

Author	Pieter Vandemaele	Version	3.0	Status	Published
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Version	Date	Author	Description	
1.0	2025-01-09	VAP	Initial version	
1.1	2025-01-09	VAP	Correction of rates	
1.2	2025-01-21	VAP	Improved layout	
2.0	2025-03-14	VAP	Added description of funding sources Added new prices for UZGent and SOC's	
3.0	2026-01-05	VAP	Updated prices for 2026 Updated overhead exemption status	

## Update of rates at CORE GIIfMI

### Decision by the CORE GIIfMI Board

The GIIfMI Board has decided to implement **a fixed annual indexing rate, capped at 3.5%, for the next five years**. This measure was taking effect for the first time on 1 January 2025. This rate may be reconsidered and adjusted downward if financial conditions permit.

This measure aims to ensure transparency in pricing over the coming years and supports PIs in calculating realistic and predictable budget estimates for funding proposals.

### Funding sources

The applicable rates depend on the funding source. The total rate is determined by regulations that define the relevant fees.

#### Internal Academic

Research funded by UGent accounts or grants like ERC, FWO and BOF for researchers affiliated to UGent.  
→ No VAT or institutional overhead are applied.

#### UZGent / Strategic Research Centres

Research funded by UZGent or Strategic Research Centres (Strategische Onderzoekscentra, SOC) as described by the [Department WEWIS](#) of the Flemish Government.  
→ UZGent and UGent have an agreement to waive institutional overhead taking effect on 1 Marc 2025. SOC's with an institutional overhead agreement with UGent are exempt from institutional overhead. VAT is always applied.  
**REMARK: The status regarding the overhead waiver is currently being reviewed.**  
**The listed prices include the overhead exemption until further notice.**

#### External Academic

Research funded by other universities, research institutes or external grants.  
→ VAT and institutional overhead are applied.

#### Industry/Commercial

Research funded by non-academic sources, such as corporations and private organizations.  
→ VAT and institutional overhead are applied.

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## Actual rates

The annual indexing rate will be evaluated every December. Changes in rates will be communicated through an updated version of this document and will be published on the website.

### Current Taxes and Overhead rates

Value Added Taxes (VAT)	21%
Institutional Overhead (IO)	20%

RATES FOR 2026					
EQUIPMENT	FUNDING TYPE				
	Internal Academic	SOC UZGent	External Academic		Industry Commercial
	0% VAT 0% IO	21% VAT 0% IO	Excl VAT 20% IO	21% VAT 20% IO	21% VAT 20% IO
MR scanner <sup>1</sup>	€ 340,76	€ 412,32	€ 408,91	€ 494,78	on request
Eyetracking system	€ 3,00	€ 3,63	€ 3,60	€ 4,36	on request
MR Elastography system	€ 6,09	€ 7,37	€ 7,31	€ 8,84	on request
Physiological monitoring (BIOPAC) <sup>2</sup>	€ 3,86	€ 4,67	€ 4,63	€ 5,60	on request
Physiological monitoring (Siemens) <sup>2</sup>	Free	Free	Free	Free	on request
Mock scanner	Free	Free	Free	Free	on request

1. Includes scanner usage, maintenance cost and a flat fee for the psychophysics lab and common disposables like ear plugs, hygienic paper and disinfectant.
2. Electrodes, electrogel and other consumables are not included.

### Remarks

- All rates are listed in Euro.
- All rates are defined per hour.
- External Academic rates exclusive VAT are listed as reference.
- Changes in institutional overhead and/or VAT regulations will be reflected in future updates of this document.
- The researcher is responsible for purchasing disposables/consumables not included in the rate.

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## Budget estimation for funding proposals

CORE GIIfMI recommends using the table below for future scan budget estimates.

SCANNER RATES FOR PERIOD 2026-2030					
YEAR	FUNDING TYPE				
	Internal Academic	SOC UZGent	External Academic		Industry Commercial
	0% VAT 0% IO	21% VAT 0% IO	Excl VAT 20% IO	21% VAT 20% IO	21% VAT 20% IO
2026	€ 340,76	€ 412,32	€ 408,92	€ 494,79	on request
2027	€ 352,69	€ 426,75	€ 423,23	€ 512,11	on request
2028	€ 365,03	€ 441,69	€ 438,04	€ 530,03	on request
2029	€ 377,81	€ 457,15	€ 453,37	€ 548,58	on request
2030	€ 391,03	€ 473,15	€ 469,24	€ 567,78	on request

### Remarks

- All rates are listed in Euro.
- All rates are defined per hour.
- External Academic rates exclusive VAT are listed as reference.
- Changes in institutional overhead and/or VAT regulations will be reflected in future updates of this document.