

**Convention between the Republic of Estonia and the Republic of
Lithuania for the avoidance of double taxation and the prevention of
fiscal evasion with respect to taxes on income and on capital**

AGREEMENT

**BETWEEN
THE ESTONIAN TAX BOARD
AND
THE STATE TAX INSPECTORATE UNDER THE MINISTRY OF
FINANCE OF THE REPUBLIC OF LITHUANIA
ON MUTUAL ADMINISTRATIVE ASSISTANCE ON THE
EXCHANGE OF INFORMATION**

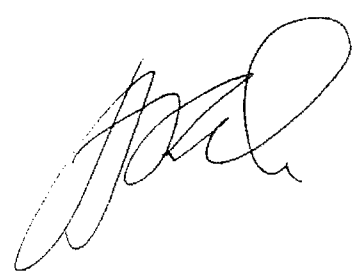
According to Article 26 (Exchange of Information) of the Convention for the avoidance of double taxation between Estonia and Lithuania (hereinafter "the Convention"), the competent authorities nominated in paragraph 1 h) of Article 3 (General Definitions) of the Convention shall exchange information, which is necessary for the accurate assessment and collection of taxes covered by the Convention, as well as for the prevention of fiscal fraud and evasion.

1. COMPETENT AUTHORITIES

For the application of this Agreement the competent authorities are:

In the Republic of Estonia:
Estonian Tax Board
Narva mnt 9j
15176 Tallinn
Estonia

In the Republic of Lithuania:
State Tax Inspectorate under the Ministry of Finance of the Republic of
Lithuania,
Vasarios 16-osios Street 15
LT-2600 Vilnius
Lithuania



2. TAXES COVERED

This Agreement shall apply to taxes listed in Article 2 of the Convention.

3. EXCHANGE OF INFORMATION

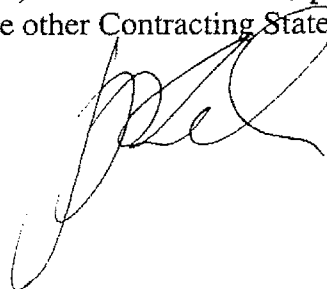
The competent authorities agree to establish the procedures for the exchange of information necessary to carry out the provisions of the Convention or of the domestic laws of the Contracting States concerning taxes covered by the Convention insofar as the taxation thereunder is not contrary to the Convention:

- a) on request as regards particular cases, and
- b) automatically as regards specific items of income listed below, and
- c) spontaneously as regards information, which is obtained in the ordinary course of administration in a Contracting State and supposed to be of interest to the other Contracting State.

The competent authority of the requested Contracting State shall answer a request as specified in point a) above as soon as possible, preferably within three months after receiving the request. If the requested competent authority is not in the position to give an answer within three months, it shall inform the requesting competent authority thereof.

After the end of each calendar year, and without being specifically requested to do so, the competent authority of a Contracting State shall as soon as possible transmit information relating to individuals and corporate bodies, which are residents of the other Contracting State, to the competent authority of that other State. Information will be automatically exchanged regarding the following items:

- dividends as defined in Article 10 (Dividends) of the Convention, paid by companies, which are residents of a Contracting State, to residents of the other Contracting State;
- interest as defined in Article 11 (Interest) of the Convention, paid by residents of a Contracting State to residents of the other Contracting State;



- royalties as defined in Article 12 (Royalties) of the Convention, paid by residents of a Contracting State to residents of the other Contracting State;
- salaries, wages, fees, pensions, annuities and other similar payments made by residents of a Contracting State to residents of the other Contracting State.

The information received by a Contracting State shall be used and disclosed only as it is provided for in Article 26 (Exchange of Information) of the Convention.

The competent authority of a Contracting State shall inform the competent authority of the other Contracting State on the amendments to laws, which may affect the obligations of the first-mentioned State, pursuant to this Agreement.

The competent authorities of the contracting states are allowed to provide each other with personal ID codes of natural persons.

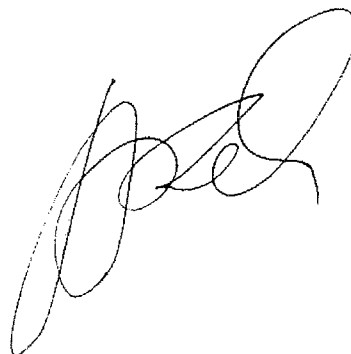
4. SPECIAL RESERVATION

Each Contracting State shall automatically provide the other Contracting State with information on the above-mentioned items of income, which are conveniently procurable from available audits, and other data under their domestic laws.

Until relevant legislation is enacted in a Contracting State for the collection of data on the remaining items of income, that State shall transmit such data to the other Contracting State spontaneously.

5. CONSULTATIONS

The competent authorities shall consult each other, whenever necessary, to facilitate the carrying out of the obligations under this Agreement.

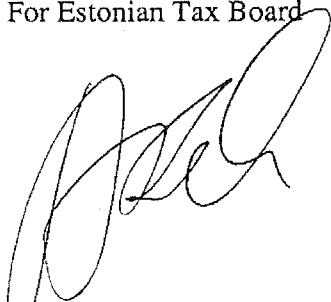


6. ENTRY INTO FORCE AND MODIFICATIONS

This Agreement shall enter into force on the date of its signing and may be modified at any time between the competent authorities.

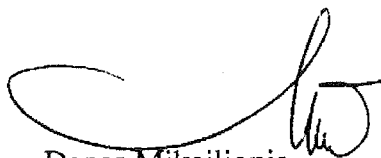
Done at Tallinn on 22nd day of December 2003, in the English language.

For Estonian Tax Board



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

For the State Tax Inspectorate
under the Ministry of Finance
of the Republic of Lithuania



Danas Mikailionis
Head of International Information
Exchange Division