

A G R E E M E N T

**BETWEEN
MEMBER STATES OF THE COMMONWEALTH OF
INDEPENDENT STATES**

**ON COOPERATION AND MUTUAL ASSISTANCE ON
ISSUES OF COMPLIANCE WITH THE TAX
LEGISLATION AND COMBATING VIOLATIONS
IN THE THIS AREA**

Member States of this Agreement represented by Governments, hereinafter Parties,

recognizing the need to promote a coordinated tax policy aimed at implementing coordinated economic reforms in the field of taxation,

proceeding from the importance of international cooperation and mutual assistance on issues of compliance with the tax legislation, including the effective settlement of problems related to the prevention, detection and prosecution of tax violations and offenses,

desiring, for this purpose, to assist each other, have agreed on the following:

Article 1

For the purposes of this Agreement, the terms used have the following meanings:

tax legislation – collectively, all legal norms establishing types of taxes and fees, the procedure for their collection on the territories of the Parties, and regulating relations of appearance, modification and suspension of tax liabilities;

tax legislation violations – an unlawful act expressed by non-execution or improper execution by taxpayers of the legislation on taxes and fees, for which the national legislation of the Parties establishes liability;

competent authorities – state bodies, which, in accordance with the national legislation of the Parties, are entrusted with ensuring control over compliance with the tax legislation, the collection of taxes and fees and the organization of the fight against violations in this area;

request for assistance – a request for assistance in compliance with tax legislation and combating violations in this area;

requesting competent authority - the competent authority of the Party that makes the request for assistance;

requested competent authority – the competent authority of the Party receiving the request for assistance.

Article 2

The subject of this Agreement is the cooperation and mutual assistance of the competent authorities of the Parties on issues of compliance with the tax legislation and combating violations in this area.

The competent authorities of the Parties shall cooperate, under this Agreement, in accordance with the national legislation and international commitments of their States.

The provisions of this Agreement shall not preclude the cooperation of the competent authorities in accordance there with other agreements concluded between

the Parties, as well as between Member States of this Agreement and with States that are not members of this Agreement.

Article 3

For the purposes of this Agreement, the competent authorities of the Parties shall use, in accordance with their national legislation, the following forms of cooperation:

- providing information on national tax systems, changes and additions to the tax legislation, as well as methodical recommendations on the prevention, detection and prosecution of tax legislation violations;

- exchange of information on taxpayers' compliance with tax legislation, including information on tax legislation violations;

- mutual collaboration in the organization of actions aimed at the prevention, detection and prosecution of tax legislation violation;

- providing appropriately certified copies of documents related to the taxation of legal entities and individuals;

- exchange of experience and provision of mutual assistance in the creation, operation and interaction of electronic means of communication, ensuring the work of the competent authorities of the Parties;

- creating working groups and exchanging experts on issues arising in the cooperation process;

- assistance in training and retraining of personnel;

- organization of scientific-practical conferences, seminars and the use of other forms of cooperation that require joint action.

The competent authorities of the Parties shall interact directly with each other on matters relating to the implementation of this Agreement.

For the implementation of this Agreement, the Parties may create appropriate structural subdivisions within their competent authorities.

Specific forms of implementation of the cooperation under this Agreement shall be determined by the respective agreements concluded between the competent authorities of the Parties.

Article 4

Exchange of information on violations of the tax legislation provides for the provision of data on the basis of the request for assistance in accordance with the provisions of Article 6 of this Agreement regarding:

- registration of taxpayers, including data on residence, subordination, form of ownership and others;

- the objects of taxation and revenues generated on the territories of the Parties, the amounts of taxes paid or any other information related to taxation;

the existence of taxpayers' accounts in state-owned and commercial banks in accordance with the requirements of the legislation of the Parties;
other information within the powers of the competent authorities of the Parties.

Providing information by the competent authorities of one Party shall be made on the basis of a request for assistance from the competent authorities of the other Party, provided that the provision of this information is not contrary to the national legislation of the requesting Party.

If the competent authorities of one Party consider that the competent authorities of the other Party are interested in the information at their disposal, then they may provide such information at their own discretion.

Article 5

During the organization of actions aimed at the prevention, detection and prosecution of tax legislation violations, the cooperation of the competent authorities of the Parties may include joint planning, use of resources and attracting specialists, exchange of information on the progress and results of such actions.

Article 6

The request for assistance shall be submitted in writing or by using the facsimile and teletype connection or electronic means of transmission.

When using the facsimile and teletype connection or electronic means of communication and having doubts as to the authenticity of the request or its content, the requested competent authority may seek confirmation in writing.

The request for assistance must include:

the name the requesting competent authority;
the name of the requested competent authority;
requisites the taxpayer in respect of whom the request is made;
concise description the nature of the request and its reasoning, as well as other information necessary for the execution of the request;
the procedure for authentication of the provided copies of documents, as appropriate.

Request for assistance and the answer to it will be presented in Russian or in the state language with the attachment of the authenticated translation into Russian.

The requested competent authority has the right to request additional information necessary for the execution of the request.

The requested competent authority shall submit, according to the request for assistance, the normative acts, the authenticated copies of the documents and other materials necessary for the execution of the request.

Original documents and other materials may be submitted within the agreed

deadline.

Article 7

Parties undertakes to respect the confidentiality of information relating to certain taxpayers and to ensure a regime of protection, in accordance with the national legislation of the Parties and the requirements of the requested competent authority.

The obtained information can be used by the competent authorities of the Parties only for the purposes of this Agreement, including for administrative or judicial purposes.

Parties undertakes not to allow the illicit use of the information obtained.

Article 8

Competent authorities of the Parties shall provide mutual assistance in accordance with their national legislation and within the limits of their competence.

The requested competent authority, at its request, may be notified of the time and place of the actions to be carried out in order to execute the request for assistance, and his representatives, according to the prior agreement, may be present at their conduct.

If the request for assistance may not be performed by the requested competent authority, then it shall notify the requesting competent authority in writing within one month of the day of receipt of the request.

Article 9

Competent authorities of the Parties shall bear the expenses related to their execution of this Agreement on the territories of their States. In the event of the receipt of requests for assistance, which require additional costs, the competent authorities of the Parties shall agree on the issue of their financing.

When carrying out joint actions, the expenses related to the assurance of the activity of its collaborators on the territory of another Party will be borne by the sending Party, unless the Parties agree otherwise.

Article 10

The Parties will tend to settle by mutual agreement on the settlement of disputes which may arise in the application of this Agreement.

Parties shall consult, as appropriate, on the assessment of the degree of implementation of this Agreement and shall determine the time limits for its execution.

For the purpose of implementing the provisions of this Agreement, the Parties may conclude additional agreements on separate issues.

The provisions of this Agreement shall not affect the commitments made by the Parties, in accordance with other international agreements.

Article 11

A list of competent authorities shall be determined by each Party and submitted to the Executive Committee of the Commonwealth of Independent States within one month of the date of entry into force of this Agreement.

The Executive Committee of the Commonwealth of Independent States shall draw up, on the basis of the notifications received from the Parties, the List of the competent authorities of the Parties, and shall forward it to all Member States of the Agreement and shall also inform of any changes made to this List.

Article 12

This Agreement shall enter into force on the date of delivery to the Depositary for safekeeping of the third notification of the fulfillment by the undersigned of the Parties of the internal procedures necessary for its entry into force. For Parties that have completed the internal procedures later, the Agreement will enter into force on the date of submission of those documents to the Depositary.

Article 13

This Agreement it shall take effect five years after the date of its entry into force. Upon expiry of this period, the Agreement will be automatically extended each time for a period of five years, unless the Parties agree to another decision.

Article 14

Parties by mutual agreement may make additions and amendments to this Agreement, which shall be operated by protocols, and which shall enter into force in the manner provided for in Article 12 of this Agreement.

Article 15

Either Party may denounce the action of this Agreement by submitting a written notice to the Depositary at least six months before the denunciation.

Article 16

This Agreement is open for accession by other States which share its aims and principles, with the agreement of all Parties, by submitting the documents regarding this accession to the Depositary.

Done at Minsk, on June 4, 1999 in on original copy in the Russian language. The original shall be kept with the Executive Committee of the Commonwealth of Independent States, which shall transmit, to each State which has signed this Agreement, a certified copy thereof.

**For the Government of the
Republic of Azerbaijan**

**For the Government of the Republic
of Moldova**

**For the Government of the
Republic of Armenia**

**For the Government of the Russian
Federation**

**For the Government of the
Republic of Belarus**

**For the Government of the Republic
of Tajikistan**

**For the Government of
Georgia**

**For the Government of
Turkmenistan**

**For the Government of the
Republic of Kazakhstan**

**For the Government of the Republic
of Uzbekistan**

**For the Government of the
Republic of Kyrgyzstan**

For the Government of Ukraine