

**AGREEMENT
ON TECHNICAL COOPERATION BETWEEN THE STATE REVENUE COMMITTEE
OF THE GOVERNMENT OF THE REPUBLIC OF ARMENIA AND THE STATE TAX
INSPECTORATE UNDER THE MINISTRY OF FINANCE OF THE REPUBLIC OF
LITHUANIA**

The State Revenue Committee of the Government of the Republic of Armenia and the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania (hereinafter referred to as the Contracting Parties),

ACKNOWLEDGING the importance and effectiveness of technical cooperation to improve mutual understanding of tax legislation, management and practices.

Willing to enhance exchange of tax information between tax authorities of the Republic of Armenia and the Republic of Lithuania,

Have agreed as follows:

Article 1

The Contracting Parties shall cooperate within their competencies in the framework of this Agreement in accordance with national legislations and international treaties.

The Contracting Parties shall cooperate in the tax field, with regard to mutual interests, in particular, on the following matters:

- (1) registration and keeping record of taxpayers;
- (2) administration of taxes;
- (3) fighting against tax avoidance;
- (4) use of electronic tax returns;
- (5) taxpayer services;
- (6) personnel training and development;
- (7) exchange of information;
- (8) development of audit system;
- (9) human resources' management;
- (10) internal audit system.

Article 2

The Contracting Parties have agreed to exchange, if necessary:

- (1) documents (instructions, methodological materials, informational bulletins), legislation in the tax field,
- (2) information on tax matters.

The Contracting Parties have agreed on:

- (1) holding experts meetings, including for consultation purposes,
- (2) mutual invitations of experts to participate in workshops, conferences, lectures and trainings,
- (3) holding training courses on improvement of taxation processes.

Article 3

The cooperation under this Agreement shall be financed based on the following principle: the sending Contracting Party shall cover expenses incurred by the stay of its representatives on the territory of the hosting state. The funds of European Union or other international organizations may be attracted to finance joint activities.

Article 4

All actions under this Agreement, including exchange of documents, information, use and disclosure of information, shall be governed by the legislation of each Contracting Party territory.

Article 5

Upon mutual consent of the Contracting Parties, the Agreement may be amended or added by way of signing respective protocol, which will make an integral part of the Agreement.

Article 6

All disputes related to the interpretation or application of this Agreement shall be settled by way of consultations and negotiations.

Article 7

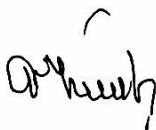
This Agreement is concluded for an undetermined period and shall enter into force on the day of its signature. The Parties may terminate this Agreement by presenting written notification through diplomatic channels. The Agreement shall cease to have effect starting from the expiration of six (6) months period since the notification has been received.

DONE in on 2011 in duplicate, in Armenian, Lithuanian and English, all the texts being equally authentic. In case of divergence in interpretation of this Agreement, the English text shall prevail.

For the State Revenue Committee of the
Government of the Republic of Armenia

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

Gagik Khachatryan



Modestas Kaseliauskas

