

AGREEMENT

This agreement ("**Agreement**") is made and entered into on this day of 11 March 2019 (the "**Effective Date**") by and between,

Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili, the national institute representing the Italian profession of accountancy, which includes tax practice, in Italy, with 118,000 registered members with its seat in Piazza della Repubblica, 59 - 00185 Rome (hereinafter "**CNDCEC**") represented by Massimo Miani in his capacity as President.

And

CFE Tax Advisers Europe, formally Confédération Fiscale Européenne a.i.s.b.l., an international non-profit organisation with a seat at Avenue de Tervueren 188A, 1150 Woluwe- Saint-Pierre in Brussels, governed by the provisions of title III of the Belgian Law of 27 June 1921, representing more than 200,000 tax advisers from 30 national organizations in 24 European countries (hereinafter "**CFE**") represented by Ian Hayes in his capacity as delegated Board member and Chair of the Tax Technology Committee.

(CNDCEC and CFE hereinafter individually referred to as a "**Party**" and jointly referred to as the "**Parties**")

WHEREAS, CFE has, is and will continue to develop an academic, scientific and professional education to enhance skills and competence of European tax experts;

WHEREAS, CFE Academy is a division of CFE which aims to share knowledge and experience on tax matters and creates opportunities for tax professionals to be updated on global tax developments through attending seminars and trainings;

WHEREAS, CNDCEC is a member of CFE;

WHEREAS, CNDCEC wishes to provide its registered members with further opportunities to acquire specialized knowledge and expertise in the field of international taxation (the "**Purpose**") and CFE agrees to provide such expertise through its tax specialists ("**CFE specialists**");

WHEREAS, for the Purpose, CNDCEC has set up and implemented a platform dedicated to online CPD and educational activity (the "**Platform**");

NOW, THEREFORE, the Parties hereto agree as follows:

1. The recitals constitute an integral part of the present Agreement.
2. The Parties agree to organize 4 online courses of 15 hours each on international taxation that will be available on the Platform (the "**Courses**").
3. Speakers of these Courses shall be provided by CFE and shall be chosen among CFE specialists.

4. Technological coverage and broadcast equipment of these Courses shall be provided by CNDCEC.
5. CFE is the owner of the intellectual property rights/global copyright on the Courses and any content shared on the Platform (the "Copyright").
6. CFE has the right to freely transfer Copyright to any wholly owned subsidiary of CFE set up to continue and develop CFE Academy.
7. CFE, as the owner of the Copyright, grants to CNDCEC exclusive rights to the Copyright - to use, sell, sub-license and share these contents and Courses with any third party - in Italy. Upon termination of the present Agreement: i) no further updates on the contents and Courses will be provided by CFE, unless a specific agreement to that effect is entered into with CNDCEC, and ii) the mentioned rights to the Copyright granted to CNDCEC will still relate solely to Italy but will no longer be exclusive.
8. Such Courses shall be organized and made available by CNDCEC on the Platform within one (1) year from the Effective Date.
9. CNDCEC shall bear the costs of recording and broadcasting in Italy and cover any out of pocket expenses connected to the Platform and Courses. CNDCEC shall bear the logistical costs related to CFE speakers.
10. The Agreement shall remain in force for a period of one (1) year from the Effective Date. The Parties, in light of the execution of the present Agreement, outcomes and level of satisfaction of the Parties, may agree on further courses to be organized within the year 2020 under terms and conditions to be agreed in writing in a separate agreement.
11. The Parties acknowledge the importance of maintaining CFE and CNDCEC' favorable image and reputation with the public. Furthermore, Parties guarantees that their rights of use are limited to the Courses and content included in the Platform according to the terms and conditions of the present Agreement.
12. CFE does not make any warranty of any kind whatsoever, either expressed or implied, in law or otherwise, related to the Courses and the contents uploaded on the Platform in accordance with this Agreement.
13. CNDCEC shall not raise, or cause to be raised, any questions or objections related to the Courses and/or the contents uploaded on the Platform by CFE or to the right of CFE in connection to them. CNDCEC is entitled to collect satisfaction comments of the participants in line with the applicable best practice and agrees to share such data with CFE.
14. CFE shall indemnify and hold harmless CNDCEC, against any claims of any third party or liability of any kind whatsoever arising out of or in any way connected with the use of the Courses and contents uploaded on the Platform in any countries other than Italy.



15. CNDCEC shall indemnify and hold harmless CFE, against any claims of any third party or liability of any kind whatsoever arising out of or in any way connected with the use of the Courses and contents uploaded on the Platform in Italy.
16. The content provided in the Course and uploaded on the Platform shall serve solely for the educational purposes mentioned. The content provided therein shall not be deemed tax advice provided to third parties by CFE or by CFE specialists, nor by Member organisations of the CFE or their membership. CFE and CNDCEC shall not be held liable for any claims and damages arising from third-party claims where they may suffer adverse consequences, by utilizing the educational content provided on the Platform in breach of the caveat provided therein. This is without prejudice to the indemnification articles 14 and 15 above.
17. This Agreement sets out the entire agreement and understanding between the Parties as to the subject matter hereof. No waiver, modification or amendment of any terms, conditions or provisions of this Agreement shall be valid or effective unless agreed and made in writing by the Parties.
18. Any controversy arising out or in connection to the present Agreement shall be settled in an amicable way by negotiation and conciliation without recourse to litigation.
19. The Agreement is made in 2 copies, each Party holds one.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed and to come into effect as of the day and year first above written.

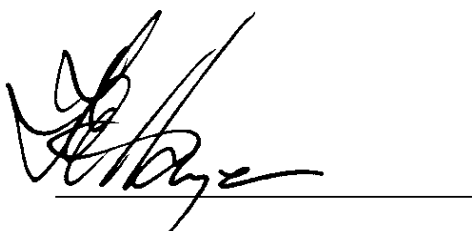
For **Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili**

Massimo Miani
President



For **CFE Tax Advisers Europe**

Ian Hayes
Delegated Board member & Chair of the Tax Technology Committee



CNDCEC - CNDCEC

Prot. 7411 del 18/06/2019 - Uscita

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