

meet originaat
(a liim)

Copenhagen, November 12, 1992



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 (November 6-13, 1992) to Denmark by a delegation from the National Tax Board of the Republic of Estonia the following agreement was reached:

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

1. Technical assistance in Tax, VAT and Excise procedures with a focus on legal rights and obligations for the Estonian Tax Authorities, Tax-payers and the Financial sector.
2. Technical assistance in designing and building systems for registration of companies and other tax relevant bodies
3. Technical assistance in the area of establishment of tax-collection systems.
4. Training of Estonian tax officers in order to enable them to train Estonian trainers.

The possibilities of providing assistance to establishment of a National Tax Training Center will be examined further.

Both parties agreed to investigate the possibilities in obtaining financial support from National and International sources. It was agreed that most activities could be carried out in cooperation with the EEC PHARE programme including when needed International experts and expertise.

Signed in Copenhagen on November 12, 1992:

Villar Aron
Director General
Estonian Taxation Office
Republic of Estonia

Kaj Elkrog
Deputy Director General
Ministry of Taxation
Kingdom of Denmark