

**MEMORANDUM OF AGREEMENT
BETWEEN
THE OFFICE OF TECHNICAL ASSISTANCE OF THE UNITED STATES
DEPARTMENT OF THE TREASURY
AND
THE ALCOHOL AND TOBACCO TAX AND TRADE BUREAU OF THE UNITED
STATES DEPARTMENT OF THE TREASURY**

The Office of Technical Assistance (OTA) and the Alcohol and Tobacco Tax and Trade Bureau (TTB), both of the United States Department of the Treasury (together, hereinafter referred to "as the agencies"), have agreed to consult and collaborate to assist the Secretary of the Treasury in providing technical assistance in accordance with the Foreign Assistance Act of 1961, as amended (22 U.S.C. § 2151aa), in the recipient country or in the United States, to foreign governments to establish or strengthen excise tax systems for alcohol, tobacco, and other products that TTB regulates that are fair, objective, and efficiently gather sufficient revenues for governmental operations.

1. As resources permit and, in the case of subparagraphs a. and b. of this paragraph, subject to a reimbursable agreement (RA) which may subsequently be agreed upon by the agencies, TTB shall:
 - a. In response to requests from OTA, assist OTA to identify and select the foreign governments to receive technical assistance on excise tax administration based upon TTB's expertise in administering the alcohol and tobacco excise tax provisions of the Chapters 51 and 52 of the Internal Revenue Code of 1986 (IRC) and other related IRC provisions.
 - b. Upon selection of a foreign government under paragraph 1.a. and in response to a request from OTA, provide technical assistance in the recipient country on excise tax administration on the products regulated by TTB.
 - c. Through a visitors program or study tour for foreign officials in the United States, provide technical information on alcohol and/or tobacco excise tax administration to such officials.
 - d. Refer any requests to OTA made by any foreign government or international organization that wants to advance funds to support technical assistance activities under this agreement.
2. Through an RA, OTA shall allocate or transfer to TTB funds to pay the costs incurred by TTB employees in carrying out their activities under paragraphs 1.a. and b. which take place in the recipient country including temporary duty costs such as for salary, benefits, and travel.
3. Except for paragraph 2, above, the agencies intend to fund their own respective participation in activities carried out under this agreement.
4. In carrying out the above activities, the agencies will employ friendly consultation to resolve issues that may arise.

- 5. This agreement will take effect on the date of OTA's signature.
- 6. The agencies may amend this agreement upon mutual written consent and may terminate the agreement at any time upon written notification to the other.
- 7. The agencies will conduct their consultations and collaboration through the points of contact identified in annex 1.

For OTA

For TTB

[Redacted]
(Signature)

3-12-14
(Date)

[Redacted]
(Signature)

3/6/2014
(Date)

Michael Ruffner
Director
Office of Technical Assistance
Department of the Treasury
Washington, DC

John Manfreda
Administrator
Alcohol and Tobacco Tax and Trade Bureau
Department of the Treasury
Washington, DC

Annex 1**CONTACTS**

TTB and OTA intend to conduct their consultations and collaboration through the following points of contacts at their respective agencies:

(a) OTA

Associate Director, Revenue Advisory Program
740 15th Street, NW
Washington, DC 20005
Tel: (202) 459-3261

(b) TTB

Director, International Affairs Division
1310 G. Street NW
Washington, DC 20005
Tel: (202) 453-2191