

P144566

Addendum No. 2 ~~22/09/2014~~

to

THE AGREEMENT FOR ADVISORY SERVICES

on

Assistance to the Ministry of Public Finance for "A better solution for providing clarifications, interpretations and rulings on tax issues", concluded between the Ministry of Public Finance and the International Bank for Reconstruction and Development, on May 23, 2013 and amended on December 5, 2013 (P144566)

Considering:

- the letter of the World Bank, Romanian Office of July 16, 2014 requesting the extension of the duration of implementation by 3 months of the above mentioned Agreement, concluded on May 23, 2013 and amended on December 5, 2013;
- the acceptance by the Management Authority of the Operational Program "Development of the Administrative Capacity" of this amendment;
- the Agreement for Advisory Services concluded between the Ministry of Public Finance (the "Recipient" or "MoPF") and the International Bank for Reconstruction and Development (the "Bank"), (jointly referred to as "the Parties") on May 23, 2013 (the Agreement), and amended on December 5, 2013;
- the provisions of paragraph "22. Amendments", according to which: "Any amendment or waiver of, or any consent given under, any provision of this Agreement shall be in writing and, in case of an amendment, signed by the Parties."

The signatory Parties of the Agreement concluded on May 23, 2013 and amended December 5, 2013 namely:

The Ministry of Public Finance in Romania, acting as beneficiary, on the one hand

and

The International Bank for Reconstruction and Development, acting as provider of the advisory services which form the object of the aforementioned Agreement, on the other hand,

agree on the following:

Article I

The Agreement for advisory services on assistance to the Ministry of Public Finance for project "A better solution for providing clarifications, interpretations and rulings on tax issues", concluded on May 23, 2013, and amended on December 5, 2013, shall be amended as follows (revisions are included in **bold** and *italics*):

1. Paragraph 13 of the section "Termination and expiration" of the Agreement is amended as follows:

"13. This Agreement shall expire on the day falling ***nineteen (19)*** months after its signing unless it is extended prior to this date by mutual agreement between the Recipient and the Bank."

2. "Attachment 2: Output Matrix", of the Schedule to the Agreement, shall be amended and replaced with "Attachment 2: Output Matrix" provided in the schedule to this addendum.

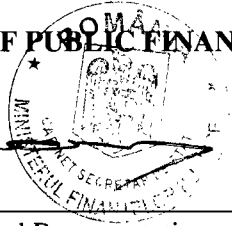
Article II

1. This Amendment shall become effective as of the day and year first above written, once it has been duly signed by both Parties.

2. All the other articles and provisions of the Agreement shall remain unchanged and in full force and effect.

IN Witness WHEREOF, the parties hereto, acting through their duly authorized representatives, have caused this Agreement to be signed in their respective names as of the day and year indicated below.

MINISTRY OF PUBLIC FINANCE



By: [Signature]
Authorized Representative

Name: Dan MANOLESCU

Title: State Secretary

Date: 30.09.2014

**INTERNATIONAL BANK FOR
RECONSTRUCTION AND
DEVELOPMENT**

By: [Signature]
Authorized Representative

Name: Elisabetta Capannelli

Title: Country Manager

Date: 16 sept 2014

Schedule to Addendum No. 2/22.09/2014
(“Attachment 2: Output Matrix” of the Schedule to the Agreement)

ATTACHMENT 2: OUTPUT MATRIX

Deliverable	Indicative schedule
Deliverable 1 Comparative study comprising the legislative and procedural framework in at least 5 Member States of the E.U. regarding providing clarifications, interpretations and rulings related to fiscal issues, with focus on drawing the line between the prerogatives of the fiscal policy function and those of the fiscal administration function	11 Months after signing
Deliverable 2 System procedure regarding providing clarifications, interpretations and rulings related to fiscal issues, approved through order of the minister of public finance	15 Months after signing
Deliverable 3 Development of the technical and functional specifications for provision of information and communication technology (IT&C) support for the new process, which must be integrated with the other IT&C existing systems, so as to contribute to fiscal doctrine building	16 Months after signing
Deliverable 4 Training plan for dissemination of the system procedure.	10 Months after signing
Deliverable 5 250 civil servants of the MPF, ANAF, and the GDPFs trained in the field of the system procedure regarding providing clarifications, interpretations and rulings related to fiscal issues.	17 Months after signing