

Lithuania

A. Progress in the implementation of the minimum standard

Lithuania has 57 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-five of those agreements, the agreements with Austria, Belgium, Canada, Denmark, Finland, France, Georgia, Israel, Iceland, India, Ireland, Japan, Liechtenstein, Luxembourg, Malta, the Netherlands, Norway, Poland, Serbia, Singapore, the Slovak Republic, Slovenia, Ukraine, the United Arab Emirates 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. 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.⁸⁴

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

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	Yes	PPT alone	N/A	N/A	
6	Bulgaria	No	N/A	Yes	N/A	
7	Canada	Yes	PPT alone	N/A	N/A	
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	Yes	PPT alone	N/A	N/A	
13	Estonia	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
14	Finland	Yes	PPT alone	N/A	N/A	
15	France	Yes	PPT alone	N/A	N/A	

⁸⁴ For its agreements listed under the MLI, Lithuania is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

16	Georgia	Yes	PPT alone	N/A	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	Yes	PPT alone	N/A	N/A	
21	India	Yes	PPT alone	N/A	N/A	
22	Ireland	Yes	PPT alone	N/A	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.	Liechtenstein	Yes	PPT alone	N/A	N/A	The agreement was signed on 15 February 2019 and entered into force on 19 February 2020. It will enter into effect on 1 January 2021.
32	Luxembourg	Yes	PPT alone	N/A	N/A	
33	Malta	Yes	PPT alone	N/A	N/A	
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	Yes	PPT alone	N/A	N/A	
38	North Macedonia	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
39	Norway	Yes	PPT alone	N/A	N/A	
40	Poland	Yes	PPT alone	N/A	N/A	
41	Portugal	No	N/A	Yes	N/A	
42	Romania	No	N/A	Yes	N/A	
43	Russia	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.
44	Serbia	Yes	PPT alone	N/A	N/A	
45	Singapore	Yes	PPT alone	N/A	N/A	
46	Slovak Republic	Yes	PPT alone	N/A	N/A	
47	Slovenia	Yes	PPT alone	N/A	N/A	
48	Spain	No	N/A	Yes	N/A	
49	Sweden	No	N/A	Yes	N/A	
50	Switzerland	No	N/A	Yes	N/A	
51	Turkey	No	N/A	Yes	N/A	
52	Turkmenistan*	No	N/A	Yes	N/A	

53	Ukraine	Yes	PPT alone	N/A	N/A	
54	United Arab Emirates	Yes	PPT alone	N/A	N/A	
55	United Kingdom	Yes	PPT alone	N/A	N/A	
56	United States	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of LOB.
57	Uzbekistan*	No	N/A	Yes	N/A	Preamble missing, partial compliance in respect of PPT.



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