Ciste Nuálaíochta um Theicneolaíochtaí Bunathraitheacha
Disruptive Technologies Innovation Fund

Guide for Applicants
Call 8 (2026)

Ciste Nuálaíochta um Theicneolaíochtaí Bunathraitheacha
Disruptive Technologies Innovation Fund

Rialtas na hÉireann
Government of Ireland

Tionscadal Éireann
Project Ireland 2040

Enterprise Ireland

Contents

This Guide reflects the position at the date of publication. Updates and superseding legal or regulatory requirements will be published on the DETE DTIF website.

Introduction to the Disruptive Technologies Innovation Fund (DTIF)

Table of Contents >>

DTIF overview

- DTIF is a competitive Fund aimed at supporting the development of disruptive technologies.
- Total funding available for Call 8 is €40 million.
- It was established under Project Ireland 2040 and is one of four Funds set up under Ireland's National Development Plan (NDP) 2018-2027.
- It is funded and managed by the Department of Enterprise, Tourism and Employment (DETE) and administered by Enterprise Ireland.
- Across the seven DTIF calls to date, 131 collaborative projects with 495 partners have been approved funding of €530 million.

Types of Projects

- Eligible projects are those that aim to deploy disruptive technologies and have the potential to create new products or alter markets or the way that businesses operate.
- Funding applications should address one of the Irish Research Priority Areas (See Appendix 6). The appropriate Research Priority Area should be selected in the application form.

DTIF Objectives

- To support enterprises in Ireland to collaborate on challenges associated with new disruptive technologies that will have a transformative impact on how we will work and live in the future.
- To support enterprises in Ireland to avail of opportunities associated with 'disruptive technologies' by de-risking collaborative projects.
- To demonstrate commercial impacts within 3 to 5 years of DTIF project completion.
- To strengthen company start-up activity associated with disruptive technology.
- To build on research undertaken in Ireland and to leverage that research further by supporting the delivery and exploitation of new technology-based solutions from that research.
- To promote innovation and drive collaboration between Ireland's enterprises and its research base.
- To foster deeper and wider RD&I collaborations between the public and private sectors in key technology areas and support collaborations between large firms and SMEs in Ireland.
- To prepare Irish enterprises and public bodies to engage in European and global partnerships around the development and deployment of disruptive technologies.

Important deadlines for this call

Call opens: 01 October 2026

Application deadline: 03 February 2027, 15:00 Irish Time

Expected Announcement of Results: Late Q2 - Early Q3 2027

Project Start Date: Projects are expected to start within 6 months of the date that the Minister for Enterprise, Tourism and Employment formally announces the funding award. The offer may be withdrawn if the project does not start within 6 months.

Legislative and Regulatory Changes	This Guide for Applicants reflects the DTIF Call 8 requirements, eligibility criteria, and relevant legal and regulatory provisions as they apply at the date of publication. Applicants should note that any subsequent changes to applicable Irish, European Union, or international legislation, regulations, State aid rules, sanctions regimes, export control requirements, government policy, or other relevant legal obligations that come into effect during the Call or project lifecycle shall take precedence over and supersede any information contained in this Guide. DETE reserves the right to amend, clarify or update the Call requirements where necessary to reflect such changes. Any material updates will be published on the DETE DTIF website, and applicants are responsible for ensuring they comply with the most current requirements.
Accessibility and Inclusion	Enterprise Ireland is committed to diversity, inclusion and accessibility. Applicants requiring reasonable accommodations at any stage should contact DTIF@enterprise-ireland.com, referencing "DTIF Call 8 – Accessibility".
Use of generative AI	Please ensure all sources are appropriately referenced including use of any generative AI or AI assisted tools. Please refer to the European Commission Guidelines for further guidelines on the use of generative AI in research and describe which tools (with version specified), where the tool was used in the application and to what extent. For further information see: Living guidelines on the responsible use of generative AI in research.
What's new in Call 8	• €40 million funding budget available for Call 8, with projects funded according to their ranking based on weighted evaluation scores. Previously there was no funding limit. • Call 8 has a fixed application window of four months, with all applications assessed after the deadline of 3 February 2027 at 15:00 Irish Time. In Call 7, applications were accepted and processed on a rolling basis over 12 months. • Irish Semi-State organisations and public bodies are now eligible to participate as non-funded partners, provided projects still include at least three other eligible partners. Semi-State companies were previously ineligible. • Mandatory pre-eligibility check introduced for all applicants before submitting a proposal. This was not required in previous calls. • Reduced project commencement timeline, with projects expected to start within 6 months of the Ministerial announcement of award. Previously, projects had up to 12 months to commence.

1. Eligibility

Table of Contents >>

Criteria

Only projects that are complete and meet the eligibility criteria specified below will be evaluated.

1. Prior to submitting an application to Call 8, applicants must consult with the Enterprise Ireland DTIF team for a pre-eligibility check to ensure that they consider all of the following eligibility criteria.
2. The consortium must request DTIF funding of at least €1.5 million over 3 years.
3. RPO funding request must be no more than 50% of the total DTIF grant aid to the project.
4. The consortium must comprise of at least 3 independent partners seeking funding from the DTIF, including at least one SME and one other enterprise partner.
5. Project partners seeking funding must be (i) a client of Enterprise Ireland, IDA Ireland or Údarás na Gaeltachta or (ii) an eligible Research Performing Organisation (RPO) at date of application. Irish semi-state organisations and public bodies may participate as a non-funded partner only. Clients of Local Enterprise Offices (LEOs) are not eligible.
6. All enterprise project partners must be based in Ireland and must be registered through the Irish Companies Registration Office.
7. All partners in the consortium must have confirmed that they have the financial and operational capacity to participate.
8. The application must be submitted via the online application system before the closing date of **03 February 2027 at 15:00 Irish Time**, and
9. All sections of the application form must be completed by the lead partner and signed by each consortium member.
10. The partners on Parts A and B of the application form must not differ.
11. Where an RPO is part of a consortium, the participation of researchers must be approved by an authorised signatory for the RPO (e.g. Vice-President/Dean of Research).
12. At Call close, each enterprise partner in the consortium must have provided (i) financial information to allow their "Undertaking in Difficulty" (UiD) status to be verified (please see Annex 5); or (ii) any exemption verifications required under the prevailing General Block Exemption Regulation (GBER) provisions at the date of Call close. Failure to provide the financial information or exemption verification at Call close will deem your application ineligible.

    Note: Financial information for Enterprise partners should be sent to DTIFFinance@enterprise-ireland.com.

Fundable Research

- The disruptive and innovative nature of the proposal must be articulated in the application and must comprise of "industrial research" and/or "experimental development" as defined in COMMISSION REGULATION (EU) No 651/2014.
- "Fundamental research", as defined in the same Regulation, will not be funded.
- In general, proposals will be expected to fall within Technology Readiness Levels 3-8 (see Appendix 1).

Industrial Research Definition	Experimental Development Definition
'industrial research' means the planned research or critical investigation aimed at the acquisition of new knowledge and skills for developing new products, processes or services or for bringing about a significant improvement in existing products, processes or services. It comprises the creation of components parts of complex systems, and may include the construction of prototypes in a laboratory environment or in an environment with simulated interfaces to existing systems as well as of pilot lines, when necessary for the industrial research and notably for generic technology validation.	'experimental development' means acquiring, combining, shaping and using existing scientific, technological, business and other relevant knowledge and skills with the aim of developing new or improved products, processes or services. This may also include, for example, activities aiming at the conceptual definition, planning and documentation of new products, processes or services; Experimental development may comprise prototyping, demonstrating, piloting, testing and validation of new or improved products, processes or services in environments representative of real life operating conditions where the primary objective is to make further technical improvements on products, processes or services that are not substantially set. This may include the development of a commercially usable prototype or pilot which is necessarily the final commercial product and which is too expensive to produce for it to be used only for demonstration and validation purposes. Experimental development does not include routine or periodic changes made to existing products, production lines, manufacturing processes, services and other operations in progress, even if those changes may represent improvements.

2. Funding

Table of Contents >>

Parameters

- The consortium must request DTIF funding of at least €1.5 million.
- Maximum project duration is three years. Note that projects of less than two years duration are unlikely to be funded.
- SMEs can claim up to 50% of their eligible costs.
- Large companies can claim up to 40% of their eligible costs.
- RPOs can claim up to 100% of their eligible costs.
- RPOs cannot receive more than 50% of the total DTIF grant aid to the project.
- Irish semi-state organisations and public bodies are able to participate as non-funded partners but are not eligible to claim DTIF grant aid and may not have any of their project costs treated as eligible costs under the scheme. Any contribution they make to the project must be on a fully self-funded basis and structured so as to avoid any direct or indirect flow of State aid.
- Project work and claimable salaries must be undertaken in Ireland. There are limited exceptions to this in regard to consultancy fees, and any exceptions sought must be justified and made clear at the application stage.
- DTIF operates under the EU General Block Exemption Regulation (GBER) for State Aid. Each enterprise partner must fund its required co-investment from its own resources. Under State Aid rules, one consortium member may not directly or indirectly fund, subsidise, or financially support another consortium member's required contribution. Such arrangements would constitute a transfer of State Aid between undertakings and are strictly prohibited.
- All partners in the consortium must confirm that that they have the financial and operational capacity to participate.
- Where the total value of projects that meet the required standard exceeds the funding available, projects will be ranked based on their weighted evaluation scores, and funding will be awarded in order of ranking until the available Call budget is exhausted.

Overheads

1. **For research performing organisations:**

Research performing organisations will receive overheads amounting to 30% of eligible project costs.

2. **For industry partners:**

Effective from 1st January 2024, in respect of R&D costs, the following options are available to companies within DTIF:

OPTION 1- Simplified Overheads Approach	OPTION 2 - Defined Overheads Approach
Eligible cost categories: 1. Salaries 2. Consultancy 3. Contractual research & Equivalent Services 4. Patents 5. Capital (Depreciated Only)	**Eligible cost categories:** 1. Salaries 2. Materials 3. Consultancy 4. Contractual research & Equivalent Services 5. Patents 6. Capital (Depreciated Only)
Overhead: A 20% flat rate Overhead figure is applied to the total cost of the research project as defined by the cost categories above. **Please note** while Capital (depreciated only) is an eligible cost category, it cannot be used in the overhead calculation.	**Overhead:** The Overhead figure to be 20% of the Salaries cost, and the overhead figures must be validated.
Excluded: The cost categories excluded are 'travel and subsistence' and 'materials'.	**Excluded:** The cost category excluded is 'travel and subsistence'.

Rationale: The EU State Aid basis for the overall initiative is:

- the Commission Regulation (EU) No. 2023/1315 of 23rd June 2023 amending regulation General Block Exemption Regulation (GBER) No.651/2014; including the Regional Aid Map for Ireland, applicable from 01 January 2022 to 31 December 2027, Commission Decision – SA 101399; GBER, Section 4, Articles 25-30, deal with 'Aid for Research and Development and Innovation'.

Budget Categories for Industry partners

Salaries wholly necessary for the completion of the project:

a) Costs for internal scientific and technical staff based in Ireland to the extent employed directly on the project are eligible, based on a percentage of their time to be spent on the project each month.

b) Maximum eligible annual salary for personnel, e.g. researchers, technicians and other supporting staff in the project is €150,000 per annum (exclusive of employer's PRSI contributions).

c) It is normally expected that staff engaged on the project would be spending at least 10%-20% of their time on it for a sustained period, usually with a core team spending a significant proportion of their time on the project.

d) Salary refers to gross salary excluding bonus, pension or other endowment.

e) The costs of administration, finance, purchasing, IT support etc. are considered as overheads and are covered under the overhead allowance

f) Salary costs of the Managing Director (MD) or Chief Executive Officer (CEO) are generally not eligible except for Small Enterprises where a maximum 30% of their time may be eligible if it is deemed critical to the project.

g) The costs of a project manager should only be included for the lead partner in a consortium. Note that some project management costs are allowable in other partners, depending on the size of the consortium and the complexity of the project.

Materials (Applicable only in OPTION 2 - Defined Overhead Approach, see Overhead section above) wholly necessary for the completion of the project (generally, no more than 20% of the partner's budget):

a) Typically, food ingredients, annual/monthly software licences, prototype tooling, hosting charges.

b) Where the project includes testing/development work on a production line the following costs may be eligible:

   i. Staff time and materials used specifically for the project.
   ii. Rent of equipment up to six months.
   iii. Provide the most accurate costings available. More information may be requested as part of the due diligence process.
   iv. For Recoverable Value - enter an estimate of the scrap or other value of materials that could be reused after the project.

Contractual research, knowledge acquisition, consultancy services used exclusively for the project are allowable for SME partners only and must form a minority of the partner's cost:

a) Consultancy/contracting costs are generally only provided for work commissioned by SMEs in Ireland. Where consultancy needs to be contracted outside Ireland, a clear business case needs to be provided.
b) The costs to the company for availing of external consultancy, contractual research, knowledge, and patent licencing from third parties – at arms-length (an individual, a company, or a 3rd level organisation) are eligible insofar as they relate directly to the project.
c) Such services may not be provided by a consortium member.
d) Costs can be included for external expertise to assist with design, implementation or testing directly related to the project.
e) Consultancy should be primarily focussed on bringing in new skills/capability to the company.
f) Consultants daily rate should be inclusive of all travel and subsistence expenses.
g) Daily rates for consultancy must be at commercial market rates. Please note that the MAXIMUM daily rate allowable is €900 for short assignments. For longer terms, the rates allowed may be reduced.
h) Consultancy costs should be a modest portion of the overall project costs.

Exceptional External Costs:

a) Funding towards external clinical trial costs (up to phase 2A) is eligible provided that the results are a necessary input to develop the product/service/process as part of the project.

b) Acquisition of IP/knowledge required directly for the project - only knowledge and patents bought or licensed from outside sources at arms-length conditions and used exclusively for the project will be considered eligible costs. Certification and testing will only be supported on work resulting directly from the project.

Capital Equipment Costs for Project R&D:

- Equipment such as test equipment, one off software licences (perpetual licences), lab scale prototype lines, items not completely consumed by the R&D project.

Not eligible:

- General production equipment, or equipment that will subsequently become production equipment is not eligible for RD&I capital equipment grants.
- Building/renovation costs will generally not be considered an eligible cost under DTIF.
- Costs for deposit or orders placed for capital equipment before the start date will not be covered.

Depreciation:

- The Depreciation Period is the period over which the item is to be written down to zero value.
- All capital equipment must be depreciated.
- Depreciation may only be claimed for the time the asset is used on the project.
- Typically, 36 months depreciation is allowable on general personal computer equipment and peripherals.
- Typically, 60 months depreciation is allowable on Test equipment/lab scale prototype.
- No exceptions can be made without approval.

Budget Categories for Research Performing Organisations (RPOs)

Salaries wholly necessary for the completion of the project:

a) IUA Salary Scale + employer PRSI and where approved pension at 20% for internal staff to the extent employed directly on the project are eligible, based on a percentage of their time to be spent on the project each month.

b) It is normally expected that staff engaged on the project would be spending at least 10%-20% of their time on it for a sustained period, usually with a core team spending a significant proportion of their time on the project.

c) The salaries / wages of permanent academic staff are not eligible for grant support.

d) The funding of PhD and MSc students is not an objective of the DTIF. Where a student can make a valuable contribution to a DTIF project, the following rates will apply: €25,000 stipend, €5,750 contribution to fees and €2,250 contribution towards eligible direct project expenses.

e) The costs of a project manager should only be included for the lead partner in a consortium. Some project management costs are allowable in other partners, depending on the size of the consortium and the complexity of the project.

f) The Principal Investigator must be an employee of the RPO, either permanent or with a contract that covers the duration of the project.

Materials wholly necessary for the completion of the project (generally, no more than 20% of the partner's budget):

a) Food, ingredients, annual/monthly software licences, prototype tooling, hosting charges.

b) The most accurate costings available should be used. More information may be requested as part of the due diligence process.

c) Publication and open access costs may be included.

Travel and Subsistence (5% of partner's salary budget max):

a) Enterprise Ireland reserves the right to support only travel that is considered reasonable and required for the project.

b) Where conference attendance is planned, it must relate directly to the project and have some beneficial aspect. This will be assessed on a case-by-case basis.

c) Travel costs must be in line with the RPO travel policy.

d) Travel and subsistence for consultants should be included in their daily rate.

Contractual research, knowledge acquisition, consultancy services used exclusively for the project (20% of partner's salary costs max):

a) Consultancy/contracting costs are generally only provided for work commissioned by SMEs in Ireland. Where consultancy needs to be contracted outside Ireland, a clear business case needs to be provided.

b) Such costs are provided to RPOs primarily to facilitate the introduction of other academic partners who add value to the project.

c) Costs can be included for external expertise to assist with design, implementation or testing directly related to the project.

d) Consultancy should be primarily focussed on bringing new skills/capability to the team. Applicants will be required to demonstrate this.

e) Consultancy may not be provided by a consortium member.

f) Consultancy costs should be a modest portion of the overall project costs.

g) Consultant's daily rate should be inclusive of all travel and subsistence expenses.

h) Daily rates must be at commercial market rates. Please note that the MAXIMUM daily rate allowable is €900 for short assignments. For longer terms, the rates allowed may be reduced.

i) As part of the due diligence, the daily rate and number of days allowed may be reduced to what is considered 'reasonable' and 'required' for the project.

Patent costs relating to intellectual property established as a result of the work carried out as part of the project can be funded provided that the Research Performing Organisation (RPO) is not already receiving funding for these costs through the EI Knowledge Transfer Innovation. IP protection costs cannot be supported where this would constitute double funding.

i. Eligible costs include those relating to the preparation, filing, and validating of a new patent application, as well as translation and other costs incurred in obtaining the granting or validation of the right in appropriate countries.
ii. Costs can only be incurred between the project start date and the project end date
iii. Grant aid for such IP protection is "ring fenced" and may only be claimed for this specific purpose.
iv. A maximum of €25,000 in eligible IP-related expense will be allowed per RPO partner per project, subject to the no-double-funding rule described above.

Capital Equipment Costs for Project R&D:

- Equipment such as test equipment, one off software licences (perpetual licences), lab scale prototype lines, items not completely consumed by the R&D project.
- Access to existing equipment, if available in Ireland, is preferred and access charges are an eligible cost. Applicants must demonstrate the case for new equipment before it can be charged to the DTIF grant.

Not eligible:

- General production equipment, or equipment that will subsequently become production equipment is not eligible for RD&I capital equipment grants.
- Building/renovation costs will generally not be considered an eligible cost under DTIF.
- Costs for deposit or orders placed for capital equipment before the start date will be ineligible

No exceptions can be made without approval.

In general, costs for **Certification, Testing, Market Studies, and Clinical Trial** will not be supported in RPOs. In limited circumstances, and with the pre-approval of the EI DTIF team, some costs may be supported.

Funding from other Sources

Applicants are required to confirm that the application submitted to DTIF has not been submitted to another National Development Plan (NDP) Fund (i.e. Urban Regeneration and Development Fund, Rural Regeneration and Development Fund, Climate Action Fund).

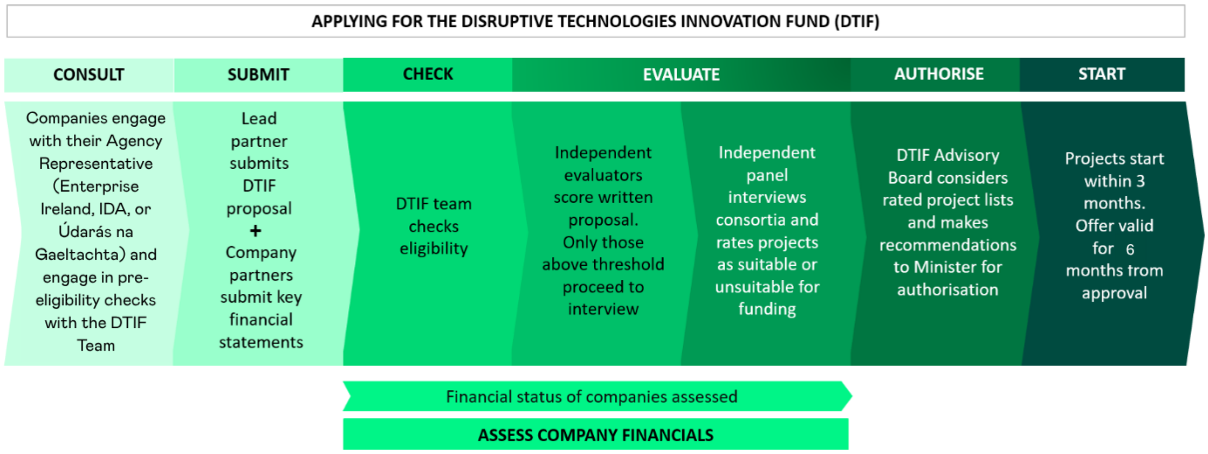
Funding for the company's contribution cannot be provided by other State or EU funds, or another consortium member.

Pre-Finance for Small Companies	For small companies (<50 employees), Enterprise Ireland may pay up to one-third of the research grant in advance of incurring costs, subject to an assessment examining (i) a rationale for pre-finance and (ii) evidence of sufficient assets to cover the company's liability under the grant assessed on a case-by-case basis.
Post Award Grant Budget Management	**Cost claims:** • Claims will be based on incurred costs and paid retrospectively. • Costs should be submitted for payment every 12 months. • Costs must be relevant, reasonable, and wholly necessary within the project. These will be examined in detail for all projects prior to formal contract. • Costs can only be incurred between the Start Date and End Date of the project. • Reallocation of costs between partners will not be permitted without prior approval. • Cost limits will be rigidly applied and where these are outside scope, they will be reduced without referring to the applicant. • Sales and marketing costs will be disallowed in all cases. **Tracking and Recording Costs:** Financial records of payments and receipts must be maintained using either a separate accounting system or an adequate accounting code for all transactions relating to the project and keeping all other administrative records of the project (including, without prejudice to the generality of the foregoing, timesheets detailing the time spent by all persons on the project) the start date of which will be communicated by Enterprise Ireland and make such records available on request such as to enable evaluation and/or financial audit of expenditure to be carried out if so required by any competent authority in line with provisions under national and EU law.

3. Application Logistics

Table of Contents >>

Overview



Application Process

- Formal applications must be made via the online application portal (ei.submit.com) which will be made available on the DTIF website: https://enterprise.gov.ie/dtif/ .
- An indicative Word and PDF version of the Application Form will be available on the DTIF website to facilitate you to prepare/draft the application content in advance of online submission.
- All applications will be checked against the eligibility criteria set out in Section 1 above. If an application fails to comply with any of those criteria, it will be eliminated from the Call process and will not go forward for evaluation.

Redress

- Lead partners will have the opportunity to seek redress should they feel that their application was not treated fairly/adequately on an administrative basis. They must do so within two weeks of receiving the outcome communication.

Deadline for Project Start

- Projects are expected to start within 6 months of the date that the Minister for Enterprise, Tourism and Employment formally announces the funding award. The offer may be withdrawn if the project does not start within 6 months.

Roadshow and Webinar

- Enterprise Ireland will be hosting a DTIF information roadshow at 10 locations around the country. Details of the roadshow and matchmaking platform will be made available on the official DTIF website: https://enterprise.gov.ie/dtif/ .
- An information webinar will take place within a month following the Call opening. A recording of the webinar and written answers to Frequently Asked Questions (FAQs) will be made available online until the Call closes.

4. Assessment and Selection Process

Table of Contents >>

Expert Review

Review of Written Proposals
Applications that are deemed to be eligible are sent for remote evaluation by a minimum of three independent international experts.

Expert Panel Interview with Consortium
Each eligible application that meets the required standard in the remote evaluation will result in the DTIF consortia being invited for interview with the expert panel.

Evaluation Criteria

The four criteria against which projects will be evaluated are:

Evaluation Criteria (for written and panel reviews)

Evaluation Criteria	Score Range*	Weighting (marks/300)
Strength of the disruptive technology	0-100	100
Excellence of the overall proposal and approach	0-100	50
Economic impact and sustainability	0-100	100
Quality and Efficiency of the collaboration	0-100	50

**Where a project receives less than 60 marks out of 100 in any of the four criteria, it will be removed from the process and will not be funded.*

Marking System

The evaluators will award marks in accordance with the following table:

Marking System

Score	Rating	Comment
0		The proposal fails to address the criterion or cannot be assessed due to missing or incomplete information.
1-20	Poor	The criterion is inadequately addressed or there are serious inherent weaknesses.
21-40	Fair	The proposal broadly addresses the criterion but there are significant weaknesses.
41-60	Good	The proposal addresses the criterion well, but a number of shortcomings are present.
61-80	Very Good	The proposal addresses the criterion very well, but a small number of shortcomings are present.
80-100	Excellent	The proposal successfully addresses all relevant aspects of the criterion very well. Any shortcomings are minor.

Project ranking

- Projects that successfully pass the evaluation process will be ranked according to the total weighted marks they received in the four selection criteria set out above, having regard to the available funding of €40 million for the Call. The available funding will be awarded to the top-ranked projects only.
- The evaluation process may include a calibration and normalisation step to ensure that assessments are applied consistently across all proposals.
- Should any of the projects awarded funding by the Minister fail to proceed within six months of the announcement, then the funding may be withdrawn.

5. Evaluation Criteria

Table of Contents >>

Introduction	The independent international evaluators apply the following selection criteria for the remote evaluations and the panel interviews.
Strength of the Disruptive Technology Dimension	• Proposal demonstrates strong potential to develop and deploy novel or "disruptive" technologies in global markets. • Proposal will build on existing scientific research and will advance that research to deliver new solutions. • Proposal comprises of "industrial research" and/or "experimental development" and falls within Technology Readiness Levels 3-8. • Risk profile of the proposal provides justification for State support, i.e., project presents risks or scale associated with innovation especially for growth-, sustainability- and productivity-enhancing disruptive technologies.
Excellence of the Overall Proposal and Approach	• Project objectives are clear and relevant. • Clarity and credibility of concept, proposed methodology, deliverables, milestones and associated budget allocation. • Proposed work is beyond the state of the art and demonstrates innovation potential (e.g. ground-breaking objectives, novel concepts and applications). • Quality, efficiency and effectiveness of the (outline) work plan, and project is deliverable in 24 to 36 months based on the work packages described.
Economic Impact and Sustainability	• The proposal has the potential to significantly alter markets, their functioning and/or significantly alter the way that businesses operate through the creation of new business models. • The proposal demonstrates potential to enhance innovation capacity of enterprise partners, especially SMEs (RD&I performance, ability to engage with and deploy disruptive technologies in the future). • Proposal demonstrates potential to create significant new market opportunities and exports, support job creation/retention, strengthen competitiveness and growth of the partner companies within a 3 to 7-year timeframe. • Proposal considers the further stages and activities needed to commercialise the innovation. • Proposal demonstrates positive contributions to the low carbon / sustainability targets in the Climate Action Plan and neither hinders the achievement of Ireland's climate objectives nor has other significant negative environmental impacts.
Quality and Efficiency of the Collaboration	• Strength and credibility of the partners in the consortium to deliver on project goals. • Collaborations have a strong lead partner and a strong project management structure. • Appropriateness of allocation of tasks, ensuring that all participants have a valid role and adequate resources in the project to fulfil that role. • The SME(s) in a consortium should have an integral role in the project. • Financial and other resources mobilised across the consortium provides appropriate co-funding against the DTIF contribution. • Appropriateness of management structures and procedures, including risk and innovation management. • Complementarity of the participants and extent to which the consortium brings together the necessary expertise.

SMART Deliverables

- All Deliverables must be SMART (Specific, Measurable, Achievable, Relevant and Time-bound).
- The ownership of the deliverable and collaborator(s) assigned to their delivery should be clearly specified in all cases.
- Deliverables should be drafted with sufficient descriptive text to allow evaluators assess the relevance of the deliverables in the context of the project.
- Deliverables should be clearly linked to the overall project objectives and where possible be aligned to payment milestones which are typically at 12 monthly intervals.
- Deliverables should be periodic and equally dispersed through the entire project timeframe, capable of demonstrating progress to the final objective.

6. Award, Contracting and Delivery

Table of Contents >>

DTIF Advisory Board	• DETE chairs the DTIF Advisory Board, which is comprised of nominated members of Research Ireland (RI), Enterprise Ireland (EI), IDA Ireland, Údarás na Gaeltachta, the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS), the Department of Agriculture, Food, and the Marine (DAFM) and the Department of Rural and Community Development (DRCD). • The role of the Board is to, inter alia, recommend projects that the international evaluators deemed to have met the required standard at panel evaluation to the Minister for funding. • Projects will be considered for funding in order of ranking based on the weighted marks as outlined in the table above.
Ministerial Approval and Announcements	• The Minister for Enterprise, Tourism and Employment has final approval on the funding awarded to the recommended projects. • Once the Minister has formally approved the successful projects, Enterprise Ireland will issue written notifications directly to all Lead Partners. Lead Partners are responsible for communicating results to their consortium members. • Unsuccessful applicants will receive notification at the same time as successful applicants. These notifications will include information on the redress process and timelines. • The timing of the public announcement is determined by DETE.
Redress	• Lead partners will have the opportunity to seek redress should they feel that their application was not treated fairly/adequately on an administrative basis. They must do so within two weeks of receiving the outcome communication.
Delivery and Reporting	• Please consult the official DTIF website for information on the DTIF reporting requirements and grant claims processes and documents with which projects will be required to comply. • Projects will be subject to progress reviews in the form of online or in-person site visits.

Appendices

Table of Contents >>

Appendix 1 - Technology Readiness Levels

Project proposals submitted to the DTIF are expected to be in the Technology Readiness Level (TRL) range of 3 to 8.

Fundamental Research	*TRL 1*	*basic principles observed*
	TRL 2	*technology concept formulated*
Industrial Research	**TRL 3**	experimental proof of concept
	TRL 4	technology validated in laboratory
	TRL 5	technology validated in relevant environment (industrially relevant environment in the case of enabling technologies)
	TRL 6	technology demonstrated in relevant environment (industrially relevant environment in the case of key enabling technologies)
	TRL 7	system prototype demonstration in operational environment
Experimental Development	**TRL 8**	system complete and qualified
Production, Market	*TRL 9*	*actual system proven in operational environment (competitive manufacturing in the case of key enabling technologies)*

Appendix 2 - Research Performing Organisations eligible for DTIF funding

Research Performing Organisations that are eligible to participate in DTIF include:

- Atlantic Technological University (ATU)
- Digital Manufacturing Institute (DMI)
- Dublin City University (DCU)
- Dublin Institute for Advanced Studies (DIAS)
- Dun Laoghaire Institute of Art, Design & Technology (IADT)
- Dundalk Institute of Technology (DkIT)
- Irish Manufacturing Research Centre (IMR)
- Marine Institute (MI)
- Munster Technological University (MTU)
- National College of Ireland (NCI)
- National Institute for Bioprocessing Research and Training (NIBRT)
- National University of Ireland, Cork (UCC)
- National University of Ireland, Dublin (UCD)
- University of Galway (NUIG)
- Maynooth University (NUIM)
- Royal College of Surgeons in Ireland (RCSI)
- South East Technological University (SETU)
- Teagasc
- Technological University Dublin (TUD)
- Technological University Shannon (TUS)
- Trinity College Dublin (TCD)
- Tyndall National Institute
- University of Limerick (UL)

Additional public research bodies, not listed above, may be eligible to apply for funding. Please email specific queries to DTIF@enterprise-ireland.com.

Appendix 3 - Export Controls, Trade Sanctions and DETE Authorisations

In Ireland, the Department of Enterprise, Tourism and Employment (DETE) is the national competent authority for export controls and EU trade-related restrictive measures (trade sanctions). Authorisation from DETE is required for the export/transfer of controlled goods and derogations from trade sanctions.

The export/transfer of a range of sensitive items and technologies from within the EU to third countries is controlled. Notably, "Dual use" goods (products and components, including software and technology, which can be used for both civil and military purposes) may be subject to authorisation requirements. The definitive list of Dual-use goods is set out in Annex I to the EU Dual-use Regulation. Brokering of transactions in Dual-use goods, and the provision of technical assistance in respect of Dual-use goods are similarly controlled.

Intangible technology transfers, as well as research, collaborative work across borders, videoconferencing, raw data, and publications (including pre-publication material) are also subject to controls where the relevant content meets certain thresholds for export-controlled technology. The European Commission has provided guidance for Internal Compliance Programmes for research involving dual-use items.

Further information on export controls is available on DETE's website (Information on Export Controls - DETE (enterprise.gov.ie), along with regularly updated information on trade sanctions in respect of Russia's aggression against Ukraine (EU trade sanctions in response to situation in Ukraine - DETE (enterprise.gov.ie). The EU Sanctions Map site provides an overview of all EU sanctions. Compliance queries may be directed by email to trade.compliance@enterprise.gov.ie. To set up your Exporter Profile for authorisation applications with DETE, please email exportcontrol@enterprise.gov.ie.

Appendix 4 - SME Definition

Small and medium-sized enterprises (SMEs) are defined in the EU recommendation 2003/361. The main factors determining whether an enterprise is an SME are:
1. staff headcount
2. either turnover and/or balance sheet total.

Category	Staff headcount	Turnover	Balance sheet total
Medium-sized	51-250	≤ € 50 m	≤ € 43 m
Small	11-50	≤ € 10 m	≤ € 10 m
Micro	≤ 10	≤ € 2 m	≤ € 2 m

The European Commission's User Guide on the SME Definition is available here. The User Guide states: "Meeting the staff headcount criterion is mandatory in order to be considered an SME. However, an enterprise may choose to meet either the turnover or the balance sheet total ceiling. It does not need to satisfy both requirements and may exceed one of them without impact on its SME status." SME applicants should ensure that the company cannot be considered an Undertaking in Difficulty (as defined in COMMISSION REGULATION (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty) at time of application.

Appendix 5 – Undertaking is Difficulty (UiD)

Definition (from Article 2(18) of the European Commission General Block Exemption Regulation (GBER)):

An 'undertaking in difficulty' is an undertaking in respect of which at **least one** of the following circumstances occurs:

- In the case of a limited liability company (other than an SME that has been in existence for less than three years), where more than half of its subscribed share capital has disappeared as a result of accumulated losses. This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital. For the purposes of this provision, 'limited liability company' refers, in particular, to the types of company mentioned in Annex I of Directive 2013/34/EU (4) and 'share capital' includes, where relevant, any share premium.
- In the case of a company where at least some members have unlimited liability for the debt of the company (other than an SME that has been in existence for less than three years), where more than half of its capital as shown in the company accounts has disappeared as a result of accumulated losses. For the purposes of this provision, 'a company where at least some members have unlimited liability for the debt of the company' refers, in particular, to the types of company mentioned in Annex II of Directive 2013/34/EU.
- Where the undertaking is subject to collective insolvency proceedings or fulfils the criteria under its domestic law for being placed in collective insolvency proceedings at the request of its creditors.
- Where the undertaking has received rescue aid and has not yet reimbursed the loan or terminated the guarantee or has received restructuring aid and is still subject to a restructuring plan.
- In the case of an undertaking that is not an SME, for the past two years:
  a) the undertaking's book debt to equity ratio has been greater than 7,5; and
  b) the undertaking's EBITDA interest coverage ratio has been below 1,0.

Rules governing UiD evaluation

- To prevent companies receiving selective advantages that distort competition and trade within the EU, Article 107 of the Treaty on the Functioning of the European Union (TFEU) contains a general prohibition of State Aid, i.e., aid granted by a Member State or through State resources.
- In some circumstances, government intervention is necessary for a well-functioning economy to offset market failure and General Block Exemption Regulation (GBER) parameters allow EU Member States to bring certain State aid schemes into place.
- DTIF falls under this GBER regulation and must adhere to its requirements which, under Article 2(18), states that a company considered to be an Undertaking in Difficulty at the time of application cannot participate.
- A company is categorised as being an Undertaking in Difficulty and is not eligible for DTIF funding where more than 50% of its subscribed share capital is depleted as a result of accumulated losses.

Non-UiD Status Declaration:

- Each company applicant to DTIF must declare that it is not an 'Undertaking in Difficulty' and must provide key financial information to support this declaration.
- The declaration and supporting financial information must be provided by e-mail to the DTIF Financial mailbox at DTIFFinance@enterprise-ireland.com at the time of application and no later than Call close.
- Successful applicants will be required to re-confirm Non-UiD status at the Letter-Of-Offer stage.

Group Structure Information Required:

- If the company applicant is part of a Group, details of the group structure and consolidated group financial statements of the parent company must be provided.
- Details of any change in the applicant company's structure (e.g., acquired/merged) must be provided and include:
    - details of the transactions
    - financial information pre and post the change in company structure.

Key financial statements to be provided by company applicants:

- Latest Financial Statements (audited or unaudited) approved by the company board and signed by 2 directors: Profit & Loss and Balance Sheet OR
- Draft financial statements awaiting approval by the Board and sign-off by 2 directors: Profit & Loss and Balance Sheet OR
- Latest Management Accounts covering the period since the Financial Statement i.e., no more than 3 months old from application submission date: Profit & Loss and Balance Sheet

UiD Example:

As at Letter of Offer	Company A	Company B	Company C
Subscribed Share Capital	€1,000,000	€1,000,000	€1,000,000
Accumulated Profits (Losses)	€500,000	(€300,000)	(€2,000,000)
Shareholders' Funds	€1,500,000	€700,000	(€1,000,000)
Accumulated Losses as % of Subscribed Share Capital	0%	30%	200%
PASS/FAIL	PASS	PASS	**FAIL**

Appendix 6 - Research Priority Areas

Research Priority Areas include but are not limited to the following:

Theme	Priority Area
ICT	Future Networks, Communications, and Internet of Things
	Data Analytics, Management, Security, Privacy, Robotics and Artificial Intelligence (including Machine Learning)
	Digital Platforms, Content and Applications, and Augmented Reality and Virtual Reality
Health and Wellbeing	Connected Health and Independent Living
	Medical Devices
	Diagnostics
	Therapeutics
Food	Food for Health
	Smart and Sustainable Food Production and Processing
Energy, Climate Action, and Sustainability	Decarbonising the Energy System
	Sustainable Living
Manufacturing and Materials	Advanced and Smart Manufacturing
	Manufacturing and Novel Materials
Services and Business Processes	Innovation in Services and Business Processes

Appendix 7 – Overhead Cost Models

Applicants may choose **one** of two permitted methods for calculating and claiming Overheads (Indirect Costs) under the General Block Exemption Regulation (GBER). The majority of DTIF and EI R&D projects use the **Simplified Cost Approach**, however a **Defined Overhead (Detailed Cost) Approach** may be selected **only in cases where Materials costs are expected to be high** and where the applicant can meet the methodological and evidentiary requirements described below.

1. **Simplified Cost Approach**

   Under the Simplified Cost Approach, a flat-rate Overhead of 20% is applied to the total eligible costs of the research project (excluding capital), based on the cost categories defined in the guidelines.

   This approach does not require applicants to calculate or justify actual indirect costs. The 20% rate represents an assumed and standardised estimate of indirect costs across typical R&D activities.

   <u>Calculation Formula: </u>**Overheads = 20% × Total Eligible Project Cost**

   <u>Eligible Project Cost Categories:</u>

   Indirect costs are calculated on the basis of all cost categories defined as eligible in the guidelines, namely:

   - Salaries
   - Consultancy
   - Contractual research & Equivalent Services
   - Capital (depreciated only)

   <u>Example:</u>

   If your project has the following eligible costs:

Cost category	**Amount**
Salaries	€300,000
Materials	€50,000
Equipment	€100,000
Travel	€10,000
Subcontracting	€40,000
Capital (depreciated only)	€20,000

   Total Eligible Costs: €520,000

   Total Eligible Project Cost for Overhead calculations **(excluding capital)** = €500,000

   Overheads = 20% × €500,000 = €100,000

2. **Defined Cost Approach**

   Under the Detailed Cost Approach, Overheads are calculated as 20% of eligible Salary Costs only. Applicants must provide supporting evidence validating the salary costs forming the basis of this calculation.

   Defined Overheads must be:

   - Wholly and exclusively incurred for the DTIF research activity
   - Directly linked to carrying out the industrial research or experimental development
   - Identifiable, necessary, and apportionable to the DTIF project

- Based on a transparent and auditable methodology
- Defined ex-ante (before project start)
- Consistently applied and verifiable on inspection
- Supported by documentation at claim stage

Calculation Formula: **Overheads = 20% × Total Eligible Salaries**

Applicants must be able to demonstrate and document:

- The accuracy of the salary costs claimed
- Time allocation of staff (e.g., timesheets where applicable)
- Payroll records or equivalent internal accounting documentation
- Consistency with organisational policies and financial statements

Restrictions:

- Only core salary costs are eligible in the Salaries category
- Employer PRSI, pension contributions, bonuses, or similar additions are not eligible
- These disallowed personnel elements cannot be moved into overheads

Example:
If your eligible salary costs are €300,000, then
Overheads = 20% × €300,000 = €60,000
No overhead is calculated on equipment, materials, subcontracting, travel, or any other category.

Defined Overheads may include only costs that are wholly and exclusively incurred for the DTIF R&D project. **Eligible examples include:**

- Support Staff
  - Up to 10% of total staff days on the DTIF project
  - Must be captured in the Salaries tab, not treated as generic overheads
- Rental of Dedicated R&D Space
  - Only if used exclusively for the DTIF project
  - Must be proportionate to project duration
  - Common area costs (lobbies, lifts, cleaning, landlord fees) not eligible
  - Parking, storage, commercial rates, and property taxes not eligible
- Utilities (Light and Heat only)
  - Must be directly attributable to the R&D activity
  - Must exclude common area charges and non-R&D usage
  - Must be supported by actual cost evidence
  - Reasonable allocation basis required (e.g. % of R&D floor space)
- Power for Equipment
  - Actual cost must be demonstrable (e.g. metering or usage logs)
- IT Services

  Eligible if:
  - Necessary for the R&D activity
  - Calculated on a defined pro-rata basis

    - Relate specifically to systems used in the project

  Not eligible:
    - General email hosting
    - Generic software licences
    - General IT help desk services
- Accounting Support
    - Only the proportion of costs directly linked to project-specific financial reporting.

The following **do not qualify** as Defined Overheads or indirect R&D costs under GBER:

- Recruitment fees / HR costs
- Insurance
- Travel and subsistence
- Equipment repairs or maintenance
- Shipping costs
- Business entertainment
- Telephone or internet (general usage)
- Bank charges or interest
- Common area maintenance (lobbies, lifts, parking)
- Commercial rates or property tax
- Storage
- General IT services (email, generic software, IT helpdesk)
- Any disallowed personnel cost components (PRSI, pensions, bonuses)

These costs **cannot** be made eligible by reclassifying them as overheads.

Applicants should review both methods carefully and select the approach that best aligns with their project structure and internal financial capacity. Once selected at contract negotiation, the chosen overhead model must be applied consistently for the full duration of the project and cannot be changed later.

Appendix 8 - Abbreviations

ATU – Atlantic Technological University
CAP – Climate Action Plan
CRO – Companies Registration Office
DAFM – Department of Agriculture, Food and the Marine
DFHERIS – Department of Further and Higher Education, Research, Innovation and Science
DETE – Department of Enterprise, Tourism and Employment
DTIF – Disruptive Technologies Innovation Fund
EI – Enterprise Ireland
EU – European Union
FAQ – Frequently Asked Questions
GBER – General Block Exemption Regulation
ICT – Information and Communications Technology
IDA – IDA Ireland
IMR – Irish Manufacturing Research Centre
IP – Intellectual Property
IRCSET – Irish Research Council for Science, Engineering and Technology
IT – Information Technology
KTI – Knowledge Transfer Ireland
LOO – Letter of Offer
NDP – National Development Plan
PRSI – Pay-Related Social Insurance
POC – Proof of Concept
Q&A – Questions and Answers
R&D – Research and Development
RD&I – Research, Development and Innovation
RI – Research Ireland
RPO – Research Performing Organisation
SME – Small and Medium-Sized Enterprise
TRL – Technology Readiness Level
UiD – Undertaking in Difficulty
UL – University of Limerick
UCC – University College Cork
UCD – University College Dublin

For further information:

Please visit: https://enterprise.gov.ie/dtif

Applicant enquiries: dtif@enterprise-ireland.com