

Commission Regulation (EC) No 718/2007 of 12 June  
2007 implementing Council Regulation (EC) No 1085/2006  
establishing an instrument for pre-accession assistance (IPA)

PART I

COMMON PROVISIONS

TITLE II

COMMON RULES FOR IMPLEMENTATION

CHAPTER III

**Financial contribution by the European Community**

*Article 34*

**Eligibility of expenditure**

1 In the event of decentralised management, notwithstanding accreditations by the competent accrediting officer and the national authorising officer, contracts and addenda signed, expenditure incurred and payments made by the national authorities shall not be eligible for funding under the IPA Regulation prior to the conferral of management on the concerned structures and authorities by the Commission, unless otherwise provided in paragraph 2.

The final date for the eligibility of expenditure shall be laid down in Part II or in the financing agreements where necessary.

2 Technical assistance to support the setting up of management and control systems may be eligible prior to the initial conferral of management, for expenditure incurred after 1 January 2007.

[<sup>F1</sup>Launch of calls for proposals or calls for tenders may also be eligible prior to the initial conferral of management and after 1 January 2007, subject to this initial conferral of management being in place within the time limits defined in a reserve clause to be inserted in the operations or calls concerned, and, except for the rural development component, subject to the prior approval of the documents concerned by the Commission. The calls for proposal or calls for tender concerned may be cancelled or modified depending on the decision on conferral of management.]

[<sup>F13</sup> Unless otherwise provided for under the specific provisions laid down under each IPA component, the following expenditure shall not be eligible under the IPA Regulation:]

- a taxes, including value added taxes;
- b customs and import duties, or any other charges;
- c purchase, rent or leasing of land and existing buildings;
- d fines, financial penalties and expenses of litigation;

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*Changes to legislation: There are currently no known outstanding effects for the  
Commission Regulation (EC) No 718/2007, Article 34. (See end of Document for details)*

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- [<sup>F2</sup>e operating costs, except where otherwise provided for under framework agreements with international organisations;]
- f second hand equipment;
- g bank charges, costs of guarantees and similar charges;
- h conversion costs, charges and exchange losses associated with any of the component specific euro accounts, as well as other purely financial expenses;
- i contributions in kind.

4 Expenditure financed under this Regulation shall not be the subject of any other financing under the Community budget.

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**Textual Amendments**

- F1** Substituted by [Commission Regulation \(EU\) No 80/2010 of 28 January 2010 amending Regulation \(EC\) No 718/2007 implementing Council Regulation \(EC\) No 1085/2006 establishing an instrument for pre-accession assistance \(IPA\)](#).
- F2** Substituted by [Commission Implementing Regulation \(EU\) No 1292/2011 of 9 December 2011 amending Regulation \(EC\) No 718/2007 implementing Council Regulation \(EC\) No 1085/2006 establishing an instrument for pre-accession assistance \(IPA\)](#).

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EC) No 718/2007, Article 34.