

**MEMORANDUM OF UNDERSTANDING
ON TECHNICAL COOPERATION
BETWEEN
THE MINISTRY OF FINANCE OF THE REPUBLIC OF MOLDOVA
AND THE MINISTRY OF FINANCE OF THE REPUBLIC OF POLAND**

The Ministry of Finance of the Republic of Poland and the Ministry of Finance of the Republic of Moldova (hereinafter referred to as the Participants),

RECOGNIZING the close and constructive bilateral relations between the Republic of Moldova and the Republic of Poland;

EMPHASIZING in this respect the importance of maintaining close bilateral ties in all areas of responsibility of the Participants, in particular in the form of technical and financial cooperation;

UNDERLINING that further development of technical and financial cooperation will, among others, further strengthen the capacity of the Ministry of Finance of the Republic of Moldova;

The Participants have come to the following arrangement:

Paragraph 1 (cooperation)

1. The Participants will expand and facilitate the exchange of knowledge, experience and (technical) expertise between representatives of the Participants and where appropriate between other relevant institutions involved in public financial matters, administration of taxes and fees in the field of mutual administrative assistance in tax matters with a view to exchanging information in order to increase the efficacy of tax system and significantly increased tax revenues.
2. The Participants will exchange information on policy, decision-making process, legislation, infrastructure and services in the area of responsibility of the Participants.

Paragraph 2 (form)

The cooperation described in Paragraph 1 can take the form of any of the following activities:

- Consultation visits of experts of the respective Participants;
- Training programs or study visits for employees of the Participants or related public bodies;

- Webinars and other online sessions;
- Participation in seminars, workshops and conferences in the country of either Participant;
- Exchange of documentation;
- Any other form of cooperation that may be jointly decided upon.

Paragraph 3 (scope/content)

Bilateral cooperation can take place in all policy areas which directly or indirectly fall under the responsibility of the respective Participants and/or related public bodies.

Paragraph 4 (activities)

Activities under this Memorandum will be described in the annual Bilateral Cooperation Programs. At the beginning of each year (within the validity of the Memorandum), the Participants will approve an annual Bilateral Cooperation Program, outlining the activities foreseen for that period. Participants may jointly decide to have a Bilateral Cooperation Program every two years. The number, size and content of these activities will be jointly decided upon by the Participants based on a joint assessment of the request from the Moldovan Participant and on the availability of resources and expertise from the side of the Poland Participant.

The Participants may undertake activities not include in annual Bilateral Cooperation Program if there is a need and agreement of both sides. The activities outlined in the Bilateral Cooperation Program, as well as activities that are otherwise jointly decided upon by the Participants, will be jointly financed by the Participants according to the provisions in Paragraph 5 unless the Participants jointly decide otherwise.

Paragraph 5 (financing)

The contribution of the Ministry of Finance of the Republic of Poland relating to these activities will consist of:

- International travel expenses, accommodation and local travel expenses for Poland Participant representatives travelling to the Republic of Moldova to carry out the activities;
- All additional expenses directly relating to the activities taking place in the Republic of Poland.

The contribution of the Ministry of Finance of the Republic of Moldova relating to these activities will consist of:

- International travel expenses, accommodation and local travel expenses for the Moldovan Participant representatives travelling to the Republic of Poland to carry out the activities;
- All jointly decided additional expenses relating to the activities taking place in the Republic of Moldova.

Paragraph 6 (coordination and execution)

The coordination departments of the Participants responsible for the overall coordination and execution of this Memorandum, including the drafting of the annual cooperation program, are:

- International Cooperation Department for the Poland Part;
- Communication and Protocol Directorate for the Moldovan Part.

Paragraph 7 (miscellaneous)

Any dispute concerning the interpretation and implementation of this Memorandum will be settled amicably through bilateral negotiations. This Memorandum of Understanding does not create any rights or obligations under international law.

This Memorandum can be amended by mutual consent of the Participants and reflected in separate covenants, which will represent an integral part of this Memorandum. Such covenants will come into effect by the provisions of Paragraph 8 of this Memorandum.

Paragraph 8 (effective date)

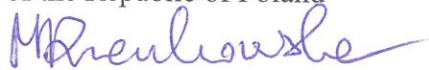
This Memorandum will become effective from the date of signing until December 31, 2026.

The foregoing record represents the understandings reached between the Participants on matters referred to therein.

Signed in duplicate in the English language.

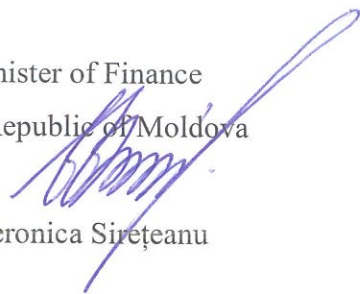
The Communication between the parties shall be in English language.

The Minister of Finance
of the Republic of Poland



Mrs. Magdalena Rzeczkowska

The Minister of Finance
of the Republic of Moldova



Mrs. Veronica Sireteanu

Date: 2023

Place: Chişinău, Republic of Moldova