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**'I/A' ITEM NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council

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Subject: Proposal for a Regulation of the European Parliament and of the Council establishing the European Fund for Regional Development including for European Territorial Cooperation (Interreg) and the Cohesion Fund as part of the Fund set out in Regulation (EU) [...] [NRP] and establishing conditions for the implementation of the Union support to regional development from 2028 to 2034

- *Partial general approach*  
= *Statement by Slovakia*

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Delegations will find attached a statement by Slovakia to be included in the minutes of the Council.

STATEMENT BY SLOVAKIA

While acknowledging the progress achieved on the draft ERDF Regulation Slovakia supports continued efforts towards establishing simpler, realistic and workable rules for the future programming period bringing overall positive change to regions and people.

We welcome the amendments made to Article 12a(5) of the proposal and we also appreciate the addition of letter b) to the last sentence of Article 10(2).

However, following consultation with the Interreg Europe Managing Authority, Slovakia proposes to reintroduce the common Interreg audit sample into the ERDF Regulation, based on good experiences from the current programming period. We propose to add a separate Article concerning the common Interreg audit sample to the new ERDF/CF Regulation, similarly as it was made in the Interreg Regulation 2021 – 2027:

Based on good experiences from previous programming periods and the feedback received from beneficiaries we also propose to reintroduce common eligibility rules for Interreg programmes into the ERDF Regulation. Therefore, we propose to include an article on the hierarchy of rules in the Regulation or, alternatively, to include this article in the implementing act referred to in the Art. 9(1), in order to ensure continuity with the previous programming period and transparent conditions for beneficiaries.

We also draw your attention to the fact that the last sentence of Article 8(3)(d) of the ERDF Regulation as amended by the compromise of 21 May 2026 concerning the VAT eligibility: „*For the purposes of plausibility and reasonability, recoverable VAT shall not be included in the total estimated costs of the measure;*“ has been deleted (the sentence disappeared in the new version from 19 June 2026 without striking out the text). The rule in question is included in the NRPP regulation, but in Article 22(2b)(d), which does not apply to Interreg. The issue of VAT eligibility for Interreg operations needs to be clarified.

In this respect, Slovakia underlines the importance of maintaining the necessary legislative space to ensure that the final architecture of the overall framework remains operational, internally consistent and implementable, capable of delivering its objectives in practice.

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