestments by field sports organisations at any levelAny applicant who has previously received grant aid for specific capital expenditure items will not receive repeat grant aid for more of those same items. For example (but not limited to) kayaks, food trucks, ribs, lifejackets, wetsuits, etc.

Ineligible Expenditure All Regions

- Any expenditure incurred prior to date of acknowledgement of an application is ineligible.
- Article 13 of the EMFAF Regulation sets out clearly certain measures/costs that are not eligible for funding, therefore this scheme may not provide funding for the following:
 - Operations that increase the fishing capacity of a fishing vessel
 - The acquisition of equipment that increases the ability of a fishing vessel to find fish
 - The construction, acquisition or importation of fishing vessels
 - The transfer or reflagging of fishing vessels to third countries, including through the creation of joint ventures with partners of third countries
 - The temporary or permanent cessation of fishing activities
 - Exploratory fishing
 - The transfer of ownership of a business
 - Direct restocking, except explicitly provided for as a reintroduction measure or other conservation measures in a Union legal act or in the case of experimental restocking
 - The construction of new ports or new auction halls, with the exception of new landing sites
 - Market intervention mechanisms aiming to temporarily or permanently withdraw fishery or aquaculture products from the market with a view to reducing supply in order to prevent price decline or to drive prices up

- Investments on board fishing vessels necessary to comply with the requirements under Union law in force at the time of submission of the application for support, including requirements under the Union's obligations in the context of RFMOs
- Investments on board fishing vessels that have carried out fishing activities for less than 60 days in the two calendar years preceding the year of submission of the application for support
- The replacement or modernisation of a main or ancillary engine of a fishing vessel
- In addition, the Managing Authority has further determined that the following costs are also ineligible for funding under this scheme:
 - Projects which are eligible for funding under other schemes implemented under the Seafood Development Programme may not be funded under this scheme
 - Applications by LEADER/Local Development Companies acting on behalf of a third party.
 - Applications where LEADER/Local Development Companies have a beneficial interest or a governing/ managing / operational role.
 - Applications to co fund a project where there is no separation of expenditure item or no stand-alone project.
 - Compensation for loss of income or additional costs
 - Rental of machinery from another establishment
 - Activities considered business operational costs
 - The cost of existing product, stock or raw material used as part of the project
 - Energy, maintenance and operational costs
 - Industry standard costs such e.g. BRC
 - Travel and subsistence costs (except for FLAGS and for capacity building projects).
 - Second hand items
 - Land costs
 - Leasing costs
 - VAT is not eligible for any applicant or Beneficiary to this Scheme, except where explicitly provided for
 - Projects for which any statutory consent is required, where that consent has not been obtained
- These items are ineligible under EMFAF
 - Intangible costs, such as the cost of pre-financing and of arranging loans and interest, administrative costs, patents, invitations to tender etc.
 - Repair and maintenance work.
 - Like-for-like replacement of equipment.
 - Under no circumstances will grant aid be provided to replace any given item grant aided within the previous five years.
 - Any expenditure incurred before the date of acknowledgement of receipt of the grant application is ineligible.
 - Interest on debt, except in the form of an interest rate subsidy or guarantee fee subsidy.
 - Landscaping and other embellishment works, except those specifically required as a condition of planning & recreational equipment costs
 - Vehicles for passenger transport.
 - Vehicles required for market distribution.
 - Materials which are normally written off within a year, including consumables.
 - Office equipment, including desktop computers, laptops and tablets.
 - Consultancy costs not directly related to the planning, preparation and execution of the project including costs of management consultancy