

**PROTOCOL**  
**AMENDING THE 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,**  
**SIGNED AT BRUSSELS ON 22 NOVEMBER 2004**

The Government of the Republic of Lithuania and the Government of the Grand Duchy of Luxembourg

Desiring to conclude a Protocol amending the 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, signed at Brussels on 22 of November 2004, (hereinafter referred to as “the Convention”),

Have agreed as follows:

**Article 1**

Article 27 of the Convention shall be amended and set forth to read as follows:

**“Article 27**  
**Exchange of Information**

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their local authorities,

inssofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

- a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (*ordre public*).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held

by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.”

## Article 2

1. This Protocol shall be subjected to ratification in accordance with the applicable procedures in Lithuania and in Luxembourg. The Contracting States shall notify each other in writing, through diplomatic channels, when their respective applicable procedures have been completed.
2. The Protocol shall enter into force on the date of the latter of the notifications referred to in paragraph 1. The provisions of this Protocol shall have effect with regard to tax years beginning on or after the first day of January of the calendar year next following the year in which the Protocol enters into force.

IN WITNESS whereof the undersigned, duly authorized thereto, have signed this Protocol.

DONE in duplicate at Luxembourg, on 20 June 2014, in the Lithuanian, French and English languages, all three texts being equally authentic.

For the Government of the  
Republic of Lithuania



For the Government of the  
Grand Duchy of Luxembourg



## ADDITIONAL PROTOCOL

At the moment of signing the Protocol amending the 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, the undersigned have agreed that the following provisions shall form an integral part of the Protocol.

1. It is understood that the competent authority of the requested State shall provide upon request by the competent authority of the requesting State information for the purposes referred to in Article 27 of the Convention.

2. The competent authority of the requesting State shall provide the following information to the competent authority of the requested State when making a request for information under the Convention to demonstrate the foreseeable relevance of the information to the request:

- a) the identity of the person under examination or investigation;
- b) a statement of the information sought including its nature and the form in which the requesting State wishes to receive the information from the requested State;
- c) the tax purpose for which the information is sought;
- d) grounds for believing that the information requested is held in the requested State or is in the possession or control of a person within the jurisdiction of the requested State;
- e) to the extent known, the name and address of any person believed to be in possession of the requested information;
- f) a statement that the requesting State has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.

3. It is understood that this Additional Protocol shall not affect legal acts of the European Union.

IN WITNESS whereof the undersigned, duly authorized thereto, have signed this Protocol.

DONE in duplicate at Luxembourg, on 20 June 2014, in the Lithuanian, French and English languages, all three texts being equally authentic.

For the Government of the  
Republic of Lithuania



For the Government of the  
Grand Duchy of Luxembourg

