

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

Lithuania indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreement with Germany. Lithuania is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹³

B. Conclusion

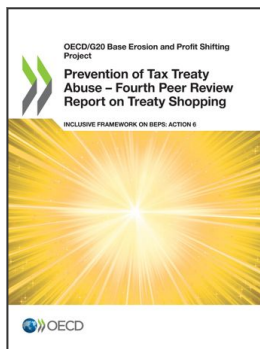
No jurisdiction has raised any concerns about their agreements with Lithuania.

Summary of the jurisdiction response - Lithuania

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Armenia	No	Yes MLI	PPT
2	Austria	Yes MLI		PPT
3	Azerbaijan*	No	No	PPT
4	Belarus	No	No	PPT
5	Belgium	Yes MLI		PPT
6	Bulgaria	No	Yes MLI	PPT
7	Canada	Yes MLI		PPT
8	China (People's Republic of)	No	Yes MLI	PPT
9	Croatia	No	Yes MLI	PPT
10	Cyprus*	Yes MLI		PPT
11	Czech Republic	Yes MLI		PPT
12	Denmark	Yes MLI		PPT
13	Estonia	No	Yes MLI	PPT
14	Finland	Yes MLI		PPT
15	France	Yes MLI		PPT
16	Georgia	Yes MLI		PPT
17	Germany	No	No	PPT
18	Greece	No	Yes MLI	PPT
19	Hungary	No	Yes MLI	PPT
20	Iceland	Yes MLI		PPT
21	India	Yes MLI		PPT
22	Ireland	Yes MLI		PPT
23	Israel	Yes MLI		PPT

¹¹³ 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).

24	Italy	No	Yes MLI	PPT
25	Japan	Yes other		PPT+LOB
26	Kazakhstan	Yes MLI		PPT
27	Korea	Yes MLI		PPT
28	Kuwait*	No	Yes MLI	PPT
29	Kyrgyzstan*	No	No	PPT
30	Latvia	Yes MLI		PPT
31	Liechtenstein	Yes other		PPT
32	Luxembourg	Yes MLI		PPT
33	Malta	Yes MLI		PPT
34	Mexico	No	Yes MLI	PPT
35	Moldova*	No	No	PPT
36	Netherlands	Yes MLI		PPT
37	North Macedonia	No	Yes MLI	PPT
38	Norway	Yes MLI		PPT
39	Poland	Yes MLI		PPT
40	Portugal	Yes MLI		PPT
41	Romania	No	Yes MLI	PPT
42	Russian Federation	Yes MLI		PPT
43	Serbia	Yes MLI		PPT
44	Singapore	Yes MLI		PPT
45	Slovak Republic	Yes MLI		PPT
46	Slovenia	Yes MLI		PPT
47	Spain	No	Yes MLI	PPT
48	Sweden	No	Yes MLI	PPT
49	Switzerland	Yes MLI		PPT
50	Turkey	No	Yes MLI	PPT
51	Turkmenistan*	No	No	PPT
52	Ukraine	Yes MLI		PPT
53	United Arab Emirates	Yes MLI		PPT
54	United Kingdom	Yes MLI		PPT
55	United States	No	No	PPT
56	Uzbekistan*	No	No	PPT



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