



DEPARTMENT OF DEFENSE
OFFICE OF GENERAL COUNSEL
1600 DEFENSE PENTAGON
WASHINGTON, DC 20301-1600

March 29, 2011

MEMORANDUM FOR DIRECTOR OF DEFENSE PROCUREMENT AND ACQUISITION
POLICY

From: Charles A. Allen, Deputy General Counsel (International Affairs) *coallen 3/29/11*

SUBJECT: Contractors in Afghanistan and Iraq - Assistance in Responding to Questions
Regarding Taxation under the Respective Status of Forces Agreements

DoD officials, including those in the Office of the General Counsel (OGC), are receiving numerous questions from U.S. contractors and their representatives regarding taxation issues and how the relevant Status of Forces Agreements come into play. We have tried to resist such inquiries, from the firm view that contractors should be addressing any such questions to their respective DoD contracting officers or their representatives. Therefore, we thought it would be useful for you to have additional background information on those agreements, which could be useful, we hope, to DoD contracting officers and their representatives in responding to such questions.

We will continue to resist direct questions from contractors and their representatives, and will consistently inform such persons that they need to contact their respective DoD contracting officers or their representatives. If you could provide us a point of contact for referral of inquiries made at the Washington headquarters level, we would appreciate it.

If we can be of further assistance to you or the DoD contracting community, we would be glad to do whatever we can to support you. For further questions, I am providing the following contact points in OGC:

Iraq: Shelley Young, 703-614-4863, shelley.young@osd.mil

Afghanistan: Derek Gilman, 703-697-8014, derek.gilman@osd.mil

Enclosures:

TAB A Fact Sheet - Afghanistan

TAB B Fact Sheet - Iraq

TAB C U.S.-Afghanistan SOFA

TAB D U.S.-Iraq Security Agreement



FACT SHEET: Tax Exemptions Accorded U.S. Contractors and U.S. Contractor Personnel Under the Agreement regarding the Status of United States Military and Civilian Personnel of the U.S. Department of Defense Present in Afghanistan in connection with Cooperative Efforts in Response to Terrorism, Humanitarian and Civic Assistance, Military Training and Exercises, and Other Activities (U.S.-Afghanistan Status of Forces Agreement (SOFA))

- This fact sheet addresses the tax exemptions afforded to U.S. Government contractors and subcontractors. The U.S.-Afghanistan SOFA entered into force May 28, 2003, and its provisions apply, as specifically indicated therein, to Department of Defense (DoD) “military and civilian personnel, contractors and contractor personnel.” The SOFA provisions applicable to contractors have historically been interpreted to apply to subcontractors and subcontractor personnel as well as contractors and contractor personnel. The U.S.-Afghanistan SOFA includes a broad tax exemption, providing: “The Government of the United States of America, its military and civilian personnel, contractors, and contractor personnel shall not be liable to pay any tax or similar charge assessed within Afghanistan.” It further provides: “Acquisition of articles and services in the republic of Afghanistan by or on behalf of the Government of the United States of America in implementing this agreement shall not be subject to any taxes, customs duties or similar charges in Afghanistan.”
- The U.S.-Afghanistan SOFA’s tax exemption provisions cover DoD contractors, subcontractors, and their U.S. or other non-Afghan employees. Because the SOFA provides that contractors and contractor personnel “shall not be liable to pay any tax or similar charge assessed within Afghanistan,” DoD contractors, subcontractors, and their employees are exempt from any taxes or similar charges imposed under Afghan law, including corporate and personal income taxes. Further, the SOFA provides that any goods or services acquired “on behalf of” the U.S. Government are not subject to any taxes in Afghanistan. DoD contractors, subcontractors, and their employees provide services on behalf of the U.S. Government, regardless of whether they have contracted directly with DoD or provide services under an agreement with a DoD primary contractor. Therefore, DoD contractors, subcontractors, and their U.S. or other non-Afghan employees are not subject to any taxes, customs duties, or other similar charges while present in Afghanistan.
- The U.S.-Afghanistan SOFA was concluded by the exchange of diplomatic notes between the Government of Afghanistan and the U.S. Government, and it constitutes “an [international] agreement between the two governments,” which entered into force upon receipt of the Government of Afghanistan’s reply note indicating acceptance of the terms

proposed in the U.S. Government's note.. Although the reply note was issued by the Islamic Transitional Government of Afghanistan (ITGA), the subsequently elected Government of the Islamic Republic of Afghanistan assumed responsibility for ITGA's legal obligations, and the U.S.-Afghanistan SOFA remains in force. The SOFA is self-executing, and constitutes an enforceable international agreement. No further action is required by any U.S. Government or Afghan Government department, agency, or official in order for the U.S.-Afghanistan SOFA provisions to apply to entities and individuals covered by its terms.

- The U.S.-Afghanistan SOFA does not address contractor registration, and Afghanistan may require companies to register and file returns, although Afghanistan entities may not charge a fee for such registrations or filings. Eligible companies may claim an exemption from tax on the income associated with activities undertaken under contract (or subcontract) with DoD, in accordance with the U.S.-Afghanistan SOFA. Further, income that is exempt from taxation under the U.S.-Afghanistan SOFA is not subject to withholding.

FACT SHEET: Tax Exemptions Accorded United States Contractors and United States Contractor Personnel Under the Agreement Between the United States of America and the Republic of Iraq on the Withdrawal of United States Forces from Iraq and the Organization of Their Activities During Their Temporary Presence in Iraq (U.S.-Iraq Security Agreement)

- This fact sheet addresses tax exemptions and import/export privileges afforded to United States contractors and United States contractor employees in Iraq. The U.S.-Iraq Security Agreement entered into force on January 1, 2009, and its provisions apply, as specifically indicated therein, to United States contractors and United States contractor employees, defined in Article 2.5. as “non-Iraqi persons or legal entities, and their employees, who are citizens of the United States or a third country and who are in Iraq to supply goods, services, and security in Iraq to or on behalf of the United States Forces under a contract or subcontract with or for the United States Forces. However, the terms do not include persons or legal entities normally resident in the territory of Iraq.”
- The U.S.-Iraq Security Agreement contains two provisions that address tax exemptions accorded to United States contractors and United States contractor employees.
 - Article 16.1. exempts from “taxes, duties, or fees as defined in Article 2, paragraph 10” “goods and services purchased by or on behalf of the United States Forces in Iraq for official use or on goods and services that have been purchased in Iraq on behalf of the United States Forces.” Entities and persons meeting the definitions of United States contractors or United States contractor employees are not subject to taxes on goods and services they supply to or for the United States Forces for official use, or that they purchase in Iraq on behalf of the United States Forces. The U.S.-Iraq Security Agreement does not provide tax exemptions for any goods or services purchased or provided by such entities in Iraq that are unrelated to the United States Forces.
 - Article 16.2. exempts “[m]embers of the United States Forces and of the civilian component” from any tax, duty, or fee “determined and imposed in the territory of Iraq, unless in return for services requested and received.” Article 16.2’s protections do not extend to United States contractors or United States contractor employees.
- The U.S.-Iraq Security Agreement contains one provision that addresses import/export privileges accorded to United States contractors.
 - Article 15.1. provides that “United States contractors may import, export, re-export (items bought in Iraq), transport, and use in Iraq any equipment, supplies, materials, and

technology, provided that the materials imported or brought in by them are not banned in Iraq as of the date this Agreement enters into force”, and that “[t]he importation, re-exportation, transportation, and use of such items shall not be subject to any inspections, licenses, or other restrictions, taxes, customs duties, or any other charges imposed in Iraq, as defined in Article 2, paragraph 10.”¹

- Further, Article 15.1. provides that “United States Forces authorities shall provide to relevant Iraqi authorities an appropriate certification that such items are being imported by . . . United States contractors for use by the United States Forces exclusively for the purposes of this Agreement.” United States Forces may be requested by Iraqi authorities to open in their presence any container in which such items are being imported in order to verify its contents.
- Finally, Article 15.1. provides that “[t]he exportation of Iraq goods by . . . United States contractors shall not be subject to inspections or any restrictions other than licensing requirements.”
- Article 15.2., which provides for the importation and re-exportation of personal goods and equipment for consumption or personal use, does not apply to United States contractors or United States contractor employees.
- The U.S.-Iraq Security Agreement expires on December 31, 2011.

¹ Article 2.10. provides: “‘Taxes and duties’ means all taxes, duties (including customs duties), fees, of whatever kind, imposed by the Government of Iraq, or its agencies, or governorates under Iraqi laws and regulations. However, the term does not include charges by the Government of Iraq, its agencies, or governorates for services requested and received by the United States Forces.”

State Dept. No. 03-67, 2003 WL 21754316 (Treaty)

UNITED STATES OF AMERICA
Afghanistan

***1 Agreement regarding the Status of United States Military and Civilian Personnel of the U.S. Department of Defense Present in Afghanistan in connection with Cooperative Efforts in Response to Terrorism, Humanitarian and Civic Assistance, Military Training and Exercises, and Other Activities**

Entered into force May 28, 2003

Effected by exchange of notes September 26 and December 12, 2002 and May 28, 2003

DIPLOMATIC NOTE

Note

DIPLOMATIC NOTE

No. 202

The Embassy of the United States of America presents its compliments to the Ministry of Foreign Affairs of the Islamic Transitional Government of Afghanistan, and has the honor to refer to discussions between representatives of our two governments regarding issues related to United States military and civilian personnel of the United States Department of Defense who may be present in Afghanistan in connection with cooperative efforts in response to terrorism, humanitarian and civic assistance, military training and exercises, and other activities.

The Embassy proposes, without prejudice to the conduct of ongoing military operations by the United States, that such personnel be accorded a status equivalent to that accorded to the administrative and technical staff of the Embassy of the United States of America under the Vienna Convention on Diplomatic Relations of April 18, 1961; that United States personnel be permitted to enter and exit Afghanistan with United States identification and with collective movement or individual travel orders; that Afghan authorities shall accept as valid, without a driving fee or test, driving licenses or permits issued by the appropriate United States authorities to United States personnel for the operation of vehicles; and that such personnel be authorized to wear uniforms while performing official duties and to carry weapons when their orders call for it.

The Embassy further proposes that vehicles and aircraft owned or operated by or for the United States armed forces shall not be subject to the payment of landing, navigation, over flight or parking charges or overland transit fees or tolls while in Afghanistan; however, the United States armed forces shall pay reasonable charges for services requested and received. Aircraft and vehicles of the United States shall be free of inspections.

The Government of the United States of America, its military and civilian personnel, contractors and contractor personnel shall not be liable to pay any tax or similar charge assessed within Afghanistan.

The Government of the United States of America, its military and civilian personnel, contractors and contractor personnel may import into, export out of, and use in the Republic of Afghanistan any personal property, equipment,

supplies, materials, technology, training or services required to implement this agreement. Such importation, exportation and use shall be exempt from any inspection, license, other restrictions, customs duties, taxes or any other charges assessed within Afghanistan. The governments of the United States of America and Afghanistan shall cooperate in taking such steps as shall be necessary to ensure the security of United States personnel and property in Afghanistan.

***2** In the event that the government of the United States of America awards contracts for the acquisition of articles and services, including construction, such contracts shall be awarded in accordance with the laws and regulations of the Government of the United States of America. Acquisition of articles and services in the republic of Afghanistan by or on behalf of the Government of the United States of America in implementing this agreement shall not be subject to any taxes, customs duties or similar charges in Afghanistan.

The Government of Afghanistan recognizes the particular importance of disciplinary control by United States military authorities over United States personnel and, therefore, Afghanistan authorizes the United States Government to exercise criminal jurisdiction over United States personnel. The Government of Afghanistan and the Government of the United States of America confirm that such personnel may not be surrendered to, or otherwise transferred to, the custody of an international tribunal or any other entity or state without the express consent of the Government of the United States.

The Government of Afghanistan recognizes that it shall be necessary for United States personnel and systems to use the radio spectrum. The United States Government shall be allowed to operate its own telecommunication systems (as telecommunication is defined in the 1992 Constitution of the International Telecommunication Union). This shall include the right to utilize such means and services as required to assure full ability to operate telecommunication systems, and the right to use all necessary radio spectrum for this purpose. Use of radio spectrum shall be free of cost.

Finally, the Embassy proposes that, other than contractual claims, the parties waive any and all claims against each other for damage to, or loss or destruction of, property owned by each party, or death or injury to any military or civilian personnel of the armed forces of either party, arising out of activities in Afghanistan under this agreement. Claims by third parties arising out of the acts or omissions of any United States personnel may, at the discretion of the United States Government, be dealt with and settled by the United States Government in accordance with United States law.

If the foregoing is acceptable to the Government of Afghanistan, the Embassy proposes that this note, together with the Ministry's reply to that effect, shall constitute an agreement between the two governments which shall enter into force on the date of the Ministry's reply.

The Embassy of the United States of America avails itself of this opportunity to renew to the Ministry of Foreign Affairs of the Transitional Islamic Government of Afghanistan the assurances of its highest consideration.

Embassy of the United States of America Kabul, September 26, 2002

Transitional Islamic State of Afghanistan

Ministry of Foreign Affairs

[SEAL]

Fifth Political Department

*3 Document No. 791

Date: December 12, 2002

Note

The Ministry of Foreign Affairs of the Transitional Islamic Government of Afghanistan respectfully informs the Embassy of the United States of America:

Following the negotiations between the Honorable Minister of Foreign Affairs and the American side that took place in Washington, the Ministry of Foreign Affairs declares its concurrence with the content of Note No. 202 dated, September 26, 2002, of the esteemed Embassy regarding the application of the provisions of the 1961 Vienna Convention to the civilian and military personnel of the United States of America.

The Ministry of Foreign Affairs avails itself of this opportunity to reiterate the assurances of its consideration.

[Stamp of the Ministry of Foreign Affairs]

America and Canada Political Affairs Division

Document No. 93

Date: May 28, 2003

To the Embassy of the United States of America in Kabul:

Pursuant to Note No. 791, dated December 12, 2002, regarding the conclusion of an agreement for application of the provisions of the 1961 Vienna Convention to the civilian and military personnel of the United States Department of Defense present in Afghanistan for the useful campaign against terrorism, humanitarian assistance, and other activities, the Ministry of Foreign Affairs declares its concurrence with the terms of Note No. 202, dated September 26, 2002, which reads as follows.

(The Embassy of the United States of America without prejudice to the ongoing military operations by the United States, proposes that such personnel be given the status equivalent to the one given to the administrative and technical staff of the United States Embassy under the Vienna Convention on Diplomatic Relations of April 18, 1961; that the personnel of the United States be permitted to enter and exit Afghanistan with United States identification and with collective movement or individual travel orders; that Afghan authorities shall accept as valid, without a driving fee or test, the licenses and permits issued by the appropriate authorities of the United States to the personnel of the United States for operating vehicles; and that while performing official duties, the personnel should be authorized to wear uniforms and carry weapons when needed.

The Embassy also proposes that vehicles and airplanes owned or operated by or for the United States armed forces shall not be subject to the payment of landing, navigation, over flight or parking charges or overland transit fees or tolls while in Afghanistan. However, the United States armed forces shall pay reasonable charges for service requested or received. US planes and vehicles of the United States shall be free of inspection.

The Government of the United States, its military and civilian personnel, contractors and contractor personnel shall not be liable for any kind of tax or other similar fees assessed within Afghanistan.

The Government of the United States, its military and civilian personnel, contractors and contractors personnel may import and export any personal property, equipment, supplies, materials, technology, training services that are required for the implementation of this agreement and use them in Afghanistan. Such importation, exportation and use should be exempt from any inspection, license, other limitations, tariffs or any other rental charges assessed in Afghanistan. If necessary, the Governments of the United States and Afghanistan shall cooperate for takings steps to ensure the security of the United States personnel and property in Afghanistan.

*4 If at any time the Government of the United States of America awards contracts to acquire materials and services, including construction, they should be awarded in accordance with the law and regulations of the Government of the United States. The acquisition of material and services in Afghanistan by the Government of the United States of America or on its behalf in implementation of this agreement shall not be subject to any taxes, tariffs or similar charges in Afghanistan.

The government of Afghanistan recognizes the particular importance of disciplinary control by the United States military authorities over United States personnel and the Government of Afghanistan authorizes the United States of America to exercise its criminal jurisdiction over the personnel of the United States. The Government of Afghanistan and the Government of the United States confirms that without the explicit consent of the Government of the United States, such personnel may not be surrendered to, or otherwise transferred to the custody of an international tribunal or any other entity or State.

The Government of Afghanistan recognizes the right of use of the radio spectrum for the personnel and systems of the United States. The United States shall be allowed to operate its own telecommunication systems (as defined in the constitution of the International Telecommunication Union). This shall include the right to use such means and services as required, assuring full ability to operate telecommunication systems, and the right to use all necessary radio spectrum for this purpose. Use of the radio spectrum shall be free of cost.

Finally the Embassy proposes that, other than contractual claims, the parties waive any and all claims against each other for damage to or loss or destruction of property owned by either party, or death or injury to any military or civilian personnel of the armed forces of either party, as a result of activities in Afghanistan under this agreement. Claims by third parties that will arise as a result of the actions or omissions of United States personnel should, at the discretion of the United States Government, be dealt with and settled in accordance with United States law).

With reference to the content of the above Note of the esteemed Embassy, the Ministry of Foreign Affairs declares that this document shall enter into force upon signature.

Respectfully,

Doctor Abdullah
Minister of Foreign Affairs of the Transitional Islamic State of Afghanistan

State Dept. No. 03-67, 2003 WL 21754316 (Treaty)

END OF DOCUMENT

Agreement
Between the United States of America and the Republic of Iraq
On the Withdrawal of United States Forces from Iraq and the
Organization of Their Activities during Their Temporary Presence in
Iraq

Preamble

The United States of America and the Republic of Iraq, referred to hereafter as “the Parties”:

Recognizing the importance of: strengthening their joint security, contributing to world peace and stability, combating terrorism in Iraq, and cooperating in the security and defense spheres, thereby deterring aggression and threats against the sovereignty, security, and territorial integrity of Iraq and against its democratic, federal, and constitutional system;

Affirming that such cooperation is based on full respect for the sovereignty of each of them in accordance with the purposes and principles of the United Nations Charter;

Out of a desire to reach a common understanding that strengthens cooperation between them;

Without prejudice to Iraqi sovereignty over its territory, waters, and airspace; and

Pursuant to joint undertakings as two sovereign, independent, and coequal countries;

Have agreed to the following:

Article 1
Scope and Purpose

This Agreement shall determine the principal provisions and requirements that regulate the temporary presence, activities, and withdrawal of the United States Forces from Iraq.

Article 2
Definition of Terms

1. "Agreed facilities and areas" are those Iraqi facilities and areas owned by the Government of Iraq that are in use by the United States Forces during the period in which this Agreement is in force.
2. "United States Forces" means the entity comprising the members of the United States Armed Forces, their associated civilian component, and all property, equipment, and materiel of the United States Armed Forces present in the territory of Iraq.
3. "Member of the United States Forces" means any individual who is a member of the United States Army, Navy, Air Force, Marine Corps, or Coast Guard.
4. "Member of the civilian component" means any civilian employed by the United States Department of Defense. This term does not include individuals normally resident in Iraq.
5. "United States contractors" and "United States contractor employees" mean non-Iraqi persons or legal entities, and their employees, who are citizens of the United States or a third country and who are in Iraq to supply goods, services, and security in Iraq to or on behalf of the United States Forces under a contract or subcontract with or for the United States Forces. However, the terms do not include persons or legal entities normally resident in the territory of Iraq.
6. "Official vehicles" means commercial vehicles that may be modified for security purposes and are basically designed for movement on various roads and designated for transportation of personnel.
7. "Military vehicles" means all types of vehicles used by the United States Forces, which were originally designated for use in combat operations and display special distinguishing numbers and symbols according to applicable United States Forces instructions and regulations.
8. "Defense equipment" means systems, weapons, supplies, equipment, munitions, and materials exclusively used in conventional warfare that are

required by the United States Forces in connection with agreed activities under this Agreement and are not related, either directly or indirectly, to systems of weapons of mass destruction (chemical weapons, nuclear weapons, radiological weapons, biological weapons, and related waste of such weapons).

9. "Storage" means the keeping of defense equipment required by the United States Forces in connection with agreed activities under this Agreement.

10. "Taxes and duties" means all taxes, duties (including customs duties), fees, of whatever kind, imposed by the Government of Iraq, or its agencies, or governorates under Iraqi laws and regulations. However, the term does not include charges by the Government of Iraq, its agencies, or governorates for services requested and received by the United States Forces.

Article 3

Laws

1. While conducting military operations pursuant to this Agreement, it is the duty of members of the United States Forces and of the civilian component to respect Iraqi laws, customs, traditions, and conventions and to refrain from any activities that are inconsistent with the letter and spirit of this Agreement. It is the duty of the United States to take all necessary measures for this purpose.

2. With the exception of members of the United States Forces and of the civilian component, the United States Forces may not transfer any person into or out of Iraq on vehicles, vessels, or aircraft covered by this Agreement, unless in accordance with applicable Iraqi laws and regulations, including implementing arrangements as may be agreed to by the Government of Iraq.

Article 4

Missions

1. The Government of Iraq requests the temporary assistance of the United States Forces for the purposes of supporting Iraq in its efforts to maintain

security and stability in Iraq, including cooperation in the conduct of operations against al-Qaeda and other terrorist groups, outlaw groups, and remnants of the former regime.

2. All such military operations that are carried out pursuant to this Agreement shall be conducted with the agreement of the Government of Iraq. Such operations shall be fully coordinated with Iraqi authorities. The coordination of all such military operations shall be overseen by a Joint Military Operations Coordination Committee (JMOCC) to be established pursuant to this Agreement. Issues regarding proposed military operations that cannot be resolved by the JMOCC shall be forwarded to the Joint Ministerial Committee.

3. All such operations shall be conducted with full respect for the Iraqi Constitution and the laws of Iraq. Execution of such operations shall not infringe upon the sovereignty of Iraq and its national interests, as defined by the Government of Iraq. It is the duty of the United States Forces to respect the laws, customs, and traditions of Iraq and applicable international law.

4. The Parties shall continue their efforts to cooperate to strengthen Iraq's security capabilities including, as may be mutually agreed, on training, equipping, supporting, supplying, and establishing and upgrading logistical systems, including transportation, housing, and supplies for Iraqi Security Forces.

5. The Parties retain the right to legitimate self defense within Iraq, as defined in applicable international law.

Article 5 Property Ownership

1. Iraq owns all buildings, non-relocatable structures, and assemblies connected to the soil that exist on agreed facilities and areas, including those that are used, constructed, altered, or improved by the United States Forces.

2. Upon their withdrawal, the United States Forces shall return to the Government of Iraq all the facilities and areas provided for the use of the combat forces of the United States, based on two lists. The first list of agreed facilities and areas shall take effect upon the entry into force of the

Agreement. The second list shall take effect no later than June 30, 2009, the date for the withdrawal of combat forces from the cities, villages, and localities. The Government of Iraq may agree to allow the United States Forces the use of some necessary facilities for the purposes of this Agreement on withdrawal.

3. The United States shall bear all costs for construction, alterations, or improvements in the agreed facilities and areas provided for its exclusive use. The United States Forces shall consult with the Government of Iraq regarding such construction, alterations, and improvements, and must seek approval of the Government of Iraq for major construction and alteration projects. In the event that the use of agreed facilities and areas is shared, the two Parties shall bear the costs of construction, alterations, or improvements proportionately.

4. The United States shall be responsible for paying the costs for services requested and received in the agreed facilities and areas exclusively used by it, and both Parties shall be proportionally responsible for paying the costs for services requested and received in joint agreed facilities and areas.

5. Upon the discovery of any historical or cultural site or finding any strategic resource in agreed facilities and areas, all works of construction, upgrading, or modification shall cease immediately and the Iraqi representatives at the Joint Committee shall be notified to determine appropriate steps in that regard.

6. The United States shall return agreed facilities and areas and any non-relocatable structures and assemblies on them that it had built, installed, or established during the term of this Agreement, according to mechanisms and priorities set forth by the Joint Committee. Such facilities and areas shall be handed over to the Government of Iraq free of any debts and financial burdens.

7. The United States Forces shall return to the Government of Iraq the agreed facilities and areas that have heritage, moral, and political significance and any non-relocatable structures and assemblies on them that it had built, installed, or established, according to mechanisms, priorities, and a time period as mutually agreed by the Joint Committee, free of any debts or financial burdens.

8. The United States Forces shall return the agreed facilities and areas to the Government of Iraq upon the expiration or termination of this Agreement, or earlier as mutually agreed by the Parties, or when such facilities are no longer required as determined by the JMOCC, free of any debts or financial burdens.

9. The United States Forces and United States contractors shall retain title to all equipment, materials, supplies, relocatable structures, and other movable property that was legitimately imported into or legitimately acquired within the territory of Iraq in connection with this Agreement.

Article 6 **Use of Agreed Facilities and Areas**

1. With full respect for the sovereignty of Iraq, and as part of exchanging views between the Parties pursuant to this Agreement, Iraq grants access and use of agreed facilities and areas to the United States Forces, United States contractors, United States contractor employees, and other individuals or entities as agreed upon by the Parties.

2. In accordance with this Agreement, Iraq authorizes the United States Forces to exercise within the agreed facilities and areas all rights and powers that may be necessary to establish, use, maintain, and secure such agreed facilities and areas. The Parties shall coordinate and cooperate regarding exercising these rights and powers in the agreed facilities and areas of joint use.

3. The United States Forces shall assume control of entry to agreed facilities and areas that have been provided for its exclusive use. The Parties shall coordinate the control of entry into agreed facilities and areas for joint use and in accordance with mechanisms set forth by the JMOCC. The Parties shall coordinate guard duties in areas adjacent to agreed facilities and areas through the JMOCC.

Article 7
Positioning and Storage of Defense Equipment

The United States Forces may place within agreed facilities and areas and in other temporary locations agreed upon by the Parties defense equipment, supplies, and materials that are required by the United States Forces in connection with agreed activities under this Agreement. The use and storage of such equipment shall be proportionate to the temporary missions of the United States Forces in Iraq pursuant to Article 4 of this Agreement and shall not be related, either directly or indirectly, to systems of weapons of mass destruction (chemical weapons, nuclear weapons, radiological weapons, biological weapons, and related waste of such weapons). The United States Forces shall control the use and relocation of defense equipment that they own and are stored in Iraq. The United States Forces shall ensure that no storage depots for explosives or munitions are near residential areas, and they shall remove such materials stored therein. The United States shall provide the Government of Iraq with essential information on the numbers and types of such stocks.

Article 8
Protecting the Environment

Both Parties shall implement this Agreement in a manner consistent with protecting the natural environment and human health and safety. The United States reaffirms its commitment to respecting applicable Iraqi environmental laws, regulations, and standards in the course of executing its policies for the purposes of implementing this Agreement.

Article 9
Movement of Vehicles, Vessels, and Aircraft

1. With full respect for the relevant rules of land and maritime safety and movement, vessels and vehicles operated by or at the time exclusively for the United States Forces may enter, exit, and move within the territory of Iraq for the purposes of implementing this Agreement. The JMOCC shall develop appropriate procedures and rules to facilitate and regulate the movement of vehicles.

2. With full respect for relevant rules of safety in aviation and air navigation, United States Government aircraft and civil aircraft that are at the time operating exclusively under a contract with the United States Department of Defense are authorized to over-fly, conduct airborne refueling exclusively for the purposes of implementing this Agreement over, and land and take off within, the territory of Iraq for the purposes of implementing this Agreement. The Iraqi authorities shall grant the aforementioned aircraft permission every year to land in and take off from Iraqi territory exclusively for the purposes of implementing this Agreement. United States Government aircraft and civil aircraft that are at the time operating exclusively under a contract with the United States Department of Defense, vessels, and vehicles shall not have any party boarding them without the consent of the authorities of the United States Forces. The Joint Sub-Committee concerned with this matter shall take appropriate action to facilitate the regulation of such traffic.
3. Surveillance and control over Iraqi airspace shall transfer to Iraqi authority immediately upon entry into force of this Agreement.
4. Iraq may request from the United States Forces temporary support for the Iraqi authorities in the mission of surveillance and control of Iraqi air space.
5. United States Government aircraft and civil aircraft that are at the time operating exclusively under contract to the United States Department of Defense shall not be subject to payment of any taxes, duties, fees, or similar charges, including overflight or navigation fees, landing, and parking fees at government airfields. Vehicles and vessels owned or operated by or at the time exclusively for the United States Forces shall not be subject to payment of any taxes, duties, fees, or similar charges, including for vessels at government ports. Such vehicles, vessels, and aircraft shall be free from registration requirements within Iraq.
6. The United States Forces shall pay fees for services requested and received.
7. Each Party shall provide the other with maps and other available information on the location of mine fields and other obstacles that can hamper or jeopardize movement within the territory and waters of Iraq.

Article 10
Contracting Procedures

The United States Forces may select contractors and enter into contracts in accordance with United States law for the purchase of materials and services in Iraq, including services of construction and building. The United States Forces shall contract with Iraqi suppliers of materials and services to the extent feasible when their bids are competitive and constitute best value. The United States Forces shall respect Iraqi law when contracting with Iraqi suppliers and contractors and shall provide Iraqi authorities with the names of Iraqi suppliers and contractors, and the amounts of relevant contracts.

Article 11
Services and Communications

1. The United States Forces may produce and provide water, electricity, and other services to agreed facilities and areas in coordination with the Iraqi authorities through the Joint Sub-Committee concerned with this matter.
2. The Government of Iraq owns all frequencies. Pertinent Iraqi authorities shall allocate to the United States Forces such frequencies as coordinated by both Parties through the JMOCC. The United States Forces shall return frequencies allocated to them at the end of their use not later than the termination of this Agreement.
3. The United States Forces shall operate their own telecommunications systems in a manner that fully respects the Constitution and laws of Iraq and in accordance with the definition of the term "telecommunications" contained in the Constitution of the International Union of Telecommunications of 1992, including the right to use necessary means and services of their own systems to ensure the full capability to operate systems of telecommunications.
4. For the purposes of this Agreement, the United States Forces are exempt from the payment of fees to use transmission airwaves and existing and future frequencies, including any administrative fees or any other related charges.
5. The United States Forces must obtain the consent of the Government of

Iraq regarding any projects of infrastructure for communications that are made outside agreed facilities and areas exclusively for the purposes of this Agreement in accordance with Article 4, except in the case of actual combat operations conducted pursuant to Article 4.

6. The United States Forces shall use telecommunications systems exclusively for the purposes of this Agreement.

Article 12 Jurisdiction

Recognizing Iraq's sovereign right to determine and enforce the rules of criminal and civil law in its territory, in light of Iraq's request for temporary assistance from the United States Forces set forth in Article 4, and consistent with the duty of the members of the United States Forces and the civilian component to respect Iraqi laws, customs, traditions, and conventions, the Parties have agreed as follows:

1. Iraq shall have the primary right to exercise jurisdiction over members of the United States Forces and of the civilian component for the grave premeditated felonies enumerated pursuant to paragraph 8, when such crimes are committed outside agreed facilities and areas and outside duty status.
2. Iraq shall have the primary right to exercise jurisdiction over United States contractors and United States contractor employees.
3. The United States shall have the primary right to exercise jurisdiction over members of the United States Forces and of the civilian component for matters arising inside agreed facilities and areas; during duty status outside agreed facilities and areas; and in circumstances not covered by paragraph 1.
4. At the request of either Party, the Parties shall assist each other in the investigation of incidents and the collection and exchange of evidence to ensure the due course of justice.
5. Members of the United States Forces and of the civilian component arrested or detained by Iraqi authorities shall be notified immediately to United States Forces authorities and handed over to them within 24 hours

from the time of detention or arrest. Where Iraq exercises jurisdiction pursuant to paragraph 1 of this Article, custody of an accused member of the United States Forces or of the civilian component shall reside with United States Forces authorities. United States Forces authorities shall make such accused persons available to the Iraqi authorities for purposes of investigation and trial.

6. The authorities of either Party may request the authorities of the other Party to waive its primary right to jurisdiction in a particular case. The Government of Iraq agrees to exercise jurisdiction under paragraph 1 above, only after it has determined and notifies the United States in writing within 21 days of the discovery of an alleged offense, that it is of particular importance that such jurisdiction be exercised.

7. Where the United States exercises jurisdiction pursuant to paragraph 3 of this Article, members of the United States Forces and of the civilian component shall be entitled to due process standards and protections pursuant to the Constitution and laws of the United States. Where the offense arising under paragraph 3 of this Article may involve a victim who is not a member of the United States Forces or of the civilian component, the Parties shall establish procedures through the Joint Committee to keep such persons informed as appropriate of: the status of the investigation of the crime; the bringing of charges against a suspected offender; the scheduling of court proceedings and the results of plea negotiations; opportunity to be heard at public sentencing proceedings, and to confer with the attorney for the prosecution in the case; and, assistance with filing a claim under Article 21 of this Agreement. As mutually agreed by the Parties, United States Forces authorities shall seek to hold the trials of such cases inside Iraq. If the trial of such cases is to be conducted in the United States, efforts will be undertaken to facilitate the personal attendance of the victim at the trial.

8. Where Iraq exercises jurisdiction pursuant to paragraph 1 of this Article, members of the United States Forces and of the civilian component shall be entitled to due process standards and protections consistent with those available under United States and Iraqi law. The Joint Committee shall establish procedures and mechanisms for implementing this Article, including an enumeration of the grave premeditated felonies that are subject to paragraph 1 and procedures that meet such due process standards and protections. Any exercise of jurisdiction pursuant to paragraph 1 of this

Article may proceed only in accordance with these procedures and mechanisms.

9. Pursuant to paragraphs 1 and 3 of this Article, United States Forces authorities shall certify whether an alleged offense arose during duty status. In those cases where Iraqi authorities believe the circumstances require a review of this determination, the Parties shall consult immediately through the Joint Committee, and United States Forces authorities shall take full account of the facts and circumstances and any information Iraqi authorities may present bearing on the determination by United States Forces authorities.

10. The Parties shall review the provisions of this Article every 6 months including by considering any proposed amendments to this Article taking into account the security situation in Iraq, the extent to which the United States Forces in Iraq are engaged in military operations, the growth and development of the Iraqi judicial system, and changes in United States and Iraqi law.

Article 13 Carrying Weapons and Apparel

Members of the United States Forces and of the civilian component may possess and carry weapons that are owned by the United States while in Iraq according to the authority granted to them under orders and according to their requirements and duties. Members of the United States Forces may also wear uniforms during duty in Iraq.

Article 14 Entry and Exit

1. For purposes of this Agreement, members of the United States Forces and of the civilian component may enter and leave Iraq through official places of embarkation and debarkation requiring only identification cards and travel orders issued for them by the United States. The Joint Committee shall assume the task of setting up a mechanism and a process of verification to be carried out by pertinent Iraqi authorities.

2. Iraqi authorities shall have the right to inspect and verify the lists of names of members of the United States Forces and of the civilian component entering and leaving Iraq directly through the agreed facilities and areas. Said lists shall be submitted to Iraqi authorities by the United States Forces. For purposes of this Agreement, members of the United States Forces and of the civilian component may enter and leave Iraq through agreed facilities and areas requiring only identification cards issued for them by the United States. The Joint Committee shall assume the task of setting up a mechanism and a process for inspecting and verifying the validity of these documents.

Article 15 **Import and Export**

1. For the exclusive purposes of implementing this Agreement, the United States Forces and United States contractors may import, export (items bought in Iraq), re-export, transport, and use in Iraq any equipment, supplies, materials, and technology, provided that the materials imported or brought in by them are not banned in Iraq as of the date this Agreement enters into force. The importation, re-exportation, transportation, and use of such items shall not be subject to any inspections, licenses, or other restrictions, taxes, customs duties, or any other charges imposed in Iraq, as defined in Article 2, paragraph 10. United States Forces authorities shall provide to relevant Iraqi authorities an appropriate certification that such items are being imported by the United States Forces or United States contractors for use by the United States Forces exclusively for the purposes of this Agreement. Based on security information that becomes available, Iraqi authorities have the right to request the United States Forces to open in their presence any container in which such items are being imported in order to verify its contents. In making such a request, Iraqi authorities shall honor the security requirements of the United States Forces and, if requested to do so by the United States Forces, shall make such verifications in facilities used by the United States Forces. The exportation of Iraqi goods by the United States Forces and United States contractors shall not be subject to inspections or any restrictions other than licensing requirements. The Joint Committee shall work with the Iraqi Ministry of Trade to expedite license requirements consistent with Iraqi law for the export of goods purchased in Iraq by the United States Forces for the purposes of this Agreement. Iraq has the right to demand review of any issues arising out of this paragraph. The Parties

shall consult immediately in such cases through the Joint Committee or, if necessary, the Joint Ministerial Committee.

2. Members of the United States Forces and of the civilian component may import into Iraq, re-export, and use personal effect materials and equipment for consumption or personal use. The import into, re-export from, transfer from, and use of such imported items in Iraq shall not be subjected to licenses, other restrictions, taxes, custom duties, or any other charges imposed in Iraq, as defined in Article 2, paragraph 10. The imported quantities shall be reasonable and proportionate to personal use. United States Forces authorities will take measures to ensure that no items or material of cultural or historic significance to Iraq are being exported.

3. Any inspections of materials pursuant to paragraph 2 by Iraqi authorities must be done urgently in an agreed upon place and according to procedures established by the Joint Committee.

4. Any material imported free of customs and fees in accordance with this Agreement shall be subjected to taxes and customs and fees as defined in Article 2, paragraph 10, or any other fees valued at the time of sale in Iraq, upon sale to individuals and entities not covered by tax exemption or special import privileges. Such taxes and fees (including custom duties) shall be paid by the transferee for the items sold.

5. Materials referred to in the paragraphs of this Article must not be imported or used for commercial purposes.

Article 16

Taxes

1. Any taxes, duties, or fees as defined in Article 2, paragraph 10, with their value determined and imposed in the territory of Iraq, shall not be imposed on goods and services purchased by or on behalf of the United States Forces in Iraq for official use or on goods and services that have been purchased in Iraq on behalf of the United States Forces.

2. Members of the United States Forces and of the civilian component shall not be responsible for payment of any tax, duty, or fee that has its value

determined and imposed in the territory of Iraq, unless in return for services requested and received.

Article 17
Licenses or Permits

1. Valid driver's licenses issued by United States authorities to members of the United States Forces and of the civilian component, and to United States contractor employees, shall be deemed acceptable to Iraqi authorities. Such license holders shall not be subject to a test or fee for operating the vehicles, vessels, and aircraft belonging to the United States Forces in Iraq.
2. Valid driver's licenses issued by United States authorities to members of the United States Forces and of the civilian component, and to United States contractor employees, to operate personal cars within the territory of Iraq shall be deemed acceptable to Iraqi authorities. License holders shall not be subject to a test or fee.
3. All professional licenses issued by United States authorities to members of the United States Forces and of the civilian component, and to United States contractor employees shall be deemed valid by Iraqi authorities, provided such licenses are related to the services they provide within the framework of performing their official duties for or contracts in support of the United States Forces, members of the civilian component, United States contractors, and United States contractor employees, according to terms agreed upon by the Parties.

Article 18
Official and Military Vehicles

1. Official vehicles shall display official Iraqi license plates to be agreed upon between the Parties. Iraqi authorities shall, at the request of the authorities of the United States Forces, issue registration plates for official vehicles of the United States Forces without fees, according to procedures used for the Iraqi Armed Forces. The authorities of the United States Forces shall pay to Iraqi authorities the cost of such plates.
2. Valid registration and licenses issued by United States authorities for

official vehicles of the United States Forces shall be deemed acceptable by Iraqi authorities.

3. Military vehicles exclusively used by the United States Forces will be exempted from the requirements of registration and licenses, and they shall be clearly marked with numbers on such vehicles.

Article 19 **Support Activities Services**

1. The United States Forces, or others acting on behalf of the United States Forces, may assume the duties of establishing and administering activities and entities inside agreed facilities and areas, through which they can provide services for members of the United States Forces, the civilian component, United States contractors, and United States contractor employees. These entities and activities include military post offices; financial services; shops selling food items, medicine, and other commodities and services; and various areas to provide entertainment and telecommunications services, including radio broadcasts. The establishment of such services does not require permits.

2. Broadcasting, media, and entertainment services that reach beyond the scope of the agreed facilities and areas shall be subject to Iraqi laws.

3. Access to the Support Activities Services shall be limited to members of the United States Forces and of the civilian component, United States contractors, United States contractor employees, and other persons and entities that are agreed upon. The authorities of the United States Forces shall take appropriate actions to prevent misuse of the services provided by the mentioned activities, and prevent the sale or resale of aforementioned goods and services to persons not authorized access to these entities or to benefit from their services. The United States Forces will determine broadcasting and television programs to authorized recipients.

4. The service support entities and activities referred to in this Article shall be granted the same financial and customs exemptions granted to the United States Forces, including exemptions guaranteed in Articles 15 and 16 of this Agreement. These entities and activities that offer services shall be operated and managed in accordance with United States regulations; these entities and

activities shall not be obligated to collect nor pay taxes or other fees related to the activities in connection with their operations.

5. The mail sent through the military post service shall be certified by United States Forces authorities and shall be exempt from inspection, search, and seizure by Iraqi authorities, except for non-official mail that may be subject to electronic observation. Questions arising in the course of implementation of this paragraph shall be addressed by the concerned Joint Sub-Committee and resolved by mutual agreement. The concerned Joint Sub-Committee shall periodically inspect the mechanisms by which the United States Forces authorities certify military mail.

Article 20

Currency and foreign exchange

1. The United States Forces shall have the right to use any amount of cash in United States currency or financial instruments with a designated value in United States currency exclusively for the purposes of this Agreement. Use of Iraqi currency and special banks by the United States Forces shall be in accordance with Iraqi laws.

2. The United States Forces may not export Iraqi currency from Iraq, and shall take measures to ensure that members of the United States Forces, of the civilian component, and United States contractors and United States contractor employees do not export Iraqi currency from Iraq.

Article 21

Claims

1. With the exception of claims arising from contracts, each Party shall waive the right to claim compensation against the other Party for any damage, loss, or destruction of property, or compensation for injuries or deaths that could happen to members of the force or civilian component of either Party arising out of the performance of their official duties in Iraq.

2. United States Forces authorities shall pay just and reasonable compensation in settlement of meritorious third party claims arising out of acts, omissions, or negligence of members of the United States Forces and of

the civilian component done in the performance of their official duties and incident to the non-combat activities of the United States Forces. United States Forces authorities may also settle meritorious claims not arising from the performance of official duties. All claims in this paragraph shall be settled expeditiously in accordance with the laws and regulations of the United States. In settling claims, United States Forces authorities shall take into account any report of investigation or opinion regarding liability or amount of damages issued by Iraqi authorities.

3. Upon the request of either Party, the Parties shall consult immediately through the Joint Committee or, if necessary, the Joint Ministerial Committee, where issues referred to in paragraphs 1 and 2 above require review.

Article 22 Detention

1. No detention or arrest may be carried out by the United States Forces (except with respect to detention or arrest of members of the United States Forces and of the civilian component) except through an Iraqi decision issued in accordance with Iraqi law and pursuant to Article 4.

2. In the event the United States Forces detain or arrest persons as authorized by this Agreement or Iraqi law, such persons must be handed over to competent Iraqi authorities within 24 hours from the time of their detention or arrest.

3. The Iraqi authorities may request assistance from the United States Forces in detaining or arresting wanted individuals.

4. Upon entry into force of this Agreement, the United States Forces shall provide to the Government of Iraq available information on all detainees who are being held by them. Competent Iraqi authorities shall issue arrest warrants for persons who are wanted by them. The United States Forces shall act in full and effective coordination with the Government of Iraq to turn over custody of such wanted detainees to Iraqi authorities pursuant to a valid Iraqi arrest warrant and shall release all the remaining detainees in a safe and orderly manner, unless otherwise requested by the Government of Iraq and in accordance with Article 4 of this Agreement.

5. The United States Forces may not search houses or other real estate properties except by order of an Iraqi judicial warrant and in full coordination with the Government of Iraq, except in the case of actual combat operations conducted pursuant to Article 4.

Article 23 Implementation

Implementation of this Agreement and the settlement of disputes arising from the interpretation and application thereof shall be vested in the following bodies:

1. A Joint Ministerial Committee shall be established with participation at the Ministerial level determined by both Parties. The Joint Ministerial Committee shall deal with issues that are fundamental to the interpretation and implementation of this Agreement.
2. The Joint Ministerial Committee shall establish a JMOCC consisting of representatives from both Parties. The JMOCC shall be co-chaired by representatives of each Party.
3. The Joint Ministerial Committee shall also establish a Joint Committee consisting of representatives to be determined by both Parties. The Joint Committee shall be co-chaired by representatives of each Party, and shall deal with all issues related to this Agreement outside the exclusive competence of the JMOCC.
4. In accordance with paragraph 3 of this Article, the Joint Committee shall establish Joint Sub-Committees in different areas to consider the issues arising under this Agreement according to their competencies.

Article 24

Withdrawal of the United States Forces from Iraq

Recognizing the performance and increasing capacity of the Iraqi Security Forces, the assumption of full security responsibility by those Forces, and based upon the strong relationship between the Parties, an agreement on the following has been reached:

1. All the United States Forces shall withdraw from all Iraqi territory no later than December 31, 2011.
2. All United States combat forces shall withdraw from Iraqi cities, villages, and localities no later than the time at which Iraqi Security Forces assume full responsibility for security in an Iraqi province, provided that such withdrawal is completed no later than June 30, 2009.
3. United States combat forces withdrawn pursuant to paragraph 2 above shall be stationed in the agreed facilities and areas outside cities, villages, and localities to be designated by the JMOCC before the date established in paragraph 2 above.
4. The United States recognizes the sovereign right of the Government of Iraq to request the departure of the United States Forces from Iraq at any time. The Government of Iraq recognizes the sovereign right of the United States to withdraw the United States Forces from Iraq at any time.
5. The Parties agree to establish mechanisms and arrangements to reduce the number of the United States Forces during the periods of time that have been determined, and they shall agree on the locations where the United States Forces will be present.

Article 25

Measures to Terminate the Application of Chapter VII to Iraq

Acknowledging the right of the Government of Iraq not to request renewal of the Chapter VII authorization for and mandate of the multinational forces contained in United Nations Security Council Resolution 1790 (2007) that ends on December 31, 2008;

Taking note of the letters to the UN Security Council from the Prime Minister of Iraq and the Secretary of State of the United States dated

December 7 and December 10, 2007, respectively, which are annexed to Resolution 1790;

Taking note of section 3 of the Declaration of Principles for a Long-Term Relationship of Cooperation and Friendship, signed by the President of the United States and the Prime Minister of Iraq on November 26, 2007, which memorialized Iraq's call for extension of the above-mentioned mandate for a final period, to end not later than December 31, 2008:

Recognizing also the dramatic and positive developments in Iraq, and noting that the situation in Iraq is fundamentally different than that which existed when the UN Security Council adopted Resolution 661 in 1990, and in particular that the threat to international peace and security posed by the Government of Iraq no longer exists, the Parties affirm in this regard that with the termination on December 31, 2008 of the Chapter VII mandate and authorization for the multinational force contained in Resolution 1790, Iraq should return to the legal and international standing that it enjoyed prior to the adoption of UN Security Council Resolution 661 (1990), and that the United States shall use its best efforts to help Iraq take the steps necessary to achieve this by December 31, 2008.

Article 26

Iraqi Assets

1. To enable Iraq to continue to develop its national economy through the rehabilitation of its economic infrastructure, as well as providing necessary essential services to the Iraqi people, and to continue to safeguard Iraq's revenues from oil and gas and other Iraqi resources and its financial and economic assets located abroad, including the Development Fund for Iraq, the United States shall ensure maximum efforts to:

- a. Support Iraq to obtain forgiveness of international debt resulting from the policies of the former regime.
- b. Support Iraq to achieve a comprehensive and final resolution of outstanding reparation claims inherited from the previous regime, including compensation requirements imposed by the UN Security Council on Iraq.

2. Recognizing and understanding Iraq's concern with claims based on actions perpetrated by the former regime, the President of the United States has exercised his authority to protect from United States judicial process the Development Fund for Iraq and certain other property in which Iraq has an interest. The United States shall remain fully and actively engaged with the Government of Iraq with respect to continuation of such protections and with respect to such claims.

3. Consistent with a letter from the President of the United States to be sent to the Prime Minister of Iraq, the United States remains committed to assist Iraq in connection with its request that the UN Security Council extend the protections and other arrangements established in Resolution 1483 (2003) and Resolution 1546 (2003) for petroleum, petroleum products, and natural gas originating in Iraq, proceeds and obligations from sale thereof, and the Development Fund for Iraq.

Article 27 **Deterrence of Security Threats**

In order to strengthen security and stability in Iraq and to contribute to the maintenance of international peace and stability, the Parties shall work actively to strengthen the political and military capabilities of the Republic of Iraq to deter threats against its sovereignty, political independence, territorial integrity, and its constitutional federal democratic system. To that end, the Parties agree as follows:

1. In the event of any external or internal threat or aggression against Iraq that would violate its sovereignty, political independence, or territorial integrity, waters, airspace, its democratic system or its elected institutions, and upon request by the Government of Iraq, the Parties shall immediately initiate strategic deliberations and, as may be mutually agreed, the United States shall take appropriate measures, including diplomatic, economic, or military measures, or any other measure, to deter such a threat.
2. The Parties agree to continue close cooperation in strengthening and maintaining military and security institutions and democratic political institutions in Iraq, including, as may be mutually agreed, cooperation in training, equipping, and arming the Iraqi Security Forces, in order

to combat domestic and international terrorism and outlaw groups, upon request by the Government of Iraq.

3. Iraqi land, sea, and air shall not be used as a launching or transit point for attacks against other countries.

Article 28 The Green Zone

Upon entry into force of this Agreement the Government of Iraq shall have full responsibility for the Green Zone. The Government of Iraq may request from the United States Forces limited and temporary support for the Iraqi authorities in the mission of security for the Green Zone. Upon such request, relevant Iraqi authorities shall work jointly with the United States Forces authorities on security for the Green Zone during the period determined by the Government of Iraq.

Article 29 Implementing Mechanisms

Whenever the need arises, the Parties shall establish appropriate mechanisms for implementation of Articles of this Agreement, including those that do not contain specific implementation mechanisms.

Article 30
The Period for which the Agreement is Effective

1. This Agreement shall be effective for a period of three years, unless terminated sooner by either Party pursuant to paragraph 3 of this Article.
2. This Agreement shall be amended only with the official agreement of the Parties in writing and in accordance with the constitutional procedures in effect in both countries.
3. This Agreement shall terminate one year after a Party provides written notification to the other Party to that effect.
4. This Agreement shall enter into force on January 1, 2009, following an exchange of diplomatic notes confirming that the actions by the Parties necessary to bring the Agreement into force in accordance with each Party's respective constitutional procedures have been completed.

Signed in duplicate in Baghdad on this 17th day of November, 2008, in the English and Arabic languages, each text being equally authentic.

**FOR THE UNITED
STATES OF AMERICA:**



**FOR THE
REPUBLIC OF IRAQ:**

