



REPUBLIC OF LITHUANIA
LAW
ON THE RATIFICATION OF THE MULTILATERAL CONVENTION TO IMPLEMENT
TAX TREATY RELATED MEASURES TO PREVENT BASE EROSION AND PROFIT
SHIFTING

14 June 2018 No XIII-1271
Vilnius

Article 1. Ratification of the Convention

The Seimas of the Republic of Lithuania, acting pursuant to point 16 of Article 67 and Article 138(1)(6) of the Constitution of the Republic of Lithuania, and having regard to Decree No 1K-1212 of the President of the Republic of Lithuania of 2 February 2018, hereby ratifies the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (hereinafter: the ‘Convention’), signed on behalf of the Republic of Lithuania at Paris on 7 June 2017, with reservations and notifications of the Republic of Lithuania (made pursuant to the Convention) as specified in the Annex to this Law.

I promulgate this Law passed by the Seimas of the Republic of Lithuania.

President of the Republic

Dalia Grybauskaitė

Annex to
the Law of the Republic of Lithuania on
the Ratification of the Multilateral Convention
to Implement Tax Treaty Related Measures to
Prevent Base Erosion and Profit Shifting

RESERVATIONS AND NOTIFICATIONS OF THE REPUBLIC OF LITHUANIA

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Lithuania wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Republic of Lithuania and the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Armenia	Original	13-03-2000	26-02-2001
2	Convention between the Republic of Lithuania and the Republic of Austria for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Austria	Original	06-04-2005	17-11-2005
3	Convention between the Government of the Republic of Lithuania and the Government of the Republic of Azerbaijan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Azerbaijan	Original	02-04-2004	13-11- 2004
4	Convention between the Government of the Republic of Lithuania and the Government of the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Belarus	Original	18-07-1995	26-06-1996
5	Convention between the Government of the Republic of Lithuania and the Government of the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Belgium	Original	26-11-1998	05-05-2003
6	Convention between the Republic of Lithuania and the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Bulgaria	Original	09-05-2006	27-12-2006
7	Convention between the Government of the Republic of Lithuania and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Canada	Original	29-08-1996	12-12-1997
8	Agreement between the Government of the Republic of Lithuania and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	China	Original	03-06-1996	18-10-1996

9	Agreement between the Government of the Republic of Lithuania and the Government of the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Croatia	Original	04-05-2000	30-03-2001
10	Convention between the Republic of Lithuania and the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Czech Republic	Original	27-10-1994	08-08-1995
11	Convention between the Government of the Republic of Lithuania and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Cyprus	Original	21-06-2013	17-04-2014
12	Convention between the Kingdom of Denmark and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Denmark	Original	13-10-1993	30-12-1993
13	Convention between the Republic of Estonia and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Estonia	Original	21-10-2004	08-02-2006
14	Convention between the Republic of Finland and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Finland	Original	30-04-1993	30-12-1993
15	Convention between the Government of the Republic of Lithuania and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	France	Original	07-07-1997	01-05-2001
16	Convention between the Republic of Lithuania And Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Georgia	Original	11-09-2003	20-07-2004
17	Agreement between the Federal Republic of Germany and the Republic of Lithuania for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Germany	Original	22-07-1997	11-11-1998

18	Convention between the Government of The Republic of Lithuania and the Government of the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Greece	Original	15-05-2002	05-12-2005
19	Convention between the Republic of Lithuania and the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Hungary	Original	12-05-2004	22-12-2004
20	Convention between the Republic of Lithuania and the Republic of Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Iceland	Original	13-06-1998	17-06-1999
21	Agreement between the Government of the Republic of Lithuania and the Government of the Republic of India for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	India	Original	26-07-2011	10-07-2012
22	Convention between the Government of Ireland and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Ireland	Original	18-11-1997	05-06-1998
23	Convention between the Government of the Republic of Lithuania and the Government of the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Israel	Original	11-05-2006	01-12-2006
24	Convention between the Government of the Republic of Lithuania and the Government of the Italian Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	Italy	Original	04-04-1996	03-06-1999
25	Convention between the Republic of Lithuania and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Kazakhstan	Original	07-03- 1997	11-12- 1997

26	Convention between the Government of the Republic of Lithuania and the Government of the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Korea	Original	20-04-2006	14-07-2007
27	Agreement between the Government of the Republic of Lithuania and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kuwait	Original	18-04-2013	08-09-2017
28	Agreement between the Government of the Republic of Lithuania and the Government of the Kyrgyz Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kyrgyzstan	Original	15-05-2008	20-06-2013
29	Convention between the Republic of Latvia and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Latvia	Original	17-12-1993	30-12-1994
30	Convention between the Government of the Republic of Lithuania and the Government of the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion With respect to Taxes on Income and on Capital	Luxembourg	Original	22-11-2004	14-04-2006
			Amending Instrument	20-06-2014	11-12-2015
31	Agreement between the Government of the Republic of Lithuania and the Government of the Republic of Macedonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Macedonia	Original	29-08-2007	27-08-2008
32	Convention between the Government of Malta and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malta	Original	17-05-2001	02-02-2004
33	Convention between the Government of the Republic of Lithuania and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Mexico	Original	23-02-2012	29-11-2012

34	Agreement between the Government of the Republic of Lithuania and the Government of the Republic of Moldova for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Moldova	Original	18-02- 1998	07-09- 1998
35	Convention between the Government of the Republic of Lithuania and the Government of the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Morocco	Original	19-04-2013	-
36	Convention between the Kingdom of the Netherlands and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Netherlands	Original	16-06-1999	31-08-2000
37	Convention between the Kingdom of Norway and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Norway	Original	27-04-1993	30-12-1993
38	Agreement between the Government of the Republic of Poland and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Poland	Original	20-01-1994	19-07-1994
39	Convention between the Portuguese Republic and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	14-02-2002	26-02-2003
40	Convention between the Republic of Lithuania and Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Romania	Original	26-11-2001	15-07-2002
41	Agreement between the Government of the Russian Federation and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Russia	Original	29-06-1999	05-05-2005
42	Convention between the Government of the Republic of Lithuania and the Government of the Republic of Serbia for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Serbia	Original	28-08- 2007	12-06- 2009

43	Agreement between the Government of the Republic of Lithuania and the Government of The Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Singapore	Original	18-11-2003	28-06-2004
44	Convention between the Republic of Lithuania and the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Slovakia	Original	15-03-2001	16-12-2002
45	Convention between the Government of the Republic of Lithuania and the Government of the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Slovenia	Original	23-05-2000	01-02-2002
46	Convention between the Kingdom of Spain and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Spain	Original	22-07-2003	26-12-2003
47	Convention between the Kingdom of Sweden and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Sweden	Original	27-09-1993	30-12-1993
48	Convention between the Government of the Republic of Lithuania and the Swiss Federal Council for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital	Switzerland	Original	27-05-2002	18-12-2002
49	Agreement between the Government of the Republic of Lithuania and the Government of The Republic of Turkey For the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Turkey	Original	24-11-1998	17-05-2000
50	Agreement between the Government of the Republic of Lithuania and the Government of Turkmenistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Turkmenistan	Original	18-06-2013	10-12-2014

51	Convention between the Government of the Republic of Lithuania and the Government of Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Ukraine	Original	23-09- 1996	25-12- 1997
52	Agreement between Government of the Republic of Lithuania and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United Arab Emirates	Original	30-06-2013	19-12-2014
53	Convention between the Government of the Republic of Lithuania and the Government of the United Kingdom of Great Britain And Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	United Kingdom	Original	19-03-2001	04-02-2002
			Amending Instrument	21-05-2002	28-11-2002
54	Convention between the Government of the United States of America and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United States	Original	15-01-1998	30-12-1999
55	Convention between the Government of the Republic of Lithuania and the Government of the Republic of Uzbekistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Uzbekistan	Original	18-02-2002	11-11-2002

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, the Republic of Lithuania reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, the Republic of Lithuania reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Republic of Lithuania considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Armenia	< proceeding from the intention to promote and strengthen economical, scientific, technical and cultural relations between both Contracting States and> in order to avoid double taxation and prevent fiscal evasion with respect to taxes on income and on capital and exclude tax discrimination, <decided to conclude this Convention>
2	Austria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
3	Azerbaijan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
4	Belarus	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
5	Belgium	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
6	Bulgaria	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <in order to promote and strengthen the economic relations between the two States,>
7	Canada	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
8	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

9	Croatia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Czech Republic	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
11	Cyprus	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
12	Denmark	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
13	Estonia	wishing to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
14	Finland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
15	France	désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune,
16	Georgia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
18	Greece	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
19	Hungary	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
20	Iceland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
21	India	desiring to conclude an Agreement for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital <and with a view to promoting economic cooperation between the two Contracting States>,
22	Ireland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
23	Israel	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
24	Italy	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion,
25	Kazakhstan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
26	Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Kuwait	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

28	Kyrgyzstan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
29	Latvia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
30	Luxembourg	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
31	Macedonia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
32	Malta	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
33	Mexico	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34	Moldova	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
35	Morocco	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Netherlands	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
37	Norway	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
38	Poland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
39	Portugal	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40	Romania	desiring <to promote and strengthen the economic relations> by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
41	Russia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <and with a view to promote economic cooperation between the two states>,
42	Serbia	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
43	Singapore	Desiring to conclude Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
44	Slovakia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
45	Slovenia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

46	Spain	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
47	Sweden	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
48	Switzerland	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
49	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
50	Turkmenistan	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
51	Ukraine	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <And confirming their endeavour to the development and deepening of mutual economic relations,>
52	United Arab Emirates	Desiring to promote their mutual economic relations through the conclusion between them of an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
53	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains;
54	United States	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
55	Uzbekistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and on capital and with a view to promote economic cooperation between the two countries>,

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, the Republic of Lithuania hereby chooses to apply Article 7(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Republic of Lithuania considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
5	Belgium	Article 29
7	Canada	Article 28(3)
13	Estonia	Article 30
21	India	Article 30(1)
24	Italy	Article 30(1)
25	Kazakhstan	Article (28)
29	Latvia	Article (30)

31	Macedonia	Article 28
32	Malta	Article 27(3)
33	Mexico	Article 23
36	Netherlands	Article 10(8)
41	Russia	Article 28
43	Singapore	Article 22(3), (4)
51	Ukraine	Article 25
52	United Arab Emirates	Article 30
53	United Kingdom	Articles 10(6), 11(8), 12(7), 22(4), 25(2)
55	Uzbekistan	Article 28

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, the Republic of Lithuania reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(a) of the Convention, the Republic of Lithuania reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, the Republic of Lithuania reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, the Republic of Lithuania reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, the Republic of Lithuania considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 5(5)
2	Austria	Article 5(5)
3	Azerbaijan	Article 5(5)
4	Belarus	Article 5(5)
5	Belgium	Article 5(5)
6	Bulgaria	Article 5(5)
7	Canada	Article 5(5)
8	China	Article 5(5)
9	Croatia	Article 5(5)
10	Czech Republic	Article 5(5)
11	Cyprus	Article 5(5)
12	Denmark	Article 5(5)
13	Estonia	Article 5(5)
14	Finland	Article 5(5)
15	France	Article 5(5)
16	Georgia	Article 5(5)
17	Germany	Article 5(5)
18	Greece	Article 5(5)
19	Hungary	Article 5(5)
20	Iceland	Article 5(5)
21	India	Article 5(5) (a)
22	Ireland	Article 5(5)
23	Israel	Article 5(5)
24	Italy	Article 5(4)
25	Kazakhstan	Article 5(5)
26	Korea	Article 5(5)
27	Kuwait	Article 5(5)
28	Kyrgyzstan	Article 5(5)
29	Latvia	Article 5(5)
30	Luxembourg	Article 5(5)
31	Macedonia	Article 5(5)
32	Malta	Article 5(5)
33	Mexico	Article 5(5)
34	Moldova	Article 5(5)
35	Morocco	Article 5(5)
36	Netherlands	Article 5(5)
37	Norway	Article 5(5)
38	Poland	Article 5(5)
39	Portugal	Article 5(5)
40	Romania	Article 5(6)
41	Russia	Article 5(5)
42	Serbia	Article 5(5)
43	Singapore	Article 5(5)
44	Slovakia	Article 5(5)
45	Slovenia	Article 5(5)
46	Spain	Article 5(5)
47	Sweden	Article 5(5)
48	Switzerland	Article 5(5)
49	Turkey	Article 5(5)
50	Turkmenistan	Article 5(5)
51	Ukraine	Article 5(5)
52	United Arab Emirates	Article 5(6)
53	United Kingdom	Article 5(5)
54	United States	Article 5(5)
55	Uzbekistan	Article 5(5)

Pursuant to Article 12(6) of the Convention, the Republic of Lithuania considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 5(6)
2	Austria	Article 5(6)
3	Azerbaijan	Article 5(6)
4	Belarus	Article 5(6)
5	Belgium	Article 5(6)
6	Bulgaria	Article 5(6)
7	Canada	Article 5(6)
8	China	Article 5(6)
9	Croatia	Article 5(6)
10	Czech Republic	Article 5(6)
11	Cyprus	Article 5(6)
12	Denmark	Article 5(6)
13	Estonia	Article 5(6)
14	Finland	Article 5(6)
15	France	Article 5(6)
16	Georgia	Article 5(6)
17	Germany	Article 5(6)
18	Greece	Article 5(6)
19	Hungary	Article 5(6)
20	Iceland	Article 5(6)
21	India	Article 5(6)
22	Ireland	Article 5(6)
23	Israel	Article 5(6)
24	Italy	Article 5(5)
25	Kazakhstan	Article 5(6)
26	Korea	Article 5(6)
27	Kuwait	Article 5(6)
28	Kyrgyzstan	Article 5(6)
29	Latvia	Article 5(6)
30	Luxembourg	Article 5(6)
31	Macedonia	Article 5(6)
32	Malta	Article 5(6)
33	Mexico	Article 5(6)
34	Moldova	Article 5(6)
35	Morocco	Article 5(6)
36	Netherlands	Article 5(6)
37	Norway	Article 5(6)
38	Poland	Article 5(6)
39	Portugal	Article 5(6)
40	Romania	Article 5(7)
41	Russia	Article 5(6)
42	Serbia	Article 5(6)
43	Singapore	Article 5(6)
44	Slovakia	Article 5(6)
45	Slovenia	Article 5(6)
46	Spain	Article 5(6)
47	Sweden	Article 5(6)
48	Switzerland	Article 5(6)
49	Turkey	Article 5(6)

50	Turkmenistan	Article 5(6)
51	Ukraine	Article 5(6)
52	United Arab Emirates	Article 5(7)
53	United Kingdom	Article 5(6)
54	United States	Article 5(6)
55	Uzbekistan	Article 5(6)

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, the Republic of Lithuania hereby chooses to apply Option B under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, the Republic of Lithuania considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 5(4)
2	Austria	Article 5(4)
3	Azerbaijan	Article 5(4)
4	Belarus	Article 5(4)
5	Belgium	Article 5(4)
6	Bulgaria	Article 5(4)
7	Canada	Article 5(4)
8	China	Article 5(4)
9	Croatia	Article 5(4)
10	Czech Republic	Article 5(4)
11	Cyprus	Article 5(4)
12	Denmark	Article 5(4)
13	Estonia	Article 5(4)
14	Finland	Article 5(4)
15	France	Article 5(4)
16	Georgia	Article 5(4)
17	Germany	Article 5(4)
18	Greece	Article 5(4)
19	Hungary	Article 5(4)
20	Iceland	Article 5(4)
21	India	Article 5(4)
22	Ireland	Article 5(4)
23	Israel	Article 5(4)
24	Italy	Article 5(3)
25	Kazakhstan	Article 5(4)
26	Korea	Article 5(4)
27	Kuwait	Article 5(4)
28	Kyrgyzstan	Article 5(4)
29	Latvia	Article 5(4)
30	Luxembourg	Article 5(4)
31	Macedonia	Article 5(4)
32	Malta	Article 5(4)
33	Mexico	Article 5(4)
34	Moldova	Article 5(4)
35	Morocco	Article 5(4)
36	Netherlands	Article 5(4)
37	Norway	Article 5(4)
38	Poland	Article 5(4)

39	Portugal	Article 5(4)
40	Romania	Article 5(4)
41	Russia	Article 5(4)
42	Serbia	Article 5(4)
43	Singapore	Article 5(4)
44	Slovakia	Article 5(4)
45	Slovenia	Article 5(4)
46	Spain	Article 5(4)
47	Sweden	Article 5(4)
48	Switzerland	Article 5(4)
49	Turkey	Article 5(4)
50	Turkmenistan	Article 5(4)
51	Ukraine	Article 5(4)
52	United Arab Emirates	Article 5(5)
53	United Kingdom	Article 5(4)
54	United States	Article 5(4)
55	Uzbekistan	Article 5(4)

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(b) of the Convention, the Republic of Lithuania reserves the right for the entirety of Article 14 not to apply with respect to provisions of its Covered Tax Agreements relating to the exploration for or exploitation of natural resources. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 5(3b)
2	Austria	Article 21
3	Azerbaijan	Article 21
5	Belgium	Article 21
6	Bulgaria	Article 5 (3c)
7	Canada	Article 29
8	China	Article 22
9	Croatia	Article 21
11	Cyprus	Article 21
12	Denmark	Article 21
13	Estonia	Article 29
14	Finland	Article 21
16	Georgia	Article 21
17	Germany	Article 20a
18	Greece	Article 21
19	Hungary	Article 5(b)
20	Iceland	Article 21
21	India	Article 5(c)
22	Ireland	Article 22
23	Israel	Article 5 (3b)
24	Italy	Article 22
25	Kazakhstan	Article 21
27	Kuwait	Article 5(3c)
28	Kyrgyzstan	Article 21
29	Latvia	Article 29
30	Luxembourg	Article 21
31	Macedonia	Article 5(3c)
32	Malta	Article 21
33	Mexico	Article 21
34	Moldova	Article 5 (3b)
35	Morocco	Article 5(3c)
36	Netherlands	Article 25
37	Norway	Article 21
38	Poland	Article 22
39	Portugal	Article 22
40	Romania	Protocol
41	Russia	Article 21
42	Serbia	Article 5 (3 (2))
43	Slovakia	Protocol (para. III)
44	Slovenia	Article 5 (3b)
46	Spain	Article 21
47	Sweden	Article 21
51	Ukraine	Article 21
52	United Arab Emirates	Article 22
53	United Kingdom	Article 23

54	United States	Article 21
55	Uzbekistan	Article 21

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, the Republic of Lithuania considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 25(1), first sentence
2	Austria	Article 26(1), first sentence
3	Azerbaijan	Article 26(1), first sentence
4	Belarus	Article 24(1), first sentence
5	Belgium	Article 25(1), first sentence
6	Bulgaria	Article 26(1), first sentence
7	Canada	Article 25(1), first sentence
8	China	Article 27(1), first sentence
9	Croatia	Article 25(1), first sentence
10	Czech Republic	Article 25(1), first sentence
11	Cyprus	Article 25(1), first sentence
12	Denmark	Article 26(1), first sentence
13	Estonia	Article 25(1), first sentence
14	Finland	Article 26(1), first sentence
15	France	Article 25(1), first sentence
16	Georgia	Article 26(1), first sentence
17	Germany	Article 25(1), first sentence
18	Greece	Article 26(1), first sentence
19	Hungary	Article 25(1), first sentence
20	Iceland	Article 26(1), first sentence
21	India	Article 26(1), first sentence
22	Ireland	Article 25(1), first sentence
23	Israel	Article 25(1), first sentence
24	Italy	Article 27(1), first sentence
25	Kazakhstan	Article 26(1), first sentence
26	Korea	Article 25(1), first sentence
27	Kuwait	Article 25(1), first sentence
28	Kyrgyzstan	Article 25(1), first sentence
29	Latvia	Article 25(1), first sentence
30	Luxembourg	Article 26(1), first sentence
31	Macedonia	Article 25(1), first sentence
32	Malta	Article 25(1), first sentence
33	Mexico	Article 26(1), first sentence
34	Moldova	Article 25(1), first sentence
35	Morocco	Article 25(1), first sentence
36	Netherlands	Article 27(1), first sentence
37	Norway	Article 26(1), first sentence
38	Poland	Article 27(1), first sentence
39	Portugal	Article 26(1), first sentence
40	Romania	Article 27(1), first sentence
41	Russia	Article 26(1), first sentence
42	Serbia	Article 26(1), first sentence
43	Singapore	Article 25(1), first sentence

44	Slovakia	Article 25(1), first sentence
45	Slovenia	Article 26(1), first sentence
46	Spain	Article 26(1), first sentence
47	Sweden	Article 26(1), first sentence
48	Switzerland	Article 25(1), first sentence
49	Turkey	Article 24(1), first sentence
50	Turkmenistan	Article 25(1), first sentence
51	Ukraine	Article 27(1), first sentence
52	United Arab Emirates	Article 26(1), first sentence
53	United Kingdom	Article 28(1)
54	United States	Article 26(1), first sentence
55	Uzbekistan	Article 26(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of Lithuania considers that the following agreement contains a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
7	Canada	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Lithuania considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 25(1), second sentence
2	Austria	Article 26(1), second sentence
3	Azerbaijan	Article 26(1), second sentence
4	Belarus	Article 24(1), second sentence
5	Belgium	Article 25(1), second sentence
6	Bulgaria	Article 26(1), second sentence
8	China	Article 27(1), second sentence
9	Croatia	Article 25(1), second sentence
10	Czech Republic	Article 25(1), second sentence
11	Cyprus	Article 25(1), second sentence
12	Denmark	Article 26(1), second sentence
13	Estonia	Article 25(1), second sentence
14	Finland	Article 26(1), second sentence
15	France	Article 25(1), second sentence
16	Georgia	Article 26(1), second sentence
17	Germany	Article 25(1), second sentence
18	Greece	Article 26(1), second sentence
19	Hungary	Article 25(1), second sentence
20	Iceland	Article 26(1), second sentence
21	India	Article 26(1), second sentence
22	Ireland	Article 25(1), second sentence
23	Israel	Article 25(1), second sentence
24	Italy	Article 27(1), second sentence
25	Kazakhstan	Article 26(1), second sentence
26	Korea	Article 25(1), second sentence

27	Kuwait	Article 25(1), second sentence
28	Kyrgyzstan	Article 25(1), second sentence
29	Latvia	Article 25(1), second sentence
30	Luxembourg	Article 26(1), second sentence
31	Macedonia	Article 25(1), second sentence
32	Malta	Article 25(1), second sentence
33	Mexico	Article 26(1), second sentence
34	Moldova	Article 25(1), second sentence
35	Morocco	Article 25(1), second sentence
36	Netherlands	Article 27(1), second sentence
37	Norway	Article 26(1), second sentence
38	Poland	Article 27(1), second sentence
39	Portugal	Article 26(1), second sentence
40	Romania	Article 27(1), second sentence
41	Russia	Article 26(1), second sentence
42	Serbia	Article 26(1), second sentence
43	Singapore	Article 25(1), second sentence
44	Slovakia	Article 25(1), second sentence
45	Slovenia	Article 26(1), second sentence
46	Spain	Article 26(1), second sentence
47	Sweden	Article 26(1), second sentence
48	Switzerland	Article 25(1), second sentence
49	Turkey	Article 24(1), second sentence
50	Turkmenistan	Article 25(1), second sentence
51	Ukraine	Article 27(1), second sentence
52	United Arab Emirates	Article 26(1), second sentence
54	United States	Article 26(1), second sentence
55	Uzbekistan	Article 26(1), second sentence

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Lithuania considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
7	Canada
24	Italy
33	Mexico
48	Switzerland
53	United Kingdom

Pursuant to Article 16(6)(d)(ii) of the Convention, the Republic of Lithuania considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
5	Belgium
22	Ireland
24	Italy
51	Ukraine
53	United Kingdom

Article 17 – Corresponding Adjustments

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, the Republic of Lithuania considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Armenia	Article 9(2)
2	Austria	Article 9(2)
3	Azerbaijan	Article 9(2)
4	Belarus	Article 9(2)
5	Belgium	Article 9(2)
6	Bulgaria	Article 9(2)
7	Canada	Article 9(2)
8	China	Article 9(2)
9	Croatia	Article 9(2)
11	Cyprus	Article 9(2)
12	Denmark	Article 9(2)
13	Estonia	Article 9(2)
14	Finland	Article 9(2)
15	France	Article 9(2)
16	Georgia	Article 9(2)
18	Greece	Article 9(2)
19	Hungary	Article 9(2)
20	Iceland	Article 9(2)
21	India	Article 9(2)
22	Ireland	Article 9(2)
23	Israel	Article 9(2)
24	Italy	Protocol (g)
25	Kazakhstan	Article 9(2)
26	Korea	Article 9(2)
27	Kuwait	Article 9(2)
28	Kyrgyzstan	Article 9(2)
29	Latvia	Article 9(2)
30	Luxembourg	Article 9(2)
31	Macedonia	Article 9(2)
32	Malta	Article 9(2)
33	Mexico	Article 9(2)
34	Moldova	Article 9(2)
35	Morocco	Article 9(2)
36	Netherlands	Article 9(2)
37	Norway	Article 9(2)
38	Poland	Article 9(2)
39	Portugal	Article 9(2)
40	Romania	Article 9(2)
41	Russia	Article 9(2)
42	Serbia	Article 9(2)
43	Singapore	Article 9(2)
44	Slovakia	Article 9(2)
45	Slovenia	Article 9(2)
46	Spain	Article 9(2)
47	Sweden	Article 9(2)
48	Switzerland	Article 9(2)

49	Turkey	Article 9(2)
50	Turkmenistan	Article 9(2)
51	Ukraine	Article 9(2)
52	United Arab Emirates	Article 9(2)
53	United Kingdom	Article 9(2)
54	United States	Article 9(2)
55	Uzbekistan	Article 9(2)