

Invest Nova Scotia Accelerate Program 2025-26 Eligible Expenses

Only expenses incurred during the program for work completed during the program are eligible. Pre-paid expenses and retainers are not eligible.

There are four eligible expense categories:

- 1. Travel
- 2. Consultant/service provider
- 3. Materials and equipment
- 4. Internal salary

TRAVEL EXPENSES

Eligible project costs (excluding PST/GST/HST/QST) include:

- Travel to meet customers or investors.
- Floor booth space fees for a non-retail trade show
- Conference registration fees
 - > up to two representatives of the business
 - conference registration and booth fees for international trade shows/conferences held in Nova Scotia are eligible; per diem costs are not eligible to claim if participants reside within 100 km of the conference.
- An airfare stipend according to the following chart:

| Destination | Stipend \$CAD per participant (max 2 participants) |
|---|--|
| Africa | \$1,000 |
| Arctic | \$1,000 |
| Asia (China, South Korea, India, Japan) | \$1,500 |
| Australia | \$1,500 |
| Canada - Arctic (NU, NT, YK) | \$1,000 |
| Canada - Atlantic (NB, PE)** | Not eligible – claim per diem only |
| Canada - Eastern (NL, QC, ON) | \$300 |
| Canada - Western (MB, SK, AB, BC) | \$500 |
| Caribbean | \$500 |
| Central America | \$1,500 |
| Europe | \$750 |
| Middle East | \$1000 |
| USA (United States of America) | \$500 |
| Mexico | \$500 |

The airfare stipend is only eligible to claim for round trips from Nova Scotia (some exceptions may apply). The stipend includes all associated flight costs: airfare, baggage, seat selection, and change fees. For projects with multiple locations, only one airfare stipend location can be claimed per project (highest value location will be selected). If two travellers participate in one project, the airfare stipend claimed must be for the same location. For

example, a project that has a stop in Italy, France and Spain and two travellers - total airfare stipend claimed = $$1500 \times 2 = $3.000.$

** Travel to PE and NB covered by accommodations/ground transportation per diem only.

- Travel expenses for representatives of the business not based in Nova Scotia are not eligible.
- A per diem rate of \$400 CAD per day is available for each approved traveller to cover accommodations, mileage, and in-market ground transportation/standard car rental (up to two representatives of the business) for all days of travel to market and days within the market. A per diem does not include the last day of travel and any portion of travel within Nova Scotia. Per diem expenses are capped at 7 days per trip.
- Incoming client/partner/investor first-time visit eligible costs (up to two visiting individuals) include airfare stipend and per diem rates, subject to the guidelines above.
- The business will follow and adhere to all health protocols in all jurisdictions(s) where the business is travelling. The business is responsible for all quarantine costs (e.g., accommodations/hotel, meals, testing, etc.). International travel should adhere to federal government guidance (current guidance is available at: https://travel.gc.ca/travelling/advisories).

Any costs not listed under the eligible costs above are deemed ineligible. Examples of ineligible costs include, but are not limited to: lighting, electricity, wi-fi, refrigeration, booth construction, booth artwork, promotional materials, meals, galas, networking events, alcohol/wine tasting, golf, membership fees, shipping, sponsorships, etc.

CONSULTANT/SERVICE PROVIDER EXPENSES

Eligible project costs (excluding GST/HST/PST/QST) include:

- Consulting fees
- Digital marketing subscriptions for brand promotion/ad placement
- Consultant transportation and accommodation costs directly related to the project.

Any cost not listed under "Eligible project costs" above are deemed ineligible.

Consultants/Service Providers and Statements of Work:

Selection of the consultant/service provider is at the discretion of the applicant. The chosen consultant/service provider must be at arm's length from the applicant.

Invest Nova Scotia may request a statement of work and/or proof of consultant/service provider expertise to determine project eligibility and consultant/service provider suitability.

The statement of work should be prepared by the consultant/service provider and include:

- Detailed description of the work to be performed
- Timelines for the project
- Fee structures (hourly rates, cost per deliverable, etc.)
- For Canadian consultants/service providers: if no GST/HST/PST/QST is included in the cost, it must be noted that costs are either exempt, subject to, or inclusive of GST/HST/PST/QST

Proof of expertise may include:

- Consultant/service provider's biography
- Curriculum vitae (CV)
- Previous work history
- Client references

MATERIALS AND EQUIPMENT EXPENSES

All individual expense items must have a minimum value of \$50 before HST/PST/GST/QST.

Eligible project costs (excluding GST/HST/PST/QST) include:

- Consumable supplies, materials and equipment used in the development and testing of a product.
- Shipping and freight costs

Ineligible costs include (but are not limited to):

- Computers and laptops
- Smartphones
- Accessories (e.g., peripherals, air pods/earbuds, mouse, keyboard, cords, connectors, covers, cases, bags, etc.)
- Photography equipment
- Desks, workstations, furniture/fixtures
- Small appliances (e.g., air purifiers, etc.)
- Lighting
- Office supplies
- Inventory
- Material or equipment that is not directly attributable to technology development.

INTERNAL SALARY EXPENSES

Eligible costs include:

• Salaries of full-time or part-time employees of the company

Ineligible costs include (but are not limited to):

- Salaries of founders/co-founders
- Salaries of employees holding more than 3 per cent shares in the company
- Salaries of employees who do not reside in Nova Scotia
- Salaries of employees who are not arm's length from the founder(s) or company owners

INELIGIBLE MARKETS

Projects can take place in any country, provided Canada has not imposed sanctions against that country or against individuals/entities relevant to the proposed project. Please see the list of current sanctions imposed by Canada