

APPROVED
with Order No. 159 of 27 June 2001
by Head of the State Tax Inspectorate
under the Ministry of Finance
of the Republic of Lithuania
(*edition of order No. VA-11 of 4 February
2015*)

**REGULATIONS ON THE COMPLETION OF FORMS FR0021 (DAS-1), FR0022 (DAS-2),
FR0023 (DAS-3) AND FR0254 (DAS-4) RELATED TO THE APPLICATION OF
INTERNATIONAL DOUBLE TAXATION CONVENTIONS**

I. GENERAL PROVISIONS

1. The regulations on the completion of Forms FR0021 (DAS-1), FR0022 (DAS-2), FR0023 (DAS-3) and FR0254 (DAS-4) (hereinafter referred to as the Regulations) have been drafted following the provisions of the Law on Tax Administration and the stipulations of international double taxation conventions applied in the Republic of Lithuania.

2. Tax reliefs established by double taxation conventions (hereinafter referred to as Conventions) shall be accorded to residents of those states only, which have concluded such a Convention.

3. Upon application of tax allowances prescribed by these Conventions, the following forms shall be used: Form FR0021 (DAS-1) *Claim for Reduction or Exemption from the Anticipatory Tax Withheld at Source* (hereinafter referred to as Form DAS-1), Form FR0022 (DAS-2) *Claim for Refund of the Tax Withheld at Source* (hereinafter referred to as Form DAS-2) and Form FR0254 (DAS-4) *Lithuanian Residence Certificate* (hereinafter referred to as Form DAS-4).

4. Form FR0023 (DAS-3) *Certificate of Income Received and Taxes Paid in the Republic of Lithuania* (hereinafter referred to as Form DAS-3) shall be used in that case, when a resident of a foreign state requests the Lithuanian tax authority to confirm the information on income received, as well as on taxes withheld or paid at source in the Republic of Lithuania.

5. The Regulations shall employ the following terms:

The term "**resident**" means a business entity of a respective state or a natural person living therein. The right to decide and confirm that a certain subject is a resident of a respective state for the Convention purposes is vested only with the tax authority of that state;

The term "**fixed base**" means a habitual place of personal independent activity possessed by a natural person, which is used for the provision of professional services. If a natural person does not possess such a habitual operational place, but upon conduction of personal independent activity, during any period of twelve months stays out in a respective state longer than 183 days, it is deemed that the said person has a fixed base within that state. By defining this term, in each case the provisions of a concrete Convention should be taken into consideration.

The term "**Lithuanian business entity**" means a Lithuanian legal person (including a personal company and a business partnership) or other organisation or an affiliate of a foreign company registered in the Republic of Lithuania, as well as a representative office or a permanent establishment, which under Lithuanian tax laws is obliged to withhold the tax at source from the amounts paid to foreign residents.

Other terms used in the Regulations shall be understood as defined in the Law on Tax Administration of the Republic of Lithuania and other legal acts.

5¹. Amounts paid according to the Forms DAS-1, DAS-2 and DAS-3 to foreign residents in 2014 and in previous tax periods shall be expressed in litas and cents, amounts paid in 2015 and subsequent tax periods shall be expressed in euros and euro cents.

Amounts paid as a foreign residents' withholding tax according to the Forms DAS-1, DAS-2 and DAS-3 in 2014 and in previous tax periods shall be expressed in litas, amounts paid in 2015 and subsequent tax periods shall be expressed in euros.

II. THE COMPLETION OF FORM FR0021 (DAS-1)

6. Form DAS-1 must be possessed by a Lithuanian business entity, paying out certain amounts to a resident of that foreign state, with which a Convention is concluded and applied, as well as employing tax benefits stipulated in the referred Convention (i.e. using a lower tax rate than it is established by Lithuanian tax laws or not withholding the tax at all).

7. Form DAS-1 shall be completed in one copy.

8. Form DAS-1 shall be valid only in that calendar year, which is specified by the tax authority of a foreign state upon approval of information provided for in part V of this Form, except for cases, when the competent authorities of the Republic of Lithuania and a foreign state indicated in the Convention, by exchanging information, do not establish a shorter validity of this Form.

9. Form DAS-1 shall be completed in the following way:

9.1. The preamble together with parts I, II and III shall be filled in by a Lithuanian business entity or a resident of a foreign state, receiving income from that Lithuanian business entity:

9.1.1. The preamble shall specify a state, with which a Convention is concluded and followed upon request to reduce the tax or not withhold it at all;

9.1.2. Part I "Recipient of Income" shall provide for information on a foreign resident, receiving income from a Lithuanian business entity:

- if the recipient of income is a business entity, its name, identification number and the address of the registered office in a foreign state shall be indicated,

- if the recipient of income is a natural person, his name, surname, personal code, passport or other identification document data and the address of the living place in a foreign state shall be pointed out;

9.1.3. Part II "Payer of Income" shall provide for information on a Lithuanian business entity, paying out certain amounts to a resident of a foreign state, i.e. its name, code and the address of the registered office in the Republic of Lithuania shall be specified;

9.1.4. Part III "Income" shall provide for information on income received by a resident of a foreign state from a Lithuanian business entity, as well as for the type of income, date and number of contract, under which amounts are paid out, and other supplementary data.

9.2. Part IV "Certificate of the Recipient of Income" shall be filled in by a resident of a foreign state, receiving income from a Lithuanian business entity, upon approval of the fact that it is the actual recipient of income specified in part III and that this income is not derived through its permanent establishment or fixed base located in the Republic of Lithuania:

- if the recipient of income is a business entity, this part shall be signed by its responsible person, on indicating his name, surname, official responsibilities and the date, and it shall be sealed by that business entity,

- if the recipient of income is a natural person, he shall sign this part by himself, pointing out his name, surname and the date;

9.3. Part V "Certificate of the Tax Authority of a Foreign Country" shall be filled in and confirmed by the tax authority of a foreign state, a resident whereof receives income from a Lithuanian business entity:

9.3.1. In part V the tax authority of a foreign state shall confirm that the recipient of income from a Lithuanian business entity is a resident of that foreign state, and following which Convention the recipient of income is deemed to be a resident of that foreign state. This part shall be signed by an officer authorised by the said tax authority, on indicating his name, surname, official responsibilities and the date, and it shall be sealed by the referred tax authority;

9.3.2. If in a foreign state, to a resident whereof a Lithuanian business entity pays out certain amounts, under the procedure prescribed therein the tax authorities are not able to fill in Form DAS-1, but issue a certificate of an appropriate form approving the place of residence, in such a case part V of Form DAS-1 shall not be completed and confirmed, and this certificate shall be attached to Form DAS-1. Then in column "Attached" of part V of Form DAS-1 the title, date of issue, number and amount of pages of this attached certificate shall be indicated. The said attached certificate must specify that the subject named therein is a resident of that foreign country for the Convention purposes. Such a certificate must be sealed by the tax authority of that foreign state and signed by an officer responsible for the provided information;

9.4. Part VI "Information about the Payments" shall be filled in by a Lithuanian business entity, paying out certain amounts to a resident of a foreign state and possessing the completed parts I-V of this Form:

9.4.1. A Lithuanian business entity, by paying out certain amounts to a resident of a foreign state each time, shall specify in the table of this part the date of payments made, income type (if a foreign resident derives

income of several types), payment amount, as well as the rate and amount of withheld tax. The payment amount shall be indicated the whole, including the amount of withheld tax;

9.4.2. Part VI shall be signed by a person authorised by a Lithuanian business entity, on pointing out his name, surname, official responsibilities and the date, and this part shall be sealed by that business entity;

9.4.3. If there are more entries than it fits into the table of part VI, an analogous table shall be drawn in a separate sheet, which shall be attached to form DAS-1, by indicating in the title that this is a continuation of the table, Each attached sheet under the completed table shall be signed by a person authorised by a Lithuanian economic entity, on pointing out his name, surname, official responsibilities and the date, and it shall be sealed by that economic entity. At the end of part VI of Form DAS-1, after the word "Attached", the attached continuation of this table and the number of attached sheets shall be specified.

10. In that case when a Lithuanian business entity, paying out certain amounts to a resident of a foreign state and having the completed parts I, II, III, IV and V of Form DAS-1, does not withhold the tax from those payable amounts, but pays this tax from its profit, by filling in the table in part VI of Form DAS-1 under the said procedure, in column "Payment Amount" it shall indicate the gross amount paid to a resident of a foreign state, while in column "Withholding Tax" it shall specify the tax amount paid from its profit. Then under the table it shall be specified that the said tax is paid from the payer's profit.

11. A completed copy of Form DAS-1 shall be left with a Lithuanian business entity, which has paid out certain amounts to a resident of a foreign state.

12. *Repealed on 12/11/2010*

13. *Repealed on 12/11/2010*

III. THE COMPLETION OF FORM FR0022 (DAS-2)

14. Form DAS-2 shall be used in that case, when a resident of a foreign state wants to refund the tax amount or its part withheld at source in the Republic of Lithuania, which a Lithuanian business entity, paying out certain amounts and not having Form DAS-1 for the application of such a foreign resident to reduce the withholding tax, has deducted under the procedure prescribed by Lithuanian tax laws.

15. Form DAS-2 shall be completed in two copies.

16. Form DAS-2 shall be valid only in the case of refund of tax specified therein.

17. Form DAS-2 shall be completed in the following way:

17.1. The preamble shall be filled in by a Lithuanian business entity or a resident of a foreign state, which has received income from that Lithuanian business entity. It shall specify a state, with which a Convention is concluded and followed upon request to refund the tax amount or its part withheld at source in the Republic of Lithuania;

17.2. Parts I and V shall be completed by a resident of a foreign state, which has received income from a Lithuanian business entity:

17.2.1. Part I "Recipient of Income" shall provide for information on a resident of a foreign state, which has received income from a Lithuanian business entity and wishes to refund the tax amount or its part withheld at source in the Republic of Lithuania:

- if the recipient of income is a business entity, its name and identification number, as well as the address of the registered office in a foreign state and information on the bank, to the account wherein the refundable tax must be transferred, shall be indicated;
- if the recipient of income is a natural person, its name, surname, personal code, passport or other identification document data, the address of the living place in a foreign state and information on the bank, to the account wherein the refundable tax must be transferred, shall be pointed out;

17.2.2. In part V "Certificate of the Recipient of Income" a resident of a foreign state, having received income from a Lithuanian business entity, shall confirm that it is the actual recipient of income specified in part III and that it has not received such income through its permanent establishment or fixed base located in the Republic of Lithuania, and shall indicate the refundable tax amount:

- if the recipient of income is a business entity, this part shall be signed by its responsible person, on indicating his name, surname, official responsibilities and the date, and it shall be sealed by that business entity;
- if the recipient of income is a natural person, he shall sign this part by himself, pointing out his name, surname and the date;

The requested amount of the refund for the 2014 and previous tax periods shall be expressed in litas. The requested amount of the refund for the 2015 and subsequent tax periods shall be expressed in euros.17.3.

Parts II, III and IV shall be completed by a Lithuanian business entity, having paid out certain amounts to a resident of a foreign state:

17.3.1 Part II "Payer of Income" shall provide for information on a Lithuanian business entity, having paid out certain amounts to a resident of a foreign state, i.e. its name, code and the address of the registered office in Lithuania shall be specified;

17.3.2. Part III "Income" shall provide for information on income received by a resident of a foreign state from a Lithuanian business entity, as well as on the type of income, date, number of contract, under which certain amounts have been paid, and other additional data. The table of this part shall provide for information on amounts, which the Lithuanian business entity named in part II has paid out to the resident of a foreign state named in part I. The table shall indicate the payment date or period, for which the amount has been paid out, as well as the payment amount, rate and amount of tax withheld at source in the Republic of Lithuania, and the rate and amount of tax, which would be withheld from such amounts, if the Convention provisions were applied. The payment amount shall be indicated the whole, including the amount of withholding tax;

17.3.3. In part IV "Certificate of the Payer of Income" a Lithuanian business entity, which has paid out certain amounts to a resident of a foreign state indicated in the application, shall confirm that information provided for in parts II and III (except for table columns 5-6) is correct. This part shall be signed by a person authorised by a Lithuanian business entity, on pointing out his name, surname, official responsibilities and the date, and it shall be sealed by the said business entity. Part IV shall not be filled if the data about amounts paid and withheld to budget of the Republic of Lithuania from a foreign resident specified in the Form DAS-2 were mentioned in other Lithuanian business entity's tax declarations submitted to Lithuanian State Tax Inspectorate before;

17.4. Part VI "Certificate of the Tax Authority of a Foreign Country" shall be completed and confirmed by the tax authority of a foreign state, a resident whereof has received income from a Lithuanian business entity:

17.4.1. In part VI the tax authority of a foreign state shall confirm that in the indicated year the recipient of income from a Lithuanian business entity was a resident of that foreign state, and following which Convention the said person was deemed to be a resident of that foreign state. This part shall be signed by an officer authorised by the said tax authority, on pointing out his name, surname, official responsibilities and the date, and it shall be sealed by the referred tax authority;

17.4.2. If in a foreign state, a resident whereof submits this application, under the procedure prescribed therein the tax authorities are not able to complete Form DAS-2, but issue a certificate of an appropriate form approving the place of residence, part VI of Form DAS-2 shall not be completed and confirmed, and such a certificate shall be attached to Form DAS-2. Then in column "Attached" of part VI of Form DAS-2 the title, date of issue, number and amount of pages of this certificate shall be specified. The attached certificate must indicate the year, when a business entity or a natural person of a foreign state was its resident, and that the subject named therein was a resident of that foreign state for the Convention purposes. The certificate must be sealed by the tax authority of a foreign state and signed by an officer responsible for the submitted information.

18. Form DAS-2 shall be submitted by a resident of a foreign state or its authorised person, which may also be a Lithuanian business entity having paid out certain amounts and having withheld the tax, to any of the local offices of Lithuanian State Tax Inspectorate.

19. One copy of Form DAS-2 shall be submitted to the chosen local office of Lithuanian State Tax Inspectorate, while the other copy shall be left with the resident of a foreign state, which has submitted the application.

20. In that case if part VI of Form DAS-2 is not completed, but a certificate of an appropriate form approving the place of residence issued by the tax authority of a foreign state under the procedure prescribed therein is attached, together with form DAS-2 the local office of Lithuanian State Tax Inspectorate must be provided with the original variant of such a certificate.

21. The decision on the tax rebate shall be taken and the overpayment shall be returned no later than 30 calendar days from the day of Form DAS-2 submission to the local office of Lithuanian State Tax Inspectorate. If the officer authorised by that local office of Lithuanian State Tax Inspectorate pointed out to a foreign resident which submitted the Form DAS-2 to submit additional documents, the term of decision is calculated from the day following the receipt of the requested documents.

The local office of Lithuanian State Tax Inspectorate, having received the completed Form DAS-2 and having verified the data submitted therein, shall adopt the decision on tax refund, which shall indicate in section "Decision of the Tax Authority of the Republic of Lithuania" of this Form. This decision at the end of the text shall be signed by an officer authorised by that local office of Lithuanian State Tax Inspectorate, on pointing out

his name, surname, official responsibilities and the date, and it shall be sealed by the said local office of Lithuanian State Tax Inspectorate.

22. In that case when a Lithuanian business entity pays out certain amounts to a resident of a foreign state, with which a Convention is concluded and applied, and does not have such a foreign resident's application to reduce the withholding tax - the completed Form DAS-1, but does not deduct the withholding tax from those amounts, which must deduct under Lithuanian tax laws, and pays this tax from its profit, such a Lithuanian business entity, having received the said foreign resident's application to reduce the withholding tax, i.e. the completed Form DAS-1, may apply for refund of the gross amount of overpaid tax or its part.

23. A Lithuanian business entity, on applying for refund of the gross amount of overpaid tax or its part in the case specified in paragraph 22, must provide the local tax office, the operational territory whereof it belongs to, with the following documents:

- Completed Form FR0210 of the application to refund (credit) tax overpayment (Form FR0210 is approved by Order No. 95-3010 issued by the STI Head on 31 October 2000). Column 12 "Refund (Crediting) Base" of Form FR0210 shall specify a Convention concluded between the Republic of Lithuania and a corresponding foreign state, as well as Form DAS-1, which shall be attached to Form FR0210,
- Form DAS-1, parts I-VI of which are completed. Table column "Gross Payment" in part VI of Form DAS-1 shall specify the gross amount paid out to a resident of a foreign state, while column "Tax Withheld at Source in Fact" shall indicate the amount of tax paid from the taxpayer's profit. Under the table it shall be specified that the said tax has been paid from the taxpayer's profit,
- Adjusted accounts on certain amounts paid out to foreign companies and withheld tax, or adjusted certificate on certain amounts paid out to foreign residents.

24. Form DAS-2 with the decision made to a foreign resident is delivered in accordance with requirements of Article 164 of the Law on Tax Administration of the Republic of Lithuania (hereinafter – Law on Tax Administration).

IV. THE COMPLETION OF FORM FR0023 (DAS-3)

25. Form DAS-3 shall be used in that case, when a resident of a foreign state is willing to receive the approval of the Lithuanian tax authority on income received and taxes withheld or paid at source in the Republic of Lithuania.

26. A foreign resident or its authorised person, willing to receive the confirmed Form DAS-3, shall apply to any of the local offices of Lithuanian State Tax Inspectorate.

27. Two copies of Form DAS-3 shall be completed, one of which shall be given back to a resident of a foreign state who has requested the application, while the other shall be left with the chosen local office of Lithuanian State Tax Inspectorate.

28. Form DAS-3 shall be completed in the following way:

28.1. The preamble and part I shall be filled in by a resident of a foreign state, willing to receive Form DAS-3 confirmed by the Lithuanian tax authority:

28.1.1. The preamble shall indicate the date or period, during which a foreign resident, while staying in Lithuania, received income, from which taxes were withheld or paid at source in the Republic of Lithuania;

28.1.2. Part I "Recipient of Income" shall provide for information on a resident of a foreign state requesting the approval of this certificate:

- if the recipient of income is a business entity, its name, identification number and the address of the registered office in that foreign state shall be indicated,
- if the recipient of income is a natural person, his name, surname, personal code, passport or other identification document data and the address of the living place in a foreign state shall be pointed out;

28.2. Parts II and III shall be completed by a resident of a foreign state or a Lithuanian business entity, which has paid out certain amounts to that resident:

28.2.1. Part II "Payer of Income" shall provide for information on a Lithuanian business entity, having paid out certain amounts to a resident of a foreign state, i.e. its name, code and the address of the registered office in Lithuania shall be indicated. When such a foreign resident has received income from a respective foreign country, part II "Payer of Income" shall provide for data on a foreign resident having paid out certain amounts;

28.2.2. Part III "Income" shall provide for information on income received by a foreign resident from a Lithuanian business entity or a resident of a certain foreign state, as well as for the date or period, during which

the amount was received, income type, amount of received income, and tax rate and amount withheld or paid at source. The payment amount shall be indicated the whole, including the amount of tax withheld or paid. If there is any additional information, it shall be included in the section below the table;

28.3. Part IV shall not be filled if the data about amounts paid and withheld to budget of the Republic of Lithuania from a foreign resident specified in the Form DAS-3 were mentioned in other Lithuanian business entity's tax declarations submitted to Lithuanian State Tax Inspectorate before.

28.4. Parts V and VI of Form DAS-3, after the check of information provided for in parts I, II, III and IV, shall be completed and confirmed by the local office of Lithuanian State Tax Inspectorate, the operational territory whereof a Lithuanian business entity having paid out certain amounts to a resident of a foreign state belongs to, or that Lithuanian business entity, to which such a resident of a foreign state has submitted its income tax declaration:

28.4.1. Part V "Refund" shall be completed in the following way:

- The first line shall indicate the gross amount paid out by a Lithuanian business entity to a resident of a foreign state, including the amount of withholding tax, or the amount of income received by a foreign resident from a respective foreign state (data of part III),
- The second line shall indicate the gross amount of tax withheld or paid at source in the Republic of Lithuania (data of part III),
- The third line shall indicate the amount of tax refunded to a resident of a foreign state by the Lithuanian tax authorities. It shall be specified only in that case, if a foreign resident has submitted to a Lithuanian tax administration Form DAS-2 and he has been refunded the gross amount of tax or its part withheld or paid at source in the Republic of Lithuania,
- The fourth line shall indicate the gross amount of tax paid in the Republic of Lithuania, which is received by subtracting from the amount indicated in the second line the amount indicated in the third line;

28.4.2. In part VI "Certificate of the Tax Authority of the Republic of Lithuania" the local office of Lithuanian State Tax Inspectorate, shall indicate the date and period, during which a foreign resident received income, as well as the amount of received income and the amount of tax withheld or paid at source in the Republic of Lithuania. This part shall be signed by an officer authorised by the local office of Lithuanian State Tax Inspectorate, on pointing out his name, surname, official responsibilities and the date, and it shall be sealed by a respective local office of Lithuanian State Tax Inspectorate.

29. The local office of Lithuanian State Tax Inspectorate shall complete parts V and VI of Form DAS-3 and confirm part VI no later than within 10 working days after the submission of an application to approve this certificate.

30. When a foreign resident works in the Republic of Lithuania, receives the remuneration for this work in the Republic of Lithuania from a foreign state, declares such income in the local office of Lithuanian State Tax Inspectorate and is willing to receive the approval of the Lithuanian tax authority on taxes paid from this income in the Republic of Lithuania, part IV of Form DAS-3 shall not be filled in.

31. The local office of Lithuanian State Tax Inspectorate must complete and confirm parts V and VI of Form DAS-3 even then, when a resident of a foreign state, by attaching the completed parts I-IV of Form DAS-3, sends a written application to approve Form DAS-3. If due to wrongly submitted information or other reasons the local office of Lithuanian State Tax Inspectorate is not able to complete and confirm parts V and VI of Form DAS-3, it has to inform on this a foreign resident who wanted to receive that certificate.

31¹. Approved Form DAS-3 to a foreign resident is delivered in accordance with requirements of Article 164 of Law on Tax Administration.

V. THE COMPLETION OF FORM FR0254 (DAS-4)

32. Form DAS-4 shall be used when a legal entity duly registered according to the legal acts of the Republic of Lithuania or a resident of the Republic of Lithuania (hereinafter – the Person) receiving or having received income from (or in) a foreign country (with which Lithuania applies the Convention) is willing for the application of tax reliefs prescribed in the Convention, and Person requests the Lithuanian Tax Authority to approve that he is a Lithuanian resident for the purposes of the Convention.

33. The application to issue completed and approved Form DAS-4 (hereinafter – the Application) shall be submitted:

33.1. electronically by signing in to the authorized electronic services area Mano VMI in the website of the State Tax Inspectorate (hereinafter – Mano VMI);

33.2. in writing (directly submitting to the officer or employee working according to the employment agreement and receiving remuneration from the budget of the Republic of Lithuania (hereinafter – the Employee) of the local office of Lithuanian State Tax Inspectorate or by sending it through post to the local office of Lithuanian State Tax Inspectorate where is the registered office of the legal entity or where is a permanent place of residence or where such a permanent place of residence is declared by the natural person.

34. In the Application such information shall be included:

34.1. date of the Application,

34.2. name of the legal entity/ name and surname of the natural person, taxpayer identification code, address of registered office of the legal entity or permanent place of residence of natural person,

34.3. names of one or a few foreign countries where this form will be used (in the Application shall be indicated only such foreign countries with which Lithuania applies the Conventions during the tax periods for which the Person asks to be considered as a resident of the Republic of Lithuania),

34.4. number of counterparts of Form DAS-4 willing to be received,

34.5. tax period or tax periods for which the Person requests to be declared as a resident of the Republic of Lithuania.

A resident of the Republic of Lithuania together with the Application might submit documents according to which the tax authority assesses the residual status of the Person.

35. If it is impossible to identify the Person submitted the Application (name of legal entity / name and surname, taxpayer identification code does not match with the information provided in the Application) the tax authority, as far as practicable, informs the Person submitted the Application about that (according to the contacts indicated in the Application for further communication or through post according to the registered office / permanent place of residence or electronically).

36. Form DAS-4 shall be issued to a legal entity if the Person during the tax period for which this Form is requested is (or was) considered to be a taxable entity in the Republic of Lithuania as it is described in the Law on Corporate Income Tax of the Republic of Lithuania (Žin., 2001, No 110-3992; hereinafter – Law on Corporate Income Tax). Taxable entity of the Republic of Lithuania – legal entity registered under the laws of the Republic of Lithuania.

37. Form DAS-4 for the natural person shall be issued if the Person during the tax period for which this form is requested meet or met the criteria set to define the permanent resident in the Republic of Lithuania in the Article 4 of the Law on Personal Income Tax of the Republic of Lithuania (Žin., 2002, No 73-3085; hereinafter – Law on Personal Income Tax):

37.1. the place of residence of the person is / was in the Republic of Lithuania, or

37.2. the place of personal, social or economic interests of the person during the tax period is / was more likely to be in the Republic of Lithuania than abroad;

37.3. the person continuously or intermittently stays / stayed 280 or more days in successive tax periods and one of these tax periods continuously or intermittently stays / stayed 90 or more days, or

37.4. the person who is / was a citizen of the Republic of Lithuania and does / did not meet the criteria set in Points 37.3 and 37.4 but for such person remuneration is / was paid according to the employment agreement or according to the agreements corresponding to the essence of the said Points or his or her living abroad expenses are / were covered from the budget of the state of the Republic of Lithuania or budgets of municipalities.

Article 4 of the Law Personal Income Tax sets exceptions when a person although satisfying the criteria to be defined as a permanent residence of the Republic of Lithuania is not considered as a permanent residence.

The tax authority while assessing the residual status of the person and not having enough information about the person can request to indicate circumstances and / or submit documents according to which he or she could assess if the person is considered to be a resident of the Republic of Lithuania for the purposes of the Convention.

38. Form DAS-4 for Persons (residents of the Republic of Lithuania) can be issued for the current tax period and for 5 previous tax periods.

39. If the Person does not meet the criteria according to which it should be considered to be a resident of the Republic of Lithuania set in the Law on Corporate Income Tax or Law on Personal Income Tax the tax authority during 5 working days from the day of receipt of the Application must inform the Person (submitted the Application through post or electronically) that Form DAS-4 will not be issued for him or her.

40. Form DAS-4 shall be issued not later than within 5 working days from the day of request of the issue.

41. The tax authority shall electronically fill in, print and approve the requested number of counterparts of Form DAS-4 that will be submitted to the Person requesting this form.

42. The tax authority shall fill in Form DAS-4 in the following manner:

42.1. In Part I “Resident of the Republic of Lithuania” the following information about the Person shall be provided:

42.1.1 If the recipient of income is a legal entity, its name, tax payer code and the address of the registered office in the Republic of Lithuania shall be indicated,

42.2.2. If the recipient of income is a natural person of the Republic of Lithuania, his or her name, surname, tax payer code, details of passport or other identity document (name of the document, number, the date of the issuance of the document and date of expiry) and the address of the place of residence in the Republic of Lithuania shall be indicated;

42.2. In Part II “Approval of the Tax Authority of the Republic of Lithuania” the tax authority shall approve that the Person indicated in Part I is considered to be a Lithuanian resident for the Convention purposes:

42.2.1. it shall be indicate in which year or for which tax period the Person indicated in Part I is / was a resident of the Republic of Lithuania, and according to which Convention it is considered to be a resident of the Republic of Lithuania,

42.2.2. this part shall be signed by authorised public officer of the State Tax Inspectorate (hereinafter – STI) or respective local office of Lithuanian State Tax Inspectorate, indicating his or her name, surname, name of position and date. This part shall be sealed by STI.

42.2.3. Part II shall be drawn up in Lithuanian and English languages.

43. If the Application to issue Form DAS-4 was submitted directly to public officer and / or Employee of the local office of the Lithuanian State Tax Inspectorate and in the Application it is not indicated that the Person requests to receive this form through post services provider (hereinafter – through Post), the Person has to arrive and collect this form to that local office of the Lithuanian State Tax Inspectorate to which the Application was submitted.

If the Application to issue Form DAS-4 was submitted directly to public officer and / or Employee of local office of the Lithuanian State Tax Inspectorate and in the Application it was provided that the Person requests to receive this form through Post or if the Application was sent to the local office of the Lithuanian State Tax Inspectorate through Post or the Application was submitted electronically through Mano VMI and the selected way of receipt of the form was through Post, Form DAS-4 will be sent to the Person through Post.

VI. FINAL PROVISIONS

44. Fully completed Forms DAS-2 and DAS-3 placed in the State Tax Inspectorate website www.vmi.lt shall be submitted to Lithuanian Tax Authority.

45. If a person submits a form for Lithuanian Tax Authority, which is drafted by foreign country (with which Lithuania applies the Convention) and this form (fully or in part) is intended to verify residence country of a person, and this person has been considered to be a resident of the Republic of Lithuania during the tax period for which the form (fully or in part) has to be verified, Lithuanian Tax Authority must complete such a form (or part of it) and verify it.

The request to fill a foreign tax authority prepared form or part of it for the approval on the place of residency shall be laid down according to the procedure identified in items 33 and 34 of the Regulations.