

MEMORANDUM OF UNDERSTANDING

At the signing today of the Agreement Between the Government of the United States of America and the Government of the United Arab Emirates to Improve International Tax Compliance and to Implement FATCA (hereinafter the "Agreement"), the representatives of the United States of America and the United Arab Emirates wish to confirm their understanding of the following:

In the Arabic version of the Agreement, the term "Partner Jurisdiction" is translated as "السلطة الشريكة" and the term "jurisdiction" is translated as "جهة الاختصاص". Generally, the term "جهة الاختصاص" is used to refer to state and non-state entities that may be a party to agreements, and is distinct from the term "سلطة مختصة", which is the translation of the term "Competent Authority."

Done at Abu Dhabi, UAE, in duplicate, in the English and Arabic languages, this 17th day of June, 2015.

FOR THE GOVERNMENT OF
THE UNITED STATES OF AMERICA:



FOR THE GOVERNMENT OF THE
UNITED ARAB EMIRATES:

