

Lithuania

A. Progress in the implementation of the minimum standard

Lithuania has 58 tax agreements in force as reported in its response to the Peer Review questionnaire. Forty-one 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 has signed a bilateral complying instrument with respect to its agreement with Germany⁸⁹.

Lithuania is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁹⁰

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	Yes MLI		PPT
7	Canada	Yes MLI		PPT
8	China (People's Republic of)	Yes MLI		PPT
9	Croatia	Yes MLI		PPT
10	Cyprus*	Yes MLI		PPT
11	Czechia	Yes MLI		PPT
12	Denmark	Yes MLI		PPT
13	Estonia	Yes MLI		PPT
14	Finland	Yes MLI		PPT
15	France	Yes MLI		PPT
16	Georgia	Yes MLI		PPT
17	Germany	No	Yes other	PPT
18	Greece	Yes MLI		PPT
19	Hungary	Yes MLI		PPT
20	Iceland	Yes MLI		PPT
21	India	Yes MLI		PPT

⁸⁹ Lithuania ratified the complying instrument with respect to the agreement with Germany on 23 May 2023.

⁹⁰ 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).

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



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