

Eligible Expenses

Invest Nova Scotia Accelerate Program



Quick Reference Guide

ELIGIBLE	NOT ELIGIBLE
<p>Salaries for staff members</p> <ul style="list-style-type: none"> - Includes salary, CPP and EI contributions <p>Salaries for founders</p> <ul style="list-style-type: none"> - Up to \$15,000, see details below <p>Consultants</p> <ul style="list-style-type: none"> - See details below <p>Materials and Equipment (min \$50)</p> <ul style="list-style-type: none"> - Consumable materials for developing or testing a product <p>Subscriptions</p> <ul style="list-style-type: none"> - Business tools used during the program - Reimbursement will be prorated based on program duration <p>Ad Spend</p> <ul style="list-style-type: none"> - Prorated based on program duration <p>Travel</p> <ul style="list-style-type: none"> - Stipend and per diem, see details below <p>MITACS</p> <ul style="list-style-type: none"> - Prorated based on program duration <p>Market Diversification</p> <ul style="list-style-type: none"> - Export-related expenses such as registering your business in a target export market - Shipping and Freight costs 	<p>HST</p> <ul style="list-style-type: none"> - HST is not reimbursable. This includes purchases, contractor invoices, subscriptions, etc. <p>Operating Expenses</p> <ul style="list-style-type: none"> - Rent - Office Furniture - Computers - Membership fees <p>Select Trade Show Expenses</p> <ul style="list-style-type: none"> - Booth construction - Sponsorships <p>Travel to Ineligible Markets</p> <ul style="list-style-type: none"> - See details below <p>Pre-paid expenses or retainers</p> <ul style="list-style-type: none"> - Expenses incurred before program start date or pre-paid for activities occurring after program end date are not eligible

Detailed Guide

Only work expenses incurred during the program for activities undertaken during the program are eligible. Pre-paid expenses and retainers are not eligible. HST is not eligible.

For detailed guidance on submitting your claims, see the **Accelerate Claims FAQ** document, which can be found on the [Invest Nova Scotia Accelerate](#) page under *Related Documents*.

There are four expense categories on the expense claim template:

1. Internal Salary
2. Consultant/service provider
3. General (consumable materials, tools and equipment, subscriptions, ad spend, etc.)
4. Travel

INTERNAL SALARY EXPENSES

Eligible costs include:

- Salaries of full-time or part-time employees of the company
- Salaries of founders/co-founders, subject to the submission of a signed Founder Salary Declaration Form confirming:
 - They are working 35+ hours per week in the company.
 - They reside in Nova Scotia.
 - They acknowledge and accept the maximum allowance (\$15,000 total, \$3,000/month).
 - Funds will be paid to the company's banking account, not personal banking accounts.
 - A signed attestation with a witness signature (e.g., board member or advisor) is required.

Ineligible costs include (but are not limited to):

- 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

CONSULTANT & SERVICE PROVIDER EXPENSES

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

- Consulting fees,
- MITACS student internships
 - Reimbursement is prorated for the program duration (up to 5 months). MITACS contract must be provided in lieu of a consultant Statement of Work

Any costs not listed under "Eligible project costs" above are 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 will require 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

GENERAL 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
- Software, data, or applications licensed or purchased by the company for internal use that support product development, testing, training, or deployment (e.g., AI/ML development tools, data platforms, dev/test tooling). Subscription costs are eligible for the portion that falls within the program period.
- Digital advertising costs for in-market companies for campaigns taking place within the program duration.
- Market diversification expenses such as registering your business in a target export market.

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 or product development.

TRAVEL EXPENSES

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

- Travel to meet customers, partners 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 x 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>).

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.

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](#).