



**MEMORANDUM OF UNDERSTANDING**  
**ON THE COOPERATION OF THE TAXATION ADMINISTRATIONS**  
**IN THE WESTERN BALKAN**

**PREAMBLE**

We, the taxation administrations in the Western Balkans:

- The General Directorate of Taxation of the Republic of Albania, hereinafter referred to as “GDT”,
- The Public Revenue Office of the Republic of North Macedonia, hereinafter referred to as ”PRO” and
- Tax Administration of the Republic of Serbia, hereinafter referred to as “STA”,

hereinafter jointly referred to as the “Parties”,

- *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 to respect the legislation of the three Parties in the areas of cooperation within the scope of competences of the institutions,*
- *Wishing to achieve a fruitful cooperation in the field of modernization of the operations,*
- *And inviting the other taxation administrations in the Western Balkans to join this Memorandum of Understanding,*

have agreed as follows:

**Article 1**  
**The Purpose**

The purpose of this Memorandum is to encourage cooperation between the Parties in accordance with the domestic laws and regulations in force.

The provisions of this Memorandum shall not raise any legal claim on behalf of either of the Parties or of a third party. The provisions herein shall not result in any particular decisions or activities that would be binding and imposed on either of the Parties or a third party.

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

Parties cooperate in accordance with this Memorandum in areas within the scope of their competences, with the purpose to:

- a) exchange experience,
- b) transfer knowledge and best practices,
- c) improve their performance,
- d) stimulate voluntary tax compliance,
- e) prevent, detect and combat tax evasion in the Parties.

**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 of the 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 in their domestic laws and regulations.

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

The provision of this Memorandum may be amended at any time upon prior mutual written consent of the Parties.

If any provision of this Memorandum, by any cause and in either of the 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 of termination of the Memorandum, by any of the Parties.

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

Any differences between the Parties in the interpretation or application of this Memorandum will be settled amicably and with mutual consent.

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

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

This Memorandum is signed in Ohrid on June 08, 2022, in 3 (three) original copies, in the English language.

**Republic of North Macedonia**  
**Ministry of Finance**  
**Public Revenue Office**

**Sanja Lukarevska**

**Republic of Albania**  
**General Directorate**  
**of Taxation**

**Ceno Klosi**

**Republic of Serbia**  
**Ministry of Finance**  
**Tax Administration**

**Dragana Marković**