

Guidelines on VAT Exemption Procedures for EU Funded Projects in the IPA Countries – February 2015

TACCS 

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INTRAC United Kingdom • Ecorys International Netherlands

Preface

Following the first Value Added Tax (VAT) Guidelines that were produced in June 2011, this VAT Guidelines is now updated to reflect the changes, if any, in each of the countries. Since the last updated version in 2013, this version now reflects the changes seen in both Kosovo* and the Former Yugoslav Republic of Macedonia². In addition, this version does not include Croatia as was the case in the previous versions.

The information within this set of guidelines on VAT Exemption for the Instrument for Pre-Accession Assistance (IPA) countries has been gathered by each TACSO country office and compiled by the TACSO Regional Office. The information is based on each country's specific requirements in terms of VAT exemption for European Union (EU)/IPA funded projects.

The guidelines are a form of instructions that are intended to ease the process of VAT exemption for newly awarded EU projects.

Please note that the statements within the guidelines have been provided as an informal advice, to the best knowledge of the authors and in good faith. They do not necessarily reflect the views of the European Union and/or SIPU International AB as well as all the TACSO Offices.

SIPU International AB as well as the TACSO offices disclaim all responsibility for the effects of the advice whose use is exclusively at the recipients' own risk. Please contact the appointed institutions in your country for more information.

In case of comments or corrections, please contact the TACSO national and regional office. The contact details are located on the back page.

February 2015
TACSO Regional Office
Sarajevo

* This designation is without prejudice to positions on status, and is in line with UNSCR 1244 and the ICJ Opinion on the Kosovo declaration of independence.

² Hereinafter referred to as Macedonia

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I. Albania

According to Decision No. 4 dated 22.01.2013 of the Ministry of Finance “On some additions to Decision No. 17, dated 13.05.2008 “On the Value Added Tax” amended”:

“Pursuant to Article 36 of Law No. 9840 dated 10.12.2007 “On the ratification of the Framework Agreement between the Government of the Republic of Albania and the Commission of the European Communities on the Rules for Co-Operation Concerning the EC - Financial Assistance to the Republic of Albania in the Framework of the Implementation of the Assistance under the Instrument for Pre-Accession Assistance (IPA)”, contractors (non-profit organisations) of IPA-funded projects shall be refunded by the Regional Tax Directorate for VAT paid on goods or services supplied under such projects, following the submission of the VAT-refund application and other relevant documents as provided for in this Instruction.

Upon conclusion of a contract with the EU Delegation in Tirana, the Non-Governmental Organisation (NGO) should lodge an application to the Regional Tax Directorate it is registered in, for the purpose of receiving a VAT refund for operations in the framework of the implementation of the concerned IPA project, with the following documents attached:

- Certified copy of the contract signed between the NGO and the EU Delegation in Tirana, in Albanian and English;
- Title of the project in Albanian and English;
- Grant amount and duration of the project;
- Name of the NGO responsible for the project;
- Documents proving the non-profit nature status of the organisation.

The Regional Tax Directorate enters such NGOs in a database specifically for the purpose of VAT refund in the framework of such projects, and issues the NGO a project registration certificate for the purpose of a VAT refund. A copy of this certificate is then forwarded to the EU Delegation in Tirana.

The NGO submits to the Regional Tax Directorate – where it is registered in – the application for VAT refund concerning operations falling under this contract, as well as the following documents:

- Registration certificate for VAT refund purpose;
- Copy of original receipts of goods supplied and services rendered under the project implementation;
- Validation issued by the European Commission (EC) as well as the confirmed list of all broken-down receipts for costs paid by the NGO for the implementation of the IPA Project.

Within 30 days from the receipt of the application and verification of claimed amounts, the Regional Tax Directorate proceeds with the VAT refund.

II. Bosnia and Herzegovina

As a general rule, VAT under IPA is to be exempted. There is a unified approach as presented in the Guidelines/Instructions that are annexed to the contract that each and every contractor receives for a project funded by IPA programmes. As there is a lot of specificity regarding these procedures in Bosnia and Herzegovina (BiH), which are closely related to the type of contracts and programming for which they apply to, the Delegation of the European Union to BiH recommended the following:

- [Instructions and Guidelines for VAT exemption procedures](#) established by the Indirect Taxation Authority (ITA) of BiH for the Delegation of the European Union contractors under IPA funds are available on the [ITA Web site](#). Please note that the procedure is slightly altered for regional contractors only in the part about communication between all counterparts but NOT on the procedural issues.
- It has been confirmed that all contractors/partners for IPA project are strongly advised to contact the EUD at the functional mailbox: delegation-bih-vat@eeas.europa.eu for all VAT issues;
 - The contract number should be stated in all communication
 - Procedural information can be provided on an individual basis by sending the EUD an e-mail (to the above address) along with the contract number and necessary data.

Grantees are strongly warned to not start spending their budget before contacting the EUD in order to prevent mistakes that cannot be reimbursed once the VAT procedure is in place.

Example of VAT Procedures for the IPA Project TACSO in BiH

It is necessary to inform any service suppliers/providers about the IPA programme under which TACSO conducts its activities before any costs are incurred. In order to achieve this we send the companies information on the [Instructions on VAT exemption for IPA Funds](#) and the legal background information on legally binding procedures, which is quoted in the Official Gazette. This explains that on each and every invoice 0% VAT (price without VAT) should be shown.

Each Contractor who is IPA funded will receive a unique Certificate control number from the EUD, which should also be emphasized in the clausal after the wording 'kontrolni broj potvrde'. The clausal that should be included on each invoice is: "Oslobodjeno od plaćanja PDV-a u skladu Članom 29. stav 2. Zakona o porezu na dodatnu vrijednost, kontrolni broj potvrde: ”.

VAT exemption occurs in one step:

One copy of the Certificate of VAT exemption (Annex I) is issued by the EUD in BiH, which is valid for the entire duration of the project, this also goes to the supplier/provider (through the TACSO office). Each Invoice should contain the control number of the Certificate of VAT exemption.

ANNEX I: Example of an Attachment 1 form (Prilog 1)

Prilog 1.

POTVRDA ZA OSLOBAĐANJE OD PLAĆANJA UVOZNIH DAŽBINA I PDV-a PRI UVOZU ROBE I ZA OSLOBAĐANJE OD PLAĆANJA PDV-a PRI NABAVCI DOBARA I USLUGA U BIH U OKVIRU PROJEKATA KOJI SE FINANSIRAJU IZ IPA FONDA U SKLADU SA OKVIRNIM SPORAZUMOM

("Službeni glasnik BiH - Međunarodni ugovori", broj 6/08)

Kontrolni broj:

I IPA Finansijski sporazum zaključen između Evropske komisije i BiH

Broj i datum zaključivanja:

Vrijednost ugovora:

II Ugovor potpisan između Evropske komisije i ugovarača

Naziv projekta:

Broj i datum zaključivanja:

Vrijednost ugovora:

Mjesto izvođenja: Bosna i Hercegovina

a.) Izvođač projekta/domaći ugovarač

Adresa:

Sjedište:

PDV broj (ukoliko ga ima):

b.) Izvođač projekta/strani ugovarač

Adresa:

Predstavnik u BiH:

PDV broj:

III Uvoz robe

Krajnji korisnik robe:

Vrijednost robe koja se uvozi:

Dobavljač/Uvoznik robe:

Broj listova i stavki specifikacije robe:

IV Nabavka dobara ili usluga

Krajnji korisnik dobara ili usluga:

Ukupna vrijednost dobara i usluga bez PDV-a:

Ovjera Delegacije Evropske unije u Bosni i Hercegovini

Mjesto i datum:

Odgovorna osoba:

Potpis i pečat:

III. Kosovo

In order to efficiently run a project and to successfully achieve its objectives, your project has to be managed and administered in an accurate and accountable way. The grant beneficiary has to secure efficient and operational management of the grant project. In addition to this, an accurate handling of the project's accounts is crucial to the project's success.

After signing a contract with the Contracting Authority, the **Applicant becomes a Grant Beneficiary and takes the responsibility for the entire project including activities carried out by all other partners (if applicable)**. The Grant beneficiary is responsible for timely and correctly reporting to the Contracting Authority. Therefore the grant beneficiary should ensure that efficient administrative management and control systems are established within the operation. The Grant Beneficiary is also responsible for ensuring proper communication with the partners, ensuring that proper financial management and control procedures are applied and that the EC contractual procedures concerning financial management and control (audit) as well as procurement, information, communication and visibility activities and rules are respected and observed as well as by the partners. As a **Grant Beneficiary** or a partner in an EU-funded project, you have the right to exempt all goods and services procured in the implementation of such a project from VAT payment.

Ineligible costs

There are a number of specific costs that are **not** eligible for the project. This means that if you incur any of these costs, these are not allowed to be paid from project funds. VAT also falls under the Ineligible costs of your project activities. Examples of ineligible costs are³:

- Debts and provisions for losses or debts;
- Interest owed;
- Items already financed in another framework or project;
- Purchases of land or buildings, except where necessary for the direct implementation of the action, in which case ownership must be transferred to the final beneficiaries at the end of the action;
- Currency exchange losses;
- In-kind contributions;
- Taxes, including VAT, unless the beneficiary (or the beneficiary's partners) can show it cannot reclaim them and the applicable EU regulations do not forbid coverage of taxes. This implies that the beneficiary (Functional Lead and/or the Applicant 2 and partners) should be able to submit supporting documents that prove that VAT cannot be reclaimed. This can for example be in the form of a letter from the country's authority responsible for VAT issues stating so, or statements by the auditor that VAT cannot be reclaimed (citing relevant legislation/regulation). It is strongly advised that obtaining VAT exemption is arranged by the grant beneficiary (or the beneficiary's partners) as early as possible after signing the contract with the EU;
- Credits to third parties.

If any of the above-mentioned **ineligible costs are incurred, then the beneficiary** (or the beneficiary's partners) will need to cover these from **their own resources**. They should not be included in the financial report(s). Any non-eligible costs which are found in the report(s), particularly in the final report, will be deducted from the total project costs, therefore reducing the requested EU contribution accordingly.

The Kosovo Government has agreed with the IPA that there would be an exemption for funds received from the IPA for international contractors i.e. branch/foreign companies and from 1 January 2010 the law has changed in line with this agreement. Institutions which are exempted from taxes are the following:

- 1) International Monetary Fund (IMF);
- 2) World Bank- International Bank for reconstruction and Development (IBRD) and International Development Association;
- 3) International Financial Corporation's (IFC) and other members of the World Bank Group;

³ General conditions, art. 14.6.

- 4) European Commission (EC);
- 5) European Bank for Reconstruction and Development (EBRD);
- 6) European Bank for Investment (EIB);
- 7) Inter-American Bank for Development (IADB);
- 8) Asian Development Bank (ADB);
- 9) African Development Bank (AFDB);
- 10) International Fund for Agricultural Development (IFAD);
- 11) Islamic Development Bank (IDB).

What is Value Added Tax?

Value Added Tax is a consumption tax which is applied from 1 July 2001 on goods that are imported in Kosovo and the domestic supply of goods and services (according to the United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation no. 2001/11 "On Value Added Tax" which was amended in the UNMIK Regulation no. 2002/17 and 2004/35), and under the Law no.03/L-146 is applied at a rate of 16 percent.

People, who are subject to be registered as taxable persons, should have an annual turnover above 50,000 € (also persons who are under this ceiling, but who choose to register for VAT). These persons shall apply and collect calculated VAT from buyers or their consumers, and will receive a deduction tax credit for VAT paid on imports and domestic purchases.

VAT declaration forms shall be filled-in each month. In cases where we have a deduction tax on required VAT which exceeds the calculated tax of collected VAT, the taxable person is entitled to VAT credit or even a VAT refund.

When is the taxable period for Value Added Tax?

The taxable period for Value Added Tax is each calendar month. (Article 54, Law No. 03/L-146).

When is the deadline to declare VAT?

VAT shall be declared no later than the 20th of the following month for all purchases and sales from the previous month.

What is a Tax Declaration?

Taxing principles in Kosovo rely merely on the taxpayer's declaration of income. Therefore, the taxpayer should willingly declare all of the income by filling a tax declaration at a certain period of time, depending on the income declared.

Each person who is subject to taxation under the applicable legislation in Kosovo should submit to the Kosovo Tax Administration (KTA) or its agent, a declaration according to the requisition stated in the Law on Tax Administration and Procedures (Law No.03/L-222).

What are the tax declarations?

1. Declaration on Personal Income Tax
2. Declaration on Corporate Income Tax
3. Declaration on VAT and
4. Declaration on Pension Saving Contribution

If KTA ascertains that a taxpayer failed to submit a tax declaration, or in case he/she did this, the taxpayer under- or over-declared their income, then under the applicable tax laws KTA is entitled to make a new tax assessment.

Request for VAT reimbursement

NGOs which are involved in performing VAT exempted supplying, such as projects funded by the EC, and as foreseen in the IPA agreement, have the right to the reimbursement of VAT paid on purchases on a monthly basis regardless of the amount of these assets. Regardless of subparagraph 2.2 of article 40, the taxable person is entitled to claim a VAT refund on a monthly basis of input VAT related to supplies directly financed by the EC and exempt in accordance with subparagraph 3.1 of Article 30 of the Law on VAT, without regard to the amount of VAT credit and KTA shall undertake actions on review of such claims. Such claims will be taken under consideration only if the taxable person has submitted all VAT returns and all other tax returns for the tax periods that he/she was obliged to submit as well as if he/she has complied with all requirements determined under the Article 27 of Instruction 16/2009 on Implementation of the Law on Tax Administration and Procedures (Public Ruling No: 02 / 2010).

As the first step, the NGOs must obtain a fiscal number and certificate of VAT declaration.

NGOs must fill in and submit to the KTA monthly statements of VAT at the latest by the 20th of the following month. NGOs should also fill in the VAT refund request, which needs to be made available/presented to the office of the taxpayer service at KTA.

The evidences that an NGO must possess in their books and records to get reimbursement should be as follows:

1. Invoices of purchases for the tax period related with credit.
2. Sales invoices for tax periods related with credit.
3. Clarification regarding the cause of the credit balances of VAT⁴
4. Contracts and any supporting documents related to credit.

Note: the Invoices should contain all the details as prescribed with financial rules including the fiscal number and VAT number of the buyer and seller, date of the purchase and sale and VAT amount as a separate amount from the taxation amount.

These documents are required for the applicant to have upon the application for refund, but do not mean that such documents are attached to the request for refund.

In cases where an NGO, has other tax liabilities due to the irregular holding of tax at source or for any other legal reason, even though the requests will be approved for reimbursement, initially previous obligations will be covered and the remaining part will be reimbursed to them.

The Tax Administration of Kosovo, since November 1, 2013 has changed the procedures for VAT exemption upon the Import of goods, financed through donations.

Kosovo`s Customs enforces the VAT legislation upon the import of goods and charges VAT for goods that are subject to VAT.

VAT legislation has also foreseen import VAT exemptions such as transactions which are financed through international governmental and non-governmental donors or imports designated for Kosovo Force (KFOR), embassies and other international missions.

Procedures changed since November 1, 2013

1. A Purchase order for VAT exemptions, as a document which is verified by the donor or other authorized person by the donor or the person exempt from VAT (KFOR, Embassy, World Bank, Project Implementing NGOs, etc.) on imports, are not required to receive confirmation from KTA that these goods, during import, should be exempt from VAT.

⁴ This is applicable for the NGOs performing VAT exempted supplying, such as projects funded by the EC.

2. Also, the European Commission contractors are not required to verify the Purchase Order by KTA and then with that Purchase Order to make import VAT exemptions on goods that are dedicated to projects financed by the European Commission. KTA can provide an interpretation for the entire contract with the European Commission, but not to verify each Purchase (import) within that contract.

Considering the legal provisions provided by the Law No. 03/L-146 on Value Added Tax, as well authorizations of the Kosovo Customs for enforcement of the VAT legislation on import transactions, Kosovo's Customs will assess on these transactions if they fulfil the legal criteria to be exempt from VAT upon import.

For more information please contact the TACSO Kosovo office at info.ko@tacso.org.

IV. Macedonia

Legislation

(In which legislative acts are the VAT exemption regulations laid out? Is there clear legislation on the VAT exemption for EU funded projects? Are there official Guidelines for VAT exemption of EU funded projects?)

EU-funded projects are VAT exempt pursuant to the Agreement between the Government of the Republic of Macedonia and the European Commission dated 26.07.1996, containing a clause that the donated funds cannot be used for payment of public fees in the Republic of Macedonia.

There has been a change in the VAT exemption procedure which came into force on 1 July 2014. In line with this change, the following legislation governs VAT exemption for projects funded by irreversible funds from foreign donors. The documents are available at this [link](#).

- *“Rulebook on the manner of implementing the value added tax exemption for goods and services used for the realization of projects financed with funds pursuant to the agreement for donations signed between the Republic of Macedonia and foreign donors which stipulates that the received funds cannot be used for paying taxes” (Official Gazette of the Republic of Macedonia No.98 dated 30.06.2014)*
- *Rulebook for the form and content of invoices, form and content of applications, manner of reporting on sales, the content of the record of invoices run by the competent tax authority and the form and content of the record of received invoices run by the recipient of goods/services for the purposes of implementing the value added tax exemption for goods and services used for the realization of projects financed with funds pursuant to the agreement for donations signed between the Republic of Macedonia and foreign donors which stipulates that the received funds cannot be used for paying taxes” (Official Gazette of the Republic of Macedonia No.98 dated 30.06.2014)*

Who is eligible?

(Which legal entity can use the privilege of VAT exemption for a Project? Is VAT exemption carried out through the Applicant CSO, or through the Project? Are both Applicant CSOs and Partner CSOs eligible to use VAT exemption?)

- The entity responsible for the realization of projects – the implementing agency (Budget users, Funds, non-government organisations registered in the Republic of Macedonia) shall initiate the procedure for exemption from payment of customs and other duties, excise and VAT when importing goods, as well as the procedure for providing funds from the Budget of the Republic of Macedonia for the payment of excise and VAT on the sale in the country, necessary for the realization of projects.
- The foreign donor or entity (foreign legal entity or physical person not having an establishment in the Republic of Macedonia) - implementing agency, which has concluded a written agreement with the foreign donor or with its authorized representative for project realization, can initiate the procedure for VAT exemption.
- Local government units responsible for the realization of the project - implementing agencies, shall initiate the procedure via the Ministry of Local Government.
- Spending units responsible for the realization of the project - implementing agencies, shall initiate the procedure via the competent budget user.

Initial set-up of the VAT exemption procedure

1. Project registration

Entities responsible for project implementation have to register the project in the Government of the Republic of Macedonia - General Secretariat - Sector for European Integration - Foreign Assistance Coordination Unit, by filling in a special registration form (please see Annex I) which among other information contains the following:

- a. Name of the project in the Macedonian and English language;
- b. Donation amount for the respective project;
- c. Names of the foreign long-term experts engaged in the project implementation.

A copy of the concluded agreement between the implementing agency and the foreign donor or its authorized representative shall be attached to the request.

The Foreign Assistance Coordination Unit shall issue a certificate of registration of the project. The certificate shall contain the following data:

- d. Name of the project in the Macedonian and English language;
- e. Donation amount for the respective project;
- f. Name of the implementing agency responsible for project implementation; and
- g. The date the Government of the Republic of Macedonia and the foreign donor (indicating its name) concluded an agreement, containing a clause stating that the donated funds cannot be used for payment of public fees in the Republic of Macedonia;

2. Making a project stamp

On the basis of the certificate for project registration, the entities responsible for project implementation should make a project stamp which will mainly be needed when requesting the VAT exemption from the Ministry of Finance.

3. Project tax number

Entities responsible for project implementation - implementing agencies should obtain a project tax identification number (TIN) at the Public Revenue Office - Skopje Regional Branch Office.

Implementation of the VAT exemption procedure

1. Procedure for issuing invoices that are VAT exempt

In order to avoid any misunderstandings with suppliers before contracting them for providing goods/services for the project, please make sure that you inform them clearly that the project is VAT exempt and send them a copy of the certificate for project registration issued by the Government of the Republic of Macedonia as well as the project tax identification number. This needs to be done because the supplier of goods or services must first register the sale of goods/services with the Public Revenue Office by electronically submitting the form DDV-PEF-DO (Application for sale of goods and services exempt from VAT pursuant to Article 24-a of the Law on Value Added Tax).

Based on this application, the Public Revenue Office electronically issues to the supplier "Invoice for sale that is VAT exempt pursuant to Article 24-a of the Law on Value Added Tax (form DDV-FP-DO). The supplier signs and stamps this invoice and gives it to the project implementer for payment.

2. Keeping records of all received invoices without VAT

The project implementer is obliged to electronically submit to the Public Revenue Office the form DDV-EPF (Record of received invoices kept by the recipient of the goods and services). This form is given in Annex II. The project implementer (recipient of the goods and the services) is obliged to fill in this form by listing all the invoices without VAT received in the given period and submit it electronically (at this [link](#)) to the Public Revenue Office, at the latest by the 25th in the month following each calendar quarter.

ANNEX I: Request for registration of projects in the Central Donor Assistance Database of the Government of the Republic of Macedonia

Form: SCFA – CDAD1

Request

for registration of projects in the Central Donor Assistance Database of the Government of the Republic of Macedonia

Date: _____

/Project title in Macedonian/

/Project title in English/

Financed by: _____

Requests from the Secretariat for European Affairs –Sector for Coordination of the Foreign Assistance within the Government of the Republic of Macedonia, to register the project in the Central Donor Assistance Database of the Government of the Republic of Macedonia (CDAD) and to issue a certificate, according to Article 3, paragraph 2 and Article 4, paragraph 2 from the *“Rulebook on the manner of applying the exemption from payment of customs and other duties, excise and value added tax (VAT) when importing goods and on providing funds for payment of excise and vat on sale of goods and services in the country, necessary for realization of projects financed with irreversible funds by foreign donors”* published in the Official Gazette of the Republic of Macedonia No.54/2003 dated 19.08.2003, according to Article 8 from the *“Guidelines on the manner of applying the exemption from payment of customs and other duties, excise and value added tax (VAT) when importing goods and on providing funds for payment of excise and vat on sale of goods and services in the country, necessary for realization of projects financed with irreversible funds by foreign donors”* issued by the Ministry of Finance No.08-17077/1 on 07.08.2003, and according to the agreement between the Government of the Republic of Macedonia and _____ dated _____, containing a clause that the donated funds cannot be used for payment of public fees in the Republic of Macedonia.

Project information *

Project value: _____ Currency: _____

Start date: _____ End date: _____

* Request holder certifies that all data are valid. Every modification of the project information the request holder is obligated to inform the Sector for Coordination of the Foreign Assistance within the Secretariat for European Affairs of the Government of the Republic of Macedonia.

Donor's information⁵:

<i>Donor:</i>		
<i>Address:</i>		
<i>Telephone:</i>	<i>Fax:</i>	<i>E-Mail:</i>
<i>Responsible person:</i>		
<i>Title:</i>	<i>Department:</i>	
<i>Address:</i>		
<i>Telephone:</i>	<i>Fax:</i>	<i>E-Mail:</i>

Information on the implementing company:

<i>Implementing company:</i>		
<i>Address:</i>		
<i>Telephone:</i>	<i>Fax:</i>	<i>E-Mail:</i>
<i>Team leader:</i>		
<i>Title:</i>	<i>Department:</i>	
<i>Address:</i>		
<i>Telephone:</i>	<i>Fax:</i>	<i>E-Mail:</i>

Recipient information⁶:

<i>Recipient:</i>		
<i>Address:</i>		
<i>Telephone:</i>	<i>Fax:</i>	<i>E-Mail:</i>
<i>Responsible person:</i>		
<i>Title:</i>	<i>Department:</i>	
<i>Address:</i>		
<i>Telephone:</i>	<i>Fax:</i>	<i>E-Mail:</i>

In addition to this request, a copy of the agreement between the implementing agency and the donor or its authorized representative has to be submitted and a list of long-term foreign experts included in the project.

Project stamp:

.....
 Authorized person

.....
 Authorized person function

.....
 Authorized person Signature

⁵ In case of two or more donors, the appropriate number of tables have to be filled in

Annex II: Form DDV-EPF

Службен весник на РМ, бр. 98 од 30.06.2014 година



Република Македонија
Министерство за финансии
УПРАВА ЗА ЈАВНИ ПРИХОДИ

ЕВИДЕНЦИЈА на примени фактури која ја води примателот на прометот

ПРИЛОГ 3

* Пополнува Управата за јавни приходи

Скратен назив и
вистинско седиште
на имплементатор
(примател на промет)

Телефон

e-пошта

Вид на
број на
проект

Период

од

до

Рок за
поднесување

Исправка на
ДДВ-ЕПФ

Број:

ПОДАТОЦИ ЗА ПРОЕКТОТ

ЕДБ на проект

Назив и адреса
на проект

Број на отворен
на проект

Времетраење
на проект

ПОДАТОЦИ ЗА ИЗВРШЕНИОТ ПРОМЕТ

Број на редок	ЕДБ на проект / Вид на проект / Вид на промет	Назив на добиток / Вид на добиток / Вид на промет	Курс на добиток	Датум на добиток / Вид на добиток / Вид на промет	Вкупна сума на добиток / Вид на добиток / Вид на промет (ДДВ-ЕПФ)
1					
					Вкупно за редок број 1:
2					
					Вкупно за редок број 2:
					ВКУПНО:

ПОДАТОЦИ ЗА СОСТАВУВАЧОТ

Назив /
Име и презиме

ЕДБ / ЕМБГ

Својство

Датум на
пополнување

Потпис

ПОДАТОЦИ ЗА ПОТПИСНИКОТ

Име и презиме

ЕМБГ

Својство

Датум на
пополнување

Потпис

* Пополнува Управата за јавни приходи

1/2

V. Montenegro

Legislation

(In which legislative acts are the VAT exemption regulations laid out? Is there clear legislation on the VAT exemption for EU funded projects? Are there official Guidelines for VAT exemption of EU funded projects?)

The referential documents are:

- Annex II of the General Conditions Applicable to European Union-Financed Grant Contracts for External Actions, Article 14.6 – *Costs not considered eligible*.
- Montenegrin Law on VAT, Article 25, Paragraph 1, Subparagraphs 8a and 8b.
- Rulebook on the Manner of obtaining Rights for the Exemption from Excises and VAT for Diplomatic and Consular Missions and International Organizations.

Who is eligible?

(Which legal entity can use the privilege of VAT exemption for a Project? Is VAT exemption carried out through the Applicant CSO, or through the Project? Are both Applicant CSOs and Partner CSOs eligible to use VAT exemption?)

VAT exemption is carried out based on the Project Contract, signed between the Lead Applicant/ Beneficiary and the Contracting Authority. The Project Contract should reference the relevant bilateral or multilateral agreement based on which the Project is eligible for VAT exemption. In the case of EU-funded projects, the relevant agreement is the Framework Agreement between the EU and SR Yugoslavia, signed on 25.11.2000 and ratified on 21.03.2003.

Both National and Multi-beneficiary IPA-funded Projects are eligible for VAT exemption.

Both Lead Applicants and project Partners are eligible for VAT exemption for EU-funded projects.

How many types of VAT exemption exist in the country?

There are two types of VAT exemption, one applicable for legal entities with diplomatic status, and one for non-diplomatic legal entities, including EU-funded projects. The VAT exemption procedure in the second case is carried out at the Ministry of Foreign Affairs (MoFA) for each individual invoice.

Initial set-up of the VAT exemption procedure

The initial setup of the VAT exemption procedure for a new EU-funded project requires the following steps:

1. The requests should be admitted for processing when an individual **invoice equals or exceeds a value of 50€, with VAT included**.
2. As a model of good practice and in order to reduce the administrative workload, you are kindly advised to **collect invoices issued by the same supplier**, list them in a single request and submit them all together.
3. The VAT Law provides for upfront tax exemptions, i.e. before the supply of goods/services takes place; therefore ideally you should request a **pro forma invoice** before making a purchase and submit the pro forma invoice for tax exemption. Local suppliers should be aware of the procedure

and will also urge for the certificates to be issued as soon as possible. Therefore **it is essential that you highlight to suppliers that the requested goods/services are project-related and VAT exempted**, so that they indicate clearly in the invoice amounts excluding VAT (net amount), the amount of VAT and total amount and so that they know that they will be paid only the net amount.

4. Usually it takes up to seven working days to obtain the tax exemption certificate, which is to be collected (in duplicate original) from the reception of the Ministry of Foreign Affairs, following its final approval. You are hence kindly asked to clearly indicate your contact details in the header of the request so that the EU Delegation can inform you the moment the certificates become available.

Regular VAT exemption for goods and services

VAT exemption for goods and services is obtained based on the Pro Forma Invoice. The regular procedure goes as follows:

1. Request a Pro Forma invoice from the provider of goods and services. The Pro Forma invoice should be stamped and signed, and is to accompany the VAT exemption request.
2. Insert your company logo in the request, indicate amounts excluding VAT in the enclosed table, and enter the project title in the footer as well. The VAT exemption request should be addressed to the:
 - Delegation of the European Commission to Montenegro
 - Operations Section, for the attn. of. The Relevant Task Manager (TM) (please enter name)
3. Print out the filled out VAT exemption form. Each of the three identical originals must be signed by the Authorised Person and stamped.
4. The request can be hand delivered or sent by fax or e-mail.
5. If the project is regional, the request needs to be filled in, scanned and sent (along with the corresponding invoice) by e-mail to the responsible TM in Brussels, cc. to Marjana Manojlovic (marjana.manojlovic@eeas.europa.eu).
6. Once the request is approved by the responsible TM, the request is then forwarded to the Ministry of Foreign Affairs for final approval.
7. Once the MoFA sends back the approved request, the organisation goes to the Delegation to collect two originals; **one original should be given to the supplier of goods and services**, and the other can be sent to the Tax Authority.
8. File your copy of the VAT exemption form in your archive.
9. The seller can now provide you with the receipt/ invoice for the goods or services, which shows the net value paid, without VAT.

What should the Pro Forma invoice look?

There are a number of rules that the Pro Forma invoice needs to adhere to in order to be acceptable for VAT exemption:

- It must clearly state that it is a Pro Forma invoice, and not an actual invoice
- It must clearly show the name, address and Tax ID no. of the provider of services
- It must clearly show the name, address and Tax ID no. of the organisation implementing the Project – identical to those stated in the Project Contract.
- It must clearly show the net value, VAT rate, VAT amount, and total cost of goods/ services
- The net value on the Pro Forma invoice must exactly match the value listed on the VAT exemption form. *(Note – in case of goods or services which are not subject to VAT or are subject to a 0% rate of VAT, this sum is NOT included in the value listed on the VAT exemption form. The value on the VAT exemption form must exactly match the total value of the tax base of all the articles on the Pro Forma invoice which are subject to any rate of VAT other than 0%.)*
- The Pro Forma invoice does not need to be an original – it can be a copy, a scan, or a faxed version.

- If the Pro Forma invoice is not signed and stamped by the trader, it needs to carry a note stating that it is valid without a signature or stamp.
- If the Pro Forma invoice is issued for services, the exact date of the carrying out of these services needs to be stated on the Pro Forma invoice. The date needs to be after the date on which the documentation is being submitted to the Tax Administration. This is important because VAT exemption cannot be performed for goods or services which have already been paid for, or received.

What to do in case of change?

If you have carried out the VAT exemption procedure on a particular invoice, but then the conditions have changed, you can apply the following procedure:

- If you have decided to not purchase the goods or services, you have no obligation to do so. A VAT exemption does not bind you to carry out the transaction. You can simply return the approved VAT exemption form to the EU Delegation for cancellation.
- If the price of the goods or services has changed, you also return the approved VAT exemption form to the EU Delegation for cancellation, and start the VAT exemption procedure all over again for the new invoices.

Other information

Since Montenegro has become a candidate country for EU membership, all contracting procedures are to be transferred to the Directorate for Consular Affairs and Diaspora Unit within the Ministry of Foreign Affairs and European Integrations.

The above explained procedure for VAT exemption remains until further notice.

ANNEX I: Example of a VAT exemption form

COMPANY LOGO

Project Title:

Project Number:

Attn: Operations Section

-----*(Program Manager's Name - Mr)*

TAX EXEMPTION REQUEST

Dear Sir / Madam,

Please provide us with the certificates for the tax exemptions (Customs + VAT) for the attached Invoice.

Supplier	Invoice No.	Invoice Date	Description	Amount (net)	VAT	Customs	Total amount

Podgorica, _____ (date)

Signature and stamp



Project title

An EU-funded project managed by the Delegation of the European Commission to Montenegro

VI. Serbia

Legislation

(In which legislative acts are the VAT exemption regulations laid out? Is there clear legislation on the VAT exemption for EU funded projects? Are there official Guidelines for VAT exemption of EU funded projects?)

- Annex II of the General Conditions Applicable to European Union-Financed Grant Contracts for External Actions, Article 14.2 – *Costs not considered eligible.*
- Law on VAT of the Republic of Serbia, Article 24, Paragraph 1, Subparagraph 16a.
- A Guide for the Application of the VAT Law can be found on the [Tax Administration Web site](#) and parts relevant to VAT exemption for EU-funded projects can be found on page 118.

Who is eligible?

(Which legal entity can use the privilege of VAT exemption for a Project? Is VAT exemption carried out through the Applicant CSO, or through the Project? Are both Applicant CSOs and Partner CSOs eligible to use VAT exemption?)

VAT exemption is carried out based on the Project Contract, signed between the Lead Applicant/ Beneficiary and the Contracting Authority. The Project Contract should reference the relevant bilateral or multilateral agreement based on which the Project is eligible for VAT exemption. In the case of EU-funded projects, the relevant agreements differ depending on the IPA year the project is funded from. The list of agreements can be downloaded from the [TACSO Web site](#), and each project needs to determine which agreement is relevant for them.

Both National and Multi-beneficiary IPA-funded Projects are eligible for VAT exemption.

Both Lead Applicants and project Partners are eligible for VAT exemption for EU-funded projects, but project Partners will only be eligible for VAT exemption if they can provide this additional documentation:

- A copy of the Project contract (it would be best if the Project contract between the Lead Applicant and the Contracting Authority specifically mentions the project Partner, and states the budget defined for the Partner's project activities)
- A copy of the Project budget, which clearly shows which part of the budget will be used by the Partner, or a statement from the Lead Applicant stating which part of the Project budget will be used by the Partner
- A contract signed with the Lead Applicant regarding joint Project implementation

How many types of VAT exemption exist in the country?

There are two types of VAT exemption, one applicable for legal entities with diplomatic status, and one for non-diplomatic legal entities, including EU-funded Projects. The VAT exemption procedure in the second case is carried out at the Tax Administration for each individual invoice.

Initial set-up of the VAT exemption procedure

The initial setup of the VAT exemption procedure for a new EU-funded Project requires the following steps:

1. You or your task manager has to send your contract with the EU Commission to the EU Delegation in your country. In the case of projects implemented in more than one country, the documentation needs to be sent to the EUD of each project partner country. Based on that, the EUD will deliver a list of new projects, organisations and all project contracts to the Tax Administration office once a month, on the fifth day of the month. If your project is not on the list, please contact the EU Delegation in Serbia and ask them to add your project and to send it to the Tax Administration. Ms. Snjezana Đukic, Operations Department, Delegation of the European Union to the Republic of Serbia (snjezana.djukic@eeas.europa.eu) is responsible for creating a list of projects and delivering the VAT Administration in the EU Delegation in Serbia.
2. Create a list of names and provide photocopies of personal identification cards of all persons who will be responsible for submitting the VAT exemption requests to the Tax Administration.
3. Create a Specimen of Signatures of the Project team members who are responsible for signing VAT exemption forms.
4. The copy of the Project Contract, the list of names of persons responsible for submitting the VAT documentation, and the Specimen of Signatures of persons responsible for signing the VAT exemption forms should only be provided the first time you visit the Tax Administration. The copy of the Project Contract will be sent on your behalf by the EU Delegation. The list of persons responsible for submitting the VAT documentation to the Tax Administration should be submitted to the reception desk at the Tax Administration headquarters building, address: Save Maskovica 3-5, 11000 Belgrade. The Specimen of Signatures should be submitted to office 446 in the same building.

After all these steps have been carried out, you can go ahead with your first VAT exemptions.

Regular VAT exemption for goods and services

VAT exemption for goods and services is obtained based on the Pro Forma Invoice. The regular procedure goes as follows:

1. Request a Pro Forma invoice from the provider of goods and services. (The Pro Forma invoice needs to adhere to a specific format which will be outlined later)
2. Download the [VAT exemption form](#) available on the Tax Administration Web site. You can recreate your own version of the form, as long as it contains all the required fields.
3. Using the information from your contract, fill out the header part of the VAT exemption form. This part of the form will not change for the duration of your Project. It contains the following information:
 - a. Name, address and Tax ID no. of legal entity implementing the Project
 - b. Name, number and date of signing of the international contract based on which the Project is VAT exempted
 - c. Name, number and total value of the individual Project
4. Fill out the VAT exemption form in line with the information in the Pro Forma invoice. The date of the Pro Forma invoice must match the date of the VAT exemption form, and the net amount listed on both documents must be identical.
5. Print out the filled out VAT exemption form in three copies. Each of the three identical originals must be signed by the Authorised Person and stamped, if the legal entity has a stamp. (If the legal

entity does not have a stamp, it provides the Tax Administration with a statement saying it has no stamp, and puts only the Authorised Person's signature on the VAT exemption form)

6. One copy of the Pro Forma invoice and three identical originals of the VAT exemption form are taken to the central office of the Tax Administration, section for VAT control (Save Maskovica 3-5, 4th floor, office 446)
7. The Tax Administration officials will enter the VAT exemption form into the Registry and validate all three originals. One original is kept by the Tax Administration, and two are returned.
8. Once the VAT exemption form has been approved by the Tax Administration, you may pay the net cost of the goods or services, without VAT.
9. File your copy of the VAT exemption form in your archive.
10. Send the third copy of the VAT exemption form to the seller/ provider of goods and services. They will use this form along with the invoice to receive a refraction for the VAT they have not charged you. You are obliged to send this form to the seller no later than the tenth of the month following the month when the VAT exemption was issued.
11. The seller can now provide you with the receipt/ invoice for the goods or services, which shows the net value paid, without VAT.

NOTE: If your project has a “final beneficiary” all your VAT exemption requests have to be approved by your final beneficiary. This is the usually the case where the projects are directly oriented towards providing services or assistance to one organisation or institution. Please check this with the Tax Administration representative before you start with first procedure for tax exemption.

What should the Pro Forma invoice look?

There are a number of rules that the Pro Forma invoice needs to adhere to in order to be acceptable for VAT exemption:

- It must clearly state that it is a Pro Forma invoice, and not an actual invoice
- Its date should be as close as possible to the date on which you take it to the Tax Administration
- Its date must match exactly the date in the header of your VAT exemption form
- It must clearly show the name, address and Tax ID no. of the provider of services
- It must clearly show the name, address and Tax ID no. of the organisation implementing the Project – identical to those stated in the Project Contract. If the organisation does not have a Tax ID number, it submits a statement to the Tax Administration saying that it does not use a Tax ID number.
- It must clearly show the net value, VAT rate, VAT amount, and total cost of goods/ services
- The net value on the Pro Forma invoice must exactly match the value listed on the VAT exemption form. *(Note – in case of goods or services which are not subject to VAT or are subject to a 0% rate of VAT, this sum is NOT included in the value listed on the VAT exemption form. The value on the VAT exemption form must exactly match the total value of the tax base of all the articles on the Pro Forma invoice which are subject to any rate of VAT other than 0%. See example in Annex I)*
- The Pro Forma invoice does not need to be an original – it can be a copy, a scan, or a faxed version.
- If the Pro Forma invoice is not signed and stamped by the trader, it needs to carry a note stating that it is valid without a signature or stamp.
- If the Pro Forma invoice is issued for services, the exact date of the carrying out of these services needs to be stated on the Pro Forma invoice. The date needs to be after the date on which the documentation is being submitted to the Tax Administration. This is important because VAT

exemption cannot be performed for goods or services which have already been paid for, or received.

What to do in case of a change?

If you have carried out the VAT exemption procedure on a particular invoice, but then the conditions have changed, you can apply the following procedure:

- If you have decided to not purchase the goods or services, you have no obligation to do so. A VAT exemption does not bind you to carry out the transaction. You can simply return the two copies of the VAT exemption form to the Tax Administration for cancellation.
- If the price of the goods or services has changed, you can make a written request to the Tax Administration for a correction. You will need to submit:
 - A signed and stamped written request explaining what is being corrected
 - A new Pro Forma invoice, identical to the old one in all ways except for the information being corrected (most often the price)
 - The two copies of the old VAT exemption form
 - Three copies of the new VAT exemption form, identical to the old one in all details except the information being corrected.

The correction can be carried out even if the goods have been already paid for. If goods/ services are paid in advance and not all of the payment is spent, you can carry out the procedure outlined above and then ask the trader to refund you for the difference.

ANNEX I: Example of a Pro Forma Invoice

HOTEL D.O.O.
Address and Street no.
11000 Beograd
Their Tax ID No.
Their Registration No.

1

Your Organisation's name
Your address
Your Tax ID No.

2

Date: 01.01.2011
Place: Beograd

3

Service	Qty	VAT Rate	Net cost	VAT	Total cost
Accommodation from 10. to 12. jan 2011	1	8%	10.000,00	800,00	10.800,00
Tax	1	0%	100,00	0,00	100,00
Training facilities	1	18%	10.000,00	1.800,00	11.800,00
Total			20.100,00	2.600,00	22.700,00

4

RSD

Payments can be made to the following bank account: *Bank account details*

This Pro Forma invoice is valid without a signature or stamp

5

1. The Pro Forma invoice must contain full details of the seller, including name, address and Tax ID No.
2. The Pro Forma invoice must contain your full details, including name, address and Tax ID No, if you have one
3. The date of the Pro Forma invoice must be identical to the date of the VAT exemption form
4. The value of goods and services which are not subject to VAT or which have a VAT rate of 0% is not included in the final net value which is written in the VAT exemption form - so in this case, the net value of goods and services being requested for VAT exemption would be NOT 20,100 rsd, but 20.000 rsd. If this is not correctly calculated, your VAT exemption form will not be accepted by the Tax Administration.
5. The Pro Forma invoice does not need to be submitted in original - you can submit a copy, faxed or scanned version, but it does have to be signed and stamped. If it isn't signed and stamped, it must carry a statement saying it is valid without a signature or stamp.

ANNEX II: Example of a VAT exemption form

Образац ППО-ПДВ

1. Reference No. - Month, Year, and serial number

Број и датум потврде: |V|A|T|/|0|1|/|1|1|/|0|0|1| |0|1|0|1|2|0|1|1|

2. Date - must be same as on Pro Forma invoice

Подаци о издаваоцу потврде:

Назив: Legal Entity Name 3. Must be same as stated in Contract

Адреса: Address, Number, City

ПИБ: |1|0|2|6|1|7|4|0|6| 4. If there is no Tax ID no., a statement is submitted stating that fact.

Подаци о међународном уговору: 5. For EU projects, the Framework Agreement

Назив уговора: Name of relevant contract between Serbia and EU

Датум потписивања: date of signing, date of ratification

Подаци о појединачном пројекту: 6. Information from the Project Contract

Назив и број пројекта: Name and reference number of specific project

Вредност пројекта: Total value in EUR

7. This part of the form is always the same

ПОТВРДА О ПОРЕСКОМ ОСЛОБОЂЕЊУ*

за обвезника ПДВ који врши промет добара или услуга, односно увоз добара,
уз пореско ослобођење

Назив обвезника ПДВ Full name of seller

Адреса: Address and number, City

ПИБ: |1|0|7|2|5|1|4|1|2|

ВРЕДНОСТ:

8. Must be identical to the net value listed on Pro Forma invoice

промета добара и услуга по предрачуну net value of goods or services in RSD

или

добара која се увозе

Потврду издаје

9. Signature of Authorised Person

Потпис и печат овлашћеног лица

Потврду оверава Пореска управа:

Број овере: | | | | | | | | | | | | | | | | | | | | | |

Датум овере: | | | | | | | |

Потпис и печат овлашћеног лица

10. This part is filled in by the Tax Administration officials

* Обвезник ПДВ је дужан да копију ове потврде достави Централни Пореске управе приликом подношења пореске пријаве ПППДВ

VII. Turkey

Legislation

(In which legislative acts are the VAT exemption regulations laid out? Is there clear legislation on the VAT exemption for EU funded projects? Are there official Guidelines for VAT exemption of EU funded projects?)

The reference documents are:

- IPA Framework Agreement (**Article 26 Rules on taxes, customs and import duties and levies and/or taxes of equivalent effect**)
- VAT exemption stipulated in the IPA Framework Partnership Agreements (FPA) that was approved by Law No: 5824
- Guide for the Application of the VAT Law Article 4.3.2.2
- Annex II of the General Conditions Applicable to European Union-Financed Grant Contracts for External Actions, Article 14.2 – *Costs not considered eligible.*

Who is eligible?

(Which legal entity can use the privilege of VAT exemption for a Project? Is VAT exemption carried out through the Applicant CSO, or through the Project? Are both Applicant CSOs and Partner CSOs eligible to use VAT exemption?)

As written in Article 26: Rules on taxes, customs and import duties and levies and/or taxes of equivalent effect - for IPA FPA the following applies:

1. Save where otherwise provided for in a Sectoral Agreement or a Financing Agreement, taxes, customs and import duties and levies and/or taxes of equivalent effect are not eligible under IPA. This exemption also covers the co-financing provided by the Republic of Turkey.
2. The following detailed provisions shall apply:
 - a. European Commission (EC) contractors shall be exempted from VAT for any service rendered and/or goods supplied and/or works executed under the EC contract. Goods supplied or services rendered or works executed by a contractor to the EC contractor shall also be exempt from VAT. Such exemption shall only be applied to the goods supplied or services rendered or works executed which are connected with the goods supplied or services rendered or works executed by the EC contractor under the EC contract.
 - b. For the purposes of this agreement, the term "*EC contractor*" shall be construed as natural and legal persons, rendering services and/or supplying goods and/or executing works and/or executing a grant under an EC contract. The term "*EC contractor*" shall also cover partners in a consortium or joint venture, contractors and pre-accession advisors, also known as resident twinning advisors. The term "*EC contract*" means any legally binding document through which an activity is financed under the IPA, including possible co-financing, and which is signed by the European Community or the Beneficiary or a grant beneficiary.

Therefore, both the Beneficiary and Project Partners are eligible for VAT exemption for EU-funded projects. They have to provide the below documentation:

- A copy of the Grant Contract (mentioning the project partners and the budget defined for the Partner's project activities) which must be endorsed (signed and sealed all pages of the entire contract) by the authorized representative of the applying organisation (the one applying for the VAT exemption)
- A copy of the Project budget, which clearly shows which part of the budget will be used by the Partners, or a statement from the Beneficiary stating which part of the Project budget will be used by

the Partner. This should also be mentioned in the “information form” which is also to be signed by the Contracting Authority⁷.

Initial set-up of the VAT exemption procedure

The initial setup of the VAT exemption procedure for a new EU-funded Project requires the following steps:

1. Contact the Revenue Administration or your Tax Office filling the [request](#) forms “Annex II” or “Annex III” (both annexes can also be found below) respectively to be registered for VAT exemption⁸.
2. You also have to submit your request, along with an information form “Annex IV” to be signed both by the Contracting Authority and the EC Contractor, partnership agreement (if the application is done by the partner) and the scanned copy of your Grant Contract including the budget and an authorization statement for the person who will be responsible for signing the VAT exemption forms for the Project.

After all these steps have been carried out, you can go ahead with your first VAT exemptions.

Please visit the T.C. Prime Ministry Undersecretariat Treasury Central Finance and Contracts Unit [Web page](#) on tax exemptions for EU-funded projects on the up-to-date applicable legislation and relevant forms.

⁷ In the case of centrally managed contracts, there is no requirement of approvals by the CA of applications

⁸ In the case of foreign applicants, they have to apply with the Ministry HQ

ANNEX I: Example of a VAT exemption form

KDV İstisna Sertifikası Örneği

T.C.
MALİYE BAKANLIĞI
GELİR İDARESİ BAŞKANLIĞI

Türkiye ile Avrupa Birliği arasında imzalanan ve 5824 Sayılı Kanun ile Onaylanması uygun bulunan
IPA Çerçeve Anlaşması Çerçevesinde

KATMA DEĞER VERGİSİ İSTİSNA SERTİFİKASI

Tarih : ... / ... / ...
Sayı :

AVRUPA TOPLULUĞU (AT) YÜKLENİCİSİNİN	
Adı/Unvanı	
Bağlı Olduğu Vergi Dairesi (Varsa)	
Vergi Kimlik veya T.C. Kimlik Numarası (Gerçek kişiler İçin)	
AT SÖZLEŞMESİNE KONU PROJE ADI	
AT SÖZLEŞMESİNİN	
Tarih ve Sayısı	
Başlangıç Tarihi,	
Süresi	
Bitiş Tarihi	
Bedeli	
Özelgenin Tarih ve Sayısı	
Hibe Yararlanıcısının Unvanı Adı/Unvanı	

Yukarıda kimlik bilgileri yer alan AT Yüklenicisi'nin IPA Çerçeve Anlaşması'nın 26/2-b maddesi kapsamında; AT Sözleşmesi çerçevesinde ve Sözleşme süresi içinde, 2.000 TL'nin üstündeki alımlarında tedarikçi ile tedarik sözleşmesi yapması ve bu tedarik sözleşmesi konusu mal, hizmet ve işin AT Sözleşmesi kapsamında olduğunun 1 Sıra No'lu Türkiye - Avrupa Birliği Katılım Öncesi Yardım Aracı (IPA) Çerçeve Anlaşması Genel Tebliği'nde belirtilen usul ve esaslar dahilinde onaylanması halinde, bu tedarik sözleşmesinde yazılı mal, hizmet ve iş için katma değer vergisi tahsil edilmez. 2.000 TL'nin altında yapılan alımlarda ise, tedarikçi ile tedarik sözleşmesi yapma şartı aranmaksızın, doğrudan bu belgenin AT Yüklenicisi tarafından onaylı örneğinin ibrazı ile KDV istisnası uygulanacaktır. Bu KDV İstisna Sertifikası, yalnızca yukarıda kimlik bilgileri yazılı AT Yüklenicisi tarafından AT sözleşmesi süresi içinde kullanılır. Başkasına devredilemez.

Onaylayan

ANNEX II: Example of a VAT request for to the Revenue Administration

EK-4/a

Katma Değer Vergisi İstisna Sertifikası Talep Dilekçesi (Gelir İdaresi Başkanlığı'na Yapılacak Başvurular için)

GELİR İDARESİ BAŞKANLIĞI'NA (Avrupa Birliği ve Dış İlişkiler Daire Başkanlığı) ANKARA

Avrupa Birliği mali yardımları kapsamında isimli sözleşme makamı ile imzalanan tarih ve sayılı sözleşme ve isimli sözleşme ile ilgili olarak yapılacak mal alımları, hizmet ifaları ve yaptırılacak işlerde Katma Değer Vergisi istisnasından yararlanmak üzere, 5824 sayılı Kanunla onaylanması uygun bulunan IPA Çerçeve Anlaşması gereğince, tarafımıza KDV İstisna Sertifikası'nın düzenlenip verilmesini arz ederim.

...../...../200...

(Yetkili Kişi Adı-Soyadı ve Unvan,
Varsa kaşe)

İletişim Bilgileri:

Adres :

.....

.....

Tel. :

Faks :

E-mail :

ANNEX III: Example of a VAT request form to the Tax office

EK-4/b

Katma Değer Vergisi İstisna Sertifikası Talep Dilekçesi (Vergi Dairesi Başkanlığı'na Yapılacak Başvurular için)

..... VERGİ DAİRESİ BAŞKANLIĞI'NA

Avrupa Birliği mali yardımları kapsamında isimli sözleşme makamı ile imzalanan tarih ve sayılı sözleşme ve isimli sözleşme ile ilgili olarak yapılacak mal alımları, hizmet ifaları ve yaptırılacak işlerde Katma Değer Vergisi istisnasından yararlanmak üzere, 5824 sayılı Kanun'la onaylanması uygun bulunan IPA Çerçeve Anlaşması gereğince, tarafımıza KDV İstisna Sertifikası'nın düzenlenip verilmesini arz ederim.

...../...../200...

(Yetkili Kişi Adı-Unvan, Tarih, Kaşe/Mühür)

İletişim Bilgileri:

Adres :

.....

.....

Tel. :

Faks :

E-mail :

ANNEX IV: Example of an Information Form

EK-5

5824 Sayılı Kanun'la Onaylanması Uygun Bulunan IPA Çerçeve Anlaşması Kapsamındaki Katma Değer Vergisi İstisnası'ndan Yararlanmak İçin Avrupa Topluluğu (AT) Yüklenicisi ve Avrupa Topluluğu Sözleşmesi Hakkında
BİLGİ FORMU

Sözleşme Makamı	
Hibe Yararlanıcısının Adı/Unvanı	
AT Sözleşmesinin Dayandığı Finansman Anlaşması Tarih ve Sayısı	
AT Yüklenicisi (İsim veya Unvan)	
AT SÖZLEŞMESİNİN	
Tarih-Sayısı	
Uygulanacağı Yer/ler	
Bedeli	
Başlangıç Tarihi	
Süresi	
AT Sözleşmesine Konu Proje Adı (Türkçe ve İngilizce)	
AT YÜKLENİCİSİNİN	
Bağlı Olduğu Vergi Dairesi ve İli (varsa)	
Vergi Kimlik Numarası (Tüzel Kişiler İçin)	
Vergi Kimlik ve/veya T.C. Kimlik Numarası (Gerçek Kişiler İçin)	
İletişim Bilgileri (Adres, Telefon, Faks, Elektronik Posta)	
AT Yüklenicisi Adına Yetkili Kişi veya Kişilerin Adı ve Unvanı	
<i>Yukarıdaki bilgilerin doğruluğu onaylanır.</i>	<i>Yukarıdaki bilgilerin doğruluğu onaylanır.</i>
AT Yüklenicisi Yetkilisi (Adı, Unvanı, İmza, Kaşe/Mühür, Tarih)	Sözleşme Makamı Yetkilisi (Adı, Unvanı, İmza Kaşe/Mühür, Tarih)

ANNEX V: Information form concerning the European Community (EC) contractors and EC contracts to benefit from the value added tax exemptions stipulated in the IPA Framework Agreement that is approved by Law NO: 5824

Sözleşme Makamı	
Hibe Yararlanıcısının Adı/Unvanı	
AT Sözleşmesinin Dayandığı Finansman Anlaşması Tarih ve Sayısı	
AT Yüklenicisi (İsim veya Unvan)	
AT SÖZLEŞMESİNİN	
Tarih-Sayısı	
Uygulanacağı Yer/ler	
Bedeli	
Başlangıç Tarihi	
Süresi	
AT Sözleşmesine Konu Proje Adı (Türkçe ve İngilizce)	
AT YÜKLENİCİSİNİN	
Bağlı Olduğu Vergi Dairesi ve İli (varsa)	
Vergi Kimlik Numarası <i>(Tüzel Kişiler İçin)</i>	
Vergi Kimlik ve/veya T.C. Kimlik Numarası (Gerçek Kişiler İçin)	
İletişim Bilgileri <i>(Adres, Telefon, Faks, Elektronik Posta)</i>	
AT Yüklenicisi Adına Yetkili Kişi veya Kişilerin Adı ve Unvanı	

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