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 prejudge 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 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 **Pristine** on 10/10/2018.

**Parties signatories of the Memorandum:**

Republic of Macedonia
Ministry of Finance
Public Revenue Office
Sanja Lukarevska

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