



Republic of Macedonia  
Ministry of Finance  
PUBLIC REVENUE OFFICE



Administrata Tatimore e Kosoves / Poreska Administracija Kosova / Tax Administration of Kosovo

REPUBLICA E KOSOVES / REPUBLIKA KOSOVA / REPUBLIC OF KOSOVO  
Qeveria e Kosoves / Vlada Kosova / Government of Kosovo  
Ministria e Financave / Ministarstvo za Financije  
Ministry of Finance

ARKIVA / ARHIVA / ARCHIVE

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Date

## MEMORANDUM OF UNDERSTANDING

BETWEEN

MINISTRY OF FINANCE - PUBLIC REVENUE OFFICE OF REPUBLIC OF MACEDONIA

AND

MINISTRY OF FINANCE - TAX ADMINISTRATION OF KOSOVO

This Memorandum of Understanding (hereinafter referred to as "Memorandum") is signed between:  
Ministry of Finance - Public Revenue Office of Republic of Macedonia, represented by the Director, Sanja Lukarevska  
and  
Ministry of Finance - Tax Administration of Kosovo, represented by the Director, Sakip Imeri.

Ministry of Finance - Public Revenue Office of Republic of Macedonia and Ministry of Finance - Tax Administration of Kosovo are hereinafter referred to collectively as the "**Parties**" and individually as a "**Party**".

### PREAMBLE

- *Considering the willingness to enhance cooperation, to advance the mutual relations aiming for development and exchange of experiences in priority areas of each Party,*
- *Considering the increased importance of mutual assistance, trust, understanding and common fight against fiscal evasion,*
- *Hoping to promote the advanced methods for tax collection through transfer of knowledge and experience in the implementation of projects and activities in the field of common interests,*
- *Affirming the determination in respecting the legislation of both Parties, in the areas of cooperation within the scope of competences of the institutions,*
- *And wishing to achieve a fruitful cooperation in the field of modernization of the operations,*

*Parties have agreed as follows:*

**Article 1**  
**Basic principles**

The basic principle of this Memorandum is to encourage the cooperation between the Parties in accordance with the laws and regulations in force in the Republic of Macedonia and in the Republic of Kosovo.

The provisions of this Memorandum may not raise any legal claim on behalf of either one of the Parties or a third party. The provisions herein do not prejudice nor assume any particular decisions or activities that would be binding and imposed on either of the Parties or a third party.

Any differences between the Parties in the interpretation or application of this Memorandum will be settled amicably by mutual agreement.

**Article 2**  
**Areas of cooperation**

Parties cooperate in accordance to this Memorandum in areas of the scope of their competences, with a purpose to: exchange experience, transfer of knowledge and best practices, improve the performance of the Parties, stimulate voluntary tax compliance, as well as prevention, detection and combating tax evasion in both countries.

**Article 3**  
**Coordination and financial expenses**

Parties decide on concrete activities for cooperation under this Memorandum.

The scope and the time frame of each element of cooperation is determined mutually, with a consent between the two Parties.

Each Party may appoint appropriate person(s) for contact and/or to coordinate the activities for cooperation under this Memorandum.

Each Party covers its costs that occur during the implementation of this Memorandum.

**Article 4**  
**Confidentiality**

Each Party commits to respect and to act in accordance with the confidentiality and data protection provisions regulated with the laws and regulations in the Republic of Macedonia and in the Republic of Kosovo.

**Article 5**  
**Amendments to the provision**

The provision of this Memorandum may be amended at any time and under the same conditions as it was concluded, upon prior mutual written consent of the two Parties.

If any provision of this Memorandum, by any cause and in either of the two Parties, becomes invalid, inapplicable or illegal, such provision shall be amended upon previously submitted notice by the Party where the cause of the change occurred and by signing an Annex to this Memorandum between the Parties.

The Amendments to the provision shall not affect the remaining part of this Memorandum, which shall remain in force and effect.

**Article 6**  
**Termination**

This Memorandum shall be terminated after the expiration of 90 (ninety) days from the day of the receipt of written notice for termination of the Memorandum, by any of the Parties.

**Article 7**  
**Dispute resolution**

Parties mutually agree on the manner of resolving all outstanding issues related to this Memorandum.

**Article 8**  
**Entry into force**

This Memorandum shall enter into force on the day of signature by both Parties and shall remain into force for an indefinite period of time.

The Memorandum is signed in 3 (three) original copies in: Macedonian language, Albanian language and English language, each text equally authentic. In case of divergence of interpretation, the English text shall prevail.

This Memorandum is signed in PRISHTINË on 10 / 10 / 2018.

Parties **signatories** of the Memorandum:

Republic of Macedonia  
Ministry of Finance  
Public Revenue Office  
Sanja Lukarevska

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Republic of Kosovo  
Ministry of Finance  
Tax Administration of Kosovo  
Sakip Imeri

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