

## Ineligible Sectors and Activities under LEADER 2014-2020

Grant Aid **shall not** be awarded or paid in respect of the following areas:

- Agriculture;
- Fisheries;
- Conventional retail operations, excluding community based shops and farm shops selling locally produced produce;
- Courses of instruction or training which form the part of normal education programmes or systems at secondary or higher levels. Note: This **includes** the rural development diploma and degree;
- Loans;
- Working capital (including stock);
- Insurance for project promoters;
- Horticulture (including bee-keeping);
- Payments for gifts, donations or personal entertainments;
- Statutory fines and penalties, criminal fines and damages;
- Legal expenses in respect of litigation;
- Costs associated with meeting a legislative or statutory requirement;
- Planning application fee;
- Reclaimable VAT;
- Improvements/refurbishment of private residential property;
- Projects that already have other EU funding either directly or through a national programme;
- Conventional motor vehicles, including cars, industrial/farm/construction vehicles, vans and buses;
- General maintenance works of public bodies;
- Childcare;
- Health Care;
- Nursing homes;
- Housing;
- Race and sport horse industries (**with the exception of ancillary activities for the provision of services to those industries**).
- Greyhound Industry