



NEMZETI KUTATÁSI, FEJLESZTÉSI  
ÉS INNOVÁCIÓS HIVATAL

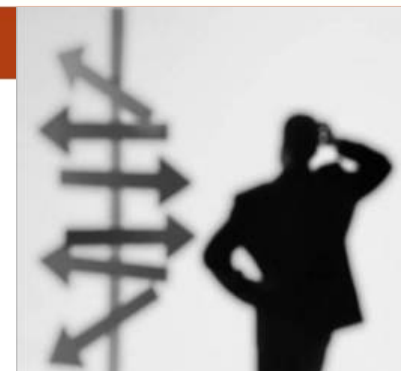
Horizont 2020 Biztonságos  
Társadalmak  
információs nap  
Részvételi szabályok a Horizont 2020  
Keretprogramban

2015. 03. 30.

[WWW.NKFIH.GOV.HU](http://WWW.NKFIH.GOV.HU)



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# 1. lépés: Elhatározás

Cél: Horizont 2020 keretprogram rendszerének megismerése (eszközök és konstrukciók beazonosítása)



- A keretprogram rendszerének megismerése
- Támogatási konstrukciók áttanulmányozása
- EU szakzsargonnal történő megismerkedés
- Finanziális és humán kapacitás felmérése
- Jelenleg rendelkezésre álló kapcsolati tőke felmérése, nyitás új nemzetközi kapcsolatok felé



# 1. Új struktúra és fókuszpontok

- Keretprogram + CIP + EIT integrálása
- 1 specifikus program
  - 3 pillér
- Társadalmi kihívásokra adott válaszok a középpontban
- INNOVÁCIÓ, piacközeli tevékenységek
- interdiszciplinaritás



## 2. Tervezés

- 3 éves stratégiai programozás
- 2 éves munkaprogram
  - 1 munkaprogram az összes H2020 akciónak (kivéve ERC, Euratom)
- Pályázati felhívások 2 évre előrevetítve →  
Tervezhetőség
- Kevesebb, de szélesebb spektrumot felölelő tematika
- Általános támogathatósági feltételek
- Pilléreken átívelő, hangsúlyos horizontális elemek



## Pályázati kiírás típusai

1. Kutatási és Innovációs akciók (**Research & Innovation Actions**) – **100%** támogatási intenzitás
2. Innovációs akciók (**Innovation Actions**) – 70% támogatási intenzitás (non-profit intézmények kivételével – nekik 100%)
3. Koordinációs és támogatási akciók (**CSA**) – **100%**
4. Társfinanszírozás (**COFUND**)  
– ERA-NET akciók – 33%-os társfinanszírozás
5. **KKV Eszköz** – 3 fázis, meghatározott átalány – **70%**

FP7

Maximum reimbursement	Research and technological development activities (*)	Demonstration activities	CSA activities
Network of excellence	50% 75% (**)		100%
Collaborative project (***)	50% 75% (**)	50%	100%
Coordination and support action			100% (***)

(\*) Research and technological development includes specific coordination.  
(\*\*) For beneficiaries that are non-profit public bodies, secondary and higher education establishments, research organisations and SMEs.  
(\*\*\*) The reimbursement of indirect eligible costs, in the case of coordination and support actions, may reach a maximum 7% of the direct eligible costs, excluding direct eligible costs for subcontracting and the costs of resources made available by third parties which are not used on the premises of the beneficiary.  
(\*\*\*\*) Including research for the benefit of specific groups (in particular)

Research and Innovation



## Konzorcium

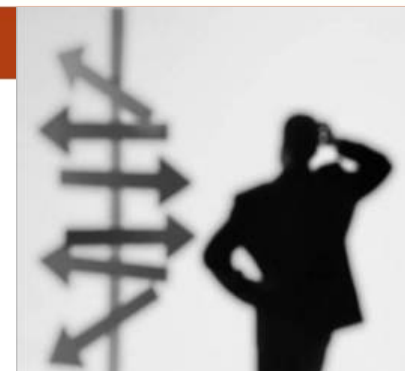
### 3-mas szabály:

1. 3 egymástól független jogi személy
2. 3 különböző EU tagállamból, vagy társult államból

Research & Innovation actions

Innovation actions

**Addicionális feltételeket az adott munkaprogram meghatározhat!**



## 2. lépés: Legoptimálisabb felhívás beazonosítása

Cél: Horizont 2020 keretprogram felhívásai és a pályázó kutatási területe/ei közötti átfedés megtalálása





- **A Research and Innovation Participant Portal megismerése**
- A Portal-on történő keresési stratégia kialakítása
- A pályázati felhívások értelmezése
- Regisztráció a Portal-on



NEMZETI KUTATÁSI, FEJLESZTÉSI  
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## Research and Innovation Participant Portal

[http://ec.europa.eu/  
research/participant  
s/portal/desktop/en  
/home.html](http://ec.europa.eu/research/participants/portal/desktop/en/home.html)

The screenshot shows the homepage of the Research and Innovation Participant Portal. At the top, there is a blue header with the European Commission logo and the text "RESEARCH & INNOVATION Participant Portal". Below the header, there is a navigation menu with links for "HOME", "FUNDING OPPORTUNITIES", "HOW TO PARTICIPATE", "EXPERTS", and "SUPPORT". A "LOG IN" button and a "REGISTER" link are also visible. The main content area features a banner for "Horizon 2020 Funding" starting from 1/1/2014. Below the banner, there is a section titled "On this site you can find and secure funding for research & innovation projects under the following EU programmes:" with a list of programmes: "2014-2020 Horizon 2020 - research and innovation framework programme" and "2007-2013 7th research framework programme (FP7) and Competitiveness & Innovation Programme (CIP)". There are two columns of user actions: "Non-registered users" (search for funding, read the funding guide & download the legal documents, check if an organisation is already registered, contact our support services or check our FAQs) and "Registered users" (submit your proposal, sign the grant, manage your project throughout its lifecycle). At the bottom, there is a row of six icons representing different sections: "WHAT'S NEW?", "FUNDING OPPORTUNITIES", "HOW TO PARTICIPATE", "WORK AS AN EXPERT", "MY PERSONAL AREA", and "INFORMATION AND SUPPORT". The footer contains the text "RESEARCH ON EUROPA", "CORDIS", and "OLAF".



Funding Opportunities

Calls



# RESEARCH & INNOVATION

European Commission

## Participant Portal

European Commission > Research & Innovation > Participant Portal > Calls

HOME

FUNDING OPPORTUNITIES

HOW TO PARTICIPATE

EXPERTS

SUPPORT

LOGIN

REGISTER

### Horizon 2020

Calls

Search Topics

Call Updates

### FP7 & CIP Programmes

Calls

Call Updates

COSME

Other Funding Opportunities

0

Keyword Search: Find a topic

SEARCH

Results

If you don't find your topic, you can also use the [free text search](#).

- Status**
- Open
  - Closed
  - Forthcoming

- Sort by**
- Title
  - Call Id
  - Publication Date
  - Deadline Date

In addition, [see all the open calls](#) of Marie Skłodowska-Curie actions (MSCA) and European Research Council (ERC) grants for individual researchers of any nationality and research teams. The MSCA grants include opportunities for companies and SMEs. **The MSCA and ERC grants are not restricted to specific topics.**

Quick finder for topics linked to H2020 cross-cutting priorities:

- [Cross-cutting Key-Enabling Technologies \(KETs\)](#)
- [ERA-NET](#)
- [Gender](#)
- [Contractual Public-Private Partnerships \(cPPPs\)](#)
- [International cooperation](#)
- [SME Instrument](#)
- [Socio-economic sciences and humanities](#)



**Horizon 2020**  
Calls

Search Topics

Call updates

**FP7 & CIP Programmes**  
Calls

Call updates

**COSME**  
Other Funding Opportunities

### Horizon 2020

Excellent Science

- European Research Council
- Future and Emerging Technologies
- Marie Skłodowska-Curie actions
- Research Infrastructures

Industrial Leadership

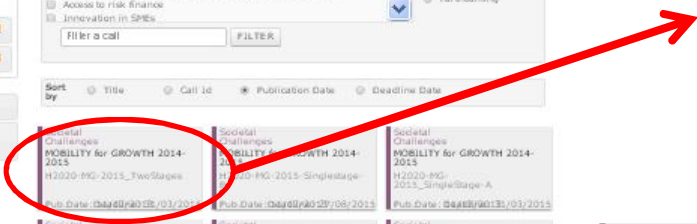
- Leaderships in enabling and industrial technologies (LEIT)
- Access to risk finance
- Innovation in SMEs

Filter a call  FILTER

Type: Proposal, Tender, Status: Open, Closed, Forthcoming

Sort by	Title	Call Id	Publication Date	Deadline Date
	Societal Challenges MOBILITY for GROWTH 2014-2015	H2020-MG-2015-TwoStages	Pub Date: 04/09/2013/03/2014	
	Societal Challenges MOBILITY for GROWTH 2014-2015	H2020-MG-2015-SingleStage	Pub Date: 04/09/2013/08/2013	
	Societal Challenges MOBILITY for GROWTH 2014-2015	H2020-MG-2014-SingleStage_A	Pub Date: 04/09/2013/03/2014	
	Societal Challenges MOBILITY for GROWTH 2014-2015	H2020-MG-2014-SingleStage_B	Pub Date: 04/09/2013/08/2014	
	Societal Challenges MOBILITY for GROWTH 2014-2015	H2020-MG-2014-SingleStage_A	Pub Date: 04/09/2013/03/2014	
	Societal Challenges GREEN VEHICLES 2015	H2020-GV-2015	Pub Date: 04/09/2013/08/2015	
	Societal Challenges GREEN VEHICLES 2014	H2020-GV-2014	Pub Date: 04/09/2013/08/2014	
	Industrial Leadership BIOTECHNOLOGY	H2020-LEIT-BIO-2015-1	Pub Date: 04/09/2013/03/2015	
	Industrial Leadership Horizon 2020 dedicated SME Instrument - Phase 2 2014	H2020-SMEINST-2-2014	Pub Date: 04/09/2013/12/2014	
	Societal Challenges Water Innovation: Boosting its value for Europe	H2020-WATER-2015-two-stage	Pub Date: 04/09/2013/10/2014	
	Societal Challenges Water Innovation: Boosting its value for Europe	H2020-WATER-2014-one-stage	Pub Date: 04/09/2013/04/2014	
	Societal Challenges Water Innovation: Boosting its value for Europe	H2020-WATER-2014-one-stage	Pub Date: 04/09/2013/04/2014	
	Industrial Leadership Horizon 2020 dedicated SME	Horizon 2020 dedicated SME	Pub Date: 04/09/2013/04/2014	
	Industrial Leadership Horizon 2020 dedicated SME	Horizon 2020 dedicated SME	Pub Date: 04/09/2013/04/2014	
	Industrial Leadership Horizon 2020 dedicated SME	Horizon 2020 dedicated SME	Pub Date: 04/09/2013/04/2014	

# Adott pályázati kiírás - színkód



**MOBILITY FOR GROWTH 2014-2015**

H2020-MG-2015\_TwoStages

<b>Publication date</b>	2013-12-11	<b>Deadline Date</b>	2015-03-31 +17:00:00 (Brussels local time)
<b>Budget</b>	€160,500,000	<b>Stage 2</b>	2015-08-27 +17:00:00 (Brussels local time)
<b>Status</b>	Open	<b>Main Pillar</b>	Societal Challenges
		<b>OJ reference</b>	OJ C 361 of 11 December 2013

[Call description](#)
[Call documents](#)
[Get support](#)
[Subscribe to Notifications](#)

- Topics and submission service
- MG-3.6a-2015: Safe and connected automation in road transport
  - MG-4.3-2015: System modelling and life-cycle cost optimisation for waterborne assets
  - MG-5.4-2015: Strengthening the knowledge and capacities of local authorities
  - MG-5.5a-2015: Demonstrating and testing innovative solutions for cleaner and better urban transport and mobility
  - MG-6.3-2015: Common communication and navigation platforms for pan-European logistics applications
  - MG-8.4a-2015: Smart governance, network resilience and streamlined delivery of infrastructure innovation



## Pályázati kiírás - alapinformációk

- Pillér – tématerület
- Költségvetés
- Publikálás időpontja
- Beadási határidő
- Releváns dokumentumok –  
addicionális  
kritériumok
- Segédletek

**GREEN VEHICLES 2015**

H2020-GV-2015 Sub call of: H2020-GV-2014-2015

<b>Planned Opening Date</b>	24-06-2015	<b>Deadline Date</b>	15-10-2015 17:00:00 (Brussels local time)
<b>Publication date</b>	11-12-2013	<b>Total Call Budget</b>	€30,000,000
<b>Programme</b>	Horizon 2020	<b>Main Pillar</b>	Societal Challenges
<b>Status</b>	<b>Forthcoming</b>	<b>OJ reference</b>	OJ C 361 of 11 December 2013

**Topic:** Electric vehicles' enhanced performance and integration into the transport system and the grid GV-8-2015

Topic Description    Topic Conditions & Documents    Submission Service

**Specific challenge:** The limited driving range of electric vehicles is one of the biggest deployment challenges for electromobility. A ground-up re-design is needed to fully take advantage of the design freedoms and the opportunities in defining and developing the electric and electronic architecture and components. This should result in increased efficiency and range and make a major contribution towards the transition to fully electric vehicles (FEV's).

A particularly important element that needs to be addressed is the battery management system (BMS), which is fundamental for many aspects of electrified vehicle performance, from energy efficiency (and therefore range) to safety, battery life and reliability.

Information and communication technologies (ICT) significantly contribute to enhancing the energy efficiency and thus the range of the vehicle by providing accurate prediction of the range and offering personalised options and services to the driver. Furthermore ICT supports recharging that is coordinated with the local electric grid capabilities. Such coordination must accommodate not only passenger EVs, but also meet the requirements of electric buses, vans or trucks, which are expected to require high-powered fast recharging.

**Scope:** Proposals should address one of the following complementing domains and could include interfaces between these domains:

· EV concepts featuring a complete revision of the electric and electronic architecture to reduce complexity and the number of components and interconnections, whilst improving energy efficiency, functionality and modularity. This may be supported by drive-by-wire or wireless communication, as well as advanced energy storage, transmission and conversion systems including miniaturisation. Challenges in safety, security, reliability and robustness, including electro-magnetic compatibility, are to be addressed. Work shall pursue a high degree of standardisation and cover the entire electric vehicle value chain.



# A pályázati felhívás értelmezése

- Felhívás típus: RIA
  - Összköltség
    - 30 M€
    - Pályaművek 5-10 M€ között
- ↓
- 3-6 nyertes konzorcium
- Interdiszciplinaritás

**Specific challenge:** The limited driving range of electric vehicles is one of the biggest deployment challenges for electromobility. A ground-up re-design is needed to fully take advantage of the design freedoms and the opportunities in defining and developing the electric and electronic architecture and components. This should result in increased efficiency and range and make a major contribution towards the transition to fully electric vehicles (FEV's).

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## Type of action: Research and Innovation Actions

OJ reference OJ C 361 of 11 December 2013

**Topic:** Electric vehicles' enhanced performance and integration into the transport system and the grid GV-8-2015

Topic Description Topic Conditions & Documents Submission Service

**Specific challenge:** The limited driving range of electric vehicles is one of the biggest deployment challenges for electromobility. A ground-up re-design is needed to fully take advantage of the design freedoms and the opportunities in defining and developing the electric and electronic architecture and components. This should result in increased efficiency and range and make a major contribution towards the transition to fully electric vehicles (FEV's).

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Information and communication technologies (ICT) significantly contribute to enhancing the energy efficiency and thus

The Commission considers that proposals requesting a contribution from the EU of between EUR 5 to 10 million each would allow this specific challenge to be addressed appropriately. Nonetheless, this does not preclude submission and selection of proposals requesting other amounts.

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(A-Z) Sitemap About this site Contact Legal Notice Search English

RESEARCH & INNOVATION  
Participant Portal

European Commission > Research & Innovation > Participant Portal > Organisation Search

HOME FUNDING OPPORTUNITIES HOW TO PARTICIPATE EXPERTS SUPPORT Search PP LOGIN REGISTER

H2020 Online Manual H2020 ONLINE MANUAL

Beneficiary Register

If you want to participate in a project proposal, your organisation needs to be registered and have a **9-digit Participant Identification Code (PIC)**. Please quote your PIC in all correspondence with the Commission.

The register contains **all beneficiaries** participating in the EU research and innovation or education, audiovisual and cultural programmes.

Is your organisation already registered? PIC search

Please check whether your organisation has already been registered. If so, no need to register it again.

SEARCH

Register your organisation

To register, you need to **login** in the Portal or, if you are a new user, **create your account**.

Check what information you need to register in the **H2020 Online Manual** - **and keep it to hand** during the registration procedure. To start registration, click on the button below.

**If your organisation is a Small or Medium-sized Enterprise (SME)** you must enter a few key data on your organisation in a questionnaire that will become accessible during your registration when you selected "Research and Innovation Programme" from the drop down list.

REGISTER ORGANISATION

You can quit the registration process at any time; the data entered can be saved as a draft and you may **continue your registration** later. To do that, go to **My Organisations** of the My Area section. Incomplete, draft registrations are automatically deleted after one year.

**After registration, your data has to be validated by the Validation Service team.** Later only the **Legal Entity Appointed Representative (LEAR)** (or the persons with an "Account Administrator" role for this organisation) will be able to request the modification of the data and provide supporting documents on the **My Organisations** page.

HORIZON 2020 RESEARCH ON EUROPA CORDIS OLAF

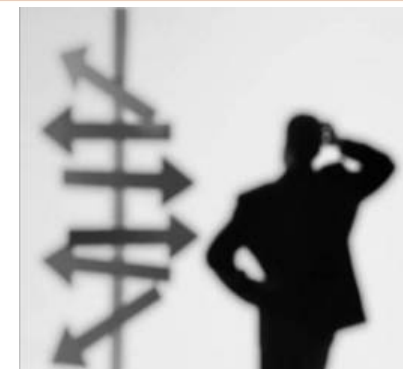
© European Commission

Egyén regisztrációja (ECAS) → Szervezet regisztrációja





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## 3. lépés: Pályázati anyag összeállítása

Cél: Az adott felhívásra szakmai/adminisztratív szempontból legoptimálisabb megoldási alternatíva (pályamű) elkészítése





- Konzorciális együttműködéseknel a pályamű elkészítése **közös munka** eredménye
- A végrehajtáshoz szükséges időtartam megállapítása
- Munkaszakaszok, feladatkörök megállapítása
- Költségterv kialakítása



## Változások a pályázati folyamatban

1. Pályázatok elbírálásának és a szerződéskötési folyamatnak felgyorsítása  
– max. **8 hónap**
  - 5 hónap – értékelés, pályázók értesítése
  - 3 hónap – szerződéskötés
2. Értékelési folyamat felgyorsítása
  - Értékelők nem tesznek javaslatot a pályázat megváltoztatására
  - A végleges támogatási szerződés szövege a legnagyobb mértékben korreláljon a pályázat I. mellékletével



## Kontrollmechanizmusok, audit

**Pénzügyi fedezet ellenőrzése** → legtöbb kedvezményezett mentesül a részletes vizsgálat alól (kivéve a koordinátorok, ha az EU támogatás meghaladja a 500 ezer €-t)

**Utólagos ellenőrzések** → 2 évvel a végelszámolás után végezhető el bizottsági audit

Auditstratégia fókuszában a kockázat és a csalás megelőzése

**Garancialap** → FP7-ben alkalmazott rendszer folytatása (5%)



## Költségkategóriák

- (Közvetlen) személyi költség [direct personnel cost]
  - (Közvetlen) alvállalkozói költség [direct costs of subcontracting]
  - Egyéb közvetlen költségek
- +
- Közvetett költség (indirect cost)



## Közvetlen személyi költség I

- Projekten dolgozók alapfizetése
- Szerződéses munkatárs költsége
- Harmadik fél által foglalkoztatott szakértő költsége
- Fizetést nélküli KKV tulajdonosok költségei
- Fizetés nélküli természetes személyek költségei



# Fizetés kiegészítés, addicionális juttatás **BONUS**

- Non-profit jellegű intézmény esetében
- 8000 € / év / fő
- Kedvezményezett általános gyakorlata
- Plusz feladatkör, szerep



# Alapfizetés vs. BONUS

## Alapfizetés (basic salary)

- Jog/kollektív szerződés/munkaszerződés által meghatározott bér
- Munkaköri leírásban szereplő feladatok



Óradíj számítás alapja



Maximum 8000€/fő/év

## BONUS

(additional remuneration)

- Csak a non-profit szervezeteknél alkalmazható
- Belső szabályzatban meghatározott feladat/szerepkörök
- Nem szerepel a munkaköri leírásban a plusz feladat





- A szolgáltatásért nyújtott piaci ár figyelembe vételével
- Igazolt szükségesség – előre nem tervezett
- Legjobb ár-érték arány
- Tagállami közbeszerzési standardok (3 ajánlat bekérése...)



## Egyéb közvetlen költség

- Utazási költség
- Eszköz / infrastruktúra
  - Beszerzés → amortizáció
  - Kölcsönzés
- Szolgáltatások

A nemzeti szabályozás alapján el nem számolható (vissza nem igényelhető) **ÁFA a projektre terhelhető.**



# IT segítség a költségallokáció kapcsán

European Commission - Research - Participants  
Proposal Submission Forms

Table Of Contents Validate Form Save And Close

Proposal ID SEP-210189122 Acronym TEST Go to

### 3 - Budget for the proposal

Participant	Country	(A) Direct personnel costs/€	(B) Other direct costs/€	(C) Direct costs of sub- contracting/€	(D) Direct costs of providing financial support to third parties/€	(E) Costs of inkind contributions not used on the beneficiary's premises/€	(F) Indirect Costs / € (=0.25(A+B-E))	(G) Special unit costs covering direct & indirect costs / €	(H) Total estimated eligible costs / € (=A+B+C+D+F +G)	(I) Reimburse- ment rate (%)	(J) Max. grant / € (=H*1)	(K) Requested grant / €
NATIONALINNOVA1	HU	?	?	?	?	?	?	?	?	?	?	?
Total		0	0	0	0	0	0	0	0	100	0	0



European Commission - Research - Participants  
Proposal Submission Forms

Table Of Contents Validate Form Save And Close

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Proposal ID SEP-210189122
Acronym TEST
Go to

### 3 - Budget for the proposal ?

**(A) Direct personnel costs/€** X

Please enter the direct personnel costs for staff working on the project. Use one row for each beneficiary. Include costs of linked third parties, if any, in the beneficiary's budget. A beneficiary can have one or more types of direct personnel costs. The various possible types of direct personnel costs are indicated below:

- actual personnel costs (salaries and social security contributions, as well as taxes and other costs included in the remuneration if they arise from national law or the employment contract)
- unit personnel costs calculated according to the participant's usual accounting practices (average personnel costs)
- unit personnel costs for SME owners without salary or participants that are natural persons without salary
- additional remuneration ('bonus payments'; for non-profit organisations only and subject to specific eligibility conditions)
- personnel costs for providing access to research infrastructure (if applicable according to the call for proposals)
- costs of personnel seconded against payment (in-kind contributions against payment)
  - Example: A researcher, who is employed by a legal entity outside the project, works in the laboratory of the participant. The legal entity is reimbursed by the participant, and the participant charges these costs to the project.
- costs of personnel seconded free of charge (in-kind contributions free of charge)
  - Example: A professor is working in a public university that participates in the project. His salary is paid directly by the ministry, not by the university. The university charges the salary costs to the project without reimbursing the ministry.

Indirect costs (F) or special unit costs (G) must not be included here. For details on the types of 'direct personnel costs', their calculation, and the conditions for their eligibility please refer to Article 6.1 (general) and Article 6.2.A (specific) of the [Annotated Model Grant Agreement](#).

There are additional conditions for in-kind contributions of personnel. For details see Article 11 (in-kind contributions against payment) and Articles 6.4 and 12 (in-kind contributions free of charge) of the [Annotated Model Grant Agreement](#). In-kind contributions and the legal entities making them must be described in the proposal (section 4.2 of the technical annex).

This tool tip is designed to help you fill in the budget table in the proposal submission forms. It does not replace the relevant legal basis and documentation (Financial Regulation, Rules for Participation, Model Grant Agreement) which must be consulted in case of doubt.

Participant	Country	(A) Direct personnel costs/€	(B) Other direct costs/€	(C) Direct costs of sub-contracting/€	(D) Direct costs of providing financial support to third parties/€	(E) Costs of in-kind contributions not used on the beneficiary's premises/€	(F) Indirect Costs / € (=0.25(A+B-E))	(G) Special unit costs covering direct & indirect costs / €	(H) Total estimated eligible costs / € (=A+B+C+D+F+G)	(I) Reimbursement rate (%)	(J) Max. grant / € (=H*I)	(K) Requested grant / €
		?	?	?	?	?	?	?	?	?	?	



## Ø Financial Guide



## Annotated Model Grant Agreement

[http://ec.europa.eu/research/participants/data/ref/h2020/grants\\_manual/amga/h2020-amga\\_en.pdf](http://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/amga/h2020-amga_en.pdf)



### AGA – Annotated Model Grant Agreement

Version 2.0  
30 March 2015

#### Disclaimer

This model is aimed at assisting beneficiaries. It is provided for information purposes only and is not intended to...



### Szövegkereső

direct personnel cost 10, összesen: 55

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AGA – Annotated Model Grant Agreement: H2020 General MGA: V2.0 – 30.03.2015

**A. Direct personnel costs** *[not covered by Point F]*

**Types of eligible personnel costs**

A.1 **Personnel costs** are eligible, if they are related to personnel working for the beneficiary under an employment contract (or equivalent appointing act) and assigned to the action (**costs for employees (or equivalent)**). They must be limited to salaries (including during parental leave), social security contributions, taxes and other costs included in the **remuneration**, if they arise from national law or the employment contract (or equivalent appointing act).

Beneficiaries that are non-profit legal entities<sup>17</sup> may also declare as personnel costs **additional remuneration** for personnel assigned to the action (including payments on the basis of supplementary contracts regardless of their nature), if:

- (a) it is part of the beneficiary's usual remuneration practices and is paid in a consistent manner whenever the same kind of work or expertise is required,
- (b) the criteria used to calculate the supplementary payments are objective and generally applied by the beneficiary, regardless of the source of funding used.

Additional remuneration for personnel assigned to the action is eligible up to the following amount:

- (a) if the person works full time and exclusively on the action during the full year: up to EUR 8 000;
- (b) if the person works exclusively on the action but not full-time or not for the full year: up to the corresponding pro-rata amount of EUR 8 000, or
- (c) if the person does not work exclusively on the action: up to a pro-rata amount calculated as follows:  
 {{EUR 8 000  
 divided by



**Köszönöm a megtisztelő figyelmüket!**

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