FAQ for EuroHPC JU Call: Trapped-Ion Platform Technologies (HORIZON-JU-EUROHPC-2026-TIPT-09)

Q1: Is the full-cost equipment option active for TIPT-09, and can components be consumed in building a prototype system be charged in full as "other goods, works and services"?
A1: Please observe that all purchases of **equipment, infrastructure or other assets** used for the action must be declared as **depreciation costs**, calculated on the basis of the costs actually incurred and written off in accordance with international accounting standards and the beneficiary's usual accounting practices. Furthermore, only the portion of the costs that corresponds to the rate of actual use for the action, during the action's duration can be taken into account.

Q2: MGA Article 22.3.4 defines revenue as "all income generated by the action, during its duration". Could you confirm that income from the sale of a system developed in the action where the sale takes place after the end date of the action is not considered revenue of the action?
A2: Please observe that in accordance with the call conditions, the legal- and financial setup of the Grant Agreement follows the General Annex G of the Horizon Europe Work Programme, including the applicability of a non-profit rule. Accordingly, the EU grants must not have the purpose or effect of producing a profit during the action. Beneficiaries that are profit legal entities (and that do not fall under any of the other exceptions) must therefore declare their revenues at the end of the action. The non-profit rule does not concern commercialisation of the product(s) after the conclusion of the action

Q3: Would the position in question 2 change if a sale agreement or written commitment with the purchaser is concluded during the action, but delivery and payment take place after the end date?
A3: Please note that the EU grants follow the no-profit rule, **i.e.,** the EU grants must not have the purpose or effect of producing a profit during the action. Beneficiaries that are profit legal entities (and that do not fall under any of the other exceptions) must therefore declare their revenues at the end of the action. Pursuant to Article 22.3.4. of the model Grant Agreement, the Granting Authority will consider any applicable reduction due to the non-profit rule, i.e. profit is understood as surplus of revenues plus the EU grant amount over the incurred costs. Beneficiaries that are profit legal entities (and that do not fall under any of the other exceptions) must declare their revenues at the end of the action. Revenue shall be understood as all income generated by the action, during its duration (see Article 4), for beneficiaries that are profit legal entities. The revenue must be: (1) established (i.e. revenue that has been collected and entered in the accounts) (2) generated (i.e. revenue that has not yet been collected, but which has been generated) or (3) confirmed (i.e. revenue that has not yet been collected, but for which the beneficiary has a commitment or written confirmation). Revenues exceptions are possible in the Horizon Europe Programme for "*Income generated by the exploitation of results"*. This means that income generated by the exploitation of results is not taken into consideration as revenues for the non-profit rule under Article 22.3.4 HE MGA and does not need to be reported in the financial statement in the column "revenues/income generated by the

action". Under Article 16(2) HE MGA, results are defined as any tangible or intangible effect of the action, such as data, know-how or information, whatever its form or nature, whether or not it can be protected, as well as any rights attached to it, including intellectual property rights. Exploitation is defined broadly and means the use of results in further research and innovation activities other than those covered by the action concerned, including among other things, commercial exploitation such as developing, creating, manufacturing and marketing a product or process, creating and providing a service, or in standardisation activities.

Q4: If the system becomes operational before the end of the action, and a beneficiary that is a profit legal entity sells access to it (e.g. compute hours to external users) during the remaining duration of the action, would that income be considered revenue and taken into account for the no-profit rule? Is the option excluding income from the exploitation of results selected for this call?

A4: Please note that the EU grants follow the no-profit rule, **i.e.,** the EU grants must not have the purpose or effect of producing a profit during the action. Beneficiaries that are profit legal entities (and that do not fall under any of the other exceptions) must therefore declare their revenues at the end of the action.

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Revenue shall be understood as all income generated by the action, during its duration (see Article 4), for beneficiaries that are profit legal entities. The revenue must be:

(1) established (i.e. revenue that has been collected and entered in the accounts)
(2) generated (i.e. revenue that has not yet been collected, but which has been generated) or
(3) confirmed (i.e. revenue that has not yet been collected, but for which the beneficiary has a commitment or written confirmation).

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Q5: Do machines need to be collocated in a EuroHPC center (with a supercomputer)?
A5: Please be informed that no infrastructure developed within the respective project needs to be collocated to a system hosted by one of EuroHPC's Hosting Entities.

Q6: Who owns the machine (respectively the IP) after the transaction?
A6: Please observe that the granting authority does not obtain ownership of the results produced under the action, pursuant of Art. 16.2 of the Horizon Europe Model Grant Agreement, and that 'results' means any tangible or intangible effect of the action, such as data, know-how or information, whatever its form or nature, whether or not it can be protected, as well as any rights attached to it, including intellectual property rights. Furthermore, results are owned by the beneficiaries that generate them (unless the consortium agreement specifies another ownership regime). Please observe that the call conditions restrict participation or control due to security or EU strategic autonomy reasons, consequently the beneficiaries may not transfer ownership of their results or grant licences to third parties which are established in countries which are not eligible countries or target countries set out in the call conditions (or are controlled by such countries or entities from such countries) — unless they have requested and received prior approval by the granting authority. Please also bear in mind the specific rules on IPRs stemming from Annex 5.