



DEFENSE SECURITY COOPERATION AGENCY

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WASHINGTON, D.C. 20301-2800

23 MAR 2026

MEMORANDUM FOR DEPUTY UNDER SECRETARY OF THE AIR FORCE FOR
INTERNATIONAL AFFAIRS
DEPUTY ASSISTANT SECRETARY OF THE ARMY FOR
DEFENSE EXPORTS AND COOPERATION
DEPUTY ASSISTANT SECRETARY OF THE NAVY FOR
INTERNATIONAL PROGRAMS
DIRECTOR, DEFENSE CONTRACT MANAGEMENT AGENCY
DIRECTOR, DEFENSE INFORMATION SYSTEMS AGENCY
DIRECTOR, DEFENSE LOGISTICS AGENCY
DIRECTOR, DEFENSE THREAT REDUCTION AGENCY
DIRECTOR, MISSILE DEFENSE AGENCY
DIRECTOR, NATIONAL GEOSPATIAL-INTELLIGENCE
AGENCY
DIRECTOR, SECURITY COOPERATION ACCOUNTING
DIRECTORATE, DEFENSE FINANCE AND ACCOUNTING
SERVICE, INDIANAPOLIS OPERATIONS
DIRECTOR OF CYBERSECURITY DIRECTORATE AND DEPUTY
NATIONAL MANAGER FOR NATIONAL SECURITY
SYSTEMS, NATIONAL SECURITY AGENCY

SUBJECT: Defense Security Cooperation Policy Memorandum 26-46, Assignment of Semi-Permanent Program Code “ZN” for the Taiwan Security Cooperation Initiative Two-Year Funds, to Track Funding Beginning in Fiscal Year 2026 to Support the Building Partner Capacity Long Term Solution [SAMM E-Change 824]

The semi-permanent program code “ZN” is assigned to track funds under the authority of the Taiwan Security Cooperation Initiative as established in Section 1323 of the Servicemember Quality of Life Improvement and National Defense Authorization Act for Fiscal Year 2025, ([P.L. 118-159](#)) with appropriation authority for Fiscal Year 2026 provided in Section 8143 of the Consolidated Appropriations Act, 2026 (P.L. 119-75). The semi-permanent program code follows Building Partner Capacity Long Term Solution procedures. The policy in the attachment is incorporated into the DSCA Security Assistance Management Manual (SAMM) at <https://samm.dsca.mil>.

Instructions for preparation of “ZN” Letter of Offer and Acceptance (LOA) documents are located in the SAMM, [Chapter 15](#). Standard notes applicable to Building Partner Capacity (BPC) programs are found in the SAMM, [Appendix 6, LOA Notes Listing](#).

If you have any questions concerning this guidance or for general questions about the SAMM, please contact DSCA (Office of Strategy, Plans, and Policy, Execution Policy and Analysis Directorate (SPP/EPA)) at dscn.ncr.spp.mbx.epa@mail.mil.



Hussam H. Bader
Acting Assistant Director
Strategy, Plans, and Policy

Attachment:
SAMM E-Change 824 - Updates to C4.T2B. and to AP8.T2.

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- 1) The SAMM Table C4.T2B., Security Cooperation (SC) Customer and Regional Codes and FMS Eligibility (DSCA/DFAS Reserved), is updated as follows:

Country/Territory	SC Customer Code	Combatant Command \1	Region Grouping \2	FMS/AECA Eligible \3	Accel. Case Closure Eligible
Taiwan Security Cooperation Initiative (TSCI) One-Year Funds , FY 2025 and subsequent years until exhausted	ZL	PA	NR	AECA Only	No
Taiwan Security Cooperation Initiative (TSCI) Two-Year Funds , FY 2026 and subsequent years until exhausted	ZN	PA	NR	AECA Only	No

- 2) Table AP8.T2., Security Assistance and Security Cooperation Programs Code Listing, Table “Taiwan Security Cooperation Initiative (TSCI)” is updated to add:

Program Code	Program Authority	Purpose	Fund Source (DoD or FAA Sec 632(b) MOA)	Appropriation Authority	Appropriation Account	Funds Availability Ends on September 30 Unless Otherwise Noted	*Funds Cancel on September 30
ZN	Section 1323 of P.L. 118-159	To enable Taiwan to maintain sufficient self-defense capabilities, including through one or more of the following: (A) The capabilities of the military, central government security forces, and central government security agencies of Taiwan to defend against coercion and aggression; or (B) The ability of the civilian central governmental institutions of Taiwan to provide oversight and support, ensure accountability of, or manage such forces.	97 XX 0100	Yearly Appropriation Public Laws	FYXXXX (Two-Year O&M)	Fiscal year of appropriation authority	Five fiscal years after period of availability ends
			97 26/27 0100	P.L. 119-75	FY26/27 (Two-Year O&M)	2027	2032