



PT2030

# Decarbonization of Businesses

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### Areas of Intervention

The following types of operations are eligible for support under the “Decarbonization of companies” type of intervention:

- a) Energy Efficiency and Decarbonization, which aims to support the reduction of energy consumption and greenhouse gas (GHG) emissions, namely through the replacement, adaptation or introduction of low-carbon equipment, processes and technologies, and, in a complementary manner, the incorporation of renewable energy sources;
- b) Green Productive Investment, which aims to support the development of new low carbon and innovative products, processes and services, namely through the incorporation of new raw materials and new processes and technologies, promoting sustainability, reducing resource consumption and increasing the introduction of recovered materials in production processes and the efficient use of resources;
- c) Green Qualification of SMEs, which aims to support immaterial areas of competitiveness focused on issues related to the climate and energy transition, such as organizational innovation, sustainable management and logistics, digitization and digital transformation, capacity building for the development of sustainable products, services and processes (eco-innovation), quality and certification, eco-design; or the transfer of knowledge and technology.

### Geographical Area

Mainland Portugal.

### Financing Rate

- 1. Energy Efficiency and Decarbonization, the financing rate for operations is:
  - a. For investments in interventions other than in buildings - base rate of up to 100%;
  - b. For investments in interventions in buildings - base rate of up to 30%, plus the following increases:
    - i. Up to 10% if the support is granted to medium-sized companies and up to 20% if the support is granted to micro or small companies;
    - ii. Up to 15% if the investment is located in the North, Center or Alentejo regions and up to 5% if the investment is located in zones c) of the regional aid map;
    - iii. Up to 15% when the aid induces an improvement in the energy efficiency of the building, measured in primary energy, of at least 40% compared to the pre-project;

### Financing Rate

- c. The base rate referred to in the previous point is reduced to up to 25% if the investment consists of the installation or replacement of only one type of building component;
  - d. The base rates referred to in the previous paragraphs are reduced to up to 15% if the investments are intended to comply with minimum Union energy performance standards and the support is granted less than 18 months before the entry into force of these standards.
- 2. Green Productive Investment, max. 75% financing rate.
- 3. Green Qualification of SMEs, max. 75% financing rate.

### Beneficial Entities

#### To access the support granted:

- 1. In the Energy Efficiency and Decarbonization and Green Productive Investment types of operation, companies of any size are beneficiaries.
- 2. In the Green Qualification of SMEs type of operation, the beneficiaries are:
  - a. SMEs, in operations in the individual modality;
  - b. Non-profit public or private entities, of an associative nature and with activities aimed at SMEs, namely business associations, chambers of commerce and industry, regional tourism promotion agencies and other non-business entities in the R&I system, in joint or partnership operations.

### Eligible Expenses

#### 1. Energy Efficiency and Decarbonization:

- a. The total investment costs or investment surcharges necessary to achieve the highest level of energy efficiency are considered eligible;
- b. For interventions other than in buildings, the investment costs or extra costs are determined as follows:
  - i. If the investment consists of a clearly identifiable investment aimed exclusively at improving energy efficiency, for which there is no less energy-efficient counterfactual scenario, the eligible costs shall be the total investment costs;
  - ii. In all other cases, the eligible costs correspond to the costs associated with energy efficiency, calculated as the difference between the costs of the investment to be made, which is more energy efficient, and the investment costs that would be made in the absence of the aid in a counterfactual scenario, which is less favorable in terms of energy efficiency;

### Eligible Expenses

- c. For interventions in buildings, the eligible costs correspond to the total investment costs, which can combine the following types:
  - i. Installation of integrated equipment that generates electricity, heating or cooling from renewable energy sources, including but not limited to photovoltaic panels and heat pumps;
  - ii. Installation of equipment for the storage of energy generated by renewable energy installations, whereby the storage equipment must absorb at least 75% of its energy from a directly connected renewable energy generation installation on an annual basis;
  - iii. Connection to energy-efficient district heating and/or cooling systems and associated equipment;
  - iv. Construction and installation of recharging infrastructure for use by building users, such as pipes, when installed in or near the building;
  - v. Installation of equipment to digitize the building, in particular to increase its “intelligence”, including broadband infrastructure in the building;
  - vi. Investments in green roofs and equipment to retain and use rainwater;

## Eligible Expenses

- d. The following expenses are considered eligible, provided they are directly related to the development of the operation:
  - i. Tangible assets, namely the acquisition, replacement or adaptation of equipment or systems, which may include, in a complementary manner, renewable energy installations and interventions in the energy optimization of buildings, in which case they must comply with national legislation on NZEB (Nearly-Zero Energy Buildings);
  - ii. Intangible assets, including the acquisition or development of digital solutions, software, smart technologies or licenses;
  - iii. Other investment expenditure, including expenditure on the intervention of certified accountants or statutory auditors in validating expenditure on payment requests; studies, diagnostics and audits, particularly energy studies and certifications.

## 2. Green Productive Investment

- a. Tangible assets, including the acquisition of machinery and equipment, directly attributable costs to place them in the location and conditions necessary for them to be able to function, as well as the acquisition of computer equipment, including the software necessary for its operation;
- b. Intangible assets, including the transfer of technology through the acquisition of national and international patent rights, licenses, technical knowledge not protected by patent, and standard software or software developed specifically for a given purpose;
- c. In the case of SMEs, in addition to the expenditure referred to in the other paragraphs, other investment expenditure, including expenditure on the intervention of certified accountants or statutory auditors in validating the expenditure of payment requests, engineering services, studies, diagnostics, audits, marketing plans and architectural and engineering projects;

### Eligible Expenses

- d. Training of human resources, when provided for in the call for applications and under the terms defined therein;
- e. In duly justified cases, operations may also include the construction of buildings, remodeling works and other constructions.

#### 3. Green Qualification of SMEs

- a. Costs of equipment needed to apply new sustainable organizational methods, including software, to the extent that it is used in the operation and during its implementation, and provided that it is used exclusively in the beneficiary's establishment;
- b. Salary costs for hiring qualified human resources, including the basic salary and compulsory social charges, under the terms to be defined in the notice of application;

- c. Costs of specialized consultancy services, provided by external consultants, which do not constitute a continuous or periodic activity, nor are related to the normal functioning of the beneficiaries, including expenses with the intervention of certified accountants or statutory auditors, in the validation of the expenditure of payment requests; or costs associated with the certification of products, processes or services.
- d. Training of human resources;
- e. In the case of joint or partnership operations, costs for monitoring and developing the operation, including dissemination actions, awareness-raising and dissemination of results, evaluation studies, and staff costs.

**STAR'G\_PME**

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+351 808 500 130



+351 211 451 532



+351 221 451 003



info@start-pme.com



www.start-pme.com

**LISBON**

Alameda Oceanos, 7 3.13.03, 1ª Esq, S1, 1990-197 Lisboa

**OPORTO**

Praça Mouzinho de Albuquerque Nº 113, 5º Andar, 4100-359 Porto

**BRAGA**

Avenida da Liberdade, Nº 615, 1º andar, 4710-251 Braga

**FARO**

Campus da Penha, 8000-119 Faro

**AZORES**

Avenida D. João III, nº33, fração CH/CI, 9500-789 Ponta Delgada

**MADEIRA**

Rua das Mercês, 41, 9000-224 Funchal

**RIO DE JANEIRO**

Praça XV de Novembro Nº 20, 20010-010 Rio de Janeiro

**SÃO PAULO**

Avenida Paulista, Nº 854, 10º andar, 01403-000 São Paulo

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NIF 517467836

Alameda Oceanos, 7 3.13.03,  
1ª Esq, S1, 1990-197 Lisbon