

N° 3673.

ESTONIE ET LETTONIE

Protocole portant modification de la Convention conclue à Riga le 28 mai 1926 concernant la perception des impôts et l'échange des renseignements sur les contribuables. Signé à Riga, le 17 février 1934.

ESTONIA AND LATVIA

Protocol modifying the Convention concluded at Riga on May 28th, 1926, concerning the Collection of Taxes and the Exchange of Information regarding Taxpayers. Signed at Riga, February 17th, 1934.

¹ TRADUCTION. — TRANSLATION.

No. 3673. — PROTOCOL ² MODIFYING THE CONVENTION CONCLUDED AT RIGA ON MAY 28TH, 1926, BETWEEN ESTONIA AND LATVIA CONCERNING THE COLLECTION OF TAXES AND THE EXCHANGE OF INFORMATION REGARDING TAXPAYERS. SIGNED AT RIGA, FEBRUARY 17TH, 1934.

French official text communicated by the Estonian and Latvian Ministers for Foreign Affairs. The registration of this Protocol took place June 20th, 1935.

THE PRESIDENT OF THE REPUBLIC OF ESTONIA and THE PRESIDENT OF THE REPUBLIC OF LATVIA, being desirous of amending and expressing more clearly Articles 2 and 13 of the "Convention ³ between the Republic of Estonia and the Republic of Latvia concerning the Collection of Taxes and the Exchange of Information regarding Taxpayers", signed at Riga on May 28th, 1926, have decided to sign the present Protocol and have appointed as their Plenipotentiaries for that purpose :

THE PRESIDENT OF THE REPUBLIC OF ESTONIA :

His Excellency Monsieur Julius SELJAMAA, Minister for Foreign Affairs ;

THE PRESIDENT OF THE REPUBLIC OF LATVIA :

His Excellency Monsieur Voldemars SALNAIS, Minister for Foreign Affairs ;

Who, having communicated their full powers, found in good and due form, have agreed as follows :

I.

Article 2 of the "Convention between the Republic of Estonia and the Republic of Latvia concerning the Collection of Taxes and the Exchange of Information regarding Taxpayers", signed at Riga on May 28th, 1926, shall read as follows :

"The present Convention shall apply to all taxes which have been or may be imposed on or after January 1st, 1934, and also to fines in respect thereof."

¹ Traduit par le Secrétariat de la Société des Nations, à titre d'information.

¹ Translated by the Secretariat of the League of Nations, for information.

² The exchange of ratifications took place at Riga, June 6th, 1935.

³ See page 291 of this Volume.

II.

Paragraph 1 of Article 13 of the above-mentioned Convention shall read as follows :

“ The present Convention shall be ratified and shall come into force on the date of the exchange of the instruments of ratification, which shall take place at Riga as soon as possible. It shall remain in force for a period of five years. After that period has elapsed, it shall remain valid until the expiry of a period of six months from the date on which it has been denounced by either of the Contracting Parties. ”

III.

The present Protocol shall be ratified and shall come into force on the date of the exchange of the instruments of ratification.

In faith whereof the Plenipotentiaries of the two Parties have signed the present Protocol and have thereto affixed their seals.

Done in duplicate at Riga, this 17th day of February, 1934.

(L. S.) (Signed) Jul. SELJAMAA.

(L. S.) (Signed) V. SALNAIS.