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

AGREED MINUTES OF THE MEETING

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

- 1. The automatic information regarding income payments for 2003 mentioned in the agreement shall also be sent by competent authorities.
- 2. Until relevant legislation is enacted in both states the information regarding bank interests shall be exchanged spontaneously.
- 3. From the 1st of January 2004 Estonian Tax and Customs Board will be the competent authority of the Republic of Estonia.

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

For Estonian Tax Board

Alvar 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

