

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## LITHUANIA

### Compilation of Declarations currently in force (\*) concerning

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**Declaration contained in a Note Verbale from the Ministry of Foreign Affairs of the Republic of Lithuania, dated 8 April 2014, registered at the Secretariat General of the Council of Europe on 15 May 2014 - Or. Engl. (*in force since 1 June 2014*)**

#### ANNEX A – Taxes to which the Convention would apply:

In relation to the Republic of Lithuania, the Convention shall apply to taxes in all categories referred to in paragraph 1(a) and 1(b) of Article 2 of the Convention, which correspond to the taxes listed in Article 13 of the Law on Tax Administration of the Republic of Lithuania of the year 2004 (No. IX-2112), as amended.

**Declaration contained in a Note Verbale from the Ministry of Foreign Affairs of the Republic of Lithuania, dated 8 April 2014, registered at the Secretariat General of the Council of Europe on 15 May 2014 - Or. Engl., updated by a Note Verbale from the Ministry of Foreign Affairs of the Republic of Lithuania, dated 6 October 2014, registered at the Secretariat General of the Council of Europe on 22 October 2014 - Or. Engl. (*in force since 1 June 2014*)**

#### ANNEX B – Competent Authorities

The Ministry of Finance or the State Tax Inspectorate under the Ministry of Finance.

**Declaration contained in a Note Verbale from the Ministry of Foreign Affairs of the Republic of Lithuania, dated 8 April 2014, registered at the Secretariat General of the Council of Europe on 15 May 2014 - Or. Engl. (*in force since 1 June 2014*)**

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

All individuals possessing the citizenship of the Republic of Lithuania, and all legal persons, partnerships, associations or other entities deriving their status as such from the laws in force in the Republic of Lithuania.

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>