

MINISTRY OF ECONOMY

Based on Article 43 paragraph (3) of the Law on Financial Support of Investments (“Official Gazette of Republic of Macedonia” no. 83/2018) the minister for economy adopted the following

**RULEBOOK ON THE FORM AND THE CONTENTS OF THE REQUEST FOR PAYMENT
OF FINANCIAL SUPPORT AND THE REQUIRED DOCUMENTATION**

Article 1

By this rulebook is prescribed the form and the contents of the request for payment of financial support and the required documentation.

Article 2

The request for payment of financial support shall be submitted on application form, in A-4 format of paper in white color.

The form and the contents of the request referred to in paragraph 1 of this Article are given as Appendix that represents a constituent part of this rulebook.

Article 3

The request referred to in Article 2 of this rulebook, for all types of financial support, shall be submitted along with the following documents:

- Copy of concluded agreement for financial support;
- Annual account and financial statement for the previous year and consolidated annual account and consolidated financial statement for the previous year, if the business entity makes and publishes this type of statements;
- Certificate issued by the Central Registry of Republic of Macedonia that the business entity is not under a bankruptcy procedure, not older than 60 days;
- Certificate issued by the Central Registry of Republic of Macedonia that the business entity is not under a liquidation procedure, not older than 60 days;
- Trial balance giving the state at the end of the previous year and trial balance giving the state at the end of the month preceding the month of submission of the request for payment;
- List of capital assets with their purchase and their depreciated value, giving the state at the end of the previous year and at the end of the month preceding the month of submission of the request for payment;
- Certificate issued by the Customs Administration that the business entity does not have unpaid debt on the basis of customs and other import duties, not older than 60 days;
- Certificate issued by the Public Revenue Office that there are no levied and unsettled tax obligations, not older than 60 days;
- Report on the total amount of incurred eligible costs for the investment project by the end of the previous year; and
- Notarized statement, given under full material, criminal and moral responsibility by the legal representative of the beneficiary confirming that the enclosed documentation and the data are correct, true and credible and that the beneficiary has not been granted state aid on any basis in the Republic of Macedonia for the same eligible costs.

Article 4

For payment of financial support for new employments, along with the request referred to in Article 2 and the documents referred to in Article 3 of this rulebook, a review shall be submitted containing data about all newly employed in the previous year, about all newly employed in the previous year who meet the conditions in accordance with the Law on Financial Support of Investments, and monthly working hours, as well as monthly payrolls for the period for which the financial support refers to, signed by the authorized person at the beneficiary, Review of registration/deregistration in the compulsory social security issued by the Employment Service Agency of the Republic of Macedonia and a copy of M1/M2 form for the newly employed citizens of the Republic of Macedonia for whom the financial support is requested.

Article 5

For payment of financial support for establishment and promotion of business cooperation with suppliers registered in the Republic of Macedonia, along with the request referred to in Article 2 and the documents referred to in Article 3 of this rulebook, a review shall be submitted containing data about the suppliers and their connection to the beneficiary, short description of the supplied products that are incorporated in the final product of the beneficiary of financial support, the value of procured products from suppliers, and total value of the procurements realized during the year, as well as original invoices or copies of invoices true to the original signed by authorized person and with a seal and statements issued by a commercial bank for the realized payments to the suppliers registered in the Republic of Macedonia and Specification of suppliers in the country and abroad (accounts 220, 221) with state at the end of the previous year and with state at the end of the month that is preceding the month of submission of the request for payment.

Article 6

For payment of financial support for establishing organizational forms for technological development and research, along with the request referred to in Article 2 and the documents referred to in Article 3 of this rulebook, a review shall be submitted containing data about the value of incurred eligible investment costs (separately by items in accordance with Article 20, paragraph (4) of the Law on Financial Support of Investments, and in total for the project), connection of the costs to the project, data about the engaged highly-professional personnel for the project, as well as original invoices or copies of invoices true to the original signed by authorized person and with a seal and statements issued by a commercial bank, contracts and other financial documents for the incurred costs for industrial research and development.

Article 7

For payment of financial support for investment projects of significant economic interest for the Republic of Macedonia, along with the request referred to in Article 2 and the documents referred to in Article 3 of this rulebook, the following shall be submitted:

- Copy of the monthly declarations for acceptance of payroll data and Forms PP53, issued by the Public Revenue Office and certified by a commercial bank as paid for the preceding year, for payment of funds in the amount of the paid personal income tax on the salaries of employed citizens of the Republic of Macedonia;

- Copy of the annual account for the previous year and the SRA (Structure of Revenues by Activities) summary submitted to the Central Registry of the Republic of Macedonia, copy of tax balance sheet for the previous year confirmed by the Public Revenue Office and corporate tax Analytical Card issued by the Public Revenue Office, for payment of funds in the amount of the paid profit tax;
- Review containing data about total realized investment amount in the previous year for purchase of tangible and intangible assets related to the investment project along with original invoices or copies of invoices true to the original signed by authorized person and with a seal and statements issued by a commercial bank for the realized investment costs, for payment of funds in the amount of up to 10% of the realized amount of the investment; and
- Review containing data about newly employed citizens of the Republic of Macedonia in the previous year for whom the condition in accordance with the Law on Financial Support of Investments is met, as well as monthly payrolls for the period of employment of the persons for whom the financial support is requested signed by the authorized person at the beneficiary, Review of registration/deregistration in the compulsory social security issued by the Employment Service Agency of the Republic of Macedonia and a copy of M1/M2 form for the newly employed citizens of the Republic of Macedonia for whom the financial support is requested, for payment of funds for every employee for whom a net salary higher by at least 50% than the amount of the minimum net salary prescribed under the Law on the Minimum Salary in the Republic of Macedonia has been paid.

Article 8

For payment of financial support for capital investments and revenues growth, along with the request referred to in Article 2 and the documents referred to in Article 3 of this rulebook, a review shall be submitted containing data about the value (separately and in total) for the procurements in the previous year of new machinery and equipment and/or investment in facilities and land related to the investment project, as well as invoices and other original documents or copies true to the original signed by authorized person with a seal and statements issued by a commercial bank for the incurred investment costs subject for which financial support is requested.

Article 9

For payment of financial support for purchasing assets of business entities in distress, along with the request referred to in Article 2 and the documents referred to in Article 3 of this rulebook, a review shall be submitted containing data about the type and the value (separately and in total) of the purchased tangible assets related to the investment project, as well as:

- Certificate issued by the Central Registry of Republic of Macedonia that the business entity in distress is not under a bankruptcy or a liquidation procedure;
- Certificate issued by the bankruptcy manager or liquidation manager that the business entity in distress had at least 50 employees before the start of the bankruptcy or liquidation proceedings;
- Statement given by the authorized person at the beneficiary confirming that in a period of the last three years before the start of the bankruptcy or liquidation proceedings the

business entity was not related in capital or otherwise related pursuant to the law, to the business entity in distress;

- Statement given by the authorized person at the beneficiary confirming that the purchased assets are put in use and are used in the production process in frames of the project; and
- Financial documentation and legal documents along with statements issued by a commercial bank for the purchased tangible assets related to the project.

Article 10

For payment of financial support for increasing the competitiveness on the market, along with the request referred to in Article 2 and the documents referred to in Article 3 of this rulebook, a review shall be submitted containing data about the total incurred eligible investment costs, about the average number of employees, quantities of products and revenues from activity for the sold goods, the markets where this was realized, referring to the period of the last four years (or a shorter period of time depending on the date of establishment of the enterprise or the date of start of activity), as well as copies of the customs declarations for the sold goods.

Article 11

For payment of financial support for conquering markets and sales growth, along with the request referred to in Article 2 and the documents referred to in Article 3 of this rulebook, a review shall be submitted containing data about the value (separately by items in accordance with Article 31, paragraph (1) of the Law on Financial Support of Investments, and in total) of the realized costs and reached or expected results, as well as original invoices or copies true to the original signed by authorized person with a seal and statements issued by a commercial bank for the realized costs.

Article 12

This rulebook enters into force the following day of its publishing in the "Official Gazette of Republic of Macedonia".

TO:

- Agency for Foreign Investments and Export Promotion of the Republic of Macedonia
"Nikola Vapcarov" Str., no.7, 1000, Skopje
- Directorate for Technological Industrial Development Zones
"Partizanski Odredi" Blvd., no.2, 1000, Skopje
- (The beneficiary marks the competent authority to which it submits the request)*

REQUEST

for payment of financial support

From company _____ with its registered office
at _____, with Unique Identification Number of Company _____,
telephone number: _____ and e-mail: _____

We submit request for payment of financial support in accordance with the Agreement for financial support no. _____ concluded with the Government of the Republic of Macedonia on _____ 201__ in accordance with the Law on Financial Support of Investments, for the following types of financial support:

	TYPE OF FINANCIAL SUPPORT:	REQUESTED AMOUNT (in MKD):
1.	Support for new employments	
2.	Support for establishment and promotion of business cooperation with suppliers registered in the Republic of Macedonia	
3.	Support for establishing organizational forms for technological development and research	
4.1	Payment of funds in the amount of the paid personal income tax on the salaries of employed citizens of the Republic of Macedonia	
4.2	Payment of funds in the amount of the paid profit tax	
4.3	Funds in the amount of up to 10% of the realized amount of the investment	
4.4	Payment of funds for every employee for whom a net salary higher by at least 50% than the amount of the minimum net salary prescribed under the Law on the Minimum Salary in the Republic of Macedonia has been paid	

5	Support for capital investments and revenues growth	
6	Support for purchasing assets of business entities in distress	
7	Support for increasing the competitiveness on the market	
8	Support for conquering markets and sales growth	
	TOTAL	

(By filling in the requested amounts, the beneficiary declares himself on the types of financial support for which the request refers to in accordance with the Agreement for financial support.)

With this request we also enclose the following documentation:

- Copy of concluded agreement for financial support no. _____ from _____, 20____;
- Annual account and financial statements for the previous year 20____;
- Consolidated annual account and consolidated financial statement for the previous year 20____;
- Certificate by the Central Registry of Republic of Macedonia that the business entity is not under a bankruptcy procedure, issued on _____ 20____;
- Certificate by the Central Registry of Republic of Macedonia that the business entity is not under a liquidation procedure, issued on _____ 20____;
- Trial balance giving the state at the end of the previous year 20____;
- Trial balance giving the state at the end of the previous month _____, 20____;
- List of capital assets with their purchase and their depreciated value, giving the state in the previous month _____, 20____;
- List of capital assets with their purchase and their depreciated value, giving the state at the end of the previous year 20____;
- Certificate by the Customs Administration that the business entity does not have unpaid debt on the basis of customs and other import duties, issued on _____ 20____;
- Certificate by the Public Revenue Office that there are no levied and unsettled tax obligations, issued on date: _____ 20____;
- Report on the total incurred eligible costs for the investment project by and including the end of the last year 20____;
- Notarized statement, given under full material, criminal and moral responsibility by the legal representative of the beneficiary confirming that the enclosed documentation and the data are correct, true and credible and that the beneficiary has not been granted state aid on any basis in the Republic of Macedonia for the same eligible costs; and

(The beneficiary marks the documents enclosed to the request and fills in the required information)

(The beneficiary states the additional documents for each type of support that is requested, in accordance with the Rulebook on the form and the contents of the request for payment of financial support and the required documentation)

Data about the business entity required for payment of financial support

Complete name of the entity: _____

Number of transfer account and commercial bank: _____

Unique Tax Number (UTN): _____

Reference number (*no. of the request*): _____

Upon request from the competent authority for payment of the financial support, we agree to submit also other documents which confirm the data and the facts listed in the request and in the documentation.

Date

APPLICANT

Place for seal

(*short company name, authorized person, signature*)