

 <p>Qeveria e Kosovës / Republika e Kosovës / Government of Kosovo          Ministria e Financës / Ministarstvo za Financije          Ministry of Finance</p> <p>Administrata e Takimit / Republika e Estonisë / Estonian Tax Administration of Kosovo</p>	
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Emri Name:	Emri Name:

**MEMORANDUM of UNDERSTANDING**  
 between  
**Tax Administration of Kosovo, Kosovo Customs**  
 and  
**Tax and Customs Board of Estonia**

This Memorandum of Understanding (hereinafter referred to as "MOU") is made and entered into by and between the Tax Administration of Kosovo, Kosovo Customs (hereinafter known and referred to as the "TAK and KC"), represented by Director General, Sakip Imeri and Acting Director General, Fahri Gashi and the Tax and Customs Board of the Republic of Estonia (hereinafter known and referred to as the "ETCB"), represented by its Director General, Marek Helm.

The **TAK and KC** and the **ETCB** are hereinafter referred to collectively as the "**Parties**" and individually as a "**Party**"

**WITNESSETH:**

**WHEREAS**

**Considering** the willingness to enhance cooperation, enlargement of dual relationship towards professional development of both parties' staff, exchange of experiences in priority area from both parties;

**Considering** the increase of mutual assistance, trust and understanding and fighting common fiscal evasion as well;

**Hoping** to promote know-how, revenue collection most advanced methodology and technology transfer through training programs and implementation of innovative projects in the field common interests,

**Affirming the** determination in respecting the legislation of respective areas, during the work processes of both institutions

and **wishing** to launch a fruitful cooperation in the revenue collection modernisation field,

Parties have agreed on MOU as follows:

**ARTICLE 1**  
**Basic Principles**

The Purpose of this Memorandum is to encourage cooperation between the Parties in taxation area in accordance with the relevant laws and regulations of the Republic of Kosovo and the Republic of Estonia. The provisions of this Memorandum may not give

rise to any legal claim on behalf of either Party or a third party. The provisions herein, do not prejudice or assume any particular decisions or undertakings.

This Memorandum complements other present and future arrangements on cooperation between the Parties. Any differences between the Parties in the interpretation or application of this Memorandum will be settled amicably by mutual consultation.

## **ARTICLE 2 Objectives and Areas of Cooperation**

Parties will cooperate through exchange of experience and providing advice on formulation of a sound and sustainable strategy, which will support growth of voluntary compliance and combating tax fraud in Kosovo.

Parties may deliver training courses for specialists and managers on all major business areas, including taxpayer services, compliance management, payments and filing system development, practices of being Single Revenue Agency, strategic management and operations performance management,

Parties will cooperate in the provision of and exchange of experience in areas of data protection, protection of critical infrastructure, building digital identity and state basic registries and databases.

## **ARTICLE 3 Coordination**

Parties will decide upon concrete plans for cooperation under this Memorandum. The scope and time of every element of the cooperation will be agreed by Parties.

Parties shall cover costs that may arise during implementation of the MOU, for their own staff.

## **ARTICLE 4 Confidentiality**

Each party undertakes to each other that it shall not, without the prior written consent of the other, which consent shall not be unreasonably withheld, disclose to any person any Confidential Information in the process of cooperative activities, and agree that this undertaking shall survive the expiry or termination of the memorandum irrespective of the reasons for the termination. This provision shall be guided by the laws of the respective Parties.

## **ARTICLE 5 Severance**

In the event that any part of this memorandum is or shall become or shall be declared illegal, invalid or unenforceable in any jurisdiction for any reason (including the provisions of any legislation or decision of any competent authority) such part shall be severed from the Memorandum in the jurisdiction in question and such contravention,

illegality, invalidity or unenforceability ; Shall not in ways whatsoever prejudice or affect the remaining part of this MOU, which shall continue in full force and effect.

## **ARTICLE 6 Amendments and termination**

This Memorandum may be amended at any time by the mutual written consent of the Parties.

This Memorandum may be terminated by either Parties giving three months written notice. The Parties will consult to determine how any outstanding matters should be dealt with. Termination will not affect the validity of any contract made under this MOU.

## **ARTICLE 7 Entry into force**

This agreement shall enter into force at the date of signature by both parties and shall remain into force for unlimited period of time.

The Agreement will be drafted in English language and be prepared in 3 (three) original copy.

This Memorandum of Understanding is signed in 9 / 12 / 2016

For the Tax and Customs Board  
of the Republic of Estonia



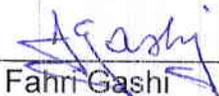
Marek Helm  
Director General

For the Tax Administration  
of Kosovo



Sakip Imeri  
Director General

For Kosovo Customs



Fahri Gashi  
Acting Director General