

# TIDZ Aid for training and improvement

## General info

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### Economy name

North Macedonia

### ID

N2

### Incentive name

TIDZ Aid for training and improvement

### Brief description

The user of the zone providing new jobs can be granted aid for the justified investment costs for education in the form of special or general development of workers

## Legal reference

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### Legal reference name

Law on Technological Development Zones. "Official Gazette of Macedonia" 14/07, 103/08, 130/08, 139/09 156/10,127/12,41/14,160/14,72/15,129/15,173/15,192/15,217/15,30/16 and 83/18

### Legal reference (Law section / article)

Article 6a

1) The user of the zone providing new jobs can be granted aid for the justified investment costs for education in the form of special or general development of workers:

1) the special development referred to in paragraph (1) of this Article is intended for acquisition of theoretical and practical knowledge applicable at the present or future job positions at the enterprise which is a state aid beneficiary, and

2) the general development referred to in paragraph (1) of this Article is intended for acquisition of general knowledge applicable at the present or future job position at the enterprise, which is a state aid beneficiary, but also at other enterprises or in other activities which significantly increases the employment opportunities for the worker.

(2) The aid referred to in this Article can be granted in the amount of up to 50% of the justified investment costs in the case of general development and of up to 25 % of the justified investment costs in the case of special development.

(3) The aid intensity referred to in paragraph (2) of this Article can be increased by:

- 10 percentage points of the justified investment costs regarding the special development and by 20 percentage points of the justified investment costs regarding the general improvement in small- and medium-sized enterprises;

- 10 percentage points of the justified investment costs in the territory of Macedonia; and

- 10 percentage points of the justified costs, provided that the professional development is to be undertaken by persons who have difficulties in finding jobs.

(4) The state aid intensity referred to in paragraph (3) of this Article can be cumulated.

(5) The justified investment costs incurred for the purpose of development, in accordance with paragraph (1) of this Article, shall be:

- the costs of the lecturer,

- the travel expenses of the lecturer and the persons included in the development,

- other recurring costs,

- the costs related to the depreciation of the machines and equipment in accordance with the scope of their

use, for the purpose of professional development,  
- the costs of consulting regarding the development project, and  
- the costs of participants in the professional development project up to the amount of all justified costs referred to in this paragraph.

## **Incentive design**

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### **Incentive group**

Financial

### **Incentive category**

Subsidy

### **Economy-wide/Sector-specific**

Sector-specific

### **Sector (Simplified)**

Manufacturing

### **Sector (NACE)**

C MANUFACTURING

### **Size of firm that can use incentive**

All sizes of firms

### **Level at which incentive is available**

Region-specific

### **Ownership of firm that can use incentive**

Any

### **Incentive location**

Free economic zone

### **Main objective of the incentive**

Training

### **In case of grant, share of grant in investment (in %)**

up to 50%

## **Access to information**

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### **Contact Info**

TIDZ address: blvd. Partizanski Odredi No.2, P.O.Box 311, 1000 Skopje

### **Weblink to Incentive information in English**

### **Weblink to Incentive information in local language**

## Eligibility criteria

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### Eligibility criteria (description)

Article 4-a

(1) The users of the zones shall be granted state aid in the form of regional aid, under the conditions determined by this Law. The regional aid can be granted for initial investment in tangible and intangible assets.

Whereas under Article 4 (1) The terms used in this Law shall have the following meaning:

10. "Productive initial investment" means investment in tangible and/or intangible assets in relation to the:

- establishment of a new enterprise,
- expansion of the production capacity of the existing enterprise,
- diversification of the production of the enterprise by introducing new, additional products, or
- fundamental change in the overall production process of the existing enterprise.

### Eligibility criteria (weblink)

## Incentive administration

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### Awarding Authority (Name)

Government of North Macedonia

### Application procedure + Weblink (where available)

Article 8-a

(1) A contract for granting state aid can be concluded only if the enterprise to be granted state aid submits a letter of intention, an enterprise registration in North Macedonia, and a business plan to the Agency for Foreign Investments and Export Promotion of North Macedonia or to the Directorate for Technological Industrial Development Zones or to the ministers without portfolio in charge of attraction of foreign investments.

(2) The business plan referred to in paragraph (1) of this Article shall consists of the following elements:

- description of the company, consolidated financial reports for the last three years, and overview of business activities planned to be carried out in the technological industrial development zones,
- location and area of the required land parcel,
- period for commencement and completion of the construction and period for commencement of production,
- total amount of the productive investments,
- total number of new jobs, qualifications of the employees, employment dynamics for a period of 10 years,
- projection of revenues and profits for a period of 10 years,
- plan for future expansion, and
- market location.

(3) The Agency for Foreign Investments and Export Promotion of North Macedonia or the Directorate for Technological Industrial Development Zones or the ministers without portfolio in charge of attraction of foreign investments. shall be obliged to submit the business plan referred to in paragraph (2) of this Article, within a time period of ten days from day of submission of the business plan by the enterprise to the Government of Macedonia, with a proposal for granting state aid.

(4) The Government of North Macedonia shall decide on granting of state aid to the enterprise within 30 days from the day of submission of the proposal of the Agency for Foreign Investments and Export Promotion of North Macedonia or the Directorate for Technological Industrial Development Zones or the ministers without portfolio in charge of attraction of foreign investments. referred to in paragraph (3) of this Article.

(5) The enterprise shall conclude a special agreement on awarding a state aid for each productive initial investment under the conditions and in the manner foreseen by paragraphs (1), (2), (3) and (4) of this Article.

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**Implementing Authority (Name)**  
Public Revenue Office