

**ANNEX J**  
**INFORMATION ON THE TAX REGIME APPLICABLE TO GRANT CONTRACTS**  
**SIGNED UNDER CFP Publication Number: .....**

**Legal Framework**

Taxes concerned by this Annex are indirect taxes such as value added taxes, customs and import duties, other fiscal charges and duties

The European Commission and Bosnia and Herzegovina have agreed in Framework Agreement on the Rules for cooperation concerning EC-financial assistance to Bosnia and Herzegovina in the Framework of the implementation of the assistance under the Instrument for Pre-Accession Assistance (IPA) to fully exonerate the following taxes: indirect taxes such as value added taxes, customs and import duties, documentary stamp or registration duties or other fiscal charges and duties having equivalent effect.

Detailed instructions on procedures to be followed are hereto attached:

\* EU Delegation to BiH Note ref. Delbih/FCS/CLB D (2011) 3104 of 04/10/2011

\* ITA Instruction on the procedure for the implementation of customs and tax exemptions in accordance with the Framework Agreement between BiH and the Commission of European Communities on the rules of cooperation regarding financial assistance to Bosnia and Herzegovina within provision of assistance through the Instrument for Pre-Accession Assistance (IPA), ref. 01-02-2-1675/11 of 25/08/2011 in local language and its translation to English.

It is the grant applicant's obligation to familiarise itself with the generally applicable tax regime, for example by addressing the competent authorities of the relevant administration in the country in which the applicant is established and/or of the beneficiary country or countries.