

# POLICY AND TECHNICAL GUIDANCE FOR THE SUBMISSION OF EUROPEAN STRUCTURAL FUND GRANT APPLICATIONS – Version 2, May 2004

## Details of Amendments

Location	Description	Details
<b>INTRODUCTION</b>		
p.2	Revised text	<b>Part E</b> – The Rules – Commission Regulation (EC) No 448/2004 – on Eligible Expenditure
<b>PART B – DISPOSAL OF ASSETS</b>		
p.3, paras 1 and 2	Revised text	<ol style="list-style-type: none"> <li>1. European Commission Regulation No. 1260/1999, Article 30, paragraph 4 sets out the principles for the sale or disposal of ERDF funded assets which should be considered on a case by case basis.</li> <li>2. The grant conditions allow for repayment of part or the entire grant where ownership changes during the economic life of a project. As a general rule grant does not necessarily need to be repaid if: <ul style="list-style-type: none"> <li>▪ There is no subsidy to the purchaser – the sale must therefore be at market value.</li> <li>▪ The sale does not result in the effective conversion of (ERDF) grant into a cash windfall.</li> <li>▪ The asset continues to be used for the purpose specified in the offer letter.</li> <li>▪ The ERDF element of the sale price is re-invested in ERDF eligible activity (but not as 'co-finance') – this must be identified and approved before any such sale takes place.</li> </ul> </li> </ol>
<b>PART D – PUBLICITY REQUIREMENTS</b>		
p. 6, para. 2	Revised text	This guidance provides details of the specific publicity requirements appropriate to the Scottish European Structural Fund Programmes for 2000-2006. Further guidance including links to the relevant European Regulations is available on the Scottish Executive website - <a href="http://www.scotland.gov.uk/esf">www.scotland.gov.uk/esf</a> – and then click on publicity logos.
p. 7, para. 9	Revised logo	
<b>PART E – GENERAL PRINCIPLES</b>		
The Rules	New Rules	Commission Regulation (EC) No 1685/2000