

Lithuania

A. Progress in the implementation of the minimum standard

Lithuania has 56 tax agreements in force, as reported in its response to the Peer Review questionnaire. Nine of those agreements, the agreements with Austria, France, Israel, Japan, Poland, Serbia, the Slovak Republic, Slovenia and the United Kingdom, comply with the minimum standard.

Lithuania signed the MLI in 2017 and deposited its instrument of ratification on 11 September 2018, listing 55 tax agreements. The MLI entered into force for the Lithuania on 1 January 2019.

Lithuania is generally implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁹¹

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect. Other agreements listed under the MLI are expected to become compliant with the minimum standard by the end of 2019. B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Lithuania.

Summary of the jurisdiction response – Lithuania

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Armenia	No	N/A	Yes	N/A	
2	Austria	Yes	PPT alone	N/A	N/A	
3	Azerbaijan*	No	N/A	Yes	N/A	
4	Belarus*	No	N/A	Yes	N/A	
5	Belgium	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
6	Bulgaria	No	N/A	Yes	N/A	
7	Canada	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
8	China (People's Republic of)	No	N/A	Yes	N/A	
9	Croatia	No	N/A	Yes	N/A	
10	Cyprus*	No	N/A	Yes	N/A	
11	Czech Republic	No	N/A	Yes	N/A	
12	Denmark	No	N/A	Yes	N/A	
13	Estonia	No	N/A	Yes	N/A	Preamble missing,

						partial compliance in respect of PPT.
14	Finland	No	N/A	Yes	N/A	
15	France	Yes	PPT alone	N/A	N/A	
16	Georgia	No	N/A	Yes	N/A	
17	Germany	No	N/A	Yes	N/A	
18	Greece	No	N/A	Yes	N/A	
19	Hungary	No	N/A	Yes	N/A	
20	Iceland	No	N/A	Yes	N/A	
21	India	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
22	Ireland	No	N/A	Yes	N/A	
23	Israel	Yes	PPT alone	N/A	N/A	
24	Italy	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
25	Japan	Yes	PPT and LOB	N/A	N/A	The agreement was signed on 13 July 2017 and entered into effect on 1 January 2019.
26	Kazakhstan	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
27	Korea	No	N/A	Yes	N/A	
28	Kuwait*	No	N/A	Yes	N/A	
29	Kyrgyzstan*	No	N/A	Yes	N/A	
30	Latvia	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
31	Luxembourg	No	N/A	Yes	N/A	
32	North Macedonia	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
33	Malta	No	N/A	Yes	N/A	Preamble missing, partial compliance

						in respect of PPT.
34	Mexico	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
35	Moldova*	No	N/A	Yes	N/A	
36	Morocco	No	N/A	Yes	N/A	
37	Netherlands	No	N/A	Yes	N/A	
38	Norway	No	N/A	Yes	N/A	
39	Poland	Yes	PPT alone	N/A	N/A	
40	Portugal	No	N/A	Yes	N/A	
41	Romania	No	N/A	Yes	N/A	
42	Russia	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
43	Serbia	Yes	PPT alone	N/A	N/A	
44	Singapore	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
45	Slovak Republic	Yes	PPT alone	N/A	N/A	
46	Slovenia	Yes	PPT alone	N/A	N/A	
47	Spain	No	N/A	Yes	N/A	
48	Sweden	No	N/A	Yes	N/A	
49	Switzerland	No	N/A	Yes	N/A	
50	Turkey	No	N/A	Yes	N/A	
51	Turkmenistan*	No	N/A	Yes	N/A	
52	Ukraine	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
53	United Arab Emirates	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
54	United Kingdom	Yes	PPT alone	N/A	N/A	
55	United States	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of LOB.
56	Uzbekistan*	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.



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