

not original (attached)

Tallinn, September 25. 1993

Memo of Understanding

Between the National Tax Board of the Republic of Estonia and the Danish Ministry of Taxation, Central Customs and Tax Administration.

Based on the visit (September 22.-25. 1993) to Estonia by a delegation from the Danish Ministry of Taxation, Central Customs and Tax Administration the following agreement was reached:

Both parties will try to establish closer cooperation between the two tax administrations in the following areas:

1. Both parties will look for the possibilities to exchange information about Estonian firms' activities in Denmark and Danish firms' activities in Estonia with regard to improve the compliance of taxpayers in the two countries.

2. Both parties will look for the possibilities to exchange specialists with the aim to learn and assist in:

(1) Land taxation, especially with regard to adding a second phase to the project on implementation of the new law on land tax.

(2) Preparing for the implementation of new law on VAT including: preparation of regulations, public information, organizational structure of the administration and training.

3. Both parties agree to investigate the possibilities of establishing a National Tax Training Centre in Estonia.

4. Both parties agree to investigate the possibilities of using Danish tax trainers in Estonian tax training courses and in preparing training programmes to meet the needs arising from the tax reform in Estonia.

5. Establishing an exchange programme for staff at the local tax offices in Estonia with staff at the regional tax offices in Denmark.

Both parties agreed to investigate the possibilities to obtain financial support from National and international sources. It was agreed that most activities could be carried out in cooperation with OECD and the PHARE programme.

Signed in Tallinn on September 25. 1993:

Villar Aron
Director General
Estonian National Tax Board
Republic of Estonia

Kaj Elkrog
Deputy Director General
Ministry of Taxation
Kingdom of Denmark