

Pursuant to Article 15 of the Law on the Indirect Taxation Authority ("Official Gazette of BiH", number 89/05) and Article 61, Paragraph 2 of the Law on Administration ("Official Gazette of BiH", nos. 32/02 and 102/09) and in order to implement customs and tax exemptions under Article 28 of the Framework Agreement between Bosnia and Herzegovina and the European Commission on arrangements for implementation of the financial assistance of the European Union to Bosnia and Herzegovina within the Instrument for Pre-Accession Assistance (IPA II) ("Official Gazette of BiH - International Agreements" no. 6/15), and with the approval of the Delegation of the European Union to Bosnia and Herzegovina, the Ministry of Finance and Treasury of Bosnia and Herzegovina, the Ministry of Foreign Trade and Economic Relations of Bosnia and Herzegovina and the Directorate for European Integration, Director of the Indirect Taxation Authority hereby renders the following

## **I N S T R U C T I O N**

### **on procedure for exercising the right to customs and tax exemptions in accordance with the Framework Agreement between Bosnia and Herzegovina and the European Commission on arrangements for implementation of the Union's financial assistance to Bosnia and Herzegovina within the Instrument of Pre-Accession Assistance (IPA II)**

#### **CHAPTER I. GENERAL PROVISIONS**

##### **Article 1.** (Subject)

This Instruction prescribes the procedure for exercising the right to exemption from payment of import duties, value added tax (hereinafter, VAT) and other indirect taxes on import of goods, or release of goods into circulation on the customs territory of Bosnia and Herzegovina and the exemption from VAT and other indirect taxes during procurement of goods and services in Bosnia and Herzegovina, in accordance with Article 27.1.f) and Article 28 of the Framework Agreement between Bosnia and Herzegovina and the European Commission on arrangements for implementation of the Union's financial assistance to Bosnia and Herzegovina within the Instrument of Pre-Accession Assistance (IPA II) ("Official Gazette of BiH - International Agreements", no. 6/15) (hereinafter: the Framework Agreement IPA II) under the arrangement to provide assistance through the Instrument for Pre-Accession Assistance (IPA II).

## **Article 2.**

(Exercise of exemption)

Exemption stated in Article 1 of this Instruction is exercised during the implementation of agreements under all projects financed from IPA II fund in accordance with the Framework Agreement IPA II.

## **GLAVA II. VERIFICATION PROCEDURE FOR CERTIFICATES FOR EXEMPTION FROM IMPORT DUTIES, VAT AND OTHER INDIRECT TAXES ON GOODS AND SERVICES AND SPECIFICATIONS OF GOODS**

### **Article 3.**

(Verification procedure for certificates and specifications of goods)

- (1) Upon the signing of the agreement under the IPA II with the Delegation of the European Union in Bosnia and Herzegovina (hereinafter, DEU), the contractor who received the funds from the IPA Fund II (hereinafter, contractor) submits to the DEU completed certificate for exemption from payment of import duties, VAT and other indirect taxes on import of goods and the exemption from VAT and other indirect taxes on the procurement of goods and services in Bosnia and Herzegovina, using the form in Appendix 1 of this Instruction (hereinafter, Certificate IPA II DEU), in three identical copies. For the import of goods under the project, which is financed from IPA II Fund, the contractor, in addition to mentioned certificate, submits to the DEU: specification of goods imported in triplicate, which includes: data on the type, quantity, value and tariff code of the imported goods, name, signature and stamp of the contractor, name, signature and stamp of the importer (if the contractor himself is not importer of goods), name, signature and stamp of the end user of the goods, certification of the competent ministry of Bosnia and Herzegovina, and leaves an empty space for entering the information about the issued Certificate IPA II DEU and the verification of that entry. The contractor is responsible for the accuracy of the information stated in the specification of goods.
- (2) The DEU issues one Certificate IPA II DEU for each one signed agreement under IPA II project in three copies, confirming that the agreement is implemented under IPA II fund. The DEU enters the control number and the date of verification of the certificate on all three copies of that certificate and then signs them and puts the DEU stamp on them, after which the DEU retains one copy of the certificate and returns the remaining two copies to the contractor. When it comes to the import of goods, the DEU enters on all three copies of the specification of imported goods the control number and the date of issue of Certificate IPA II DEU and certifies the entry of these data, whereupon the DEU returns all of the copies of the specification of goods to the contractor while keeping a backup copy of the specification.

- (3) The certificate of exemption from payment of import duties, VAT and other indirect taxes on import of goods and the exemption from VAT and other indirect tax on the procurement of goods and services in Bosnia and Herzegovina under the project financed from IPA II Fund, and implemented within the "Territorial Cooperation Programme" in accordance with Article 4.1.e) of the Framework Agreement IPA II through indirect or shared management (projects: IPA CBC Croatia-Bosnia and Herzegovina-Montenegro 2014-2020, IPA CBC Serbia-Bosnia and Herzegovina 2014-2020, Adriatic-Ionian Transnational Programme 2014-2020, Danube Transnational Programme 2014-2020 and Mediterranean Transnational Programme 2014-2020), shall be issued and certified by the Ministry of Finance and Treasury of Bosnia and Herzegovina, one certificate for one agreement under the mentioned IPA II project, in triplicate, using the form from the Appendix 2 of this Instruction (hereinafter, Certificate IPA II MFT).
- (4) The contractor from Bosnia and Herzegovina who has entered into an agreement on the implementation of the project referred to in paragraph (3) of this Article, submits to the Ministry of Finance and Treasury of Bosnia and Herzegovina the completed Certificate IPA II MFT using the form in Appendix 2 of this Instruction, in three identical copies. To import goods under the mentioned project, which is financed from IPA II Fund, the contractor, in addition to the certificate, submits to the Ministry of Finance and Treasury of Bosnia and Herzegovina the following:
- a) specification of goods imported in triplicate, which includes: data on the type, quantity, value and tariff code of the imported goods, name, signature and stamp of the contractor, name, signature and stamp of the importer (if the contractor himself is not importer of goods), name, signature and stamp of the end user of the goods, certification of the competent ministry of Bosnia and Herzegovina, and leaves an empty space for entering the information about the issued Certificate IPA II MFT and the verification of that entry. The contractor is responsible for the accuracy of the information stated in the specification of goods,
  - b) statement by the end users in regards to imported goods or supplied goods and services in Bosnia and Herzegovina, using the form in Appendix 3 of this Instruction.
- (5) The Ministry of Finance and Treasury of Bosnia and Herzegovina shall issue for each one signed agreement under IPA II project referred to in paragraph (3) of this Article one Certificate IPA II MFT in three copies, confirming that the agreement is implemented under IPA II fund. Based on the verification of the agreement documents, the Ministry of Finance and Treasury of Bosnia and Herzegovina enters on all three copies of that certificate a control number and a date of verification of the certificate and then signs them and puts a stamp on them, after which the Ministry retains one copy of the certificate and returns the remaining two copies to the contractor. When it comes to the import of goods, the Ministry of Finance and Treasury of Bosnia and Herzegovina enters on all three copies of the specification of imported goods the control number and the date of issue of Certificate IPA II MFT and certifies the entry of these data, whereupon the DEU returns all of the copies of the specification of goods to the contractor while keeping a backup copy of the specification. If after the issuance of the Certificate IPA II MFT there are any changes in the implementation of the agreement, the contractor shall submit to the Ministry of Finance and Treasury of Bosnia and Herzegovina application to amend the Certificate IPA II MFT with an explanation, after which the Ministry shall issue a supplementary certificate under the same

control number (with an indication of it being a supplementary certificate), which is considered an integral part of the originally released Certificate IPA II MFT.

- (6) The specification of goods imported under the agreement as part of any project financed from IPA II Fund in accordance with the IPA II Framework Agreement and which must contain the information specified in paragraph (1) item a) or paragraph (4) item a) of this Article, shall be certified by the ministry under whose competence as the line ministry the end user of goods falls or the ministry which is, as the line ministry, competent on any matter for the location or the field that the project under the IPA II fund on the basis of which the importing of goods is performed relates to. In the case where there is no line ministry, certification of the specification of goods shall be conducted by the Ministry of Foreign Trade and Economic Relations of Bosnia and Herzegovina, of which the Ministry shall maintain an official record.

#### **Article 4.**

(Records and reports)

- (1) The DEU and the Ministry of Finance and Treasury of Bosnia and Herzegovina keep official records of the issued Certificates IPA II DEU, or IPA II MFT, under Article 3, paragraphs (2) and (5) of this Instruction.
- (2) The DEU and the Ministry of Finance and Treasury of Bosnia and Herzegovina, deliver monthly reports on issued Certificates IPA II DEU, or IPA II MFT, under Article 3, paragraphs (2) and (5) of this Instruction relating to the import of goods, or to procurement of goods and services in Bosnia and Herzegovina, by the 20th of each month for the previous month, to the Group for the refund of indirect taxes on the basis of international agreements in the Department of Taxes of the Regional Centre in Sarajevo. The monthly report includes the following information:
- a) the control number of the Certificate IPA II DEU or Certificate IPA II MFT,
  - b) number, date and value of the signed agreement under Article 3, paragraph (1) or paragraph (4) of this Instruction,
  - c) the name of the project which is financed from IPA II Fund,
  - d) the name of the contractor, his address identification number of the taxpayer of indirect taxes (if any),
  - e) the name of the representative of a foreign contractor and his identification number of the taxpayer of indirect taxes,
  - f) the total value of goods or services in convertible marks, excluding VAT,
  - g) the total value of imported goods, excluding indirect taxes.

### **CHAPTER III – EXEMPTION FROM PAYMENT OF IMPORT DUTIES, VAT AND OTHER INDIRECT TAXES ON RELEASING THE GOODS FOR FREE CIRCULATION**

#### **Article 5**

(Exemption from payment of import duties, VAT and other indirect taxes)

- (1) goods imported and released for free circulation into the customs territory of Bosnia and Herzegovina under the project financed by the IPA Fund shall be exempted from payment of import duties, VAT and other indirect taxes pursuant to Article 28 Paragraph (2) Item a) of the Framework Agreement IPA II. The Contractor shall be Beneficiary of Exemption.
- (2) Private effects and household items for personal use, imported by a natural persons (and members of their immediate families), apart from those locally employed, who have been employed for performing the tasks stipulated by a service contract and/or work contract and/or contract on grant and/or contract on twinning or associations, shall be exempted from payment of import duties, VAT and other indirect taxes pursuant to Article 28 Paragraph (2) Item g) of the Framework Agreement IPA II, provided that private effects and household items shall be either re-exported or sold in Bosnia and Herzegovina in accordance with the provisions in force in BiH, after termination of the contract.
- (3) Exemption referred to in Paragraphs (1) and (2) of this Article shall be effected at the customs office in the territory of Bosnia and Herzegovina to which the goods exempted from payment have been presented and to which the following documents shall be submitted:
  - a) for exemption referred to in Paragraph (1) of this Article:
    - 1) Customs Declaration (SAD) for releasing the concerned goods into free circulation (code of procedure “4200” in the first partition of the field 37), which is also considered to be a request for exemption, completed in accordance with the provisions on completing a customs declaration, also inserting the procedure coded “214” into the second partition of the field 37 (code for exemption from payment of indirect taxes within the framework of IPA II pursuant to Article 28 Paragraph (2) Item a) of the Framework Agreement IPA II, as per IPA II DEU Certificate) or the code “215” (code for exemption from payment of indirect taxes within the framework of IPA II pursuant to Article 28 Paragraph (2) Item a) of the Framework Agreement IPA II, as per IPA II MFT Certificate), depending on the case.
    - 2) IPA II DEU Certificate or IPA II MFT Certificate, depending on the case, issued in accordance with Article 3 of this Instruction. Control number and date of the referred Certificate must be inserted in the field 44 of the Customs Declaration along with the document code “IPAE” or “IPAF”, depending on which Certificate is in question.
    - 3) Bill of Imported Goods that the Certificate mentioned in Line 2) of this Item refers to, containing data and certification referred to in Article 3 Paragraph (1) Item a) or Paragraph (4) Item a) of this Instruction, depending on the case. The Bill of Goods shall be submitted in two original copies; customs office shall return to Beneficiary of Exemption one copy after it has been certified (indicating the number and date of the

related Customs Declaration and shall keep the other copy along with Customs Declaration.

b) for exemption referred to in Paragraph (2) of this Article:

- 1) Customs Declaration for releasing the concerned goods into free circulation (code of procedure “4200” in the first partition of the field 37), which is also considered to be a request for exemption, completed in accordance with the provisions of completing customs declarations, inserting also the code “216” in the second partition of the field 37 of customs declaration (code for exemption from payment of indirect taxes within IPA II pursuant to Article 28 Paragraph (2) Item g) of the Framework Agreement IPA II),
  - 2) Certificate issued by DEU, confirming that the Beneficiary of the said exemption has been hired to perform tasks within the framework of IPA, which are stipulated by the contract referred to in Article 28 Paragraph (2) Item g) of the Framework Agreement IPA II) (in the field 44 of the Customs Declaration “IPA2” shall be inserted along with the document code)
  - 3) Imported Goods Manifest, signed by the Beneficiary of Exemption, in two copies; customs office shall return to Beneficiary of Exemption one copy, after it has been certified (indicating the number and date of the related Customs Declaration) and shall keep the other along with Customs Declaration
- (4) If the importation of goods based on exemptions referred to in Paragraphs (1) and (2) of this Article is not carried out at one time but successively, for each individual importation of goods the Customs Declaration under Paragraph (3) shall be submitted to the same customs office where the procedures of importation and exemption have been initiated. This customs office shall monitor importation of goods through successive write off of type, quantity and value of imported goods per each Customs Declaration, indicating the number and date of the related Customs Declaration on the submitted Bill of Imported Goods and the Certificate referred to in Paragraph (3) Item a) Line 2 of this Article i.e. on the Manifest of Goods referred to in Paragraph (3) Item b) Line 3 of this Article.
- (5) Decision on exemption from payment of import duties, VAT and other indirect taxes based on submitted Customs Declaration under Paragraph (3) of this Article, shall be indicated by customs office as a note in the field C: “Exempted under Article 28 Paragraph (2) Item a) of the Framework Agreement IPA II, “prohibition of disposal for other purposes” or “Exempted under Article 28 Paragraph 9”) Item g) of the Framework Agreement IPA II, “prohibition of disposal for other purposes”, if the submitted Customs Declaration and its accompanying documents contain all necessary data, the beneficiary’s request for exemption shall be fully accepted. The customs office shall incorporate the said note into the inspection document of the related Customs Declaration.
- (6) The goods referred to in Paragraphs (1) and (2) of this Article, which have been exempted from import duties, VAT and other indirect taxes on releasing into free circulation, must not be used for any other purpose than that for which the specified exemption has been approved, without giving an advance notice to the competent customs authority and without payment of import duties, VAT and other indirect taxes by Beneficiary of Exemption.

## **CHAPTER IV – EXEMPTION FROM VAT AND OTHER INDIRECT TAXES ON PURCHASE OF GOODS AND SERVICE IN BIH**

### **Article 6 (VAT Payment Exemption)**

- (1) Pursuant to provisions of Article 28 Paragraph (2) Items b) and c) of the Framework Agreement IPA II and Article 29 of the Law on Value Added Tax (“Official Gazette of Bosnia and Herzegovina”, No. 9/05, 35/05 and 100/08) supply of goods and service in Bosnia and Herzegovina within the project financed from IPA II in accordance with the Framework Agreement IPA II shall be exempted from payment of VAT.
- (2) In case of distribution of funds from IPA II through financial institutions, international organizations and other organizations which are donors to BiH assistance projects, pursuant to contract with DEU, the right to exemption shall be effected by the beneficiary of funds from IPA II in Bosnia and Herzegovina, who must be indicated as the end user in the IPA II DEU Certificate.
- (3) Exemption from payment referred to in Paragraph (1) of this Article shall be effected:
  - a) in case of supply under a contract financed from IPA II, concluded with DEU pursuant to the IPA II DEU Certificate referred to in Article 3 Paragraph (2) of this Instruction.
  - b) in case of supply under a contract from IPA II project which, in accordance with Article 4 Paragraph (1) Item e) of the Framework Agreement IPA II, is realized within the framework of “territorial cooperation programme” and is implemented through indirect and direct management scheme – based on the IPA II MFT Certificate referred to in Article 3 Paragraph (5) of this Instruction.
  - c) in case of allocating funds from IPA II pursuant to contract on sub-grants referred to in Article 28 Paragraph (2) Item j) of the Framework Agreement IPA II, exemption from payment of VAT shall be effected after endorsement of data referred to in Item III of the IPA II DEU Certificate by DEU, that is, endorsement of data referred to Item IV of the IPA II MFT Certificate by the Ministry of Finance and Treasury of Bosnia and Herzegovina

### **Article 7 (Issuing of Invoice)**

- (1) A registered tax payer – supplier of goods and services referred to in Article 6 of this Instruction, shall issue invoice exclusive of VAT. The invoice must contain the following clause: “Exempted from payment of VAT in accordance with Article 29 Paragraph 2 of the law on Value Added Tax - IPA II DEU Certificate ..... (indicate control number and date of Certificate) or IPA II MFT Certificate ..... (indicate control number and date of Certificate)”, depending on what Certificate is in question.

- (2) If the Contractor to the Delegation of the European Union in Bosnia and Herzegovina is at the same time the supplier of goods and services to the Delegation, it may use the IPA II DEU Certificate for issuing the invoice to DEU with the prescribed clause on exemption.
- (3) For the purpose set forth under Paragraph (1) of this Article, the Contractor shall be obliged to hand over to the supplier of goods and service a copy of the corresponding Certificate referred to in Article 6 Paragraph (3) of this Instruction.

## **CHAPTER V – REFUND OF VAT, EXCISE AND TOLL**

### **Article 8**

#### **(Refund of Paid VAT)**

The Contractor who, before this Instruction entered into force, paid VAT within the framework of implementation of project financed from IPA II in accordance with the Framework Agreement IPA II, shall be entitled to VAT refund under Article 29 Paragraph 1 Item 4 of the Law on Value Added Tax.

### **Article 9**

#### **(Refund of Paid Excise and Road toll)**

- (1) In accordance with Article 28 Paragraph (1) of the Framework Agreement IPA II, supply of goods and services in Bosnia and Herzegovina under contract within the scope of IPA II funded project shall be exempted from payment of all indirect taxes.
- (2) In case of supply of oil derivatives to the Contractor who received funds from IPA II, the registered tax payer may realize, based on excise, the right to refund of excise and road toll paid on oil derivatives within the scope of implementation of Framework Agreement IPA II.
- (3) A registered tax payer - supplier of oil derivatives referred to in Paragraph (2) of this Article shall issue invoice indicating the excise and road toll amount that is subject to exemption. The invoice must contain the following clause: “Exempted from payment of excise and road toll in accordance with Article 28 Paragraph (1) of the Framework Agreement IPA II as per IPA II DEU Certificate ..... (indicate control number and date of Certificate) or IPA II MFT Certificate ..... (indicate control number and date of Certificate)”, depending on what Certificate is in question.
- (4) Request for refund of excise and road toll shall be submitted on a RRE IPA II Form referred to in Annex 4 of this Instruction. In addition to the Request, invoice shall be submitted indicating that the excise and road toll have not been paid by customer – Contractor, evidence on payment of excise and road toll and a copy of the IPA II DEU Certificate or IPA II MFT Certificate, depending on which Certificate is in question.

- (5) The Request for Refund shall be submitted to the Taxpayer Services Group within the Department for Taxes at the Sarajevo Regional Centre.

## **CHAPTER VI - INTERIM AND CLOSING PROVISIONS**

### **Article 10**

(Applicability of the Instruction with regard to IPA Framework Agreement)

Instruction on the procedure for claiming customs duties and tax payment exemptions in accordance with the Framework Agreement between Bosnia and Herzegovina and the Commission of European Communities on the rules of cooperation pertaining to financial assistance to Bosnia and Herzegovina in the framework of provision of assistance under the Instrument for Pre-accession Assistance (IPA) (“Official Gazette of BiH”, No. 74/11) shall remain in effect until the relevant framework agreements enlisted in Article 88 of the Framework Agreement IPA II remain valid.

### **Article 11**

(Integral Part of the Instruction)

The following shall constitute the integral part of this Instruction:

- a) Attachment 1 referred to in Article 3 Paragraph (1) of this Instruction – Form of the Certificate for exemption from payment of import duties, VAT and other indirect taxes on importation of goods and for exemption from payment of VAT and other indirect taxes on procurement of goods and services in Bosnia and Herzegovina within the scope of project financed from IPA II in accordance with the Framework Agreement IPA II (IPA II DEU Certificate);
- b) Attachment 2 referred to in Article 3 Paragraph (3) of this Instruction – Form of the Certificate for exemption from payment of import duties, VAT and other indirect taxes on procurement of goods and services in Bosnia and Herzegovina within the scope of project financed from IPA II, implemented within the framework of “cross-border cooperation programme” in accordance with Article 4 Paragraph (1) Item e) of the Framework Agreement IPA II, and implemented under the indirect or shared management scheme (IPA II MFT Certificate);
- c) Attachment 3 referred to in Article 3 Paragraph (4) Item b) of this Instruction – Form of the end user’s statement pertaining to goods being imported i.e. procurement of goods and services in Bosnia and Herzegovina; and
- d) Attachment 4 referred to in Article 9 Paragraph (4) of this Instruction – Form of the request for refund of excise and road toll paid within the scope of project financed from IPA II.

**Article 11**  
(Entry into Force)

This Instruction shall enter into force on the first subsequent day from its adoption and shall be published in the “Official Gazette of BiH”.

No: 02-2-1455-7/15

Banja Luka, 10/11/2015

**DIRECTOR**

**MIRO DŽAKULA, PhD**

**CERTIFICATE FOR EXEMPTION FROM PAYMENT OF IMPORT DUTIES, VAT ON IMPORTATION OF GOODS AND FOR EXEMPTION FROM PAYMENT OF VAT AND OTHER INDIRECT TAXES ON PROCUREMENT OF GOODS AND SERVICES IN BOSNIA AND HERZEGOVINA WITHIN THE PROJECT FINANCED FROM IPA II IN ACCORDANCE WITH FRAMEWORK AGREEMENT IPA II**

**(“Official Gazette of BiH – International Agreements” No. 6/15**

Control Number: \_\_\_\_\_

**I IPA Financial Agreement concluded between the European Commission and Bosnia and Herzegovina  
Number and date of conclusion:  
Contract Value:**

**II Contract signed between the European Union and the Contractor**

Project Title:  
Number and date of conclusion:  
Total Project Value:  
Implementation Venue:

**a) Project Implementer/Local Contractor**

Address:  
Seat:  
Identification Number:

**b) Project Implementer/International Contractor**

Address:  
Representative in BiH:  
Identification Number:

**III Data on the contract for sub-grant between the Contractor from Bosnia and Herzegovina and the Sub-Contractor:**

Sub-contractor’s Name:  
Sub-contractor’s Address:  
Sub-contractor’s Seat:  
Indirect Tax Payer’s ID (if applicable):  
Contract Value:

**Endorsement by DEU BiH**

Responsible Person                      Signature and Stamp

**IV Importation of Goods\***

End user of goods:  
Value of imported goods:  
Importer:  
Number of sheets and items in the Imported Goods Manifest:

**V Procurement of goods and services in BiH\*\***

End user of goods and services:  
Total value of goods and services VAT excluded:

**Endorsement by the Delegation of European Union**

Sarajevo, Date:                                      Responsible Person:                                      Signature and Stamp

\*Section III on importation of goods in Bosnia and Herzegovina

\*\* on procurement of goods and services in Bosnia and Herzegovina

**CERTIFICATE FOR EXEMPTION FROM PAYMENT OF IMPORT DUTIES, VAT ON IMPORTATION OF GOODS AND FOR EXEMPTION FROM PAYMENT OF VAT AND OTHER INDIRECT TAXES ON PROCUREMENT OF GOODS AND SERVICES IN BOSNIA AND HERZEGOVINA WITHIN PROJECT FINANCED UNDER IPA II AND IMPLEMENTED WITHIN THE FRAMEWORK OF “TERRITORIAL COOPERATION PROGRAMME” IN ACCORDANCE WITH FRAMEWORK AGREEMENT IPA II**

(“Official Gazette of BiH – International Agreements” No. 6/15

Control Number: \_\_\_\_\_

**I Financial Agreement concluded between the European Commission and Bosnia and Herzegovina**

**Agreement Title:**

**Number and date of conclusion:**

**Programme Title:**

**II Data on the Contract of the Contractor from Bosnia and Herzegovina**

Contractor from Bosnia and Herzegovina:

Project title:

Project acronym:

Contract number:

Date of conclusion:

Total value of the contract:

Implementation venue:

**III Project Implementer/Local Contractor**

Title:

Address:

Seat:

Indirect Tax Payer’s ID:

Responsible person:

**IV Data on the contract for sub-grant between the Contractor from Bosnia and Herzegovina and the Sub-contractor:**

Sub-contractor’s Name:

Sub-contractor’s Address:

Sub-contractor’s Seat:

Identification Number:

Sub-contract Value:

**Endorsement by the BiH Ministry of F&T**

Responsible Person                      Signature and Stamp

Minister

**V Procurement of goods and services in BiH\***

End user of goods and services:

Total value of goods and services VAT excluded:

**VI Importation of Goods\*\***

End user of goods:

Value of imported goods:

Importer:

Number of sheets and items in the Imported Goods Manifest:

**Endorsement by the Ministry of Finance and Treasury of Bosnia and Herzegovina**

Sarajevo, Date:

Responsible Person:

Signature and Stamp

Minister

\*\*On importation of goods in Bosnia and Herzegovina

**END USER DATA**

Institution Title: .....  
Address: .....  
ID Number: .....

**STATEMENT**

By the statement I hereby declare, as an end user of the goods, that the data provided in the IPA II MFT Certificate that I am submitting for endorsement, and which are related to the Contract, No. .... (insert the number of the Contract) under which the Project ..... (insert the project title) is implemented, are accurate/true.\*

Responsible Person's Stamp and Signature

Place:.....  
Number and Date: .....

.....

\*Statement to be endorsed at the competent authority

