

## PROTOCOL OF THE MEETING

The Head of the State Tax Service under the Ministry of Economy of the Republic of Azerbaijan Mr. Orkhan Nazarli and the Director General of Estonian Tax and Customs Board Mr. Raigo Uukkivi, hereinafter referred to as "Parties", held a bilateral meeting with the aim of strengthening cooperation and promoting the exchange of best practices in tax administration.

The meeting was held in a spirit of mutual understanding, partnership, and shared commitment to enhancing tax compliance, improving taxpayer services, and adopting modern, data-driven approaches in tax governance.

Following constructive discussions, the Parties agreed on the following areas of cooperation:

1. Risk Compliance.  
To exchange modern approaches and technological solutions for identifying, assessing, and managing tax risks, including mechanisms for the early detection and prevention of tax fraud.
2. Taxpayer Services.  
To collaborate on improving service delivery, leveraging digital tools, and increasing voluntary compliance by enhancing the overall taxpayer experience.
3. Tax Collection.  
To share innovative strategies and explore systems aimed at optimizing tax collection processes and strengthening enforcement mechanisms.

In addition, both Parties agreed to maintain regular contact, exchange delegations, and consider the development of joint initiatives, training programs, and working groups.

To formalize their intention and establish a framework for future cooperation, the Parties decided to sign this Protocol of the Meeting.

This Protocol reflects the common understanding of the discussions held and shall serve as a foundation for future collaborative activities between the two tax administrations.

Signed in Baku, on 18<sup>th</sup> of June, in two original copies in the English language, each copy being equally authentic.

**For the State Tax Service under the Ministry of Economy of the Republic of Azerbaijan**



**For the Estonian Tax and Customs Board**

