

MEMORANDUM OF UNDERSTANDING

between

Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

and

the Ministry of Finance of the Slovak Republic

This **MEMORANDUM OF UNDERSTANDING** (the **MOU**) is made **BETWEEN:**

(1) **Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH**,
Friedrich-Ebert-Allee 36, 53113 Bonn/Germany

and

(2) **The Ministry of Finance of the Slovak Republic**, Štefanovičova 5, 817 82 Bratislava,
Slovak Republic

GIZ and the Ministry of Finance of the Slovak Republic shall be referred to herein either individually as a **Signatory** or collectively as the **Signatories**.

- (A) WHEREAS, GIZ, a federally owned enterprise registered as a GmbH (a company with limited liability) under private law, supports the Federal Government of Germany in the achievement of its development-policy objectives. GIZ offers demand-oriented, tailor-made and effective services for sustainable development.
- (B) WHEREAS, the Ministry of Finance of the Slovak Republic is a central body of state administration responsible for the areas of finance, taxes and fees, customs, financial control, internal audit and government audit, and implementation of development cooperation activities within the scope of its portfolio.
- (C) WHEREAS, the Signatories confirm their willingness to cooperate closely in the framework of the Addis Tax Initiative (ATI) and the upcoming ATI/ITC Tax and Development Conference 2019.

NOW, THEREFORE, the Signatories have reached the following understanding:

1. KEY COMPONENTS

1.1 **The Ministry of Finance of the Slovak Republic AGREES** to provide an **in-kind contribution** to the ATI/ITC Tax and Development Conference 2019 by covering part of the costs for the conference venue (which may include catering and hotel accommodation costs for participants) up to the EUR 20,000. The conference takes place from 2 to 4 July 2019 at the Sheraton Berlin Grand Hotel Esplanade, Lützowufer 15, 10785 Berlin. The respective payment will be made directly to the Sheraton Berlin Grand Hotel Esplanade, based on a formal invoice issued by the hotel. Payments will be made to: Esplanade Operation GmbH (name of the account holder), IBAN: DE51 3707 0060 0114 6554 00. No payments will be made to the GIZ.

1.2 **GIZ ORGANISES** the **ATI/ITC Tax and Development Conference 2019** in the framework of the **Addis Tax Initiative (ATI)**, a multi-stakeholder partnership aiming at enhancing domestic revenue mobilisation (DRM) in partner countries. The objectives of the Addis Tax Initiative are to foster partner countries' efforts to increase reliance on domestic revenue to fund their development agenda and meet the Sustainable Development Goals (SDGs) by 2030, as well as to improve the fairness, transparency, efficiency and effectiveness of their tax systems. Members of the Addis Tax Initiative commit to step up efforts to fulfil three ATI Commitments:

- Participating providers of international support will collectively double their technical

- cooperation in the area of domestic revenue mobilisation / taxation by 2020;
- Partner countries restate their commitment to step up domestic revenue mobilisation as a key means of implementation for attaining the SDGs and inclusive development; and
- All countries restate their commitment to ensure Policy Coherence for Development. The Addis Tax Initiative plays a coordinating role between its members to increase volume and quality of technical assistance and broad-based capacity building in partner countries.

The Slovak Republic, represented by the Ministry of Finance of the Slovak Republic, is an active Member of the Addis Tax Initiative since 2015.

GIZ IMPLEMENTS the **ATI/ITC Tax and Development Conference 2019** through joint efforts of the **Addis Tax Initiative** and the **International Tax Compact (ITC)**, a stakeholder platform that aims at enhancing domestic revenue mobilisation in partner countries and which is facilitating the Secretariat of the Addis Tax Initiative. The German Federal Ministry for Economic Cooperation and Development (BMZ) has launched the ITC in 2009 and commissioned GIZ to facilitate the ITC Secretariat. Since April 2017, the European Union supports the ITC through a co-financing agreement.

GIZ IMPLEMENTS the second **ATI/ITC Tax and Development Conference**, with financial support from the German Federal Ministry for Economic Cooperation and Development (BMZ) and the European Union.

GIZ SUPPORTS the Ministry of Finance of the Slovak Republic in their communication with the Sheraton Berlin Grand Hotel Esplanade

GIZ adequately **MENTIONS** the in-kind contribution of the Slovak Republic to the implementation of the conference on all official conference material, the conference website and in the conference documentation.

2. COLLABORATION APPROACH

The Signatories INTEND to enhance partner country representation at the ATI/ITC Tax and Development Conference 2019 and to stress the inclusive character of the ATI and the event by jointly covering the costs for the conference venue, thereby enhancing GIZs ability to dedicate further funds to covering travel and accommodation costs of partner country representatives.

3. RELATIONSHIP

- 3.1 The relationship between the Signatories shall be solely that of independent entities, and nothing in this MOU shall be deemed to constitute, create, or give effect to, or otherwise be recognised as the creation of a business entity of any kind.
- 3.2 Nothing herein contained shall be construed as authorising either Signatory to act as an agent or representative of the other or to make any commitment or create any obligations for the other without such Signatory's prior written consent.
- 3.3 Each Signatory shall be solely responsible for its own costs and expenses incurred in connection with or contemplated by this MOU.

4. GENERAL

- 4.1 This MOU constitutes the whole agreement between the Signatories relating to its subject matter.
- 4.2 This MOU shall not constitute and is not intended to establish any legally binding contractual obligation or other form of relationship between the Signatories.
- 4.3 Neither Signatory, nor any of its affiliates, nor its or their respective officers, directors, employees or professional advisors shall be liable for any direct, indirect, consequential, punitive or similar loss or damage resulting from or arising out of this MOU, including (but not limited to) loss of profit, loss of business opportunity or business interruptions, howsoever caused.
- 4.4 Each Signatory warrants that it has not made or offered and that it will not make or offer with respect to the matters which are subject of this MOU, any payment, gift, whether directly or through intermediaries, to or for the use of any public official (i.e. any person holding a legislative, administrative or judicial office, including any person exercising a public function for a public agency, a public enterprise or a public international organisation), where such payment, gift, promise or advantage would violate any applicable laws.
- 4.5 Neither Signatory shall assign or transfer any of its rights or obligations under this MOU without the prior written consent of the other Signatory.
- 4.6 No variations or alterations to this MOU shall be effective unless made in writing and duly signed by the authorised personnel of each Signatory.

5. DURATION AND EFFECTIVENESS

- 5.1 This MOU enters into effect upon signing by both parties.
- 5.2 After signing, the MOU is published in the Central Register of Contracts, administered by the Government Office of the Slovak Republic.
- 5.3 The MOU shall remain valid until September 30, 2019.
- 5.4 The MOU is signed in two originals, one for each Signatory.
- 5.5 The MOU is drawn up in English language and is governed by the laws of the Federal Republic of Germany.

Signed:

Ulrich Wehnert
(Head of Section Governance, Human Rights)

Stefanie Rauscher
(Coordinator International Tax Compact)

For Deutsche Gesellschaft für Internationale
Zusammenarbeit (GIZ) GmbH

Albín Kotian
(Secretary General)

For the Ministry of Finance of the Slovak Republic