

Multilateral Convention (MLI) – Lithuania Publishes English Synthesized Text of Cyprus-Lithuania Treaty

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Report from IBFD Tax Treaties Unit

The Lithuanian government recently published the English synthesized text of the [Cyprus - Lithuania Income Tax Treaty \(2013\)](#), displaying the modifications made to the treaty by the MLI. The document was prepared in consultation between the competent authorities of Lithuania and Cyprus and represents their shared understanding of the modifications made to the treaty by the MLI.

Lithuania and Cyprus deposited their instrument of ratification of the MLI on, respectively, 11 September 2018 and on 23 January 2020. The MLI therefore entered into force for Lithuania on 1 January 2019 and for Cyprus on 1 May 2020.

Unless stated otherwise in the synthesized text, the provisions of the MLI will generally have effect with respect to the [Cyprus - Lithuania Income Tax Treaty \(2013\)](#):

In Lithuania and Cyprus:

- with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 January 2021; and
- with respect to all other taxes levied by that contracting state, for taxes levied with respect to taxable periods beginning on or after 1 November 2020.

In accordance with [paragraph 4 of article 35](#) of the MLI, [article 16](#) (Mutual Agreement Procedure) of the MLI has effect with respect to this treaty for a case presented to the competent authority of a contracting state on or after 1 May 2020, except for cases that were not eligible to be presented as of that date under the treaty prior to its modification by the MLI, without regard to the taxable period to which the case relates.

The purpose of the synthesized text is to facilitate the understanding of the application of the MLI but it is not in itself a source of law.