



COMPANY VOUCHER 2024

The aim of the corporate voucher system is to activate companies to develop, grow and raise awareness of their operations.

The support is intended for SMEs with a business ID in the rural area of Rovaniemi villages. The company must have its registered domicile in Rovaniemi and have an office and operations in the rural area of Rovaniemi villages, the area delimitation can be checked on the map of the Rovaniemen kylien kehittämissäätiö. (Rovaniemi Village Development Foundation), which can be found on the Foundation's website www.rkks.fi

Support is available every two years. Those companies that received the subsidy in 2023 will not be able to apply in 2024.

Support can only be received with one application per year.

New companies that meet the application criteria can apply for support during the first three years of operation.

1) General award criteria for measures for calendar year 2024:

Eligible beneficiaries may include:

- SMEs, agriculture, reindeer husbandry, forestry, business, and self-employed persons

The applicant must meet the following criteria:

- the applicant's business or business activity may be full-time or part-time.
- aid is not granted if the applicant's income from outside the company that is equivalent to earned or equivalent pay accounts for more than 50% of the applicant's total income.
- Support is not granted for activities that can be considered hobby or particularly small-scale. Particularly small-scale activities include, for example, activities whose income is below the lower limit for YEL insurance. (EUR 9 010.28 in 2024)
- the service or small investment procured by means of the aid must be linked to the undertaking's business activities.
- the service or small-scale investment procured by the aid must have a positive impact on the undertaking's business.
- the investments to be supported must have a longer-term income-generating capacity for the enterprise.
- the company is domiciled in Rovaniemi and has a permanent establishment



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in the Rovaniemi countryside at least until the end of the support year.

The beneficiary must meet the general criteria for granting public aid to undertakings:

- aid may not be granted for procurement for which other public support has already been received.
- no aid may be granted for wage costs or other day-to-day business expenses.
- aid may be refused if it is considered that the applicant has the possibility of obtaining aid from another public service which is more favorable to the applicant;
- the operations must have the prerequisites for continued profitable business.
- the aid must not distort competition in the region or confer an unjustified competitive advantage on the recipient.
- The beneficiary must have paid all statutory self-employed person's pension contributions and tax liabilities to the tax recipient.

Aid shall not be granted if:

- the applicant is threatened with bankruptcy or has been declared bankrupt.
- the applicant is threatened with other insolvency.
- It can justifiably be considered that the applicant's financial situation does not allow him to conduct business or develop the company.
- On the basis of economic or other factors, it may be concluded that there is no continuity in the activities.
- support is clearly applied for activities other than business or business activities (private acquisitions)

2) Areas of support

PROCUREMENT OF SERVICES

Support may be granted, for example, for:

- **preparing** studies, such as: market studies; feasibility studies; investment needs; regulatory requirements (e.g. in a statutory sector), etc.
- **technical services**
- **production-related services**
- **building a positive corporate image**

INVESTMENTS

Aid may be granted **for making investments**. The investment must be related to the company's business operations, and it must provide the company with long-term income generation capacity.



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Aid cannot be granted for the following investments/purchases, among others:

- small purchases deducted directly as expenses during the financial year.
- operating expenses deducted directly as expenses during the financial year.
- working capital
- telephone and computer equipment purchases (e.g. computers, printers, photocopiers, and other peripherals)
- office supplies
- standard computer software (e.g. operating systems, anti-virus software, etc.)
 - Special software (design software, etc.) may be eligible for aid.
- animal purchases
- transportation equipment purchases (e.g. cars, tractors, ATVs, snowmobiles)
- the purchase of second-hand goods purchased from a private person.

MARKETING, SALES PROMOTION AND SALES FAIRS

Support can be granted **for services related to marketing and sales development**, for example.

- **for larger one-off advertising campaigns**
 - a marketing plan attached to the application.
 - not for the costs of everyday advertising, e.g. weekly advertisements in newspapers etc.
- **roadside advertising and signage** (subject to approval by the ELY Centre)
- **the costs of sales fairs**
 - attach a plan
 - which fairs you plan to attend
 - itemised fair costs (e.g. travel and accommodation costs, exhibition rent, etc.)
 - what products the applicant intends to sell at the fair
 - what results do you think you will get from the fair
 - In order to receive the support, the applicant must submit a written report of the trip to the fair at the payment stage, in which the applicant must specify the actual sales and other results of the fair
 - aid shall not be granted for publicly supported co-marketing campaigns.

The aid shall be paid retrospectively on presentation of supporting documents and a report.

FURTHER VOCATIONAL TRAINING FOLLOWING INITIAL TRAINING RELATED TO THE COMPANY'S BUSINESS ACTIVITIES

Aid may be granted **for further vocational training** provided that:

- have initial vocational training related to ongoing business activities.
- The content and scope of additional education is a maximum of 10 ECTS.
- the applicant fulfils the other conditions set out in these criteria.



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Example:

The applicant has a functioning electrical installation company. The applicant is an electrician by training. The applicant intends to acquire additional training related to electrical safety, which will enable e.g. installation work according to a certain standard after training. In this case, the training is eligible.

MAINTAINING THE SELF-EMPLOYED PERSON'S WORK ABILITY

Support is discretionary and handled on a case-by-case basis. Support may be granted, for example, to:

- **developing work, well-being at work and the working environment**
- **improving the functionality of the work community and work organizations**
- **promoting professional skills.**

However, the aid cannot be used for ordinary e.g. exercise, recreational or physiotherapy services.

3) Maximum amount of aid to be granted and self-financing rate.

The support is granted within the framework of an appropriation granted by the Rovaniemen kylien kehittämissäätiö. (Rovaniemi Village Development Foundation)

Support is discretionary. The basis for calculating and granting the subsidy is the price exclusive of VAT of the subsidised service or procurement. The maximum share **of the subsidy is 40%** of the value of the purchase, i.e. the maximum price excluding VAT is **7,500 € (VAT 0%)**. **Regardless of the maximum** value of the procurement, the maximum **amount of aid** granted is **EUR 3,000.00 / company / calendar year**.

The aid is subject to the de minimis rule (the maximum total amount of aid received by the company during three tax years is 200,000.00 €).

4) Applying for support and appendices to the application

Support is applied for with a written or electronic form from the Rovaniemi Village Development Foundation.

The instructions and information for the online electronic form will be updated later in February 2024 after the introduction of the system.

The form should be filled out carefully, and all points must be answered. An incomplete form will not be considered, and the application will not be processed.

The application will be submitted when it has been received by the Rovaniemen kylien kehittämissäätiö. (Rovaniemi Village Development Foundation) or at the email



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address addressed to the applications. The applicant shall be notified of the decision electronically.

The applicant must attach to the application an up-to-date profit and loss account and balance sheet or a comparable statement of the applicant's income and assets. The profit and loss account and balance sheet shall be as recent as possible; If the latest audited financial statements are more than 6 months old, a more recent accounting interval must also be attached to the application. If the applicant uses the online application form, the attachments must be sent either electronically [to matti.alatalo@rkks.fi](mailto:matti.alatalo@rkks.fi) or by mail to: Rovaniemen kylien kehittämissäätö. **Ainonkatu 1, III kerros 38/3 96200 Rovaniemi.**

During 2024, the aim is to start using the web-based system for applying for business support vouchers, instructions for applying will be available on the RKKS website.

If the operations are so new that the applicant's first financial year has not yet ended and the applicant therefore does not have income statement and balance sheet information to present to the decision-maker, the decision can be made based on accounting intervals after approximately five months of operations.

5) Miscellaneous

Group or sister company terms

If the applicant belongs to a group, the group company is treated as a single enterprise when granting the aid. This means that if one group company has been granted support through the service voucher system, the support cannot be granted to another group company during the same calendar year.

If the applicant has a sister company, the sister company is treated as one enterprise when granting the aid.

This means that if one sister company has been granted aid through the service voucher system, the aid cannot be granted to another sister company during the same calendar year. In this context, a sister enterprise means an enterprise which has partly or wholly the same owner as the applicant undertaking and which is wholly or wholly controlled by the applicant undertaking or its representative, or which is owned or controlled by a related party of the applicant undertaking.

Conditions for payment of the aid

The aid shall be paid on the basis of actual expenditure in accordance with the appropriations available. To pay the support, the decision-maker must be provided



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with copies of the receipts to be paid (invoices and their payments; receipt or bank statement) and, if necessary, a free-form account of the purpose of the support by **15.12.2024**.

The minimum amount of aid to be paid is 100 €.

Decision-maker / Appealability / Ex-post follow-up / Recovery

- The decision on the payment of the support is made by the Rovaniemen kylien kehittämissäätiö. (Rovaniemi Village Development Foundation)
- There is no right of appeal against the aid.
- Aid wrongly or unduly paid may be recovered if the conditions for granting or paying the aid have not been fulfilled; the conditions of the aid have not been complied with; the beneficiary of the aid has provided incorrect or incomplete information which has materially affected the granting or payment of the aid; or the beneficiary refuses to assist with follow-up.
- The amount to be recovered shall be subject to default interest from the date on which the aid is granted in accordance with the Interest Act. Recovery or recovery of interest on aid wrongly or unduly paid may be waived in whole or in part if full recovery would be disproportionate. The decision on recovery is made by the Rovaniemen kylien kehittämissäätiö. (Rovaniemi Village Development Foundation)

Funder / further information:



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