

No. 54333*

**Lithuania
and
Republic of Moldova**

Agreement between the Government of the Republic of Lithuania and the Government of the Republic of Moldova for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital. Minsk, 18 February 1998

Entry into force: 7 September 1998 by notification, in accordance with article 28

Authentic texts: English, Lithuanian and Moldovan

Registration with the Secretariat of the United Nations: Lithuania, 1 March 2017

**No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

**Lituanie
et
République de Moldova**

Accord entre le Gouvernement de la République de Lituanie et le Gouvernement de la République de Moldova tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune. Minsk, 18 février 1998

Entrée en vigueur : 7 septembre 1998 par notification, conformément à l'article 28

Textes authentiques : anglais, lituanien et moldave

Enregistrement auprès du Secrétariat des Nations Unies : Lituanie, 1^{er} mars 2017

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AGREEMENT

**BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF LITHUANIA
AND THE GOVERNMENT OF THE REPUBLIC OF MOLDOVA**

**FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL**

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

Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

Have agreed as follows:

Article 1

PERSONAL SCOPE

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

Article 2

TAXES COVERED

1. This Agreement shall apply to taxes on income and on capital 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 and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.

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

a) in Lithuania:

- (i) the tax on profits of legal persons (juridiniu asmenu pelno mokestis);
- (ii) the tax on income of natural persons (fiziniu asmenu pajamu mokestis);
- (iii) the immovable property tax (nekilnojamojo turto mokestis);
- (iv) the tax on enterprises using state-owned capital (palukanos uz valstybinio kapitalo naudojima);

(hereinafter referred to as "Lithuanian tax");

b) in the Republic of Moldova:

- (i) income tax on enterprises (impozitul pe beneficiul (venitul) intreprinderilor);
- (ii) income tax on individuals (impozitul pe venitul persoanelor fizice);
- (iii) tax on immovable property (impozitul pe proprietati imobiliare);

(hereinafter referred to as "Moldovan tax").

4. This Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of this Agreement 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 which have been made in their respective taxation laws.

Article 3

GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:
 - a) the term "Lithuania" means the Republic of Lithuania and, when used in the geographical sense, means the territory of the Republic of Lithuania and any other area adjacent to the territorial waters of the Republic of Lithuania within which under the laws of the Republic of Lithuania and in accordance with international law, the rights of Lithuania may be exercised with respect to the sea bed and its sub-soil and their natural resources;
 - b) the term "Republic of Moldova" means the Republic of Moldova and, when used in a geographical sense, means the territory of Moldova including the internal waters and aerial space over which the Republic of Moldova exercises sovereign rights to work mineral and natural resources in accordance with the norms of international law;
 - c) the terms "a Contracting State" and "the other Contracting State" mean Lithuania or the Republic of Moldova, 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 which 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 an aircraft operated by an enterprise of a Contracting State, except when the aircraft is operated solely between places in the other Contracting State;
 - h) the term "competent authority" means:
 - (i) in Lithuania, the Minister of Finance or his authorised representative;
 - (ii) in the Republic of Moldova, the Minister of Finance or his authorised representative;
 - i) the term "national" means:
 - (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person, partnership, association or other entity deriving its status as such from the laws in force in a Contracting State.

2. As regards the application of this Agreement by a Contracting State any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the law of that Contracting State concerning the taxes to which this Agreement applies.

Article 4

RESIDENT

1. For the purposes of this Agreement, 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. The term shall also include that State itself, its political subdivisions and local authorities. But this term 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 of this Article 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 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 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 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 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 of this Article 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 and determine the mode of application of the Agreement to such person. In the absence of such agreement, such person shall not be considered to be a resident of either Contracting State for purposes of enjoying benefits under the Agreement.