

Republic of Lithuania

MLI Position

Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification

This document contains the list of reservations and notifications made by the Republic of Lithuania upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention.

Article 2 – Interpretation of Terms***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Lithuania wishes the following agreements to be covered by the Convention:

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 1 | Convention between the Republic of Lithuania and the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Armenia | Original | 13-03-2000 | 26-02-2001 |
| 2 | Convention between the Republic of Lithuania and the Republic of Austria for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Austria | Original | 06-04-2005 | 17-11-2005 |
| 3 | Convention between the Government of the Republic of Lithuania and the Government of the Republic of Azerbaijan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Azerbaijan | Original | 02-04-2004 | 13-11- 2004 |
| 4 | Convention between the Government of the Republic of Lithuania and the Government of the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Belarus | Original | 18-07-1995 | 26-06-1996 |
| 5 | Convention between the Government of the Republic of Lithuania and the Government of the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Belgium | Original | 26-11-1998 | 05-05-2003 |
| 6 | Convention between the Republic of Lithuania and the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Bulgaria | Original | 09-05-2006 | 27-12-2006 |

| | | | | | |
|----|---|----------------|----------|------------|------------|
| 7 | Convention between the Government of the Republic of Lithuania and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Canada | Original | 29-08-1996 | 12-12-1997 |
| 8 | Agreement between the Government of the Republic of Lithuania and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | China | Original | 03-06-1996 | 18-10-1996 |
| 9 | Agreement between the Government of the Republic of Lithuania and the Government of the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Croatia | Original | 04-05-2000 | 30-03-2001 |
| 10 | Convention between the Republic of Lithuania and the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Czech Republic | Original | 27-10-1994 | 08-08-1995 |
| 11 | Convention between the Government of the Republic of Lithuania and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Cyprus | Original | 21-06-2013 | 17-04-2014 |
| 12 | Convention between the Kingdom of Denmark and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Denmark | Original | 13-10-1993 | 30-12-1993 |
| 13 | Convention between the Republic of Estonia and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Estonia | Original | 21-10-2004 | 08-02-2006 |
| 14 | Convention between the Republic of Finland and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Finland | Original | 30-04-1993 | 30-12-1993 |

| | | | | | |
|----|---|---------|----------|------------|------------|
| 15 | Convention between the Government of the Republic of Lithuania and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | France | Original | 07-07-1997 | 01-05-2001 |
| 16 | Convention between the Republic of Lithuania And Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Georgia | Original | 11-09-2003 | 20-07-2004 |
| 17 | Agreement between the Federal Republic of Germany and the Republic of Lithuania for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Germany | Original | 22-07-1997 | 11-11-1998 |
| 18 | Convention between the Government of The Republic of Lithuania and the Government of the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Greece | Original | 15-05-2002 | 05-12-2005 |
| 19 | Convention between the Republic of Lithuania and the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Hungary | Original | 12-05-2004 | 22-12-2004 |
| 20 | Convention between the Republic of Lithuania and the Republic of Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Iceland | Original | 13-06-1998 | 17-06-1999 |
| 21 | Agreement between the Government of the Republic of Lithuania and the Government of the Republic of India for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | India | Original | 26-07-2011 | 10-07-2012 |
| 22 | Convention between the Government of Ireland and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains | Ireland | Original | 18-11-1997 | 05-06-1998 |

| | | | | | |
|----|---|------------|---------------------|------------|------------|
| 23 | Convention between the Government of the Republic of Lithuania and the Government of the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Israel | Original | 11-05-2006 | 01-12-2006 |
| 24 | Convention between the Government of the Republic of Lithuania and the Government of the Italian Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion | Italy | Original | 04-04-1996 | 03-06-1999 |
| 25 | Convention between the Republic of Lithuania and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Kazakhstan | Original | 07-03-1997 | 11-12-1997 |
| 26 | Convention between the Government of the Republic of Lithuania and the Government of the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Korea | Original | 20-04-2006 | 14-07-2007 |
| 27 | Agreement between the Government of the Republic of Lithuania and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Kuwait | Original | 18-04-2013 | 08-09-2017 |
| 28 | Agreement between the Government of the Republic of Lithuania and the Government of the Kyrgyz Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Kyrgyzstan | Original | 15-05-2008 | 20-06-2013 |
| 29 | Convention between the Republic of Latvia and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Latvia | Original | 17-12-1993 | 30-12-1994 |
| 30 | Convention between the Government of the Republic of Lithuania and the Government of the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion With respect to Taxes on Income and on Capital | Luxembourg | Original | 22-11-2004 | 14-04-2006 |
| | | | Amending Instrument | 20-06-2014 | 11-12-2015 |

| | | | | | |
|----|--|-------------|----------|-------------|-------------|
| 31 | Agreement between the Government of the Republic of Lithuania and the Government of the Republic of Macedonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Macedonia | Original | 29-08-2007 | 27-08-2008 |
| 32 | Convention between the Government of Malta and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Malta | Original | 17-05-2001 | 02-02-2004 |
| 33 | Convention between the Government of the Republic of Lithuania and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Mexico | Original | 23-02-2012 | 29-11-2012 |
| 34 | 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 | Moldova | Original | 18-02- 1998 | 07-09- 1998 |
| 35 | Convention between the Government of the Republic of Lithuania and the Government of the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Morocco | Original | 19-04-2013 | - |
| 36 | Convention between the Kingdom of the Netherlands and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Netherlands | Original | 16-06-1999 | 31-08-2000 |
| 37 | Convention between the Kingdom of Norway and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Norway | Original | 27-04-1993 | 30-12-1993 |
| 38 | Agreement between the Government of the Republic of Poland and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Poland | Original | 20-01-1994 | 19-07-1994 |

| | | | | | |
|----|--|-----------|----------|-------------|-------------|
| 39 | Convention between the Portuguese Republic and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Portugal | Original | 14-02-2002 | 26-02-2003 |
| 40 | Convention between the Republic of Lithuania and Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Romania | Original | 26-11-2001 | 15-07-2002 |
| 41 | Agreement between the Government of the Russian Federation and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Russia | Original | 29-06-1999 | 05-05-2005 |
| 42 | 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 | Serbia | Original | 28-08- 2007 | 12-06- 2009 |
| 43 | Agreement between the Government of the Republic of Lithuania and the Government of The Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Singapore | Original | 18-11-2003 | 28-06-2004 |
| 44 | Convention between the Republic of Lithuania and the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Slovakia | Original | 15-03-2001 | 16-12-2002 |
| 45 | Convention between the Government of the Republic of Lithuania and the Government of the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Slovenia | Original | 23-05-2000 | 01-02-2002 |
| 46 | Convention between the Kingdom of Spain and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Spain | Original | 22-07-2003 | 26-12-2003 |

| | | | | | |
|----|--|----------------------|---------------------|-------------|-------------|
| 47 | Convention between the Kingdom of Sweden and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Sweden | Original | 27-09-1993 | 30-12-1993 |
| 48 | Convention between the Government of the Republic of Lithuania and the Swiss Federal Council for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital | Switzerland | Original | 27-05-2002 | 18-12-2002 |
| 49 | Agreement between the Government of the Republic of Lithuania and the Government of The Republic of Turkey For the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Turkey | Original | 24-11-1998 | 17-05-2000 |
| 50 | Agreement between the Government of the Republic of Lithuania and the Government of Turkmenistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Turkmenistan | Original | 18-06-2013 | 10-12-2014 |
| 51 | Convention between the Government of the Republic of Lithuania and the Government of Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Ukraine | Original | 23-09- 1996 | 25-12- 1997 |
| 52 | Agreement between Government of the Republic of Lithuania and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | United Arab Emirates | Original | 30-06-2013 | 19-12-2014 |
| 53 | Convention between the Government of the Republic of Lithuania and the Government of the United Kingdom of Great Britain And Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains | United Kingdom | Original | 19-03-2001 | 04-02-2002 |
| | | | Amending Instrument | 21-05-2002 | 28-11-2002 |

| | | | | | |
|----|--|---------------|----------|------------|------------|
| 54 | Convention between the Government of the United States of America and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | United States | Original | 15-01-1998 | 30-12-1999 |
| 55 | Convention between the Government of the Republic of Lithuania and the Government of the Republic of Uzbekistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Uzbekistan | Original | 18-02-2002 | 11-11-2002 |

Article 3 – Transparent Entities***Reservation***

Pursuant to Article 3(5)(a) of the Convention, the Republic of Lithuania reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities***Reservation***

Pursuant to Article 4(3)(a) of the Convention, the Republic of Lithuania reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement***Notification of Existing Preamble Language in Listed Agreements***

Pursuant to Article 6(5) of the Convention, the Republic of Lithuania considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Preamble Text |
|-------------------------|--------------------------------|---|
| 1 | Armenia | < proceeding from the intention to promote and strengthen economical, scientific, technical and cultural relations between both Contracting States and> in order to avoid double taxation and prevent fiscal evasion with respect to taxes on income and on capital and exclude tax discrimination, <decided to conclude this Convention> |
| 2 | Austria | desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 3 | Azerbaijan | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 4 | Belarus | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 5 | Belgium | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 6 | Bulgaria | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <in order to promote and strengthen the economic relations between the two States,> |
| 7 | Canada | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |

| | | |
|----|----------------|--|
| 8 | China | 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, |
| 9 | Croatia | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 10 | Czech Republic | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 11 | Cyprus | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 12 | Denmark | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 13 | Estonia | wishing to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 14 | Finland | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 15 | France | désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune, |
| 16 | Georgia | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 18 | Greece | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 19 | Hungary | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 20 | Iceland | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 21 | India | desiring to conclude an Agreement for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital <and with a view to promoting economic cooperation between the two Contracting States>, |
| 22 | Ireland | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains, |
| 23 | Israel | DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 24 | Italy | Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and on capital and to prevent fiscal evasion, |
| 25 | Kazakhstan | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |

| | | |
|----|-------------|--|
| 26 | Korea | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 27 | Kuwait | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 28 | Kyrgyzstan | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 29 | Latvia | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 30 | Luxembourg | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 31 | Macedonia | 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, |
| 32 | Malta | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 33 | Mexico | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 34 | 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, |
| 35 | Morocco | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 36 | Netherlands | Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 37 | Norway | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 38 | Poland | 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, |
| 39 | Portugal | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 40 | Romania | desiring <to promote and strengthen the economic relations> by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 41 | Russia | 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 <and with a view to promote economic cooperation between the two states>, |
| 42 | Serbia | Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 43 | Singapore | Desiring to conclude Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to |

| | | |
|----|----------------------|--|
| | | taxes on income, |
| 44 | Slovakia | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 45 | Slovenia | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 46 | Spain | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 47 | Sweden | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 48 | Switzerland | Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, |
| 49 | Turkey | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 50 | Turkmenistan | 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, |
| 51 | Ukraine | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <And confirming their endeavour to the development and deepening of mutual economic relations,> |
| 52 | United Arab Emirates | Desiring to promote their mutual economic relations through the conclusion between them of an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, |
| 53 | United Kingdom | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains; |
| 54 | United States | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 55 | Uzbekistan | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and on capital and with a view to promote economic cooperation between the two countries>, |

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, the Republic of Lithuania hereby chooses to apply Article 7(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Republic of Lithuania considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a

provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|---|
| 5 | Belgium | Article 29 |
| 7 | Canada | Article 28(3) |
| 13 | Estonia | Article 30 |
| 21 | India | Article 30(1) |
| 24 | Italy | Article 30(1) |
| 25 | Kazakhstan | Article (28) |
| 29 | Latvia | Article (30) |
| 31 | Macedonia | Article 28 |
| 32 | Malta | Article 27(3) |
| 33 | Mexico | Article 23 |
| 36 | Netherlands | Article 10(8) |
| 41 | Russia | Article 28 |
| 43 | Singapore | Article 22(3), (4) |
| 51 | Ukraine | Article 25 |
| 52 | United Arab Emirates | Article 30 |
| 53 | United Kingdom | Articles 10(6), 11(8), 12(7), 22 (4), 25(2) |
| 55 | Uzbekistan | Article 28 |

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, the Republic of Lithuania reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(a) of the Convention, the Republic of Lithuania reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, the Republic of Lithuania reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, the Republic of Lithuania reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, the Republic of Lithuania considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|------------------|
| 1 | Armenia | Article 5(5) |
| 2 | Austria | Article 5(5) |
| 3 | Azerbaijan | Article 5(5) |
| 4 | Belarus | Article 5(5) |
| 5 | Belgium | Article 5(5) |
| 6 | Bulgaria | Article 5(5) |
| 7 | Canada | Article 5(5) |
| 8 | China | Article 5(5) |
| 9 | Croatia | Article 5(5) |
| 10 | Czech Republic | Article 5(5) |
| 11 | Cyprus | Article 5(5) |
| 12 | Denmark | Article 5(5) |
| 13 | Estonia | Article 5(5) |
| 14 | Finland | Article 5(5) |
| 15 | France | Article 5(5) |
| 16 | Georgia | Article 5(5) |
| 17 | Germany | Article 5(5) |
| 18 | Greece | Article 5(5) |
| 19 | Hungary | Article 5(5) |
| 20 | Iceland | Article 5(5) |
| 21 | India | Article 5(5) (a) |
| 22 | Ireland | Article 5(5) |
| 23 | Israel | Article 5(5) |
| 24 | Italy | Article 5(4) |
| 25 | Kazakhstan | Article 5(5) |
| 26 | Korea | Article 5(5) |
| 27 | Kuwait | Article 5(5) |
| 28 | Kyrgyzstan | Article 5(5) |
| 29 | Latvia | Article 5(5) |
| 30 | Luxembourg | Article 5(5) |
| 31 | Macedonia | Article 5(5) |
| 32 | Malta | Article 5(5) |
| 33 | Mexico | Article 5(5) |
| 34 | Moldova | Article 5(5) |
| 35 | Morocco | Article 5(5) |
| 36 | Netherlands | Article 5(5) |
| 37 | Norway | Article 5(5) |
| 38 | Poland | Article 5(5) |
| 39 | Portugal | Article 5(5) |

| | | |
|----|----------------------|--------------|
| 40 | Romania | Article 5(6) |
| 41 | Russia | Article 5(5) |
| 42 | Serbia | Article 5(5) |
| 43 | Singapore | Article 5(5) |
| 44 | Slovakia | Article 5(5) |
| 45 | Slovenia | Article 5(5) |
| 46 | Spain | Article 5(5) |
| 47 | Sweden | Article 5(5) |
| 48 | Switzerland | Article 5(5) |
| 49 | Turkey | Article 5(5) |
| 50 | Turkmenistan | Article 5(5) |
| 51 | Ukraine | Article 5(5) |
| 52 | United Arab Emirates | Article 5(6) |
| 53 | United Kingdom | Article 5(5) |
| 54 | United States | Article 5(5) |
| 55 | Uzbekistan | Article 5(5) |

Pursuant to Article 12(6) of the Convention, the Republic of Lithuania considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------|
| 1 | Armenia | Article 5(6) |
| 2 | Austria | Article 5(6) |
| 3 | Azerbaijan | Article 5(6) |
| 4 | Belarus | Article 5(6) |
| 5 | Belgium | Article 5(6) |
| 6 | Bulgaria | Article 5(6) |
| 7 | Canada | Article 5(6) |
| 8 | China | Article 5(6) |
| 9 | Croatia | Article 5(6) |
| 10 | Czech Republic | Article 5(6) |
| 11 | Cyprus | Article 5(6) |
| 12 | Denmark | Article 5(6) |
| 13 | Estonia | Article 5(6) |
| 14 | Finland | Article 5(6) |
| 15 | France | Article 5(6) |
| 16 | Georgia | Article 5(6) |
| 17 | Germany | Article 5(6) |
| 18 | Greece | Article 5(6) |
| 19 | Hungary | Article 5(6) |
| 20 | Iceland | Article 5(6) |
| 21 | India | Article 5(6) |
| 22 | Ireland | Article 5(6) |
| 23 | Israel | Article 5(6) |
| 24 | Italy | Article 5(5) |
| 25 | Kazakhstan | Article 5(6) |
| 26 | Korea | Article 5(6) |
| 27 | Kuwait | Article 5(6) |
| 28 | Kyrgyzstan | Article 5(6) |
| 29 | Latvia | Article 5(6) |
| 30 | Luxembourg | Article 5(6) |

| | | |
|----|----------------------|--------------|
| 31 | Macedonia | Article 5(6) |
| 32 | Malta | Article 5(6) |
| 33 | Mexico | Article 5(6) |
| 34 | Moldova | Article 5(6) |
| 35 | Morocco | Article 5(6) |
| 36 | Netherlands | Article 5(6) |
| 37 | Norway | Article 5(6) |
| 38 | Poland | Article 5(6) |
| 39 | Portugal | Article 5(6) |
| 40 | Romania | Article 5(7) |
| 41 | Russia | Article 5(6) |
| 42 | Serbia | Article 5(6) |
| 43 | Singapore | Article 5(6) |
| 44 | Slovakia | Article 5(6) |
| 45 | Slovenia | Article 5(6) |
| 46 | Spain | Article 5(6) |
| 47 | Sweden | Article 5(6) |
| 48 | Switzerland | Article 5(6) |
| 49 | Turkey | Article 5(6) |
| 50 | Turkmenistan | Article 5(6) |
| 51 | Ukraine | Article 5(6) |
| 52 | United Arab Emirates | Article 5(7) |
| 53 | United Kingdom | Article 5(6) |
| 54 | United States | Article 5(6) |
| 55 | Uzbekistan | Article 5(6) |

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, the Republic of Lithuania hereby chooses to apply Option B under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, the Republic of Lithuania considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------|
| 1 | Armenia | Article 5(4) |
| 2 | Austria | Article 5(4) |
| 3 | Azerbaijan | Article 5(4) |
| 4 | Belarus | Article 5(4) |
| 5 | Belgium | Article 5(4) |
| 6 | Bulgaria | Article 5(4) |
| 7 | Canada | Article 5(4) |
| 8 | China | Article 5(4) |
| 9 | Croatia | Article 5(4) |
| 10 | Czech Republic | Article 5(4) |
| 11 | Cyprus | Article 5(4) |
| 12 | Denmark | Article 5(4) |
| 13 | Estonia | Article 5(4) |
| 14 | Finland | Article 5(4) |
| 15 | France | Article 5(4) |
| 16 | Georgia | Article 5(4) |
| 17 | Germany | Article 5(4) |
| 18 | Greece | Article 5(4) |
| 19 | Hungary | Article 5(4) |
| 20 | Iceland | Article 5(4) |
| 21 | India | Article 5(4) |
| 22 | Ireland | Article 5(4) |
| 23 | Israel | Article 5(4) |
| 24 | Italy | Article 5(3) |
| 25 | Kazakhstan | Article 5(4) |
| 26 | Korea | Article 5(4) |
| 27 | Kuwait | Article 5(4) |
| 28 | Kyrgyzstan | Article 5(4) |
| 29 | Latvia | Article 5(4) |
| 30 | Luxembourg | Article 5(4) |
| 31 | Macedonia | Article 5(4) |
| 32 | Malta | Article 5(4) |
| 33 | Mexico | Article 5(4) |
| 34 | Moldova | Article 5(4) |
| 35 | Morocco | Article 5(4) |
| 36 | Netherlands | Article 5(4) |

| | | |
|----|----------------------|--------------|
| 37 | Norway | Article 5(4) |
| 38 | Poland | Article 5(4) |
| 39 | Portugal | Article 5(4) |
| 40 | Romania | Article 5(4) |
| 41 | Russia | Article 5(4) |
| 42 | Serbia | Article 5(4) |
| 43 | Singapore | Article 5(4) |
| 44 | Slovakia | Article 5(4) |
| 45 | Slovenia | Article 5(4) |
| 46 | Spain | Article 5(4) |
| 47 | Sweden | Article 5(4) |
| 48 | Switzerland | Article 5(4) |
| 49 | Turkey | Article 5(4) |
| 50 | Turkmenistan | Article 5(4) |
| 51 | Ukraine | Article 5(4) |
| 52 | United Arab Emirates | Article 5(5) |
| 53 | United Kingdom | Article 5(4) |
| 54 | United States | Article 5(4) |
| 55 | Uzbekistan | Article 5(4) |

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(b) of the Convention, the Republic of Lithuania reserves the right for the entirety of Article 14 not to apply with respect to provisions of its Covered Tax Agreements relating to the exploration for or exploitation of natural resources. The following agreements contain provisions that are within the scope of this reservation.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|----------------------|
| 1 | Armenia | Article 5(3b) |
| 2 | Austria | Article 21 |
| 3 | Azerbaijan | Article 21 |
| 5 | Belgium | Article 21 |
| 6 | Bulgaria | Article 5 (3c) |
| 7 | Canada | Article 29 |
| 8 | China | Article 22 |
| 9 | Croatia | Article 21 |
| 11 | Cyprus | Article 21 |
| 12 | Denmark | Article 21 |
| 13 | Estonia | Article 29 |
| 14 | Finland | Article 21 |
| 16 | Georgia | Article 21 |
| 17 | Germany | Article 20a |
| 18 | Greece | Article 21 |
| 19 | Hungary | Article 5(b) |
| 20 | Iceland | Article 21 |
| 21 | India | Article 5(c) |
| 22 | Ireland | Article 22 |
| 23 | Israel | Article 5 (3b) |
| 24 | Italy | Article 22 |
| 25 | Kazakhstan | Article 21 |
| 27 | Kuwait | Article 5(3c) |
| 28 | Kyrgyzstan | Article 21 |
| 29 | Latvia | Article 29 |
| 30 | Luxembourg | Article 21 |
| 31 | Macedonia | Article 5(3c) |
| 32 | Malta | Article 21 |
| 33 | Mexico | Article 21 |
| 34 | Moldova | Article 5 (3b) |
| 35 | Morocco | Article 5(3c) |
| 36 | Netherlands | Article 25 |
| 37 | Norway | Article 21 |
| 38 | Poland | Article 22 |
| 39 | Portugal | Article 22 |
| 40 | Romania | Protocol |
| 41 | Russia | Article 21 |
| 42 | Serbia | Article 5 (3 (2)) |
| 43 | Slovakia | Protocol (para. III) |
| 44 | Slovenia | Article 5 (3b) |
| 46 | Spain | Article 21 |
| 47 | Sweden | Article 21 |
| 51 | Ukraine | Article 21 |

| | | |
|----|----------------------|------------|
| 52 | United Arab Emirates | Article 22 |
| 53 | United Kingdom | Article 23 |
| 54 | United States | Article 21 |
| 55 | Uzbekistan | Article 21 |

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, the Republic of Lithuania considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|-------------------------------|
| 1 | Armenia | Article 25(1), first sentence |
| 2 | Austria | Article 26(1), first sentence |
| 3 | Azerbaijan | Article 26(1), first sentence |
| 4 | Belarus | Article 24(1), first sentence |
| 5 | Belgium | Article 25(1), first sentence |
| 6 | Bulgaria | Article 26(1), first sentence |
| 7 | Canada | Article 25(1), first sentence |
| 8 | China | Article 27(1), first sentence |
| 9 | Croatia | Article 25(1), first sentence |
| 10 | Czech Republic | Article 25(1), first sentence |
| 11 | Cyprus | Article 25(1), first sentence |
| 12 | Denmark | Article 26(1), first sentence |
| 13 | Estonia | Article 25(1), first sentence |
| 14 | Finland | Article 26(1), first sentence |
| 15 | France | Article 25(1), first sentence |
| 16 | Georgia | Article 26(1), first sentence |
| 17 | Germany | Article 25(1), first sentence |
| 18 | Greece | Article 26(1), first sentence |
| 19 | Hungary | Article 25(1), first sentence |
| 20 | Iceland | Article 26(1), first sentence |
| 21 | India | Article 26(1), first sentence |
| 22 | Ireland | Article 25(1), first sentence |
| 23 | Israel | Article 25(1), first sentence |
| 24 | Italy | Article 27(1), first sentence |
| 25 | Kazakhstan | Article 26(1), first sentence |
| 26 | Korea | Article 25(1), first sentence |
| 27 | Kuwait | Article 25(1), first sentence |
| 28 | Kyrgyzstan | Article 25(1), first sentence |
| 29 | Latvia | Article 25(1), first sentence |
| 30 | Luxembourg | Article 26(1), first sentence |
| 31 | Macedonia | Article 25(1), first sentence |
| 32 | Malta | Article 25(1), first sentence |
| 33 | Mexico | Article 26(1), first sentence |
| 34 | Moldova | Article 25(1), first sentence |
| 35 | Morocco | Article 25(1), first sentence |
| 36 | Netherlands | Article 27(1), first sentence |
| 37 | Norway | Article 26(1), first sentence |
| 38 | Poland | Article 27(1), first sentence |

| | | |
|----|----------------------|-------------------------------|
| 39 | Portugal | Article 26(1), first sentence |
| 40 | Romania | Article 27(1), first sentence |
| 41 | Russia | Article 26(1), first sentence |
| 42 | Serbia | Article 26(1), first sentence |
| 43 | Singapore | Article 25(1), first sentence |
| 44 | Slovakia | Article 25(1), first sentence |
| 45 | Slovenia | Article 26(1), first sentence |
| 46 | Spain | Article 26(1), first sentence |
| 47 | Sweden | Article 26(1), first sentence |
| 48 | Switzerland | Article 25(1), first sentence |
| 49 | Turkey | Article 24(1), first sentence |
| 50 | Turkmenistan | Article 25(1), first sentence |
| 51 | Ukraine | Article 27(1), first sentence |
| 52 | United Arab Emirates | Article 26(1), first sentence |
| 53 | United Kingdom | Article 28(1) |
| 54 | United States | Article 26(1), first sentence |
| 55 | Uzbekistan | Article 26(1), first sentence |

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of Lithuania considers that the following agreement contains a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------------------------|
| 7 | Canada | Article 25(1), second sentence |

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Lithuania considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------------------------|
| 1 | Armenia | Article 25(1), second sentence |
| 2 | Austria | Article 26(1), second sentence |
| 3 | Azerbaijan | Article 26(1), second sentence |
| 4 | Belarus | Article 24(1), second sentence |
| 5 | Belgium | Article 25(1), second sentence |
| 6 | Bulgaria | Article 26(1), second sentence |
| 8 | China | Article 27(1), second sentence |
| 9 | Croatia | Article 25(1), second sentence |
| 10 | Czech Republic | Article 25(1), second sentence |
| 11 | Cyprus | Article 25(1), second sentence |
| 12 | Denmark | Article 26(1), second sentence |
| 13 | Estonia | Article 25(1), second sentence |
| 14 | Finland | Article 26(1), second sentence |
| 15 | France | Article 25(1), second sentence |
| 16 | Georgia | Article 26(1), second sentence |

| | | |
|----|----------------------|--------------------------------|
| 17 | Germany | Article 25(1), second sentence |
| 18 | Greece | Article 26(1), second sentence |
| 19 | Hungary | Article 25(1), second sentence |
| 20 | Iceland | Article 26(1), second sentence |
| 21 | India | Article 26(1), second sentence |
| 22 | Ireland | Article 25(1), second sentence |
| 23 | Israel | Article 25(1), second sentence |
| 24 | Italy | Article 27(1), second sentence |
| 25 | Kazakhstan | Article 26(1), second sentence |
| 26 | Korea | Article 25(1), second sentence |
| 27 | Kuwait | Article 25(1), second sentence |
| 28 | Kyrgyzstan | Article 25(1), second sentence |
| 29 | Latvia | Article 25(1), second sentence |
| 30 | Luxembourg | Article 26(1), second sentence |
| 31 | Macedonia | Article 25(1), second sentence |
| 32 | Malta | Article 25(1), second sentence |
| 33 | Mexico | Article 26(1), second sentence |
| 34 | Moldova | Article 25(1), second sentence |
| 35 | Morocco | Article 25(1), second sentence |
| 36 | Netherlands | Article 27(1), second sentence |
| 37 | Norway | Article 26(1), second sentence |
| 38 | Poland | Article 27(1), second sentence |
| 39 | Portugal | Article 26(1), second sentence |
| 40 | Romania | Article 27(1), second sentence |
| 41 | Russia | Article 26(1), second sentence |
| 42 | Serbia | Article 26(1), second sentence |
| 43 | Singapore | Article 25(1), second sentence |
| 44 | Slovakia | Article 25(1), second sentence |
| 45 | Slovenia | Article 26(1), second sentence |
| 46 | Spain | Article 26(1), second sentence |
| 47 | Sweden | Article 26(1), second sentence |
| 48 | Switzerland | Article 25(1), second sentence |
| 49 | Turkey | Article 24(1), second sentence |
| 50 | Turkmenistan | Article 25(1), second sentence |
| 51 | Ukraine | Article 27(1), second sentence |
| 52 | United Arab Emirates | Article 26(1), second sentence |
| 54 | United States | Article 26(1), second sentence |
| 55 | Uzbekistan | Article 26(1), second sentence |

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Lithuania considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 7 | Canada |
| 24 | Italy |
| 33 | Mexico |
| 48 | Switzerland |
| 53 | United Kingdom |

Pursuant to Article 16(6)(d)(ii) of the Convention, the Republic of Lithuania considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 5 | Belgium |
| 22 | Ireland |
| 24 | Italy |
| 51 | Ukraine |
| 53 | United Kingdom |

Article 17 – Corresponding Adjustments***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 17(4) of the Convention, the Republic of Lithuania considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------|
| 1 | Armenia | Article 9(2) |
| 2 | Austria | Article 9(2) |
| 3 | Azerbaijan | Article 9(2) |
| 4 | Belarus | Article 9(2) |
| 5 | Belgium | Article 9(2) |
| 6 | Bulgaria | Article 9(2) |
| 7 | Canada | Article 9(2) |
| 8 | China | Article 9(2) |
| 9 | Croatia | Article 9(2) |
| 11 | Cyprus | Article 9(2) |
| 12 | Denmark | Article 9(2) |
| 13 | Estonia | Article 9(2) |
| 14 | Finland | Article 9(2) |
| 15 | France | Article 9(2) |
| 16 | Georgia | Article 9(2) |
| 18 | Greece | Article 9(2) |
| 19 | Hungary | Article 9(2) |
| 20 | Iceland | Article 9(2) |
| 21 | India | Article 9(2) |
| 22 | Ireland | Article 9(2) |
| 23 | Israel | Article 9(2) |
| 24 | Italy | Protocol (g) |
| 25 | Kazakhstan | Article 9(2) |
| 26 | Korea | Article 9(2) |
| 27 | Kuwait | Article 9(2) |
| 28 | Kyrgyzstan | Article 9(2) |
| 29 | Latvia | Article 9(2) |
| 30 | Luxembourg | Article 9(2) |
| 31 | Macedonia | Article 9(2) |
| 32 | Malta | Article 9(2) |
| 33 | Mexico | Article 9(2) |
| 34 | Moldova | Article 9(2) |
| 35 | Morocco | Article 9(2) |
| 36 | Netherlands | Article 9(2) |
| 37 | Norway | Article 9(2) |
| 38 | Poland | Article 9(2) |
| 39 | Portugal | Article 9(2) |
| 40 | Romania | Article 9(2) |
| 41 | Russia | Article 9(2) |
| 42 | Serbia | Article 9(2) |
| 43 | Singapore | Article 9(2) |
| 44 | Slovakia | Article 9(2) |
| 45 | Slovenia | Article 9(2) |
| 46 | Spain | Article 9(2) |

| | | |
|----|----------------------|--------------|
| 47 | Sweden | Article 9(2) |
| 48 | Switzerland | Article 9(2) |
| 49 | Turkey | Article 9(2) |
| 50 | Turkmenistan | Article 9(2) |
| 51 | Ukraine | Article 9(2) |
| 52 | United Arab Emirates | Article 9(2) |
| 53 | United Kingdom | Article 9(2) |
| 54 | United States | Article 9(2) |
| 55 | Uzbekistan | Article 9(2) |