

**MUTUAL AGREEMENT BETWEEN THE MINISTRY OF FINANCE OF THE
REPUBLIC OF FINLAND AND THE MINISTRY OF FINANCE OF THE
REPUBLIC OF ESTONIA UNDER THE PROVISIONS OF THE CONVENTION
BETWEEN THE REPUBLIC OF FINLAND AND THE REPUBLIC OF
ESTONIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE
PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON
INCOME AND ON CAPITAL, SIGNED AT HELSINKI ON 23rd MARCH 1993
FOR INTENSIFYING THE ASSISTANCE IN COLLECTION**

The Ministry of Finance of the Republic of Finland and the Ministry of Finance of the Republic of Estonia, in their capacity as competent authorities for the purposes of the Convention between the Republic of Finland and the Republic of Estonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (hereinafter referred to as "the Convention"), signed at Helsinki on 23rd March 1993,

Desiring to achieve more efficiency in the assistance in collection of taxes provided for in Article 27 of the Convention,

Having regard to the provision of paragraph 3 of Article 25 of the Convention,

Have agreed on the following provisions:

I Definitions and the legal base

1. For the purposes of this Agreement the competent authority is:
 - a) in Finland the "Ministry of Finance"; however, for the purposes of implementing the provisions of this Agreement the competent authority is the "Verohallitus (the National Board of Taxes)".
 - b) in Estonia the "Ministry of Finance"; however, for the purposes of implementing the provisions of this Agreement the competent authority is "Maksuamet (Estonian Tax Board)".
2. The terms "applicant authority" and "requested authority" mean, respectively, the competent authority applying for assistance in collection and the competent authority requested to provide such assistance.
3. The assistance in collection provided by virtue of the Agreement must be performed within the scope and under the provisions of Article 27.

II Taxes Covered

Assistance in collection of taxes shall be provided only for taxes to which the Convention applies and includes any interest and penalties relating thereto.

III The request for assistance

1. A request for assistance shall be made out in writing and signed by the applicant authority. The request shall include a declaration that the conditions laid down in paragraph 1 and 5 of article 27 of the Convention have been fulfilled.
2. The request for assistance shall be accompanied by an official or certified copy of the instrument permitting its enforcement, issued in the Contracting State in which the applicant authority is situated and, if appropriate, by the original or a certified copy of other documents necessary for collection.
3. The request for assistance shall indicate:
 - (a) the name, address and any other relevant information relating to the identification of the person concerned and/or to the third party holding his or her assets;
 - (b) the name, address and any other relevant information relating to the identification of the applicant authority;
 - (c) a reference to the instrument permitting its enforcement issued in the Contracting State in which the applicant authority is situated;
 - (d) a declaration that the claim concerns a tax covered by the Convention;
 - (e) the nature and the amount of the claim, including the principal, the interest, and penalties due indicated in both currencies;
 - (f) the date from which and the period during which enforcement is possible under the laws in force in the Contracting State in which the applicant authority is situated;
 - (g) if possible and in accordance with the article 26 of the Convention information of the property of the taxpayer situated in the requested Contracting state;
 - (h) any other relevant information.
4. A single request may be issued in respect of several claims when they concern one and the same person.
5. Although the conditions of paragraph 5 of Article 27 of the Convention are fulfilled, request for collection of taxes shall be made only if the aggregated amount of taxes to be collected is 1 500 euros or more per taxpayer. The minimum amount shall also include interests or penalties related to these taxes. The request may also concern only interest or penalties that relate to taxes to which the Convention applies.
6. The requested authority shall inform the applicant authority of the date the debt amount is collected.

IV Notification of the obstacles to collection

1. When the right to collect tax has partly or entirely ceased to exist in the Contracting State of the applicant authority because of a payment, reduction or deletion of the tax, the applicant authority shall notify the requested authority.
2. Any action contesting the tax claim or it's collection in the Contracting State of the applicant authority, shall be notified by the applicant authority to the requested authority in writing without delay.

V Payment by Instalments

The requested authority may, where the laws, regulations or administrative provisions in force in that Contracting State so permit, allow the debtor time to pay or authorize payment by instalments. Any interest charged by the requested authority in respect of such extra time to pay shall also be remitted to the other Contracting State.

VI Currency and the exchange rate

1. If the currency of the Contracting State of the requested authority is different from the currency of the Contracting State of the applicant authority, the applicant authority shall express the amount of the claim to be collected in both currencies.
2. The rate of exchange to be used shall be the latest selling rate recorded on the most representative exchange market or markets of the Contracting State of the applicant authority on the date when the request for recovery is signed.

VII Consultations

The competent authorities shall consult each other whenever necessary for facilitating the carrying out of the obligations under this Agreement.

VII Miscellaneous

This Agreement may be modified at any time by agreement between the competent authorities.

This Agreement shall be operative as from 1 January, 2004.

Done, at Tallinn, in duplicate, on 26 November 2003, in the English language.

For the Ministry of Finance
of the Republic of Finland

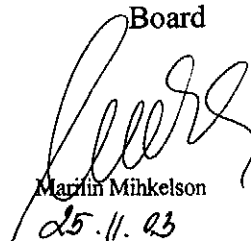
For the Ministry of Finance
of the Republic of Estonia
by proxy

Antero Toivainen
Director for International
Tax Affairs

Aivar Rehe
Director General of Estonian
Customs Board in the duties of
Director General of Estonian Tax
Board




Karin Kaup
25.11.03



Martin Mikhelson
25.11.03