

**No. 53384\***

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**Lithuania  
and  
Cyprus**

**Convention between the Government of the Republic of Lithuania and the Government of the Republic of Cyprus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Luxembourg, 21 June 2013**

**Entry into force:** *17 April 2014 by notification, in accordance with article 28*

**Authentic texts:** *English, Greek and Lithuanian*

**Registration with the Secretariat of the United Nations:** *Lithuania, 6 January 2016*

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**Lituanie  
et  
Chypre**

**Convention entre le Gouvernement de la République de Lituanie et le Gouvernement de la République de Chypre tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Luxembourg, 21 juin 2013**

**Entrée en vigueur :** *17 avril 2014 par notification, conformément à l'article 28*

**Textes authentiques :** *anglais, grec et lituanien*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Lituanie, 6 janvier 2016*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**CONVENTION  
BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF LITHUANIA  
AND THE GOVERNMENT OF THE REPUBLIC OF CYPRUS  
FOR THE AVOIDANCE OF DOUBLE TAXATION  
AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME**

The Government of the Republic of Lithuania and the Government of the Republic of Cyprus,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have agreed as follows:

**Article 1**

**Persons Covered**

This Convention shall apply to persons who are residents of one or both of the Contracting States.

**Article 2**

**Taxes Covered**

1. This Convention shall apply to taxes on income imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, as well as taxes on the total amount of wages or salaries paid by enterprises.

3. The existing taxes to which the Convention shall apply are in particular:

a) in Cyprus:

- (i) the income tax;
- (ii) the corporate income tax;
- (iii) special contribution for the Defence of the Republic;
- (iv) the capital gains tax;

(hereinafter referred to as "Cyprus tax");

b) in Lithuania:

- (i) the profit tax;
- (ii) the income tax;

(hereinafter referred to as "Lithuanian tax").

4. The Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their taxation laws.

### **Article 3**

#### **General Definitions**

1. For the purposes of this Convention, unless the context otherwise requires:

- a) the term "Cyprus" means the Republic of Cyprus and, when used in a geographical sense, includes the national territory, the territorial sea thereof as well as any area outside the territorial sea, including the contiguous zone, the exclusive economic zone and the continental shelf, which has been or may hereafter be designated, under the laws of Cyprus and in accordance with international law, as an area within which Cyprus may exercise sovereign rights or jurisdiction;
- b) the term "Lithuania" means the Republic of Lithuania and, when used in the geographical sense, means the territory under its sovereignty and other areas over which the Republic of Lithuania exercises sovereign rights or jurisdiction in accordance with international law;

- c) the terms "a Contracting State" and "the other Contracting State" mean Lithuania or Cyprus, as the context requires;
- d) the term "person" includes an individual, a company and any other body of persons;
- e) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
- f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- g) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- h) the term "competent authority" means:
  - (i) in Cyprus, the Minister of Finance or his authorised representative;
  - (ii) in Lithuania, the Minister of Finance or his authorised representative;
- i) the term "national" means:
  - (i) any individual possessing the citizenship of a Contracting State;
  - (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State.

2. As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

**Article 4**  
**Resident**

1. For the purposes of this Convention, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management, place of incorporation or any other criterion of a similar nature, and also includes that State, any political subdivision and any local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

- a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);
- b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;
- c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;
- d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, the competent authorities of the Contracting States shall endeavour to settle the question by mutual agreement in order to determine the mode of application of the Convention to such person.