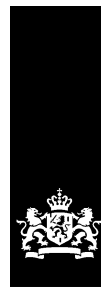
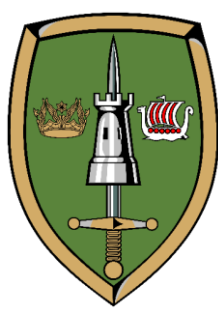


Belastingdienst

**Arrangement Allied Joint Force Command Brunssum and
Belastingdienst on the tax exemption for motor vehicle taxation
for personnel connected to Headquarters Allied Joint Force
Command Brunssum**

Date 3 march 2022



Belastingdienst

Participants:

The State Secretary for Finance, acting in the capacity of administrative body and as representative of the State of The Netherlands, legally represented by Mr. J.M. Melsen, Managing Director of the Tax And Customs Administration/Central Administrative Processes, hereinafter referred to as: '**Belastingdienst**';

and

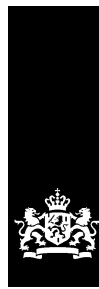
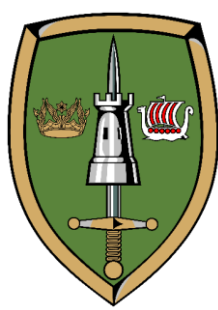
Chief of Staff Headquarters Allied Joint Force Command Brunssum, established at and with registered office in Brunssum, equally delegated authority on behalf of various military entities connected to JFCBS in the Netherlands and represented by Commodore G. Ruddock, DNK Air Force DCOS Management, hereinafter referred to as: "**JFCBS**";

hereinafter collectively referred to as: the Participants,

Whereas,

- the Belastingdienst is responsible for levying and collecting state taxes, more specifically motor vehicle tax;
- based on Article 42f of the General Taxation Act (Algemene Wet inzake Rijksbelastingen), exemption from motor vehicle tax may be granted for - at most two - motor vehicles owned by a eligible staff member of JFCBS and military entities connected to JFCBS in the Netherlands and intended for personal use and for the duration of their stay in the Netherlands;
- in order to be able to grant the exemption, the Belastingdienst must have data concerning the employment of the eligible staff members of JFCBS and military entities connected to JFCBS in the Netherlands;
- JFCBS can provide the Belastingdienst with the required information, concerning the eligible personnel for the performance of this part of its task;
- that the participants hereby make arrangements about cooperation on the performance of the statutory task assigned to the Belastingdienst, and that these arrangements relate in particular to the design of the data exchange and the accountability for it, appropriate within the applicable legal frameworks.

Arrange the following,



Belastingdienst

1 Purpose

1. On the basis of Article 42f paragraph 2 of the Implementing Regulation of the General Taxation Act 1994, eligible personnel of JFCBS and military entities connected to JFCBS in the Netherlands, may - during the stay - be granted an exemption from motor vehicle tax for a maximum of two motor vehicles, which are the property of the said staff member and which are intended for personal use.
2. JFCBS provides the Belastingdienst with a statement of and the changes in the aforementioned data.

2 Data exchange

JFCBS will provide the data necessary for levying taxation and granting the exemption.

The data that JFCBS will provide for each eligible staff member are:

- Name;
- Address;
- Effective start date of the taxation obligation;
- The registration numbers and letters of the third and consecutive motor vehicle(s) in use by staff members.

3 Financial aspects

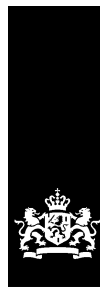
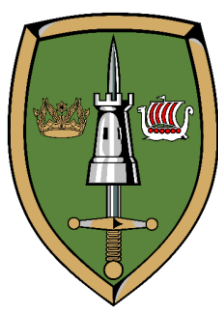
In the extant DNB/DAP, the Belastingdienst and JFCBS agreed that each participant should bear its own costs. The participants waive the right to claim compensation, in whole or in part, for damages arising from or in any way related to this Arrangement. Neither participant will initiate any legal claims of any third party against the other participant which arise out of or in any connection with this arrangement.

4 Protestations (bezwaarschriften)

The processing of protestations (bezwaarschriften) against a taxation decision is part of the competence of the Belastingdienst. The Belastingdienst will handle all protestations. If the protestation extends to non-fiscal aspects, the Belastingdienst -- where necessary -- will consult with JFCBS.

5 Duration, Modification and Termination

1. The Arrangement comes into effect immediately after signature and will be valid for three years. At the end of those three years, it is renewed without further formalities, each time for a period of twelve months.



Belastingdienst

2. Either Participant may request in writing the other Participant to amend or terminate the Arrangement. The amendment requires the written consent of both Participants.

3. The Participants enter into consultations within 2 months after one Participant has communicated the wish to do so in writing to the other Participant.

4. The amendment and the declaration(s) of consent are annexed to the Arrangement.

6 Evaluation

The Participants consult at least once a year on the operation and implementation of this Arrangement.

7 Escalation and dispute resolution

1. If a dispute arises between the Participants about this Arrangement, Participants will attempt to reach a solution within a reasonable period of time in mutual consultation.

2. Dispute resolution is effected exclusively by mutual consultation. If the participants do not reach an arrangement, a binding decision can be taken jointly by the State Secretary of Finance and COM JFCBS.

3. There is a dispute if at least one Participant gives notice of this in writing to the other Participant.

8 Enforceability

This arrangement is not legally enforceable.

9 Applicable law

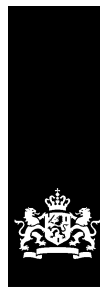
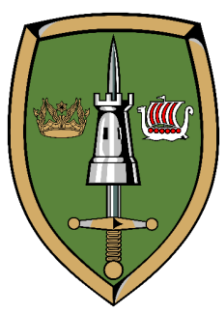
This Arrangement is governed by Dutch law and ACO policies. The Dutch and English text of this Arrangement are authentic.

10 Publication in Government Gazette

1. The conclusion of this Arrangement is notified by the Belastingdienst in the Governmental Gazette (Staatscourant).

2. The text of the Arrangement as well as the accompanying annexes are published on the website of the Belastingdienst.

3. In the event of changes to the Arrangement and the annexes thereto, the first paragraph will apply *mutatis mutandis*.



Belastingdienst

11 Signature

[Large grey rectangular area for signature]

[Redacted line]

[Redacted line]

[Redacted line]