

Global Mobility Services:

Taxation of International Assignees -Lithuania

*People and
Organisation*

*Global Mobility
Country Guide
(Folio)*



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This document was not intended or written to be used, and it cannot be used, for the purpose of avoiding tax penalties that may be imposed on the taxpayer.

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Global Mobility Country Guides

Introduction:

International assignees working in Lithuania

International assignees sent to work in Lithuania often find themselves uninformed about tax and other consequences arising from Lithuanian legislation.

This folio is intended to help both the foreign employee as well as the employer in a planned effort to avoid any tax problems that are related to employment in Lithuania.

This folio reflects tax legislation and practice in Lithuania as of May 2016. It should be noted that the laws and regulations in Lithuania are subject to frequent changes. Accordingly, this folio is intended to be a guide to the tax system and areas where problems may arise. We would thus advise our readers to seek professional advice before any definitive actions are taken.

Further information may be obtained at PwC in Vilnius, Lithuania, please see Appendix C.

Step 1:

Understanding basic principles

The scope of taxation in Lithuania

The tax year

1. The tax year is the calendar year. Income is taxed in the year in which it is actually received.

Taxation base

2. Lithuanian tax residents are taxed on their worldwide income. Lithuanian tax non-residents are taxed on the following Lithuanian-sourced income:
 - Interest, except for interest received on the Lithuanian Government's bonds;
 - Income from distributed profits and payments to the members of the Board or Supervisory Board;
 - Royalties;
 - Employment income;
 - Income from sporting and performing activities;
 - Income from the sale/lease of immovable property located in Lithuania;
 - Proceeds from the sale or other transfer with a

title of a movable object if that object is subject to legal registration;

- Compensation for infringement of copyright or related rights.

3. Self-employed individuals engaged in a limited number of activities specified by the government must acquire a business certificate at the Tax Authorities' office. Income from activities exercised under a business certificate shall be subject to a fixed amount of income tax determined by municipality councils.

4. If the activity is not specified by the government, and thus a business certificate cannot be issued, the individual is considered to carry out individual activity, which should be also registered with the Tax Authorities.

Determination of residence

5. A Lithuanian tax resident shall be deemed to be any of the following:
 - An individual whose permanent place of residence during the tax period is in Lithuania, or

- An individual the location of whose personal, social or economic interests during the tax period may be considered to be in Lithuania rather than in a foreign country, or
- An individual who stays in Lithuania, continuously or intermittently, for 183 or more days during the tax period, or
- An individual who stays in Lithuania, continuously or intermittently, for 280 or more days during two successive tax periods and who stayed, during one of such periods in Lithuania, continuously or intermittently, for 90 or more days.

Step 2:

Understanding the Lithuanian tax system

General remarks

6. For the purpose of tax payment procedure, an individual's income (including income that is tax-exempt) shall be divided into two classes, i.e. Class A and Class B.
 - Proceeds from the sale or other transfer with title of movable property if that property is subject to legal registration in Lithuania and is (or must be) registered in Lithuania or immovable property located in Lithuania, when such income is received by a non-resident of Lithuania;
 - Interest income received by a Lithuanian tax non-resident, etc.
7. Class A income, i.e. income on which tax is calculated and withheld by the person making the payment, e.g. employer, includes the following income, which is received from a Lithuanian entity, a foreign entity through its permanent establishment and a non-resident of Lithuania through his/her permanent base:
 - Employment-related income;
 - Income from sporting and performing activities;
 - Income from individual activities paid to the individual by his/her employer;
8. Class A income also includes the following income received from a resident of Lithuania:
 - Employment-related income;
 - Income from sports and performing activities;
 - Interest income and royalties, etc.
9. Class B income includes the following:
 - Income from individual activities;
- Income from the sale or other transfer with title of assets not related to individual activities;
- Gambling and lottery winnings;
- All other income not attributable to Class A.

Current personal income tax rate

10. The rate of personal income tax (PIT) is 15%. PIT rate of 5% is applied to income derived from individual activities, except income derived from independent professions.

Methods of calculating tax

11. Taxable income is equal to the taxpayer's total income minus the following items:

- Non-taxable income;
- Income received from business carried out under individual business certificates;
- Allowable deductions related to income received from individual activities;
- Acquisition cost of assets not used in individual activities and disposed of during the tax period, as well as costs of sale or transfer of such assets;
- Tax-exempt amounts (if applicable);
- Tax deductible expenses of Lithuanian tax residents.

Non-taxable income

12. Certain items of income are non-taxable in Lithuania, including:

- Various welfare allowances (except sickness, maternity/paternity) and compensations;
- Insurance (other than life) indemnities for

expenses, losses, or damages;

- Inherited income, if it is subject to inheritance tax;
- Income received as a gift from spouses, children (adopted children), parents (adoptive parents), brothers, sisters, grandchildren and grandparents; as well as the amount (value) of income received as a gift from other individuals during the tax period, which shall not exceed the amount of EUR 2,500;
- The difference (capital gains) between the proceeds from the sale or transfer of assets not used in individual activities and their acquisition value together with the mandatory charges established by law, provided the difference does not exceed the amount of EUR 2,500 over the tax period;
- Income from the sale of housing (including land) located in a European Economic Area (EEA) member state, if the individual's place of residence was declared there during the last two years prior to the sale. If the place of residence was declared for a shorter period but income received from such sale was invested into the acquisition of another housing located in one of the EEA member states in one year after the sale and the place of residence is declared there accordingly, such income would also be treated as non-taxable;
- Income from the sale or other transfer of movable property that is legally registered in Lithuania or within an EEA member state if the property was acquired more than three years prior to its sale;
- Income from the sale of immovable property that is located in Lithuania or within an EEA member state is non-taxable if the property was acquired more than 10 years prior to its sale;
- Capital gains from the sale of shares and other securities not exceeding EUR 500 per tax year;
- Interest received on (1) non-equity securities or (2) non-equity government securities (i.e. government or

municipal bonds, not necessarily of the EEA member states) or (3) deposits kept in banks and other credit institutions (not necessarily in the EEA member states), if the non-equity securities are acquired or the contracts of deposits are concluded after 1 January 2014 and the amount of such interest does not exceed EUR 500 per tax year;

- Income for material (except for income which was not received) damages, income awarded by court for moral damages;
- Maintenance payments awarded by court or received under an agreement;
- Lottery winnings provided they are paid by Lithuanian and EEA entities that pay taxes on the lottery turnover in accordance with the order established by the legislation of the Republic of Lithuania/EEA member states;
- The value of prizes received by an individual from his/her employer if the value of such prizes does not exceed EUR 200 during the tax period;
- Awards, sport contest prizes, and lottery winnings herein the value of which does not exceed EUR 200 provided such prizes are received from the same person not more than 6 times during the tax period;
- Sailors' earnings for their work on a ship registered the Register of EEA country maritime transport during the voyage;
- Contributions made by the employer on behalf of the employee, such as life insurance premiums (when (1) the insurance contract was concluded before 31 December 2012 for the term of 10 years or longer or disbursements are made when the insured is 55 years old or (2) when the insurance contract is concluded after 1 January 2013 for a period of 10 years or longer or disbursements are made to an insured who has no more than 5 years left until his/her retirement age established in the Law on Social Security Pensions in force at the time of agreement conclusion date), additional (voluntary) health insurance contributions and pension contributions to the insurance companies, provided that the total amount of such contributions does not exceed 25% of the employee's annual employment related income;
- Other income.

Tax-exempt minimums

13. Tax exempt amount (TEA) shall be applied on a monthly basis *only* to employment related income of Lithuanian tax residents:

- TEA of EUR 200 per month shall be applied to individuals whose employment related income does not exceed one minimum monthly salary amount which was in force as of 1 January of the current tax year (i.e. currently, EUR 350 per month);
- TEA shall be proportionally reduced for larger amounts of income, and if income amounts to or exceeds EUR 938 per month, no TEA will be applied.

14. If employment related income exceeds one minimum monthly salary

amount which was in force as of 1 January of the current tax year (i.e. currently, EUR 350 per month), monthly TEA shall be calculated according to the following formula: monthly TEA = 200 – 0.34 * (an individual's employment related income per month – an amount of one minimum monthly salary which was in force as of 1 January of the current tax year).

15. An additional TEA of EUR 120 per month shall be applied to Lithuanian tax residents for every child. Additional TEA shall be applied fully for a single parent and divided between two parents when they raise the children together. The application of additional TEA does not depend on the amounts of employment related income received. Moreover, it can be applied not only to employment related income, but to total annual income.
16. Annual TEA shall be calculated at the end of the tax year taking into consideration **not only employment related income** but also such income as maternity (paternity) benefits, income from individual activities (except for income taxed at 5% and derived under business certificates), income

from the sale or other transfer of property other than that used for individual activities, income from the rent of property, interest, income from distributed profits, income received by a member of an unlimited civil liability entity from the entity's taxed profits, income received under copyright agreements, royalties, payments to the Members of the Board or Supervisory Board, etc. Therefore, while applying for TEA, tax payers should take into consideration the fact that if it appears that the TEA applied on a monthly basis throughout 2016 in fact had to be lower, the individual will be obliged to file the annual personal income tax return and cover the income tax difference by 1 May 2017.

Husband and wife

17. Income derived by a husband and wife is taxed separately. However, if the wife works only one month per year and has no possibility to deduct additional tax-exempt monthly minimum of income (i.e. TEA for children) for the rest of 11 months, additional TEA for those 11 months may be deducted by her husband.

Tax-deductible expenses for tax residents

18. The following expenses incurred by Lithuanian tax

residents over the tax period are tax deductible (certain additional conditions apply):

- Life insurance premiums paid under a life insurance contract if the life insurance company is registered in an EEA member state or OECD member country;
- Pension contributions paid into the third tier pension funds established in the EEA countries or OECD member country;
- Payments for vocational training or studies, only if during such studies the first university degree and (or) the first relevant qualification, including postgraduate studies leading to a doctorate and art postgraduate studies, is obtained (the loan amount repaid over the tax period may be tax deductible).

19. The law stipulates that the total amount of these tax-deductible expenses shall not exceed 25 percent of the amount of taxable income earned over the tax period.
20. The taxpayer may only calculate tax-deductible expenses at the end of the year when filling an annual income tax return, which must be submitted by 1 May of the following year.

Deduction of income tax paid in a foreign country

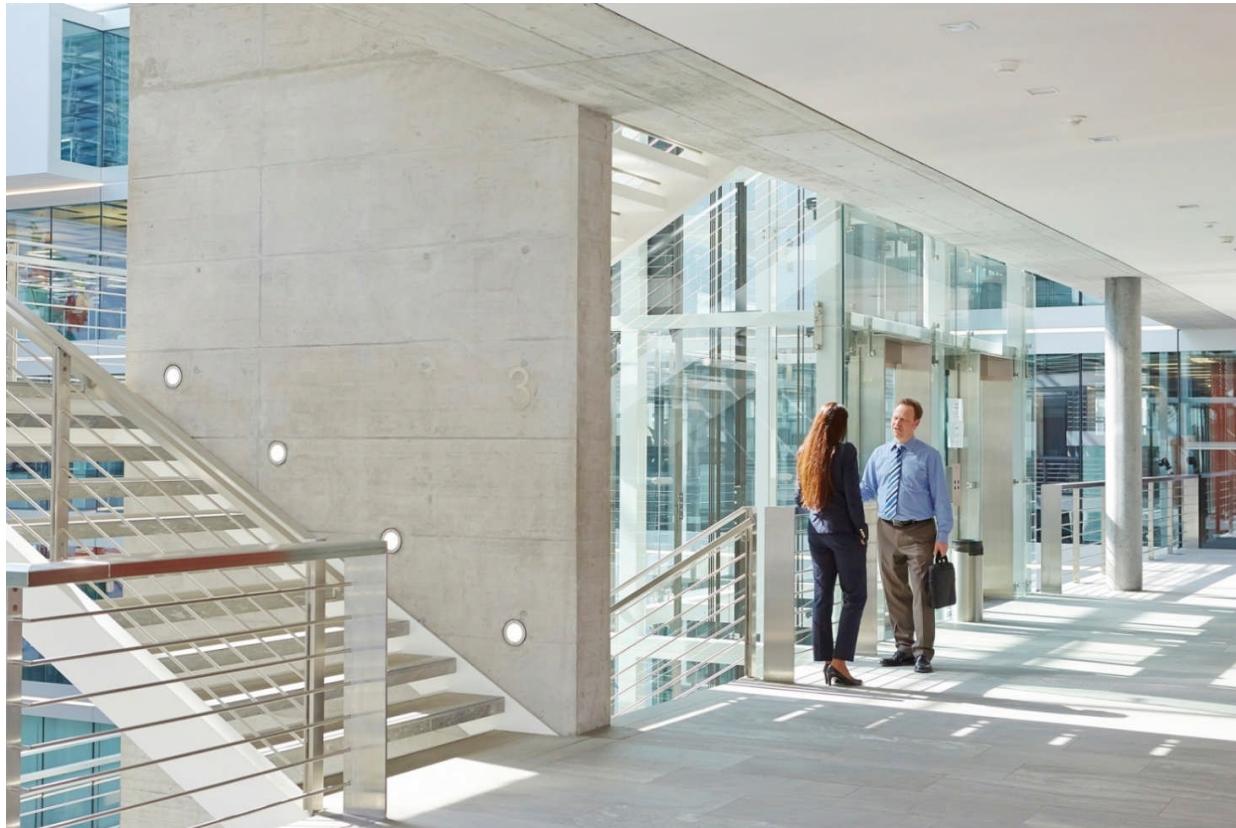
21. Income earned and taxed in countries that belong to the EU or have signed a double taxation avoidance treaty with Lithuania is tax-exempt in Lithuania. This rule does not, however, apply to dividends, interest and royalties received in the above-mentioned countries as well as to all income earned in other countries, for which a tax credit method should be applied (when income is received from target territories (the list of which is established in the

Lithuanian legislation) such income would be fully taxable in Lithuania).

22. The taxpayer should provide supporting documents which would prove the tax paid abroad.

Tax returns

23. After making payments attributable to Class A income during the tax period, a tax withhold (e.g. the employer) shall declare the payments made, together with the amount of income tax withheld and paid into the budget, by filing monthly income tax returns.



24. At the close of the tax period, a Lithuanian tax resident who has derived income that is attributable to both Class A and Class B income during the tax period, is obliged to submit an annual income tax return for that tax period to the Tax Authorities and declare therein the total income derived during the tax period and the amount of income tax computed thereon. The annual personal income tax return has to be submitted and income tax paid by 1 May of the following year.

25. Individuals may choose not to file an annual income tax return if:

- They do not wish to take the advantage of deductions, and
- The only income they derived in the tax period is attributed to Class A, and
- TEA does not have to be recalculated at the end of the tax period.

Double-taxation avoidance agreements

26. Lithuanian Law on PIT is overruled by international agreements ratified by the Lithuanian Parliament. Lithuania has concluded double taxation avoidance agreements with 53 foreign countries. The effective

agreements are listed in Appendix B to this document.

27. There is no special tax relief for short-term foreign employment.

Social security contributions

28. All persons working under employment contracts in Lithuania must be covered by the social security scheme. This requirement also applies to shareholders who receive income from their employment in the company, sole proprietors and members of partnerships (including agricultural partnerships) who receive income from employment in these entities. Social security contributions are also obligatory for self-employed persons and individuals engaged in individual activities, who have to pay mandatory social security contributions for themselves in the amounts established by law.

29. The Lithuanian legislation with regard to social security has been harmonized with the EU regulations. Foreign employees seconded to Lithuania and their employers shall pay social security contributions in Lithuania unless A1 certificate is obtained.

30. State social security benefits include sickness/temporary disability and maternity/paternity allowances as well as old age, disability and widow/orphan pensions, unemployment benefits, free medical treatment for the insured persons and various reimbursements for medicines, etc.

31. The current social security rate applicable to employment related income (i.e. income received based on a regular employment contract) is 39.98% - 41.6% and is divided as follows:

- Employers – 30.98% - 32.6% (depending on the number of accidents at works occurred in an entity);
- Employees – 9%.

Social security rate for self employed individuals is 37.50%. The tax base is limited to 50% of taxable income from individual activities derived in the tax period and cannot exceed EUR 21,360.

Different social security rates apply to other types of income, e.g. income from sporting and performing activities, etc.

32. Social security contributions paid by employees both to the local or foreign social security

systems are not deductible against personal income for taxation purposes.

33. It is also noteworthy that no lower or upper limit for social security contributions on employment related income exists in Lithuania. Certain income (e.g. social benefits, social support allowances, pensions, limited daily allowances, etc.) is not subject to social security.
34. In general, social security contributions must be paid on a monthly basis by the 15th day of the following month.

Social security treaties

35. Reciprocal social security agreements on payment of pensions exist between Lithuania and the following countries: Canada, the USA, Belarus, Russia, Ukraine, the Netherlands, the Czech Republic, Estonia, Latvia and Moldova.

Tax on inheritance

36. Taxpayers of the tax on inheritance are individuals who have inherited property in Lithuania. The object of taxation shall be inherited movable and immovable property, securities and money.
37. The tax rates for inherited property are as follows:

- 5% if the taxable value of the property does not exceed EUR 150,000;
- 10% if the taxable value of the property exceeds EUR 150,000.

38. The tax is not imposed on the following property:
 - If the taxable value of the inherited property is less than EUR 3,000;
 - Property inherited by the remaining spouse following the death of his/her spouse;
 - Property inherited by a child (adopted child), a parent (foster parent), a custodian (a child in custody), a grandparent, a grandchild, a brother and a sister.



Step 3:

What to do before you arrive in Lithuania

Visa requirements and work permit

39. EU citizens and their family members are free to stay and work in Lithuania. After 3 months of stay in Lithuania, EU citizens must obtain an EU certificate allowing for EU citizen to temporarily live in Lithuanian (issued by the Migration Authorities).

40. A non-EU citizen needs a visa to enter Lithuania or residence permit, unless a visa-free regime is applied.

41. At present Lithuania does not require a visa from citizens of:

- EU Members States;
- Albania (for holders of biometric and diplomatic passport only);
- Antigua and Barbuda;
- Barbados;
- Bolivarian Republic of Venezuela;

- Bosnia and Herzegovina (for holders of biometric and diplomatic passport only);
- Brunei Darussalam;
- Canada;
- Commonwealth of Australia;
- Confederation of Switzerland;
- Federation of Malaysia;
- Federative Republic of Brazil;
- Georgia (for holders of diplomatic passports only);
- Hong Kong Special Administrative Region (only for Hong Kong Special Administrative Region passport holders);
- Iceland
- Japan;
- Kingdom of Morocco (for holders of diplomatic passport only);
- Kingdom of Norway;
- Kingdom of Tonga
- Macau Special Administrative Region (only for Macau Special Administrative Region passport holders);
- Macedonia (for holders of diplomatic and biometric passport only);
- Mauritius;
- Montenegro (for holders of diplomatic and biometric passports only);
- New Zealand;
- Oriental Republic of Uruguay;
- People's Republic of China (for holders of diplomatic and official passport only);
- Trinidad & Tobago;

- Jordan (for holders of diplomatic passports only);
- Dominica;
- Grenada;
- Vanuatu;
- India (for holders of diplomatic passports only);
- East Timor;
- Samoa;
- Sent Lusija;
- St. Vincent and the Grenadines;
- Principality of Andorra;
- Principality of Liechtenstein;
- Principality of Monaco;
- Republic of Argentina;
- Republic of Armenia (for holders of diplomatic passport only);
- Republic of Azerbaijan (for holders of diplomatic passports only);
- Republic of Capo Verde (for holders of diplomatic and official passports for no longer than 90 days during the period of 180 days);
- Republic of Chile;
- Republic of Colombia;
- Republic of Costa Rica;
- Republic of El Salvador;
- Republic of Guatemala;
- Republic of Honduras;
- Republic of Kazakhstan (for holders of diplomatic passports only);
- Republic of Moldova (for holders of biometric and diplomatic passport only);
- Republic of Nicaragua;
- Republic of Panama;
- Republic of Palau;
- Republic of Paraguay;
- Republic of Peru;
- Republic of San Marino;
- Republic of Singapore;
- Republic of South Korea;
- Republic of Turkey (for holders of diplomatic, official and special passports only);
- Russia (for holders of diplomatic passport only);
- Serbia (for holders of biometric passport only, except for passports issued by the Serbian Coordinative Directorate (Koordinaciona uprava));
- St Kitts-Nevis;
- State of Israel;
- Sultanate of Oman (for holders of diplomatic, official and special passports only);
- Taiwan (for holders of passports with identity card number);
- The Bahamas;
- The Holy See (State of the Vatican City);
- The Philippines (for holders of diplomatic and official passports only; may enter the territory of the Republic of Lithuania and stay here for up to 21 days within six months from the date of the first entry into the Republic of Lithuania; or transit through);
- The Seychelles;
- The United Arab Emirates;
- The United States of America;
- Ukraine (for holders of diplomatic and official passport only);
- United Mexican States.

42. International assignees from non EU/EEU country are

allowed to come to Lithuania for temporary employment only if they have been granted a work permit by the Lithuanian Labour Exchange and permission for temporary residence. With certain exceptions, Lithuanian employers may not employ international assignees who do not have these permits.

Work permits

43. Currently general rule is that work permits are required for all non-EU nationals who wish to work in Lithuania. However, some exemptions from the requirement to obtain a work permit may be applied in case of international assignments, for example:

- when an international assignee stays in Lithuania for up to 3 months to negotiate a

contract or the terms of its implementation or to train personnel or to undertake commercial activities or to install equipment;

- when an international assignee is posted to Lithuania from other group company for the period no longer than 3 years to perform highly skilled work necessary to ensure further activities of the Lithuanian company, provided he/she has been employed with such other group company for at least 1 year;
- an international assignee is permanently employed in the company established in any EEA member state, etc.

44. In order to employ a non-EU citizen, Lithuanian employers are required:

- to apply to the Lithuanian Labour Exchange Office and register a vacancy;
- to receive a decision that the employment of a highly skilled international assignee meets the requirements of the Lithuanian labour market;
- to obtain the work permit from the Lithuanian Labour Exchange Office before an international assignee arrives to Lithuania.

45. Work permit is issued up to 2 years, but no longer than the term of the assignment of the international assignee.

EU Blue Card

46. If an international assignee is employed for more than 1 year and salary proposed to him/ her is greater than 3 national average monthly wages (approx. EUR 2,271 gross in total), there is no requirement to obtain the above-mentioned decision from the Lithuanian Labour Exchange Office or to register a vacancy and search for employees in the Lithuanian

and EU labour markets.

If the salary proposed is greater than 2 national average monthly wages (approx. EUR 1,514 gross in total), only the above-mentioned decision from the Lithuanian Labour Exchange Office is required.

47. The EU Blue Card is issued for 3 years or, in the case the term of the employment contract is shorter - for the term of the employment contract plus 3 months.



Step 4:

Other matters requiring consideration

Import duties

48. Starting from 1 May 2004, the regulations of European Union on customs tariffs have been applied in Lithuania (**Council Regulation** (EC) No 1186/2009 setting up a Community system of relieves from customs duty). According to these regulations, personal property imported by individuals moving from their normal place of residence from a third country to the customs territory of the European Union shall be admitted free of import duties.

49. Personal property means any property intended for the personal use or for meeting their household needs, in particular:

1. Household effects:
 - a. Personal effects;
 - b. Household linen;
 - c. Furnishings;
 - d. Equipment intended for the personal use of the persons concerned or for meeting their household needs;
2. Cycles and motor cycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private airplanes;
3. Household provisions appropriate to normal family requirements;
4. Household pets and saddle animals;
5. Portable instruments of the applied or liberal arts, required by the person concerned for the pursuit of his trade or profession.

50. The above mentioned things are not considered as personal property if by their nature and quantity they are imported for commercial reasons.

51. Goods contained in traveler's personal luggage shall be admitted free of import duties if they are of a non-commercial nature and not exceeding certain value thresholds. Imports of a non-commercial nature are imports which are of an occasional nature, and consist exclusively of goods intended for the personal use of the travelers or their families or of goods intended for presents. The nature and quantity of imported goods should provide no doubts about their non-commerciality.

Appendix A:

Typical tax computation

Typical tax computation for a resident individual for 2016*

Tax computation	EUR	EUR
Income		
1. Salary income	36,000	
2. Foreign income for work performed in Lithuania	10,000	
3. Income from sale of property	20,000	
4. Dividends received	1,000	
5. Total income		67,000
Less – specific deductions:		
6. Basic non-taxable minimum	0	
7. The additional TEA for one child (EUR 60 x 12)**	(720)	
8. Acquisition value of property sold	(18,000)	
9. Life insurance premiums paid	(1,000)	
10. Total deductions		(19,720)
Taxes		
11. Personal income tax from salary income (line 1,2 – line 6, 7, 9) x 15%***	6,642	
12. Social insurance contributions paid by the employee (line 1,2 x 9%)	4,140	
13. Personal income tax on the sale of property**** ((line 3 – line 8) x 15%)	300	
14. Personal income tax on dividends (line 4 x 15%)	150	
15. Total personal income taxes (line 11+ line 13, 14)		7,092
16. Total social insurance contributions (line 12)		4,140
Total Net Income (line 5 – line 15 – line 16)		55,768

* Calculation is based on currently available information with respect to 2016.

** In case spouse does not receive any taxable income or a resident individual is a single parent, the full additional TEA of EUR 120 for one child can be applied.

*** The tax rate of 15% has been applied as from 1 January 2009.

**** Income from the sale of immovable property is tax exempt if the property was acquired more than 10 years prior to its sale.

Appendix B:

Double-taxation agreements

Countries with which Lithuania currently has double-taxation agreements

Country	Date of signing	Applied from	Country	Date of signing	Applied from
Armenia	11/21/2000	01/01/2002	Latvia	12/17/1993	01/01/1995
Azerbaijan	04/22/2004	01/01/2005	Luxemburg	11/22/2004	01/01/2007
Austria	04/06/2005	01/01/2006	Macedonia	08/29/2007	01/01/2009
Belarus	07/18/1995	01/01/1997	Malta	05/17/2001	01/01/2005
Belgium	11/26/1998	01/01/2004	Mexico	02/23/2012	01/01/2013
Bulgaria	09/05/2006	27/12/2006	Moldova	02/18/1998	01/01/1999
Canada	08/29/1996	01/01/1998	Netherlands	06/16/1999	01/01/2001
China	06/03/1996	01/01/1997	Norway	04/27/1993	01/01/1994
Croatia	05/04/2000	01/01/2002	Poland	01/20/1994	01/01/1995
Cyprus	06/21/2013	01/01/2015	Portugal	02/14/2002	01/01/2004
Czech Republic	10/27/1994	01/01/1996	Romania	11/26/2001	01/01/2003
Denmark	10/13/1993	01/01/1994	Russia	06/29/1999	01/01/2006
Estonia	12/15/2005	01/01/2006	Serbia	08/28/2007	01/01/2010
Finland	04/30/1993	01/01/1994	Singapore	11/18/2003	01/01/2005
France	07/07/1997	01/05/2001	Slovakia	03/15/2001	01/01/2003
Germany	07/22/1997	01/01/1995	Slovenia	05/23/2000	01/01/2003
Georgia	09/11/2003	01/01/2005	Spain	07/22/2003	01/01/2004
Greece	05/15/2002	01/01/2006	Switzerland	05/27/2002	01/01/2003
Hungary	05/12/2004	01/01/2005	Sweden	09/27/1993	01/01/1994
Iceland	06/13/1998	01/01/2000	Turkey	11/24/1998	01/01/2001
India	07/26/2011	01/01/2013			
Ireland	11/18/1997	01/01/1999	Ukraine	09/23/1996	01/01/1998

Country	Date of signing	Applied from	Country	Date of signing	Applied from
Israel	11/05/2006	01/01/2007	Turkmenistan	06/18/2013	01/01/2015
Italy	04/04/1996	01/01/2000	The United Arab Emirates	06/30/2013	01/01/2015
Kazakhstan	03/07/1997	01/01/1998	United Kingdom	05/21/2002	01/01/2002
Kirghizia	12/16/2008	01/01/2014	United States	01/15/1998	01/01/2000
Korea	04/20/2006	01/01/2008	Uzbekistan	08/18/2002	01/01/2003



Appendix C:

Lithuania contacts and offices

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