



## Interreg VI-A IPA Greece – Albania 2021-2027

**Info Day 1st Call for Proposals**

**March 2024**

**INTERREG**

**Interreg**  Co-funded by  
the European Union  
**IPA** Greece – Albania

## Topics to be addressed

- Procedure for obtaining technical assistance from SASPAC;
- Valued Added Tax (VAT);
- Pre-financing & Co-financing;
- Opening projects' bank accounts

# Technical Assistance

- **Goal:**

Through this initiative, SASPAC aims to support state institutions in the application process with project-proposals in donor calls, with the objective of increasing the opportunities to benefit from funding.
- **Central Government Units and Local Government Units**

All state institutions, which plan to apply to receive funds from the development programs of foreign donors, have the right to receive the technical assistance for project proposals.

# Technical Assistance

- Application can be done at any time by sending by a written request to SASPAC:
  - A clear project idea;
  - The main objectives must be identified;
  - It should be identified a development program with foreign donors by means of which they intend to benefit from funds;
  - Shall demonstrate that the project idea is in line with the national and/or local strategic documents or any other policy/priorities document that the local self-government unit may have.
- The possibility of nominating two employees from the applying institution as members of the Commission for the Terms of Reference and the Evaluation Committee

# Value Added Tax

- Legal Framework
  - Law No. 92/2014, dated 24.7.2014;
  - Instruction No. 6, dated 30.1.2015;
  - **Instruction No. 27, dated 13.9.2023**
- The supply of goods/services, intended for the realization of projects, is treated as a supply similar to exports;
- The implementer or beneficiary of the project must be registered for VAT purposes, in order to ensure treatment with a zero percent VAT tax rate;
- First, the implementer/beneficiary is registered in SASPAC (certificate):
- With the certificate, each contractor is registered with the tax authorities under the scope of this project.

# Value Added Tax

In the case of Territorial Cooperation programs, these documents must be submitted to SASPAC:

- Written request;
- Copy of the contract/agreement signed by the Managing Authority/Contracting Authority and the project beneficiary;
- Copy of the Partnership Agreement between the Albanian side and other parties responsible for project implementation;
- Any other document deemed necessary by SASPAC.

**Attention required: SASPAC must be notified of any change**

# Pre-financing & Co-financing

- Law No. 97, dated 7.12.2023 “For the budget of 2024”
- Article 11, point 6:  
The fund of 100 million ALL, foreseen in the budget program "Execution of various payments" in the Ministry of Finance and Economy is used for pre-financing, co-financing and payment of value added tax and customs duties for projects with foreign financing.
- Annex B of Supplementary Instruction No. 1, dated 24.01.2024 - For the implementation of the 2024 budget (link)

# Opening projects' bank accounts

- Instruction of the Minister of Finance No. 35 dated. 21.09.2020 (link)
- Letter to the Ministry of Finance for opening a special account at the Bank of Albania, specifying :
  - the type/value of the grant/donor,
  - name of project,  
attaching:
    - a copy of the grant contract/partnership agreement,
    - financial agreement signed, and
    - DCM/Law approving the financial agreement
- Letter of the Ministry of Finance for confirmation and signing of the Financial Identification Form (FIF)
- Letter of the Ministry of Finance to open the bank account for the project in a second level bank



# Opening projects' bank accounts

- Letter of the Ministry of Finance for the determination/confirmation of authorized persons;
- Letter to the Ministry of Finance every time it is requested the transfer of the amount expected from the donor, from the special account at the Bank of Albania to the second level bank account, attached:
  - *copy of FIF,*
  - *copy of account confirmation in the second level bank, and*
  - *copy of confirmation of the donor's bank transaction.*



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REPUBLIKA E SHQIPËRISË  
KRYEMINISTRIA  
SASPAC

**THANK YOU!**

Altin Zeqo

Director

EU Convergence and Cohesion Directorate  
STATE AGENCY FOR STRATEGIC PROGRAMMING  
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