

**No. 54334\***

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**Lithuania  
and  
Serbia**

**Convention between the Government of the Republic of Lithuania and the Government of the Republic of Serbia for the avoidance of double taxation with respect to taxes on income and on capital. Belgrade, 28 August 2007**

**Entry into force:** *12 June 2009 by notification, in accordance with article 29*

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

**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.*

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**Lituanie  
et  
Serbie**

**Convention entre le Gouvernement de la République de Lituanie et le Gouvernement de la République de Serbie tendant à éviter la double imposition en matière d'impôts sur le revenu et sur la fortune. Belgrade, 28 août 2007**

**Entrée en vigueur :** *12 juin 2009 par notification, conformément à l'article 29*

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

**Enregistrement auprès du Secrétariat des Nations Unies :** *Lituanie, 1<sup>er</sup> mars 2017*

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**CONVENTION  
BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF LITHUANIA  
AND  
THE GOVERNMENT OF THE REPUBLIC OF SERBIA  
FOR THE AVOIDANCE OF DOUBLE TAXATION  
WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL**

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

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

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 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, taxes on the total amounts of wages or salaries paid by enterprises as well as taxes on capital appreciation.

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

- 1) in Lithuania:
  - (1) the profit tax (pelno mokestis);
  - (2) the income tax (pajamu mokestis);
  - (3) the immovable property tax (nekilnojamojo turto mokestis);  
(hereinafter referred to as "Lithuanian tax");
- 2) in Serbia:
  - (1) the tax on profit (porez na dobit);
  - (2) the tax on income (porez na dohodak);
  - (3) the tax on capital (porez na imovinu);  
(hereinafter referred to as "Serbian 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:

- 1) the terms "a Contracting State" and "the other Contracting State" mean Lithuania or Serbia, as the context requires;

- 2) 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 sea 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;
- 3) the term "Serbia" means the Republic of Serbia and, when used in a geographical sense it means the territory of the Republic of Serbia;
- 4) the term "person" includes an individual, a company and any other body of persons;
- 5) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
- 6) 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;
- 7) 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;
- 8) the term "competent authority" means:
  - (1) in Lithuania, the Minister of Finance or his authorised representative;
  - (2) in Serbia, the Ministry of Finance or its authorised representative;
- 9) the term "national" means:
  - (1) any individual possessing the nationality of a Contracting State;
  - (2) 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 and any political subdivisions or 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:

- 1) 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);
- 2) 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;
- 3) 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;
- 4) 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, then the competent authorities of the Contracting State shall endeavour to resolve the case by mutual agreement due regard being had to its place of effective management or to any other relevant criterion. In the absence of such and agreement, such a person shall not be entitled to claim any benefits under this Convention.

Article 5  
PERMANENT ESTABLISHMENT

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term "permanent establishment" includes especially: