MEMORANDUM OF UNDERSTANDING
between
THE FEDERAL ADMINISTRATION OF PUBLIC REVENUES
and
THE ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT
on
THE ESTABLISHMENT OF A CENTRE OF THE OECD ACADEMY FOR TAX AND
FINANCIAL CRIME INVESTIGATION IN BUENOS AIRES, ARGENTINA

The Organisation for Economic Co-operation and Development (the “OECD”) and Argentina’s Federal Administration of Public Revenues (the “AFIP”) (individually a “Party” and together the “Parties”) wish to establish a centre of the OECD Academy for Tax and Financial Crime Investigation (the “Academy”) in Buenos Aires, Argentina, in order to provide training for tax crime investigators and related officials within government authorities (the “Centre”).

The Centre will be used to deliver intensive capacity-building courses targeted at tax crime investigators and related officials, in particular from Latin American countries. The Centre’s programme will cover foundation, intermediate and advanced courses that will support tax crime investigators throughout their careers, including broad-based courses on conducting and managing financial investigations as well as targeted specialist courses on specific types of tax and financial crimes (such as VAT fraud, asset recovery or identity theft, or crimes in a specific sector) or advanced investigative techniques (such as digital forensics). The Parties intend that the number of events held at the Centre will be increased over time as new courses within the Academy’s programme are developed.

Article 1
Purpose

1.1 This Memorandum of Understanding (“MOU”) provides the framework for co-operation between the Parties concerning the Academy’s programme at the Centre.

1.2 Any activities conducted under this MOU are subject to their inclusion in the Parties’ respective programmes of work and budgets, and to the availability of funds. They shall be carried out in accordance with the Parties’ respective rules and practices.

Article 2
Structure of the Centre

2.1 The Centre will be located in the central building of the AFIP, located at Hipólito Yrigoyen No. 370, 6th. Floor, in Buenos Aires, Argentina, in a facility that is provided and financed by the AFIP.

2.2 The AFIP shall be in charge of the operational and administrative aspects of the Centre, and shall bear the related costs as set out in Article 3 below.
2.3 The OECD shall be in charge of the substantive aspects of the Centre’s work, including:
   a. the development and delivery of courses and training materials;
   b. the selection of expert instructors, who are expected to be drawn from relevant countries (including, where appropriate, AFIP staff) and international and regional organisations (e.g. CIAT, EUROPOL, INTERPOL, IMF, and other regional organisations); and
   c. the selection of the participants.

The OECD shall bear the related costs as set out in Article 3 below.

2.4 The OECD, in consultation with the AFIP, will determine the Centre’s programme on an annual basis, including the number of events and their content.

Article 3
Budget

3.1 Subject to the availability of funds, the OECD shall be in charge of and cover only the expenses listed as follows:
   a. salaries and other related costs and allowances of OECD staff based in Paris;
   b. participation of OECD staff and external consultants in events at the Centre;
   c. participation of expert instructors in events at the Centre, with the exception of those that are staff or consultants of the AFIP;
   d. development and delivery of the Centre’s programme and individual courses;
   e. preparation and production of training materials;
   f. English / Spanish interpretation services; and
   g. translation of materials into Spanish (when required).

3.2 The OECD’s financing shall be disbursed exclusively from voluntary contributions or grants donated for the purpose of this MOU and administered in accordance with OECD Financial Regulations and other applicable rules, policies and procedures.

3.3 The AFIP shall provide the facilities for the Centre, and finance all costs related to the operation of the Centre and connected to the organisation and implementation of training courses. These costs include, but are not limited to:
   a. the Centre’s functioning and structures;
   b. equipment, including photocopying machine(s), telefax machine(s), PC(s) and printer(s), as well as related maintenance, technicians’ service charges, upkeep and replacement and wifi access;
   c. transportation of participating OECD staff, instructors and participants to and from the Centre, for training activities and external cultural and professional visits foreseen under each programme’s schedule;
   d. salaries and other related allowances of the staff of the AFIP assigned to the Centre;
   e. participation of AFIP staff (whether as expert instructors or as course participants) in events at the Centre; and
   f. all other costs linked with the operation of the Centre.

3.4 Any amount to be charged to participants and instructors by the AFIP and/or the provider contracted by them with respect to accommodation and catering costs (e.g. breakfast, other meals, coffee breaks and other social events) shall be set out by the AFIP and/or the provider contracted by them in consultation with the OECD no less than six months before the start of the relevant event. The AFIP and/or the provider contracted will invoice participants and instructors accordingly.
Article 4
Intellectual Property

The Parties recognise the importance of protecting and respecting intellectual property rights. This MOU does not grant the right to use materials belonging to, or created by, either Party outside the framework of the collaborative activities contemplated by this MOU.

Article 5
Disclosure

5.1 The Parties may disclose to the public this MOU and information with respect to activities carried out under this MOU in accordance with the Parties' relevant policies.

5.2 Any sharing of confidential information between the Parties will be subject to their respective policies and procedures relating to the disclosure of confidential information. Each Party will take any action to protect confidential and/or classified information of the other Party.

Article 6
Responsibility

6.1 Each Party will be responsible for its activities and for its staff members, including for their acts and omissions. In particular, a Party will not be liable for any damage or injury to any of the other Party's staff.

6.2 Each Party (the "First Party") will hold the other Party and its staff harmless from any claim or damages arising in connection with the activities carried out by the First Party or its staff, unless the damage results from a wrongful act of the other Party or its staff.

Article 7
Duration

This MOU will enter into effect upon signature by both Parties and will remain in effect for a period of five years. After five years, the Parties may agree in writing on a further renewal.

Article 8
Amendment

This MOU may be amended, in writing, upon mutual agreement of the Parties.

Article 9
Termination

9.1 This MOU may be terminated by either Party by providing six (6) months' prior written notice to the other Party.

9.2 In case of termination or reduction or winding up of the Centre because of lack of funding, all the costs deriving therefrom shall be borne according to the Article 3 of this MOU.
Article 10
Divergence of Views

Any dispute arising out of or relating to this MOU or the breach, termination or invalidity thereof that cannot be settled by negotiation, will be settled by the Parties through confidential mediation by a sole independent mediator to be chosen by mutual agreement of the Parties, who shall conduct the mediation via a mechanism to be agreed by the Parties.

Article 11
Status of the OECD

Nothing in this MOU shall be construed as a waiver of the privileges and immunities that the OECD enjoys as an international organisation.

Signed in Buenos Aires, Argentina on 22 July 2018, in four original copies, two in English and two in Spanish. In case of any divergence, the English text shall prevail.

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<th>On behalf of the Organisation for Economic Co-operation and Development</th>
<th>On behalf of the Federal Administration of Public Revenue of the Argentine Republic</th>
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| Pascal SAINT-AMANS  
Director of the Centre for Tax Policy and Administration | Leandro CUCCIOLI  
Commissioner of the Federal Administration of Public Revenues |