Welsh Government Rural Communities – Rural Development Programme 2014-2020

Timber Business Investment Scheme

Guidance Notes
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Issue Date: February 2019  
Issued By: Welsh Government
INTRODUCTION

1. These Guidance Notes explain the Timber Business Investment Scheme (TBIS) and the kind of projects that may qualify for grant aid. Please read it carefully. If you then consider your investment plans may qualify for grant and you want to apply for support under this scheme, please see ‘How to Apply’ section below.

2. The TBIS is an important element of the Welsh Government Rural Communities – Rural Development Programme 2014-2020. It is designed to help private forest owners, local authority or other public sector forest owners and Micro, Small or Medium Enterprises (SME’s) for investments that will enhance forestry potential or relate to the mobilising (harvesting), processing and adding value to forest products.

3. Investments related to the improvement of the economic value of forests can relate to expected improvements to forests on one or more holdings and may include investments for soil-friendly and resource-friendly harvesting machinery and practices.

4. Investments related to the use of wood as a raw material or energy source shall be limited to all working operations prior to industrial processing, that is, where the mill capacity must not exceed 10,000 cubic metres per annum (under bark) at the roadside.

5. Proposed investments must show that a viable market has been identified for their product(s) and that the project would not proceed without the grant. The scheme is discretionary and the amount of grant offered would relate to individual circumstances and would always be the minimum amount necessary to allow the investment to go ahead.

6. The grant can be used to improve and develop processing facilities or contracting facilities, e.g. to erect new buildings; refurbish old premises and to buy eligible new or second hand equipment (for second hand equipment certain conditions apply). This is only a very brief indication of the projects that might be supported; more examples are shown in Annex A.

7. This is only an outline to the scheme and the way it is operated, the detailed rules for eligibility criteria may be subject to change.

WELSH GOVERNMENT – CONTACT DETAILS

8. For all enquiries please send an e-mail to the following address:

TimberBusinessInvestmentScheme@wales.gsi.gov.uk
STRATEGIC AND THEMATIC OBJECTIVES

9. Applications to the TBIS will need to address the strategic and thematic objectives of the Welsh Government and the following Focus Areas within the Welsh Government Rural Communities – Rural Development Programme 2014-2020.

Activities under the TBIS must address at least one of the following Welsh Government Rural Communities – Rural Development Programme 2014-2020 Focus Areas:

**Focus Area 5.** Promoting resource efficiency and supporting the shift towards a low carbon and climate resilient economy in agriculture, food and forestry sectors, with a focus on the following areas:

   b) increasing efficiency in energy use in agriculture and food processing;
   c) facilitating the supply and use of renewable sources of energy, of by products, wastes, residues and other non-food raw material for purposes of the bio-economy.

**Focus Area 6.** Promoting social inclusion poverty reduction and economic development in rural areas, with a focus on the following areas:

   a) facilitating diversification, creation of new small enterprises and job creation;
   b) fostering local development in rural areas;
   c) enhancing accessibility to, use and quality of information and communication technologies (ICT) in rural areas.

WHO CAN APPLY

10. The scheme is open to applications from private forest owners, local authorities or other public sector forest owners and SME’s that are engaged in forest planting and management activities, timber harvesting and/or timber processing. The activities can be part of the forest ownership and management business or can be a separate contracting business.

DEFINITION OF A SME

11. A SME is an undertaking that employs less than 250 employees (based on full-time equivalents) and has an annual turnover not exceeding 50 million euros and/or an annual balance sheet total not exceeding 43 million euros. Part-time staff and seasonal workers should be treated as a fraction of a full time equivalent.
SMEs consist of 3 sub-categories of enterprises: micro, small and medium;

- micro enterprises employ less than 10 employees, small enterprises less than 50 employees, medium enterprises less than 250 employees;
- the size of the enterprise also refers to the annual turnover and annual balance sheet total in certain situations.

For a full definition please refer to the European Commission user guide and model declaration: ‘The new SME definition’.

**ELIGIBLE ACTIVITIES**

12. Support under this scheme covers tangible and/or intangible investments that will enhance forestry potential or relate to the mobilising (harvesting), processing and adding value to forest products.

13. Tangible investments means capital expenditure and associated installation costs. Capital expenditure in this context includes investments that are fixed, physical or non-consumable such as buildings, machinery and equipment.

14. Investments in development and rationalisation of the marketing and processing of wood including; felling, in-forest sawing and processing, chipping, storing, protective treatments and drying of woods and other working operations prior to the industrial sawing of wood at a saw mill, including production of material for energy generation. It can include costs related to the mobilising of wood, for example, transportation of wood within a forest by specialised forestry equipment, but excluding standard road transport activities.

15. This scheme covers small scale industrial processing which is defined as including all in-forest processing and processing in facilities of design capacity up to 10,000 cubic metres per annum under bark.

16. Investments related to the use of wood as a raw material and energy source shall be limited to all working operations prior to industrial processing, that is, up to and including kilning of material from forests but not processing or handling of kiln dry material.

17. Investments in small-scale production of wood chips or pellet either within the forest or as a connected activity to working operations prior to industrial processing can be covered. Small scale, mobile or fixed sawing or splitting or other machines which could diversify the production will also be covered.

18. Investments must be related to the improvement of the economic value of specific forests and must be justified in relation to expected improvements to forests on one or more holdings and should focus on investments for soil- and
resource-friendly harvesting machinery and practices. Support will be granted to contractors who provide services to other forest holders.

19. Investment may include small nurseries as part of a forestry holding (production for the holding’s own needs.) This can include forest tree nursery technologies and mechanisms for production of nursing forest trees.

**INELIGIBLE ACTIVITIES**

20. There are a number of investments that are not eligible for aid:

- investments at the retail level – defined as the purchase of goods for re-sale or the delivery of an added-value service at the point of delivery;
- investments to replace items previously purchased with EU or Welsh Government grant assistance (within the same business);
- investments in warehousing, storage, transport and/or distribution logistics;
- products for which no realistic normal market can be demonstrated;
- upgrades to premises and/or equipment to meet requirements arising from statutory enforcement action.

**ELIGIBLE COSTS**

21. Support under this scheme can cover tangible assets such as land, buildings, machinery and equipment and intangible assets such as computer software, patent rights and licences and technical and consultancy fees:

   a) the construction, acquisition, or improvement of immovable property, with land only being eligible to an extent not exceeding 10 % of the total eligible costs of the investment project

   b) the purchase of machinery and equipment up to the market value of the asset

   c) general costs linked to expenditure referred to in points (a) and (b), such as architect, engineer and consultation fees, fees relating to advice on environmental and economic sustainability;

   d) acquisition or development of computer software and acquisitions of patents, licenses, copyrights, trademarks.

22. Consultant’s and architect’s fees, other technical design costs, site surveys and professional fees; planning application fees and costs; fees incurred for statutory permissions, licences and consents are also eligible even if they have been completed and paid for prior to approval provided they are essential for the delivery of the project.

23. Second hand equipment is eligible (for SMEs only) where the applicant can demonstrate the following:
   - it complies with current health and safety legislation;

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INELIGIBLE COSTS

24. The following items are examples of expenditure which are **not eligible** for grant aid. This is not a definitive list and all items of expenditure will be considered on a case by case basis:

- purchase of land, including associated expenses, where the costs exceed 10% of the total investment;
- purchase of buildings which have previously been used for the same purpose;
- any physical work on site carried out before the authorised start of work date (**any such work carried out renders the whole award liable to cancellation**);
- temporary works not **directly** related to the execution of the project;
- purchase of vehicles for external transportation (forklift trucks, or similar, used for internal transportation and handling are eligible);
- working capital;
- reclaimable VAT;
- maintenance costs;
- own labour and equipment costs;
- like for like replacement of existing machinery and equipment;
- consumables (items which are normally written off within a year);
- recreational equipment (though televisions, projectors etc for educational or business purposes may attract grant);
- landscaping, ornamental work, and provision of leisure amenities;
- general office equipment and furniture except desks, chairs, telephone equipment, computer and other IT equipment, software and teleprinters, laboratory and lecture-room equipment essential for the delivery of the project;
- revenue costs such as salaries for key staff; training for directors and key staff; attendance at trade fairs; expenses of outside directors;
- costs connected with a leasing contract such as the lessors margin, interest financing cost, overheads and insurance charges;
- costs of arranging overdraft facilities, loans or other financial support instruments including any associated fees or other charges;
- overheads allocated or apportioned at rates materially in excess of those used for any similar work carried out by the applicant;
- notional expenditure;
- payments for activity of a political nature;
- depreciation, amortisation and impairment of assets purchased with the help of a grant;
- provisions;
- contingent liabilities;
- contingencies;
25. Costs related to the purchase and/or refurbishment and/or adaptation of any building must be appropriate to the scale, nature and intention of the project. Grant must be primarily focused on investments related to the improvement of the economic value of forests, harvesting and processing of forestry products and so cannot be used for the purpose of the acquisition of capital assets that are not essential for the delivery of the proposed activity.

26. Costs related to the purchase of equipment (either new and/or second hand) are only eligible for grant aid when the cost has been correctly defrayed by the claimant. Therefore the full costs of any equipment secured under a hire purchase or lease hire agreement or any other form of financial arrangement is not eligible for grant aid. In certain circumstances, the capital element monthly payments may be eligible for a limited period but separate rules will apply.

MAXIMUM GRANT RATE AND MAXIMUM GRANT THRESHOLD

27. The maximum grant threshold per enterprise for any individual investment project is £5,000,000.

28. The minimum grant threshold per enterprise for any individual investment project is £2,400.

29. The maximum grant rate for any individual investment project are as follows:
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- SMEs – for mobilising (harvesting), processing and adding value to forest products - up to 40% of the total investment cost regardless of location
- all sizes of enterprise – for enhancements of forestry potential only - up to 40% of the total investment cost regardless of location.

STATE AID

30. Grants provided under this scheme are aid which fall within the scope of the State aid frameworks because Articles 107, 108 and 109 TFEU\(^1\) apply to support given for rural development under the Welsh Government Rural Communities – Rural Development Programme 2014-2020.

31. Grant provided under this scheme is compliant aid because it respects the conditions set out in Article 41 Commission Regulation 702/2014\(^2\).

SELECTING SUCCESSFUL PROJECTS

32. To be selected a project must, as necessary, demonstrate:

Need for activity:
- the outputs are required and will deliver against the Measure outputs it adds to and does not displace and/or unnecessarily duplicate existing activity.

Need for funding:
- it cannot proceed now without support
- the costs are not excessive for the nature of the activity involved
- there is a market failure or funding gap, where applicable.

Ability to deliver:
- viability of the business
- legal compliance
- financial viability of project and sustainability, including exit strategy
- support and commitment of key stakeholders
- project management, monitoring and evaluation arrangements.

33. The greater the importance and contribution that the project investment can make to the appropriate strategic and thematic objectives the more likely it is to be recommended for selection.

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\(^1\) Consolidated version of the Treaty of the Functioning of the European Union (OJ 326, Article 107, 108 & 109, p. 45-47).

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KEY REQUIREMENTS

34. The applicant will usually have only one business development investment project running at any given time.

35. The maximum period of an investment project will not usually exceed three years.

36. That the project offers direct or indirect benefits to primary producers in the forestry sector.

37. That there is a normal (viable) market outlet for the product(s) of the project.

38. That the project would not proceed without grant assistance.

39. That the amount of grant being asked for is the minimum gap funding necessary for the project to go ahead.

40. Applications must also demonstrate that the following have been addressed:

- outline planning permission has been obtained, where required
- all other consents, licences and permissions have been granted, where required
- for existing businesses the economic and financial viability of the project and the business, through the provision of accounts for three consecutive years immediately proceeding the date of the application and financial forecasts for the period of the project
- in the case of new businesses full details will be required about the background and experiences of the directors along with other evidence necessary to validate the business plan, the financial forecasts and the project proposals
- compliance with UK and EU Law on equal opportunities and projects should promote and encourage equal opportunities and combat social exclusion
- key staff must be recruited through fair and open competition
- compliance with minimum standards and legislative requirements regarding the environment, hygiene, animal welfare and health and safety standards (to include approvals from the Meat Hygiene Service and the local Environmental Health Officer)
- availability of the necessary technical skills and competencies within the business
- attain or exceed the ‘Excellent’ rating under the BREEAM environmental assessment framework, or equivalent where necessary
- aspire to zero carbon emissions for all new buildings.
CROSS CUTTING THEMES

41. The Regulations governing the European Programmes stipulate that all projects funded through the Common Strategic Framework must integrate the Cross Cutting Themes (CCT’s) of Equal Opportunities and Gender Mainstreaming and Sustainable Development. These mandatory CCT’s need to be integrated into the design and development of the European Structural and Investment Funds (ESIF) and the activity supported through the funds. This includes the Welsh Government Rural Communities – Rural Development Programme 2014-2020.

42. In addition to the two CCT’s mandated by the European Commission, Tackling Poverty and Social Exclusion will also be a mandatory CCT for the Welsh Government Programmes.

43. The cross cutting themes are intended to add value, raise awareness and understanding while ensuring maximum participation and mitigating adverse impacts. This should help operations move beyond compliance and develop systems which support best practice.

44. Further guidance is available at:

   http://wefo.gov.wales/publications/guidanceandpublications14-20/crosscutting1/?lang=en

HOW TO APPLY

45. It is a European Commission requirement that projects in the Welsh Government Rural Communities – Rural Development Programme 2014-2020 are not selected on a first past the post system. To meet this requirement it is intended that the Welsh Government Rural Communities – Rural Development Programme 2014-2020 schemes will open and close for applications periodically through the life of the new programme, dependent upon available programme financial allocations.

46. The application process for the Welsh Government Rural Communities – Rural Development Programme 2014-2020 socio-economic schemes will be in two stages. The first stage will be an Expression of Interest (EOI). Applicants that are successful at the EOI stage will be invited to the second stage which is to submit a full application.

47. EOI applications will be submitted in direct competition with one another and it is expected that there will be significant demand for the grant available. Businesses will be invited to submit outline proposals for new investments. Third Sector organisations and other bodies such as colleges or universities will be invited to submit outline proposals for projects. Those proposals will be assessed against criteria that will demonstrate the expected value of the investment or project and the contribution that is expected to be made towards

48. Details of the consecutive EOI application windows will be published on the Welsh Government website. This will give the opening and closing dates, the indicative budget available for each window and the expected maximum number of EOIIs that will be invited to submit a full application.

49. The EOI applications will be scored and ranked in order or merit according to the published selection criteria. Project proposals will be selected in ranked order until either the funds available have been allocated or the maximum number of applications has been reached. There is no guarantee that all of the funds will be allocated or that the maximum number of projects will be invited.

50. Full details of how to apply are set out in the Expressions of Interest Guidance Note, and accompanying Scheme specific EOI criteria and application form.


51. Once a project proposal has been selected at the EOI stage the applicant will be invited to prepare and submit a full Scheme application for their proposed project, along with supporting documentation such as a business development plan, previous accounts (where appropriate); financial projections and cash flows and other information as may be necessary.

52. Full applications must be submitted through the WEFO Online portal. Guidance will be provided to all applicants.

53. Second stage applications must be consistent with the proposal outlined in the approved EOI.

54. The full application will be appraised in accordance with the usual Scheme Guidance and eligibility rules. They will be subject to full due diligence appraisal and eligibility checks and only at that point will a final decision be taken to offer a grant or reject the application. There is no guarantee that a project proposal will be approved for a grant. We aim to complete the appraisal of full applications within 90 working days of receipt of the full application. Appraisal of complex projects, or applications with eligibility issues may take longer. If you delay in replying to requests for further information this will extend the time.

55. You must not start any work until you have received written confirmation from the Welsh Government. Any projects which breach this rule will not be considered for a grant.

56. Subject to the requirements of the Welsh Government’s Code of Practice on Public Access to Information, the Freedom of Information Act 2000 and the Environmental Information Regulations 2004: all information given to the
Welsh Government will be treated in strict confidence. You should be aware that if successful, the Welsh Government and the EC reserve the right to publish the name of your company, the amount of grant you were awarded and a summary of your project.

57. You may use a consultant to prepare your application if you wish but the application form must be signed by you and not by the consultant. It is your responsibility to ensure that the application is correctly completed and that the information provided in support of your project is accurate.

58. When you submit your application form, the Welsh Government will acknowledge its receipt. If your project is ineligible, you will be told this as soon as possible. If your application is eligible, it will be subject to a detailed technical and financial appraisal. When the appraisal is complete, support for your application will then be evaluated against the extent to which it meets national and regional objectives and priorities, as described above.

59. There are three possible outcomes:

   a) your project is not eligible for the grant. You will be told as soon as possible
   b) your project is eligible for consideration but is not approved for an award. You will be informed of the reasons why your application was not successful. You may apply again with the same project (amending the application if you wish) **but only if you have not started work**
   c) your project is eligible and is approved for an award. An approval letter will be issued to you setting out the terms and conditions of the award which you will be asked to sign as agreement that you accept the terms and conditions therein. The letter will also provide you with the authority to start work

**CONDITIONS OF GRANT**

60. The TBIS is subject to a range of relevant legislation. Both the Welsh Government and the applicant/recipient must act in accordance with that legislation.

61. The offer of a Timber Business Investment grant is made subject to terms and conditions, including those set out below. **Failure to meet the terms and conditions of the award could result in the cancellation of your award and/or the recovery of sums already paid, or a reduction of the amount of grant payable.**

   **Conditions:**
1. Acceptance of the grant awarded must be made within fourteen (14) working days of the date on the approval letter.

2. The award is made on the basis of statements made by you or your representatives in the application form and subsequent correspondence.

   **The making of false or misleading statements is an offence.**

3. You must not begin any work on the project without first obtaining written authority to do so from Welsh Government.

4. You must meet any legal obligations imposed under EU and UK law, including hygiene legislation.

5. No alterations may be made to the project, including the location of the activity, without the written approval of Welsh Government.

6. No equipment and/or buildings purchased with grant aid must be disposed of, transferred or sold without the prior written consent of Welsh Government during the project delivery and for five years from the project end date.

7. The applicant is required to comply with the rules on eligible expenditure as detailed in the relevant Scheme Guidance Note.

8. Claims must be submitted in the correct format and accompanied by all necessary documentation. If not, they will not be accepted and will be returned to the claimant.

9. Claims must be submitted in accordance with the agreed timetable. You cannot change the agreed timing and value of your claims without written agreement from Welsh Government.

10. The first claim must be submitted no later than six months from the date on the approval letter.

   **If the first claim is not made within this period the grant offer will be automatically terminated.**

11. Projects should be completed within the timetable agreed with Welsh Government. You cannot change this without written agreement from Welsh Government.

12. You must confirm that none of the items covered by the application are replacements under an insurance claim.

13. You must provide confirmation that no other public funding (whether from EU or UK sources) has been sought.
14. Any publicity given to the project must make reference to the part played by both the European Union and Welsh Government in funding it.

15. Records concerning the activity of the business and the delivery of the project, including all original invoices and other related documents such as competitive tenders or quotes, must be retained for at least seven years after the project end date as stated in this grant approval letter.

16. You must allow representatives of Welsh Government, the Auditor General for Wales, Audit Commission and the European Court of Auditors to inspect the project. On request, you must provide them with information and/or access to original documentation in relation to the project.

17. The information provided in the application and any supporting documentation is subject to the requirements of the Welsh Government’s Code of Practice on Public Access to Information, the Freedom of Information Act 2000 and the Environmental Information Regulations 2004.

You should be aware that if successful, Welsh Government and the EC reserve the right to publish the name of your business or company, the amount of grant you were awarded and a summary of your project.

18. The information provided in the expression of interest application and full applications is subject to the Privacy Notice. The Privacy Notice explains the Welsh Government’s processing and use of your personal data and your rights under the General Data Protection Regulation (GDPR).

Competitive Tendering and Public Procurement

62. The EC Procurement Directives apply to contracts that are financed or part financed by EU Funds. The full procurement rules apply to all public bodies and commercial enterprises in the private sector who receive grant support of 50% or more of total project costs exclusive of VAT.

63. Third sector organisations that are not financed or supervised by public sector bodies and commercial enterprises in the private sector who receive grant support of less than 50% of the total project costs may not be covered by the European Community (EC) Procurement Directives but are still expected to use fair and open practices, including competitive tendering, when buying goods or services as part of project activities that are being supported through EU funded Programmes.

64. For guidance on the requirements that must be followed by all applicants please see WG Competitive Tendering and Public Procurement Technical Guidance Notes:

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PAYMENT OF GRANT

Claims

65. You may make interim claims during the period of your project. Guidance notes on how to claim will be issued when the award is confirmed and subsequently the claim is invited. Claims will only be paid when the Welsh Government is satisfied the relevant expenditure has taken place and that the work has been completed according to plan. Payment will be made by electronic transfer to your bank account.

66. Final claims for payment of grant should be submitted as soon as possible after the physical work on the project has been completed. All final claims must be received no later than 30 June 2023 in order for the Welsh Government to be able to meet the payment. Failure to submit claims may result in the grant paid to date being recovered.

67. During the lifetime of the grant, when claims are submitted, they may be scrutinised to ensure expenditure is eligible and in line with that approved in the original application. On completion of the physical works, the project site will be visited and a detailed assessment of the project undertaken. The information that will be required at the visit includes; original invoices, serial/plant numbers, Building Regulations completion certificate (where appropriate), Health & Safety system including risk analysis, Fire Risk Assessment documents in accordance with the Regulatory Reform (Fire Safety) Order 2005, Pest control records and any other statutory control records that are required to be maintained by the enterprise. The release of grant will be conditional upon adequate progress having been made.

Incorrect claims and penalties

68. You have a responsibility to make sure that each claim submitted is arithmetically correct; that it is only for defrayed expenditure (the money has gone from your bank account); that all the items and costs are eligible and that the claim is on time.

69. If the claim is incorrect then your claim will be reduced to the amount that is eligible and the grant to be paid will be calculated accordingly. However, if the error is more than 10% of the total amount claimed then a financial penalty will be applied as described below.

70. The amount of eligible expenditure will be reduced by the amount of the error and so the final amount of grant to be paid will be lower than expected. You
will have to make up the difference because the lost grant cannot be included in later claims.

71. The penalty may, in certain circumstances, be increased and all of the grant paid to date might be recovered. If that happens you will not be able to submit an application under the TBIS in the remainder of the current EAFRD year or for the following EAFRD year.

72. If you have any doubts about the eligibility of any expenditure you must check before you incur the costs.

Offences

73. Section 13 of the Rural Development Programmes (Wales) Regulations 2014 (No. 3222 (W.327)) establishes criminal offences and penalties in relation to certain aspects of rural development funding. That regulation and those offences are applicable to the TBIS. Examples of offences include; knowingly or recklessly providing false or misleading information in relation to rural development funding; obstructing an inspector or official; and refusing to provide information when requested to do so.

MONITORING OF PROJECTS

74. It is a European Commission requirement that the progress of your project is monitored and its success evaluated following completion. You will be asked to provide regular updates on its progress and three months following completion, a final report on its performance, when the project will be evaluated against the objectives and targets set out in the approved application. If the project should fail to meet these targets and, on the basis of progress actually made, would not have qualified for grant aid under the scheme, action may be taken to recover the grant paid.

75. It will be a requirement of the grant award that equipment purchased with the aid of a Timber Business Investment grant and any buildings on which grant is paid, must be kept in situ, operational and in good repair, and used for the same purpose as set out in the original application, for five years from the project end date. This is to ensure the longevity of the project and to guarantee primary producers a lasting share of the project’s benefits.

76. A further monitoring form will be required to be completed two years and again five years following completion of the project. Site visits will be made on a percentage of the projects approved within five years from the project end date to ensure the applicant still has and is using the buildings and/or equipment purchased with the grant and that the business is performing as expected.

77. You must allow officials from the Welsh Government and the European Commission, or their representatives, to inspect the project at any reasonable time within this five year period.
END OF TIMBER BUSINESS INVESTMENT SCHEME

78. All claims must be submitted to the Welsh Government by no later than 30 June 2023. All project activity must be completed in time for accounts and records to be audited and claims to be prepared and submitted by this date.

APPEALS PROCEDURE

79. If an application is rejected, the reasons for rejection will be explained. We will be prepared to discuss any modifications which might be needed to make the project acceptable.

80. If an application is still rejected an appeals procedure will be established which will take the form of an oral or written submission to persons appointed by and independent of the Welsh Ministers.

COMPLAINTS PROCEDURE

81. If you consider that we have failed to follow the correct procedure in the handling of your request you may wish to make a complaint in accordance with the Welsh Government’s Complaints procedure which is available by post or via the website at:

http://gov.wales/contact_us/makeacomplaint/complaintspolicy/?lang=en
ANNEX A

EXAMPLES OF POSSIBLE INVESTMENT PROJECTS

Examples of the types of projects and activities that might be supported and are a priority under the TBIS are:

- land purchase, including fees or other costs directly related to the purchase, where the total costs do not exceed 10% of the total investment;
- buildings, groundworks and infrastructure, planning and forecasting costs and any associated planning permission costs or other licences and consents;
- ground preparation equipment, for example; special excavators, buckets, rakes, ploughs, scarifiers;
- nursery equipment to assist in improved provenance and genetics of commercial tree stocks for planting;
- mechanical planters;
- husbandry equipment for young plantations, chain saws, brush cutters, rough terrain mowers, sprayers and biological control equipment;
- modern electronic timber measurement, monitoring and quality assessment tools (for in forest use);
- chainsaws for hand felling;
- winches for extraction of timber, excavator, skidder or forwarder based;
- harvesters and harvester heads;
- forwarders and combination forwarder systems;
- skidders, skidder grapples, skidder winches and skidder cranes;
- delimbers (harvesting site based);
- timber cranes, grapples, grabs, tree shears, biomass accumulator harvesting heads, weigh links and rotators;
- materials handling equipment, hooklifts/loaders, round wood and bulk handling systems, bins and bodies (for on-site use only);
- trailers, prime movers, dump trucks, tractors (for on-site use only);
- generators, power producing and saving equipment, grid connections;
- sawmill log handling equipment, loading shovels, log decks, log grabs, buckets, rakes, log infeeds and conveyors;
- breakdown saws of all commercial types, processing machinery for dimensional sawn products;
- production handling systems and presses for glulam, brettstaple and cross laminated panels used in sustainable/affordable housing builds;
bark, slab wood and sawdust handling equipment, dust extraction systems;
woodfuel machinery, processors, splitters, weighers and bundlers, moisture content measurement equipment;
chippers of commercial size, producing chip to internationally recognised quality standards, wood chip quality control equipment;
materials drying equipment, fans, boilers, combusters, driers, kilns, conveyors, bins and walking floors (fixed and mobile);
briquetters and pelleting systems/production lines;
specialist wood chip and pellet fuel blowers;
IT systems, hardware and software, to facilitate any of the above.