

## TAX PROFILE, LITHUANIA

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Tomas Kontautas, Saulė Dagilytė, Rokas Daugėla and Rasa Baliukynaitė

#### Estonia

Pärnu mnt 15, 10141 Tallinn  
phone +372 6 400 900, estonia@sorainen.com

#### Latvia

Kr. Valdemāra iela 21, LV-1010 Riga  
phone +371 67 365 000, latvia@sorainen.com

#### Lithuania

Jogailos 4, LT-01116 Vilnius  
phone +370 52 685 041, lithuania@sorainen.com

#### Belarus

ul Nemiga 40, 220004 Minsk  
phone +375 17 306 2102, belarus@sorainen.com

ISO 9001 certified

[www.sorainen.com](http://www.sorainen.com)

### KEY FACTS

#### Main tax rates

- Corporate tax rate: 15%
- VAT standard rate: 21%
- Personal income tax rate: 5% and 15%

#### Population/GDP

Population: 3.199 million (estimate for 2011)

GDP: USD 40.3 billion (approx EUR 31.24 billion) (estimate for 2011)

#### Currency

Litas, abbreviated here to LTL (Lithuania is not part of the Euro zone but the litas is tightly pegged against the euro at a rate of LTL 3.4528 to EUR 1)

#### Membership of economic groups

European Union (EU), World Trade Organization (WTO)

#### Major industries

Services, retail and wholesale business, forestry

#### Website of tax/finance authority

<http://www.vmi.lt> – State Tax Inspectorate under the Ministry of Finance

<http://www.finmin.lt> – The Ministry of Finance

### INTRODUCTION

The southernmost of the three Baltic States, Lithuania is situated along the south eastern shore of the Baltic Sea.

The principal source of taxation is personal income tax, corporate income tax, value added tax, and excise duty.

### RECENT DEVELOPMENTS

The following are the most recent amendments to tax legislation in Lithuania.

#### Corporate income tax

The maximum annual income threshold for companies with not more than ten employees to be eligible for the reduced corporate income tax rate of 5% is increased from LTL 500,000 (approx EUR 145,000) to LTL 1 million (approx EUR 289,000).

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The list of activities to which the corporate income tax (CIT) incentive (no corporate income tax for the first six years and 50% reduction for the following ten years) for companies established in Free Economic Zones is applicable was extended by adding to the list: 1) manufacture, repair and maintenance of aircraft, spacecraft and/or their equipment; 2) computer software programming and consulting as well as other IT services; 3) data processing and storage services; and 4) IT service centre services.

## **VAT**

Application of a 9% VAT rate on heating energy, hot and cold water intended for heating of residential premises is extended to 31 December 2012.

Application of a 5% VAT rate on fully or partially compensated medicines and means of medical aid is extended to 31 December 2012.

A 9% VAT rate on hotel and special accommodation services is abolished as of 1 January 2012.

The threshold for mandatory VAT registration is increased to LTL 155,000 (approx EUR 44,000). Moreover, in line with the court practice of the Court of Justice of the European Union, the amendment states that income from supplies of goods and/or services not subject to VAT in Lithuania is disregarded for the purpose of the threshold.

A novelty is that the amount of VAT payable to the budget can be reduced by the amount of VAT paid on bad debts. A bad debt is a debt included in the taxpayer's income but irrecoverable for at least one calendar year (or if the taxpayer can show that the debtor is bankrupt or wound up).

## **Real estate tax**

Real estate tax at the rate of 1% is introduced on real estate owned by individuals and with a value exceeding LTL 1 million (approx EUR 289,000). For the purpose of calculating the value of real estate owned by taxpayers, spouses and children under 18 will be regarded as a single taxable person.

## **Tax administration**

Rules concerning binding rulings on application of Lithuanian taxation legislation provisions to future transactions (binding rulings) and rules concerning binding rulings on application of transfer pricing principles to future transactions (advance pricing agreements) came into force as of 1 January 2012.

## **CORPORATE TAXES**

### **General outline**

Resident entities are taxable on their worldwide profits. An entity may deduct expenses related to business activity of the entity and earning income. However, the law establishes a list of expenses with limited deduction, as well as nondeductible expenses.

As a rule, nondeductible expenses are expenses that do not relate to earned income of the entity and are not related to its ordinary course of business activity, including certain expenses incurred due to related party transactions and transactions with offshore entities.

The list of expenses with limited deduction includes, for example: depreciation and amortisation of fixed assets; losses in a tax year, business trip related costs, marketing and promotional costs; natural loss and bad debts, taxes, and certain benefits granted to employees.

Standard rates of depreciation and amortisation are established by law. Rates of depreciation depend on groups of fixed tangible assets and vary from three up to 20 years (nonresidential buildings – 15 years). In the case of intangible fixed assets, maximum rates of three or four years apply, while goodwill may be depreciated over 15 years. As a rule, fixed assets are depreciated or

amortised according to the straight line method. However, for certain groups of fixed assets, including equipment and machinery, hardware and software, the double balance method may also be used. No depreciation is calculated for land.

Certain limitations apply to transfer of losses of entities under reorganisation.

### **Corporate tax rates**

The general corporate income tax (CIT) rate is 15%. A reduced rate of 5% applies to small companies with income lower than LTL 1 million (approx EUR 289,000) in one calendar year and less than ten employees.

Besides, a company with investments of at least EUR 1 million and operating in a Free Economic Zone (Klaipeda and Kaunas) is exempt from corporate income tax for six years and pays 50% of standard rate over the next ten years.

In principle, income of a foreign entity received through a permanent establishment (PE) situated in Lithuania is taxed following the same rules applied to taxation of income of Lithuanian entities. Income is taxed on an annual basis by applying a 15% tax rate.

Income of a Lithuanian entity's permanent establishment earned in a European Economic Area (EEA) Member State or in a country with which Lithuania has an effective double taxation treaty would not be included in the taxable base of the Lithuanian entity if the income has been subject to corporate income tax in that country.

### **Capital gains taxes**

There is no specific concept of capital gains tax and, as a general rule, capital gains or losses are included in company taxable income. The main exception is capital gains on the sale of shares, which are exempt if they meet certain criteria, the main one being that the shares are held for three years. This does not apply where the seller is deemed to be consistently dealing in shares.

Under the general rule, capital gains of a nonresident company should be taxable only in its home country, except transfer of real estate and transfer of assets attributable to permanent establishment in Lithuania. Capital gains on sale of securities in a resident company are not taxable for nonresidents.

### **Position of losses**

Losses may be carried forward for an unlimited period. Losses sustained from transfer of securities and derivative financial instruments may be carried forward only for five consecutive tax years. Those losses are accounted separately and may be covered only from profits from transfer of securities.

Losses incurred as a result of transfer of securities in entities registered or otherwise organised in an EEA Member State or other state with which Lithuania has a treaty on avoidance of double taxation and which is a payer of corporate profit or similar tax, in which a transferring party has more than 25% of shares for over two years (or more than 25% of shares for over three years in the case of company reorganisation and transfer) may be set off against profit from transfer of securities during that tax period and losses not covered that cannot be carried forward to the next tax year.

Under Lithuanian law, an entity cannot carry losses backwards.

Intra group transfer of losses is available on the following conditions:

- The group parent company directly or indirectly holds at least 2/3 of the shares in both entities participating in loss transfer (or the loss may be transferred to the parent company).
- Both entities participating in the loss transfer must comply with this requirement for at least two years.

Alternatively, entities participating in a loss transfer transaction need to be within the group from its formation and have to remain in the group for at least two years.

### **Group treatment**

Lithuanian tax laws do not allow taxation at company group level.

## **WITHHOLDING TAXES**

### **Position of resident companies**

Resident companies are taxed on their worldwide income. Under the Law on Corporate Income Tax, gross revenue (total sales and nonoperating revenue) reduced by deductible expenses is the basis for computing taxable profit. Tax is applicable yearly. Income of a Lithuanian company's permanent establishment earned in a EEA Member State or in a country with which Lithuania has an effective double taxation treaty would not be included in the taxable base of the Lithuanian entity if that income has been subject to corporate income tax in that country.

### **Position of nonresident companies**

Business profits of foreign entities are taxable only in their home countries unless foreign entities carry on business in Lithuania through a permanent establishment situated in Lithuania (in which case the taxation rules are similar to those attributable to resident entities) or receive income sourced in Lithuania that is subject to withholding taxes (including income received from lease or transfer of real estate, interest, dividends, royalties, or annual bonuses for supervisory board members).

Therefore, a nonresident company is subject to income tax in respect of income and capital gains attributable to permanent establishment.

## **DIVIDENDS, INTEREST AND ROYALTIES**

### **Dividends**

Dividends paid by resident companies to residents and nonresidents are subject to withholding tax at a rate of 15%.

A participation exemption applies if a shareholder holds at least 10% of the voting shares in the distributing company for an uninterrupted period of twelve months, unless the shareholder is registered in a territory included in the black list (tax haven). The black list includes most of the typical offshore jurisdictions (approx 60 jurisdictions are listed).

According to official commentaries prepared by the Lithuanian tax authorities, dividends may enjoy the above participation exemption even if shares are held for a period shorter than twelve months but the shareholder intends to hold them for the same or a longer period.

This participation exemption satisfies the requirements of the EC Parent Subsidiary Directive.

The above rules apply irrespective of whether dividends are distributed from profits accumulated in periods prior to EU accession.

### **Interest**

Interest paid to a company resident in an EEA Member State or in a country with which Lithuania has an effective double taxation treaty is subject to a withholding tax of 0%. Interest paid to other countries is subject to 10% withholding tax.

### **Royalties**

Royalties are subject to a withholding tax of 10%.

Lithuania has been granted a six year transitional period to implement the Interest and Royalties Directive. Royalties paid to associated enterprises covered by the Interest and Royalties Directive (EU companies) will be exempt from withholding tax as of 1 July 2011.

Only the tax treaty with Latvia allows royalties paid to Latvian companies to be exempt from Lithuanian withholding tax even when the requirements set forth in the Interest and Royalties Directive are not satisfied.

### **Other**

A withholding tax at the rate of 15% is levied on certain income of foreign entities sourced in Lithuania. This includes income from sale, other transfer into ownership or lease of immovable property in Lithuania, as well as income from performing activities and sports activities carried out in Lithuania, and annual bonuses to supervisory board members.

## **INDIRECT TAXES**

### **VAT/GST: main and reduced rates, exemptions**

#### **General information**

Lithuanian VAT legislation is based on the main principles set by the EU Sixth Directive.

Lithuanian VAT applies to supply of goods and services within Lithuania, import of goods into Lithuania, as well as to intra Community acquisitions that take place in Lithuania.

The standard VAT rate is 21%. A reduced rate of 9% applies to books and nonperiodical information publications and for residential heating, including water heating. A reduced rate of 5% applies to drugs covered from the Lithuanian budget under the Law on Health Insurance.

Certain supplies, such as transfer or lease of real estate, insurance and banking services, and share transfer are exempt from VAT.

According to the general rule, a VAT payer must calculate VAT and transfer it to the budget. VAT has to be paid within 25 days of the end of the taxable period. Entities where VAT payable exceeds LTL 100,000 (approx EUR 29,000) over three consecutive months have to make advance payments.

#### **VAT registration**

A resident taxable person must register as a VAT payer when its annual taxable turnover within the current twelve months exceeds LTL 155,000 (approx EUR 44,000). Income from supplies of goods and/or services not subject to VAT in Lithuania is disregarded for the purpose of the threshold.

Foreign taxable persons must register as VAT payers in Lithuania from the start of their business activity if their place for VAT purposes is in Lithuania, except when they supply goods or services that 1) are exempt from VAT; 2) are not subject to VAT; 3) are taxed at a 0% VAT rate; or 4) obligate the purchaser/customer to calculate VAT.

Both resident and foreign taxable persons may apply for VAT registration, even if the obligation to register has not arisen. In order to comply with registration requirements, the taxable person must conduct or intend to conduct taxable activities. The tax authorities may request a taxable person to submit evidence of proof regarding actual or intended business activities.

#### **Right to VAT deduction**

As a general rule, only VAT payers have a right to VAT deduction and VAT refund.

A VAT payer may include input VAT in its deduction if the goods or services purchased are needed for supply of VAT taxable activity. In the case of mixed VAT activity, only a proportionate part of input VAT is deductible. Note that income from sale of real estate and securities should not be taken

into consideration in calculating the proportion between VAT taxable and exempt activity, if sale of such assets is not a customary business activity of the VAT payer.

If output VAT calculated during a taxable period is less than the input VAT deductible during the same tax period, the VAT payer is entitled to a VAT refund.

Foreign taxable persons are also entitled to a refund of Lithuanian VAT paid. However, refund is subject to a number of restrictions.

### **Other indirect taxes**

Lithuania applies excise duties (amongst other things) on petrol, alcohol, cigarettes and electricity.

## **PERSONAL TAXES**

### **Domicile and residence requirements**

An individual is deemed a resident of Lithuania if they are any of the following:

- Natural person with a permanent place of residence in Lithuania during a tax period.
- Natural person whose place of personal, social, or economic interests is in Lithuania rather than in a foreign country during a tax period.
- Natural person present in Lithuania for a period or periods for an aggregate of 183 days or more during a tax period.
- Any natural person present in Lithuania for a period or periods in the aggregate of 280 days or more during successive tax periods and who stayed in Lithuania for a period or periods in the aggregate of 90 days or more in any of such tax periods.

### **Main rates and bands**

The general personal income tax rate is 15%.

A reduced rate of 5% applies on income of persons engaged in self-employed activities other than professional occupations. This rate applies to income derived from production, trade and provision of the majority of services.

The term “professional occupation” is defined as a profession practiced by individuals having an appropriate qualification, in a responsible manner and independently from a professional point of view, by rendering intellectual services including legal, accounting, auditing, book-keeping, lobbying, financial consulting, tax advisory services, as well as architect, engineer, designer, journalist, broker and similar professions. The income of persons engaged in professional occupations and income from trade in securities is subject to a 15% personal income tax rate.

### **Fringe benefits**

Under the general rule fringe benefits are taxed as income in kind of the recipient. As an exemption from the general rule, an exhaustive list of benefits is not regarded as income in kind. The list contains the following:

- nonmonetary gifts and prizes if not received from an employer and not exceeding LTL 320 (approx EUR 93);
- covering medical treatment expenses by an employer when required by law;
- covering expenses incurred while obtaining higher and university education;
- clothing, tools, and other equipment necessary for work provided by an employer;
- individual income tax, health insurance, and social security insurance contributions paid by an

employer in the name and for the benefit of an employee.

All benefits granted to employees by Lithuanian companies that would fall outside the scope of this list would be regarded as fringe benefits and taxed as income in kind of employees.

### **Dividends**

A 20% personal income tax is levied on income from distributed profits.

### **Social security insurance contributions**

Employee rate – 3% withheld from gross salary; employer pays 27.98% on top of gross salary.

Different rates of state social security contributions exist for individual categories of persons (self employed, authors, sportsmen).

### **Health insurance contributions**

Health insurance contributions contain a part payable by employers on top of gross salary (3%) and a part payable by an employee that is withheld by the employer from gross salary (6%). Health insurance contributions were previously included in social security insurance contributions.

Self employed persons engaged in individual activities pay health insurance contributions at a rate of 9% of half of taxable income earned during a calendar year from their individual activities subject to personal income tax (the tax base for the 9% contribution is capped at 48 annual monthly wages – LTL 71,424 (approx EUR 20,685) per year).

### **Tax administration (advance tax rulings)**

Rules concerning binding rulings on application of Lithuanian taxation legislation provisions to future transactions (binding rulings) and rules concerning binding rulings on application of transfer pricing principles to future transactions (advance pricing agreements) came into force as of 1 January 2012.

A binding ruling is an obligation of the tax administration under factual circumstances described in the application for a ruling to apply Lithuanian taxation provisions established in the ruling for the entire period of validity of the ruling.

An advance pricing agreement is an agreement between the taxpayer and the tax administration regarding transfer pricing principles related to a particular future associated transaction: transfer pricing method, principles of comparability with non-associated transactions, critical assumptions for applying transfer pricing policy and other questions related to compatibility with the arm's length principle of a future associated transaction.

Rules on binding rulings and advance pricing agreements establish the following instructions for submitting and reviewing applications and adopting a decision:

- An application for a binding ruling or advance pricing agreement may be submitted only by a Lithuanian taxable person or its representative. Application is free of charge.
- An application for a binding ruling or advance pricing agreement may be submitted only in respect of a future transaction or an operation to be carried out after the application is submitted (if the contract concerning the operation is concluded before submitting the application).
- An application for a binding ruling must contain a description of all factual circumstances related to the contract or transaction and an explanation of Lithuanian taxation rules that the taxpayer asserts should apply to the particular future transaction.
- An application for an advance pricing agreement must include information about the parties involved in the future associated transaction, their relations and activities carried out by each of the parties, their business strategy as well as information about the object of the

transaction, functions performed, risks assumed and assets used by the parties. Based on this information the taxpayer must in its application describe the transfer pricing method, provide comparability analysis, critical assumptions and other information demonstrating compliance with the arm's length principle.

- The tax administration must adopt a decision on a binding ruling or an advance pricing agreement in 60 calendar days (for applications submitted before 1 July 2013 – 90 calendar days). The deadline for adopting a decision on an advance pricing agreement may be prolonged for 60 calendar days. The tax administration may adopt a decision to approve or deny applicability of Lithuanian taxation legislation provisions or transfer pricing principles to the future transaction in question.
- The decision is binding on the tax authorities at all levels throughout the entire period of the transaction but not longer than five calendar years after the year in which the decision was adopted. The decision is not binding on the taxpayer.
- The tax administration is not obliged to follow the ruling if the taxpayer did not provide all necessary factual information or details in the application or if the information provided by the taxpayer is not correct.

## **TRANSFER PRICING AND ANTI AVOIDANCE RULES**

### **Transfer pricing rules (documentation requirements, APAs, etc)**

In summary, the relevant Lithuanian transfer pricing regulations can be listed as follows: requirement to 1) apply arm's length prices in related party transactions; 2) supply information to the Lithuanian tax authorities on related party transactions; and 3) maintain sufficient documentation of related party transactions.

Lithuanian transfer pricing regulations apply to Lithuanian entities, including branches and other permanent establishments of foreign entities. Lithuanian transfer pricing regulations have been prepared in line with OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, recommended for use to the extent that they do not contradict Lithuanian regulations.

It is noteworthy that Lithuanian law establishes a rather broad definition of associated entities and includes 1) related parties as defined by the Law on Corporate Income Tax; or 2) any other entities that may influence each other resulting in the conditions of their mutual transactions or economic operations other than those where maximum economic benefit is sought by each entity.

Under the Order, a fair market price is determined based on all five transfer pricing methods laid down in the OECD Guidelines. The comparable uncontrolled price method must be used first. If not enough data are available, the resale price or cost plus methods must be used. The profit split and transactional net margin methods have the lowest priority and can be used if data are insufficient to apply the first three methods.

Advance pricing agreements are available in Lithuania as of 1 January 2012 (see above for more details).

### **Obligation to prepare written transfer pricing documentation**

The obligation to prepare written transfer pricing documentation applies to companies which meet at least one of the following criteria:

- Lithuanian entities as well as foreign entities whose activities are carried out through a permanent establishment, if the income of the Lithuanian entity or income attributable to the foreign entity before the taxable year when the transaction was in fact carried out, exceeded

LTL 10 million (approx EUR 2.9 million).

- Financial companies and credit institutions whose activities are carried out under the Law on Financial Institutions.
- Insurance companies whose activities are carried out under the Law on Insurance.

### **Content of documentation**

Written transfer documentation should include:

- information about the transaction parties (economic and legal relationship, structure of MNE, cash flows, organisation of control within associated persons, information concerning other associated persons and other information);
- information about the controlled transaction (characterisation of the subject matter of the transaction, its functional analysis and conditions, economic circumstances, business strategy);
- information about the transaction method used and comparability (benchmarking) analysis (brief information how it was applied, what adjustments and calculations were made, what uncontrolled transactions were used, a functional analysis of uncontrolled transactions, economic circumstances, business strategy (if possible)); and
- other information identifying sufficient circumstances concerning transfer pricing.

It is noteworthy that Lithuanian law does not enable the mechanism of obtaining advance rulings in related party transactions.

### **Anti avoidance provisions**

There is a general anti avoidance provision in Lithuanian legislation known as the principle of substance over form. Where a taxpayer's transaction, economic operation, or any combination is concluded with a view to gaining a tax benefit (for example, directly or indirectly to defer the deadline for payment of tax, reduce the amount of tax payable or fully avoid payment of taxes, or shorten the time limit for refunding tax overpaid (tax difference)), the tax administrator may apply the substance over form principle for the purpose of calculating tax.

In this case, the tax administrator need not take into account the formal expression of the taxpayer's activity and may recreate distorted or hidden circumstances associated with taxation as provided for in tax laws and calculate tax under the relevant provisions of tax laws.

### **Thin capitalisation / other interest deductibility rules**

Interest and currency exchange losses on debt in excess of a debt/equity ratio of 4:1 are nondeductible for corporate income tax purposes. This applies in respect of debt capital provided by a creditor, who:

- directly or indirectly holds more than 50% of shares or rights (options) to dividends, or
- together with related parties, holds more than 50% of shares or rights (options) to dividends, and the holding of that creditor is not less than 10%.

This rule does not apply if a taxpayer proves that the same loan could exist between unrelated parties. Financial institutions providing financial leasing services are not affected by this rule.

Notably, thin capitalisation also applies to interest variable depending on the profits or turnover of a company and costs of currency exchange results.

It should further be noted that under Lithuanian company law, the interest rate on shareholders' loans may not exceed the average bank interest rate valid in the location of the lender's business.

## **Controlled Foreign Company (CFC) rules**

The CFC regulations apply to Lithuanian companies that directly or indirectly hold more than 50% of shares in a foreign company, provided that a foreign subsidiary is registered in:

- offshore territory or zone included in the black list;
- territory included in the white list, but enjoying a special privileged income tax regime in its home country; or
- in its home country and taxed at an income tax rate of less than three quarters of Lithuanian corporate income tax, that is 15%.

Lithuanian CFC rules apply both to active income and income gained from financial activity (for example, loan interest, financial lease, copyright remuneration).

However, active income of a foreign subsidiary is not attributed to income of a Lithuanian parent company if it satisfies establishment requirements.

### **Tax treaties**

Lithuania has concluded 48 tax treaties. Table 1 shows the withholding tax rates established in treaties.

## **MISCELLANEOUS TAXES**

### **Payroll taxes**

There is no general payroll tax in Lithuania.

### **Taxes on capital**

There is no capital contribution tax in Lithuania.

## **TAXES ON PROPERTY**

### **Real estate tax**

The annual real estate tax rate (applicable to real estate other than land) varies from 0.3% to 1% of the taxable value of real estate, depending on the decision of the particular municipality which has to determine the exact rate of tax within its area.

Real estate tax at the rate of 1% is levied on real estate owned by individuals and with a value exceeding LTL 1 million (approx EUR 289,000). For the purpose of calculating the value of real estate owned by taxpayers, spouses and children under 18 will be regarded as a single taxable person. The tax is payable before 15 December of the tax year concerned.

The annual land tax rate is 1.5% of land value.

## **OTHER TAXES**

### **Stamp duty**

Stamp duty on registration of a company or changes in share capital is not substantial (up to LTL 200 (approx EUR 58)).

It is noteworthy that registration of a company or changes in share capital must be notarised. Currently, notaries' fees may amount to LTL 1,000 (approx EUR 290).

## Real estate transfer tax

There is no real estate transfer tax in Lithuania.

However, one should take into account stamp duty related to registration of ownership of real estate and costs of notarisation of real estate transfer.

State duties for registration of change of ownership rights to real estate are not substantial and vary depending on the market value of the real estate and whether the owner is a natural or legal person. Registration duties are calculated separately for each real estate object.

Notary fees amount to 0.45% of the value of the transaction, capped at LTL 20,000 (approx EUR 5,792).

**Table 1 Tax treaty withholding rates**

Country	Dividends		Interest (%)	Royalties <sup>a</sup> (%)
	Individuals, companies (%)	Qualifying companies <sup>b</sup> (%)		
Armenia	15	5	10	5/10
Austria	15	5	10	5/10
Azerbaijan	15	5	10	10
Belarus	10	10	10	10
Belgium	15	5	10	5/10
Bulgaria	10	0	10	10
Canada	15	5	10	10
China	10	5	10	10
Croatia	15	5	10	10
Czech Republic	15	5	10	10
Denmark	15	5	10	5/10
Estonia	15	5	10	10
Finland	15	5	10	5/10

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<sup>a</sup> The 5% rate mainly applies to use of industrial, commercial, or scientific equipment.

<sup>b</sup> Reduced treaty rates will in most cases apply if a nonresident company owns at least 25% of the capital (or in some cases voting rights) in a Lithuanian company; no holding period is required. Please note that other conditions may apply to obtain a reduced rate.

France	15	5	10	5/10
Georgia	15	5	10	10
Germany	15	5	10	5/10
Greece	15	5	10	5/10
Hungary	15	5	10	5/10
Iceland	15	5	10	5/10
Ireland	15	5	10	5/10
Israel	15	5/10	10	5/10
Italy	15	5	10	5/10
Korea	10	5	10	5/10
Kyrgyzstan	15	5	10	10
Latvia	15	0	0	0
Luxembourg	15	5	10	5/10
Macedonia	10	0	10	10
Malta	15	5	10	10
Moldova	10	10	10	10
Netherlands	15	5	10	5/10
Norway	15	5	10	5/10
Poland	15	5	10	10
Portugal	10	10	10	10
Romania	10	10	10	10
Russia	10	5	10	5/10
Serbia	10	5	10	10
Singapore	10	5	10	7.5
Slovakia	10	10	10	10
Slovenia	15	5	10	10
Spain	15	5	10	5/10

Sweden	15	5	10	5/10
Switzerland	15	5	10	5/10
Turkey	10	10	10	5/10
Ukraine	15	5	10	10
UK	15	5	10	5/10
USA	15	5	10	5/10
Uzbekistan	10	10	10	10