

## **Agreement on Co-operation in the Area of the Tax Administration Activity**

**between**

**the Ministry of Finance of the Czech Republic**

**and the Ministry of Taxes of the Republic of Azerbaijan**

The Ministry of Finance of the Czech Republic and the Ministry of Taxes of the Republic of Azerbaijan (hereinafter referred to as “Parties”)

believing that the extension of the co-operation between the tax authorities will be beneficial for the Parties and will help the strengthening of the relations between both countries;

understanding the importance of the bilateral co-operation in the field of the management of taxation,

have agreed as follows:

### **Article 1**

Parties shall exchange their experience especially in the fields of the organization of the work and management of tax authorities, tax administration, application of the information technologies, training of tax officers, mutual relations with taxpayers, preparation and realization of educational programs.

The organizational arrangement and assignment of the contents of bilateral co-operation determined by this Agreement shall be done by the Ministry of Finance of the Czech Republic – Central Financial and Tax Directorate and the Ministry of Taxes of the Republic of Azerbaijan.

### **Article 2**

The bilateral co-operation shall be realized in the form of the seminars, individual meetings or the other form determined by the empowered representatives designated by the Parties (hereinafter referred to as “events”).

Aforementioned events shall be taken place in the Czech Republic or in the Republic of Azerbaijan based on the mutual agreement of the empowered representatives designated by the Parties.

### Article 3

Each of the Parties shall cover all expenses connected with the participation of its representatives at the events.

The representatives of the Parties are understood employees of the Ministry of Finance of the Czech Republic – Central Financial and Tax Directorate and employees of the Ministry of Taxes of the Republic of Azerbaijan.

### Article 4

By a mutual consent of the Parties changes and additions done by separate Protocols considered as integral parts of this Agreement and entered into force in accordance with the procedure stipulated in Article 5 of this Agreement can be made to this Agreement. Disputes arising in connection with the application of this Agreement shall be solved through consultations and negotiations between the Parties.

### Article 5

This Agreement enters into force at the day of receipt of the latter of notifications of the States of the Parties on completion of necessary internal state procedures. This Agreement is concluded for an indefinite period of time. It may be terminated at any time by written notification by any of the Parties and shall cease to have effect from the first day of the month following the month in which one Party has delivered the written notification of denunciation to the other Party.

Done in duplicate at Baku this ...11..... day of September 2007, in the Czech, Azerbaijani and English languages. All texts are equally authentic. In the case of divergence of interpretation the English text shall prevail.

For  
the Ministry of Finance  
of the Czech Republic

Jan Knížek  
Director General  
of the Central Financial  
and Tax Directorate

For  
the Ministry of Taxes  
of the Republic of Azerbaijan

Fazil Mammadov  
Minister of Taxes