

Lithuania: Withholding tax procedure

Note: This revised version supersedes the version published on 18 November 2010 and provides more complete details received from our depository.

Following our Announcement A10181, dated 3 November 2010, effective

22 November 2010

the withholding tax rates and procedures described in the following sections will apply to Lithuanian securities eligible in Clearstream Banking Luxembourg (CBL).

Applicable withholding tax rates

The rates of withholding tax applicable in CBL on income paid on Lithuanian securities are as follows:

- 0% on interest from government bonds;
- 10% or 15% on interest from corporate bonds, depending on the maturity of the security (see below);
- 20% on dividends.

The 10% and 15% rates are applied by default as follows:

- 10% For long-term corporate bonds (maturity more than one year);
- 15% For short- and medium-term corporate bonds (maturity less than or equal to one year).

Relief at source

No relief at source of withholding tax on Lithuanian corporate bonds or equities is available through CBL.

Standard refund

A standard refund of withholding tax on income from Lithuanian corporate bonds and equities is available if the beneficial owner qualifies for a reduced rate in accordance with the Double Taxation Treaty (DTT) between their country of residence and Lithuania. The maximum rate of withholding tax is defined in the relevant DTT (see [Appendix 1](#) on page 3 (debt securities) and [Appendix 2](#) on page 5 (equities)).

Documentation requirements

To apply for a standard refund of withholding tax on income from Lithuanian securities, the following documents must be submitted to CBL:

- A DAS-2 Official Claim Form (see [Appendix 3](#) on page 7)¹, one per reclaim application completed by each beneficial owner in two originals. If part VI is not completed by the beneficial owner's local tax authorities, a Certificate of Residence (see [Appendix 4](#) on page 9), issued by the beneficial owner's tax authorities, can be submitted instead.
- A Credit Advice (see [Appendix 5](#) on page 10), specifying income payment details, including the security type, the gross amount of the payment, the date of the payment and the amount of tax withheld. A Credit Advice must be completed for each intermediary financial institution between the beneficial owner of the dividend income and CBL. For example, if the only intermediary financial institution is the CBL customer, then both a CBL Credit Advice and a Credit Advice issued by the customer are required.

1. The DAS-2 Official Claim Form is available at <http://www.vmi.lt/formos/PDF/FR0022.pdf>.

- A Power of Attorney (see [Appendix 6](#) on page 11) must be provided if the customer or a third party is completing the DAS-2 form on behalf of the beneficial owner.
- A Letter of Request to Clearstream Banking for Reclaim of Lithuanian Withholding Tax (see [Appendix 7](#) on page 12), completed by the customer and authorising CBL to reclaim withholding tax from the Lithuanian Tax Authorities on behalf the beneficial owner.

Statutory deadline for receipt of the reclaim documentation

The statutory deadline for reclaiming withholding tax using the standard procedure is five years after the relevant income payment for which tax reclaim is to be made, unless the DTT in place specifies a different deadline; for example, the DTT between Luxembourg and Lithuania defines a deadline of three years.

The deadline by which CBL must receive the documentation for a standard refund application is, at the latest, two months before the statutory deadline. All standard refund applications received after this deadline will be processed by CBL on a “best-efforts” basis. However, in such cases, CBL will apply an extra charge and accepts no responsibility for forms that have not reached the Lithuanian Tax Authorities by the date considered being the statute of limitations deadline.

For tax reclaims, you are reminded that CBL accepts no responsibility for their acceptance or rejection by the tax authorities of the respective country. It is the customer’s responsibility to determine any entitlement to a refund, to complete the forms required correctly and to calculate the amount due.

When are refunds received

The estimated time for receiving a refund is six months from the date on which CBL receives the certified documents, although this can vary depending on when the application is filed and the complexity of the information supplied in the reclaim form.

Capital gains tax

There is no capital gains tax withheld on Lithuanian securities.

Further information

For further information, please contact the Clearstream Banking Tax Help Desk on:

	Luxembourg	Frankfurt
Email:	tax@clearstream.com	tax@clearstream.com
Telephone:	+352-243-32835	+49-(0) 69-2 11-1 3821
Fax:	+352-243-632835	+49-(0) 69-2 11-61 3821

or Clearstream Banking Customer Service or your Relationship Officer.

For more general information regarding our products and services, please visit www.clearstream.com.

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As a registered customer, [subscribe](#) to our free email alerts service to receive immediate, daily and/or weekly notification of the latest customer publications on our web site. Unsubscribe at any time; we respect your email privacy.

Appendix 1. Debt securities - Double Taxation Treaties concluded by Lithuania and currently in force

Note: Clearstream Banking provides these rates for information purposes only and does not guarantee that this information is correct, complete and accurate. Clearstream Banking does not assume liability for any damages, direct or indirect, that may arise from the reliance on or the use of this information. The rate as prescribed in the Double Taxation Treaty (DTT) may differ depending on the status of the beneficial owner. Please refer to the actual DTT or your tax advisor for further information.

Country	Rate prescribed by the DTT - Interest (%)	Tax refund available (%)	Prescribed form for tax refund
Armenia	10	0/5	DAS-2 ^a
Austria	10	0/5	DAS-2
Azerbaijan	10	0/5	DAS-2
Belarus	10	0/5	DAS-2
Belgium	10	0/5	DAS-2
Bulgaria	10	0/5	DAS-2
Canada	10	0/5	DAS-2
China	10	0/5	DAS-2
Croatia	10	0/5	DAS-2
Czech Republic	10	0/5	DAS-2
Denmark	10	0/5	DAS-2
Estonia	10	0/5	DAS-2
Finland	10	0/5	DAS-2
France	10	0/5	DAS-2
Georgia	10	0/5	DAS-2
Germany	10	0/5	DAS-2
Greece	10	0/5	DAS-2
Hungary	10	0/5	DAS-2
Iceland	10	0/5	DAS-2
Ireland	10	0/5	DAS-2
Israel	10	0/5	DAS-2
Italy	10	0/5	DAS-2
Kazakhstan	10	0/5	DAS-2
Kyrgyzstan	10	0/5	DAS-2
Latvia	0	10/15	DAS-2
Luxembourg	10	0/5	DAS-2
Macedonia	10	0/5	DAS-2
Malta	10	0/5	DAS-2
Moldova	10	0/5	DAS-2
Netherlands	10	0/5	DAS-2
Norway	10	0/5	DAS-2
Poland	10	0/5	DAS-2
Portugal	10	0/5	DAS-2
Romania	10	0/5	DAS-2

The standard rate of withholding tax on interest is 10%/15% (depending on the maturity of the security) before any relief.

Country	Rate prescribed by the DTT - Interest (%)	Tax refund available (%)	Prescribed form for tax refund
Russia	10	0/5	DAS-2
Serbia	10	0/5	DAS-2
Singapore	10	0/5	DAS-2
Slovak Republic	10	0/5	DAS-2
Slovenia	10	0/5	DAS-2
South Korea	10	0/5	DAS-2
Spain	10	0/5	DAS-2
Sweden	10	0/5	DAS-2
Switzerland	10	0/5	DAS-2
Turkey	10	0/5	DAS-2
Ukraine	10	0/5	DAS-2
United Kingdom	10	0/5	DAS-2
United States of America	10	0/5	DAS-2
Uzbekistan	10	0/5	DAS-2

a. The DAS-2 Official Claim Form is available at <http://www.vmi.lt/formos/PDF/FR0022.pdf>.

Appendix 2. Equities - Double Taxation Treaties concluded by Lithuania and currently in force

Note: Clearstream Banking provides these rates for information purposes only and does not guarantee that this information is correct, complete and accurate. Clearstream Banking does not assume liability for any damages, direct or indirect, that may arise from the reliance on or the use of this information. The rate as prescribed in the DTT assumes that the beneficial owner does not hold a substantial percentage of the share capital of the company paying the dividend. Different rates may apply for substantial holdings. Please refer to the actual DTT or your tax advisor for further information.

Country	Rate prescribed by the DTT - Dividends (%)	Tax refund available (%)	Prescribed form for tax refund
Armenia	15	5	DAS-2 ^a
Austria	15	5	DAS-2
Azerbaijan	10	10	DAS-2
Belarus	10	10	DAS-2
Belgium	15	5	DAS-2
Bulgaria	10	10	DAS-2
Canada	15	5	DAS-2
China	10	10	DAS-2
Croatia	15	5	DAS-2
Czech Republic	15	5	DAS-2
Denmark	15	5	DAS-2
Estonia	15	5	DAS-2
Finland	15	5	DAS-2
France	15	5	DAS-2
Georgia	15	5	DAS-2
Germany	15	5	DAS-2
Greece	15	5	DAS-2
Hungary	15	5	DAS-2
Iceland	15	5	DAS-2
Ireland	15	5	DAS-2
Israel	15	5	DAS-2
Italy	15	5	DAS-2
Kazakhstan	15	5	DAS-2
Kyrgyzstan	15	5	DAS-2
Latvia	15	5	DAS-2
Luxembourg	15	5	DAS-2
Macedonia	10	10	DAS-2
Malta	15	5	DAS-2
Moldova	10	10	DAS-2
Netherlands	15	5	DAS-2
Norway	15	5	DAS-2
Poland	15	5	DAS-2
Portugal	10	10	DAS-2
Romania	10	10	DAS-2

The standard rate of withholding tax on dividends is 20% before any relief.

Country	Rate prescribed by the DTT - Dividends (%)	Tax refund available (%)	Prescribed form for tax refund
Russia	10	10	DAS-2
Serbia	10	10	DAS-2
Singapore	10	10	DAS-2
Slovak Republic	10	10	DAS-2
Slovenia	15	5	DAS-2
South Korea	10	10	DAS-2
Spain	15	5	DAS-2
Sweden	15	5	DAS-2
Switzerland	15	5	DAS-2
Turkey	10	10	DAS-2
Ukraine	15	5	DAS-2
United Kingdom	15	5	DAS-2
United States of America	15	5	DAS-2
Uzbekistan	10	10	DAS-2

a. The DAS-2 Official Claim Form is available at <http://www.vmi.lt/formos/PDF/FR0022.pdf>.

Appendix 3. DAS-2 Official Claim Form

FR0022 forma (DAS-2)

Patvirtinta Valstybinės mokesčių inspekcijos
prie Finansų ministerijos viršininko
2001 m. birželio 27 d. įsakymu Nr. 159

UŽSIENIO VALSTYBĖS REZIDENTO PRAŠYMAS GRAŽINTI IŠSKAIČIUOTĄ MOKESTĮ CLAIM FOR REFUND OF THE TAX WITHHELD AT SOURCE

pagal Lietuvos Respublikos ir _____ dvigubo apmokestinimo išvengimo sutartį
under the Double Taxation Convention concluded between the Republic of Lithuania and _____

I. PAJAMŲ GAVĖJAS RECIPIENT OF INCOME

_____		_____	
Ūkio subjekto pavadinimas / Vardas, pavardė Name of business entity / Name, surname		Identifikacinis numeris Identification number	
_____		_____	_____
Paso arba kito identifikacinio dokumento pavadinimas Passport or title of another identification document	Numeris Number	Išleidimo data Date of issue	Galioja iki Date of expiry
Adresas: Full address:			
_____		_____	
Gatvė, numeris Street, number	Pašto indeksas Postal code	Miestas ar vietovė City or district	Valstybė Country
_____		_____	
Banko pavadinimas Name of the bank		Banko kodas Code of the bank	
_____		_____	
Banko adresas Address of the bank		Sąskaitos numeris Number of the bank account	

II. MOKĖTOJAS PAYER OF INCOME

_____		_____	
Ūkio subjekto pavadinimas / Vardas, pavardė Name of business entity / Name, surname		Identifikacinis numeris Identification number	
_____		_____	_____
Paso arba kito identifikacinio dokumento pavadinimas Passport or title of another identification document	Numeris Number	Išleidimo data Date of issue	Galioja iki Date of expiry
Adresas: Full address:			
_____		_____	
Gatvė, numeris Street, number	Pašto indeksas Postal code	Miestas ar vietovė City or district	Valstybė Country

III. PAJAMOS INCOME

_____		_____		_____	
Pajamų rūšis Type of income		Sutarties sudarymo data Date of contract		Sutarties numeris Number of contract	
_____		_____		_____	
Pajamų rūšis Type of income		Sutarties sudarymo data Date of contract		Sutarties numeris Number of contract	
_____		_____		_____	
Kita reikalinga informacija Other relevant information					
Mokėjimo data Date of payment	Mokėjimo suma (litais) Gross payment (in Litas)	Prie pajamų šaltinio išskaičiuotas mokestis Tax withheld at source in fact		Mokestis, išskaičiuojamas prie pajamų šaltinio pagal dvigubo apmokestinimo išvengimo sutartį Tax to be withheld under the Convention	
		Tarifas Rate (%)	Suma(litais) Amount (in Litas)	Tarifas Rate (%)	Suma (litais) Amount (in Litas)
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Iš viso Total	_____	_____	_____	_____	_____

Appendix 3 (cont). DAS-2 Official Claim Form

IV. MOKĖTOJO PATVIRTINIMAS CERTIFICATE OF THE PAYER OF THE INCOME

Žemiau pasirašęs asmuo patvirtina, kad šio prašymo II dalyje ir III dalyje (išskyrus lentelės 5-6 stulpeliuose) pateikta informacija yra teisinga ir kad toks mokestis buvo išskaičiuotas prie pajamų šaltinio.

The undersigned declares that to the best of his knowledge the particular information given in part II and in part III (except for columns 5-6 of the table) of this Claim is correct and that the tax at source has been withheld.

Pareigos Official responsibilities	A.V. Official seal	Parašas Signature Data Date	Vardas, pavardė Name, surname
---------------------------------------	-----------------------	--------------------------------------	----------------------------------

V. PAJAMŲ GAVĖJO PATVIRTINIMAS CERTIFICATE OF THE RECIPIENT OF THE INCOME

Žemiau pasirašęs asmuo patvirtina:

- kad jis yra (ar mokėjimo metu buvo) faktiškasis šio prašymo III dalyje įvardintų pajamų savininkas;
- kad aukščiau minimos pajamos nebuvo gautos per nuolatinę buveinę ar nuolatinę bazę, kurią jis turi Lietuvos Respublikoje;
- kad jis prašo grąžinti nuo minėtų pajamų sumokėto _____ litų mokesčio sumą.

The undersigned declares:

- that it (he/she) is (or was at the day of payment) the beneficial owner of the income referred to in part III of this Claim;
- that the above mentioned income was not derived through a permanent establishment or a fixed base maintained by it (him/her) in the Republic of Lithuania.
- that it (he/she) claims for a refund of the tax on the above mentioned income for the amount of _____ Lit.

Pareigos Official responsibilities	A.V. Official seal	Parašas Signature Data Date	Vardas, pavardė Name, surname
---------------------------------------	-----------------------	--------------------------------------	----------------------------------

VI. UŽSIENIO VALSTYBĖS MOKESČIŲ ADMINISTRATORIAUS PATVIRTINIMAS CERTIFICATE OF THE TAX AUTHORITY OF FOREIGN COUNTRY

Patvirtinu, kad _____ m. šiame prašyme įvardintas pajamų gavėjas buvo _____ rezidentas pagal Lietuvos Respublikos ir _____ dvigubo apmokestinimo išvengimo sutartį.

I certify that in _____ the recipient of the income named in this Claim was a resident of _____ within the meaning of the Double Taxation Convention concluded between the Republic of Lithuania and _____.

Pareigos Official responsibilities	A.V. Official seal	Parašas Signature Data Date	Vardas, pavardė Name, surname
---------------------------------------	-----------------------	--------------------------------------	----------------------------------

Priedama _____

LIETUVOS RESPUBLIKOS MOKESČIŲ ADMINISTRATORIAUS SPRENDIMAS DECISION OF THE TAX AUTHORITY OF THE REPUBLIC OF LITHUANIA

Pareigos	A.V.	Parašas	Vardas, pavardė
		Data	

Pastaba: prašymas pildomas didžiosiomis raidėmis ir be pataisymų.
Note: the Claim must be filled in capital letters without corrections.

Appendix 4. Certificate of Residence - example

Note: Depending on the tax authority issuing the certificate of residence, the wording in the certificate may differ.

[Letterhead of the beneficial owner's tax authorities]

Date: Insert date

Attention: _____

Dear Sir/Madam,

We confirm that name of beneficial owner, Tax ID number tax id number is resident in beneficial owner's country of residence for the purpose of the Double Taxation Treaty between Lithuania and beneficial owner's country of residence and that, to the best of our knowledge and information, the above information is correct.

Accordingly, name of beneficial owner qualifies for benefit from the Double Taxation Treaty between Lithuania and beneficial owner's country of residence.

Yours faithfully,

Tax authorities date and stamp

Appendix 5. Credit Advice

The credit advice contains information that is required when filing a reclaim with a tax credit. This may vary depending on the financial institution paying the beneficial owner. The credit advice must be sent, under the letterhead of the customer or of the customer's agent, to:

Clearstream Operations Prague s.r.o., Křižíkova 148/34, 18600 Prague 8, Czech Republic

Note: The customer must include, with the credit advice, the respective Clearstream Banking account number.

[Customer's or agent's letterhead]

Name of beneficial owner: _____

Full address: _____

Security details:

Issuer of the security: _____ Record date: _____

Name of the security: _____ Ex-date: _____

Security code (ISIN): _____ Payment date: _____

Nominal currency-amount
or Number of shares: _____ Dividend/Interest rate: _____

Dividend/Interest details:

Gross dividend/interest: _____ Withholding tax rate: _____

Tax amount: _____ Currency: _____

Net dividend/interest: _____ *(before FX conversion)*

FX conversion details: *(omit if not applicable)*

To currency: _____ Value date: _____

Fee amount: *either* _____ *(fixed)*

or _____ *(= _____ % of net dividend/interest)*

Due dividend/interest payment details:

Due payment amount: _____ **Due payment date:** _____

(net minus fee) *(dd/mm/yyyy)*

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

Company stamp:

Appendix 6. Power of Attorney - example

[Beneficial owner's letterhead]

I/We _____ *name of beneficial owner* _____, the undersigned,
of _____ *address or place of business of beneficial owner* _____, make,
constitute and appoint _____ *Clearstream Banking or the Clearstream Banking customer or the third party* _____,
of _____ *address or place of business of Clearstream Banking or of the Clearstream Banking customer or of the third party* _____ my
(our) true and lawful attorney-in-fact in my (our) name, place and stead, on my (our) behalf and for my (our) use
and benefit, to exercise or perform any act, power or duty, right or obligation whatsoever that I (we) now have or
may subsequently acquire with respect to the reclaim of tax withheld on investment income in respect of debt and
equity securities.

The rights, powers and authority of attorney-in-fact granted shall commence and be in full force and effect
immediately upon the execution of this instrument. Such rights, powers and authority shall remain in force and
effect thereafter until revoked by me (us) in writing.

Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

Appendix 7. Letter of Request to Clearstream Banking for Reclaim of Lithuanian Withholding Tax

[Customer's letterhead]

Clearstream Operations Prague s.r.o.
Attn: OTR - Tax Reclaim Services
Křižíkova 148/34
18600 Prague 8
Czech Republic

Clearstream Banking account: _____ (the "Account")

Dear Sir/Madam:

We refer to the following income payment on the following security:

Type of security: _____
Issuer of the security: _____
Security code (ISIN or Common Code): _____
Income payment date: _____

Our Account with Clearstream Banking was credited with the above income under deduction of the domestic Lithuanian withholding tax rate, on the following quantity of securities beneficially owned by the following beneficial owner:

Name of beneficial owner: _____
Residence of beneficial owner (full address): _____
Quantity of securities: _____
Total income amount received, net of withholding tax: _____

We hereby request that Clearstream Banking forward our application to the Lithuanian Tax Authorities for a refund of LTL LTL of withholding tax, to which the beneficial owner is entitled by virtue of the Double Taxation Treaty between Lithuania and country of residence of the beneficial owner.

Appendix 7 (cont). Letter of Request to Clearstream Banking for Reclaim of Lithuanian Withholding Tax

Please credit the withholding tax refunded to the above Clearstream Banking Account, with reference _____, upon receipt from the Lithuanian Tax Authorities.

Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

We attach any other documentation as required by Clearstream Banking.

Lituanie : procédure de retenue d'impôt

Remarque : Cette nouvelle version remplace celle publiée le 18 novembre 2010 et apporte des informations supplémentaires reçues de notre dépositaire.

Suite à notre annonce A10181 du 3 novembre 2010 entrée en vigueur

le 22 novembre 2010

les taux de retenue d'impôt et les procédures décrits dans les sections suivantes s'appliqueront aux titres lituaniens éligibles en Clearstream Banking Luxembourg (CBL).

Taux de retenue fiscale applicables

Le taux habituel de retenue pour les revenus perçus sur des titres lituaniens est le suivant :

- 0 % sur les intérêts des obligations d'État ;
- 10 % ou 15 % sur les intérêts des obligations de société, selon la maturité du titre (voir ci-dessous) ;
- 20 % sur les dividendes.

Les taux de 10 % ou de 15 % s'appliquent par défaut de la manière suivante :

10% Pour les obligations de société à long terme (maturité supérieure à un an) ;

15% Pour les obligations de société à court et moyen terme (maturité inférieure ou égale à un an).

Exonération à la source

Aucune exonération à la source de la retenue d'impôt sur les obligations de sociétés ou les actions lituaniennes n'est disponible par la biais de CBL.

Remboursement classique

Un remboursement classique de la retenue d'impôt sur les revenus provenant d'obligations de sociétés et d'actions lituaniennes est disponible si le bénéficiaire effectif remplit les conditions pour un taux réduit, conformément à la convention de double imposition (CDI) entre son pays de résidence et la Lituanie. Le taux maximal de retenue est défini dans la CDI concernée (consulter l'[Annexe 1](#), à la page 4 (titres de créances) et l'[Annexe 2](#), à la page 6 (actions)).

Documents requis

Pour demander un remboursement classique de la retenue d'impôt sur les revenus provenant de titres lituaniens, les documents suivants doivent être remis à CBL :

- Un formulaire de demande officielle DAS-2 (consulter l'[Annexe 3](#), à la page 8)¹ ; un par demande de remboursement, rempli par chaque bénéficiaire effectif en deux originaux. Si la partie VI n'est pas remplie par l'administration fiscale locale du bénéficiaire effectif, il est possible de fournir un certificat de résidence (consulter l'[Annexe 4](#), à la page 10) émis par l'administration fiscale du bénéficiaire effectif.
- Un avis de crédit (consulter l'[Annexe 5](#), à la page 11) : il doit indiquer les détails du paiement de revenus avec le type de titres, le montant brut, la date de paiement et le montant de la retenue

1. Le formulaire de demande officielle DAS-2 est disponible à l'adresse <http://www.vmi.lt/formos/PDF/FR0022.pdf>.

d'impôt. Un avis de crédit doit être rempli pour chaque institution financière intermédiaire entre le bénéficiaire effectif des dividendes et CBL. Par exemple, si la seule institution financière intermédiaire est le client CBL, il est nécessaire de fournir aussi bien un avis de crédit CBL qu'un avis de crédit du client.

- Une procuration (consulter l'[Annexe 6](#), à la page 12).
- Une lettre de requête à Clearstream Banking en vue du remboursement de la retenue d'impôt lituanienne (consulter l'[Annexe 7](#), à la page 13) ; rédigée par le client et autorisant CBL à réclamer la retenue d'impôt auprès de l'administration fiscale lituanienne au nom du bénéficiaire effectif.

Date limite statutaire pour la remise des documents de réclamation

La date limite statutaire pour la réclamation de la retenue d'impôt via la procédure classique est fixée à cinq ans après le paiement de revenus concerné par la réclamation, excepté si la CDI indique une autre date limite ; par exemple, la CDI entre le Luxembourg et la Lituanie fixe une période de trois ans.

La date limite à laquelle CBL doit recevoir les documents pour une demande de remboursement classique se situe au moins deux mois avant la date limite statutaire. Toute demande de remboursement classique reçue après cette date limite sera traitée par CBL au mieux de ses possibilités. Toutefois, dans ce cas, CBL appliquera des frais supplémentaires et ne pourra être tenue pour responsable de formulaires n'étant pas parvenus aux services fiscaux lituaniens à la date considérée comme étant la date limite statutaire.

En ce qui concerne les réclamations fiscales en général, il est rappelé aux clients que CBL décline toute responsabilité quant à leur acceptation par les administrations fiscales des pays concernés. Il incombe au client de déterminer s'il a le droit à un remboursement de la retenue d'impôt, de remplir les formulaires demandés de manière appropriée et de calculer le montant dû.

À quel moment les remboursements ont-ils lieu ?

Le remboursement est perçu environ six mois après la date de réception des documents certifiés par CBL. Ce délai peut varier selon la date de traitement de la demande et la complexité des informations fournies dans le formulaire de réclamation.

Impôt sur les plus-values

Aucun impôt sur les plus-values n'est retenu sur les titres lituaniens détenus en CBL.

Informations complémentaires

Pour de plus amples informations, contactez le bureau d'assistance fiscale de Clearstream Banking, au :

	Luxembourg	Francfort
Adresse électronique :	tax@clearstream.com	tax@clearstream.com
Téléphone :	+352-243-32835	+49-(0) 69-2 11-1 3821
Télécopie :	+352-243-632835	+49-(0) 69-2 11-61 3821

Vous pouvez également contacter le Service clientèle de Clearstream Banking ou votre Chargé de relations.

Pour plus d'informations générales concernant nos produits et services, nous vous invitons à consulter www.clearstream.com.

Annexes

- [Annexe 1. Debt securities - Double Taxation Treaties concluded by Lithuania and currently in force](#)
- [Annexe 2. Equities - Double Taxation Treaties concluded by Lithuania and currently in force](#)
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Annexe 1. Debt securities - Double Taxation Treaties concluded by Lithuania and currently in force

Rem. : Clearstream Banking provides these rates for information purposes only and does not guarantee that this information is correct, complete and accurate. Clearstream Banking does not assume liability for any damages, direct or indirect, that may arise from the reliance on or the use of this information. The rate as prescribed in the Double Taxation Treaty (DTT) may differ depending on the status of the beneficial owner. Please refer to the actual DTT or your tax advisor for further information.

Country	Rate prescribed by the DTT - Interest (%)	Tax refund available (%)	Prescribed form for tax refund
Armenia	10	0/5	DAS-2 ^a
Austria	10	0/5	DAS-2
Azerbaijan	10	0/5	DAS-2
Belarus	10	0/5	DAS-2
Belgium	10	0/5	DAS-2
Bulgaria	10	0/5	DAS-2
Canada	10	0/5	DAS-2
China	10	0/5	DAS-2
Croatia	10	0/5	DAS-2
Czech Republic	10	0/5	DAS-2
Denmark	10	0/5	DAS-2
Estonia	10	0/5	DAS-2
Finland	10	0/5	DAS-2
France	10	0/5	DAS-2
Georgia	10	0/5	DAS-2
Germany	10	0/5	DAS-2
Greece	10	0/5	DAS-2
Hungary	10	0/5	DAS-2
Iceland	10	0/5	DAS-2
Ireland	10	0/5	DAS-2
Israel	10	0/5	DAS-2
Italy	10	0/5	DAS-2
Kazakhstan	10	0/5	DAS-2
Kyrgyzstan	10	0/5	DAS-2
Latvia	0	10/15	DAS-2
Luxembourg	10	0/5	DAS-2
Macedonia	10	0/5	DAS-2
Malta	10	0/5	DAS-2
Moldova	10	0/5	DAS-2
Netherlands	10	0/5	DAS-2
Norway	10	0/5	DAS-2
Poland	10	0/5	DAS-2
Portugal	10	0/5	DAS-2
Romania	10	0/5	DAS-2

The standard rate of withholding tax on interest is 10%/15% (depending on the maturity of the security) before any relief.

Country	Rate prescribed by the DTT - Interest (%)	Tax refund available (%)	Prescribed form for tax refund
Russia	10	0/5	DAS-2
Serbia	10	0/5	DAS-2
Singapore	10	0/5	DAS-2
Slovak Republic	10	0/5	DAS-2
Slovenia	10	0/5	DAS-2
South Korea	10	0/5	DAS-2
Spain	10	0/5	DAS-2
Sweden	10	0/5	DAS-2
Switzerland	10	0/5	DAS-2
Turkey	10	0/5	DAS-2
Ukraine	10	0/5	DAS-2
United Kingdom	10	0/5	DAS-2
United States of America	10	0/5	DAS-2
Uzbekistan	10	0/5	DAS-2

a. The DAS-2 Official Claim Form is available at <http://www.vmi.lt/formos/PDF/FR0022.pdf>.

Annexe 2. Equities - Double Taxation Treaties concluded by Lithuania and currently in force

Rem. : Clearstream Banking provides these rates for information purposes only and does not guarantee that this information is correct, complete and accurate. Clearstream Banking does not assume liability for any damages, direct or indirect, that may arise from the reliance on or the use of this information. The rate as prescribed in the DTT assumes that the beneficial owner does not hold a substantial percentage of the share capital of the company paying the dividend. Different rates may apply for substantial holdings. Please refer to the actual DTT or your tax advisor for further information.

Country	Rate prescribed by the DTT - Dividends (%)	Tax refund available (%)	Prescribed form for tax refund
---------	--------------------------------------------	--------------------------	--------------------------------

The standard rate of withholding tax on dividends is 20% before any relief.

Armenia	15	5	DAS-2 ^a
Austria	15	5	DAS-2
Azerbaijan	10	10	DAS-2
Belarus	10	10	DAS-2
Belgium	15	5	DAS-2
Bulgaria	10	10	DAS-2
Canada	15	5	DAS-2
China	10	10	DAS-2
Croatia	15	5	DAS-2
Czech Republic	15	5	DAS-2
Denmark	15	5	DAS-2
Estonia	15	5	DAS-2
Finland	15	5	DAS-2
France	15	5	DAS-2
Georgia	15	5	DAS-2
Germany	15	5	DAS-2
Greece	15	5	DAS-2
Hungary	15	5	DAS-2
Iceland	15	5	DAS-2
Ireland	15	5	DAS-2
Israel	15	5	DAS-2
Italy	15	5	DAS-2
Kazakhstan	15	5	DAS-2
Kyrgyzstan	15	5	DAS-2
Latvia	15	5	DAS-2
Luxembourg	15	5	DAS-2
Macedonia	10	10	DAS-2
Malta	15	5	DAS-2
Moldova	10	10	DAS-2
Netherlands	15	5	DAS-2
Norway	15	5	DAS-2
Poland	15	5	DAS-2
Portugal	10	10	DAS-2
Romania	10	10	DAS-2

Country	Rate prescribed by the DTT - Dividends (%)	Tax refund available (%)	Prescribed form for tax refund
Russia	10	10	DAS-2
Serbia	10	10	DAS-2
Singapore	10	10	DAS-2
Slovak Republic	10	10	DAS-2
Slovenia	15	5	DAS-2
South Korea	10	10	DAS-2
Spain	15	5	DAS-2
Sweden	15	5	DAS-2
Switzerland	15	5	DAS-2
Turkey	10	10	DAS-2
Ukraine	15	5	DAS-2
United Kingdom	15	5	DAS-2
United States of America	15	5	DAS-2
Uzbekistan	10	10	DAS-2

a. The DAS-2 Official Claim Form is available at <http://www.vmi.lt/formos/PDF/FR0022.pdf>.

Annexe 3. DAS-2 Official Claim Form

FR0022 forma (DAS-2)

Patvirtinta Valstybinės mokesčių inspekcijos
prie Finansų ministerijos viršininko
2001 m. birželio 27 d. įsakymu Nr. 159

UŽSIENIO VALSTYBĖS REZIDENTO PRAŠYMAS GRAŽINTI IŠSKAIČIUOTĄ MOKESTĮ CLAIM FOR REFUND OF THE TAX WITHHELD AT SOURCE

pagal Lietuvos Respublikos ir _____ dvigubo apmokestinimo išvengimo sutartį
under the Double Taxation Convention concluded between the Republic of Lithuania and _____

I. PAJAMŲ GAVĖJAS RECIPIENT OF INCOME

Ūkio subjekto pavadinimas / Vardas, pavardė Name of business entity / Name, surname		Identifikacinis numeris Identification number	
Paso arba kito identifikacinio dokumento pavadinimas Passport or title of another identification document		Numeris Number	Išleidimo data Date of issue
Gatvė, numeris Street, number		Pašto indeksas Postal code	Miestas ar vietovė City or district
Banko pavadinimas Name of the bank		Banko kodas Code of the bank	
Banko adresas Address of the bank		Sąskaitos numeris Number of the bank account	

II. MOKĖTOJAS PAYER OF INCOME

Ūkio subjekto pavadinimas / Vardas, pavardė Name of business entity / Name, surname		Identifikacinis numeris Identification number	
Paso arba kito identifikacinio dokumento pavadinimas Passport or title of another identification document		Numeris Number	Išleidimo data Date of issue
Gatvė, numeris Street, number		Pašto indeksas Postal code	Miestas ar vietovė City or district

III. PAJAMOS INCOME

Pajamų rūšis Type of income		Sutarties sudarymo data Date of contract	Sutarties numeris Number of contract
Pajamų rūšis Type of income		Sutarties sudarymo data Date of contract	Sutarties numeris Number of contract
Kita reikalinga informacija Other relevant information			
Mokėjimo data Date of payment	Mokėjimo suma (litais) Gross payment (in Litas)	Prie pajamų šaltinio išskaičiuotas mokestis Tax withheld at source in fact	Mokestis, išskaičiuojamas prie pajamų šaltinio pagal dvigubo apmokestinimo išvengimo sutartį Tax to be withheld under the Convention
		Tarifas Rate (%) Suma(litais) Amount (in Litas)	Tarifas Rate (%) Suma (litais) Amount (in Litas)
Iš viso Total			

annexe 3 (suite). DAS-2 Official Claim Form

IV. MOKĖTOJO PATVIRTINIMAS CERTIFICATE OF THE PAYER OF THE INCOME

Žemiau pasirašęs asmuo patvirtina, kad šio prašymo II dalyje ir III dalyje (išskyrus lentelės 5-6 stulpeliuose) pateikta informacija yra teisinga ir kad toks mokestis buvo išskaičiuotas prie pajamų šaltinio.

The undersigned declares that to the best of his knowledge the particular information given in part II and in part III (except for columns 5-6 of the table) of this Claim is correct and that the tax at source has been withheld.

Pareigos Official responsibilities	A.V. Official seal	Parašas Signature Data Date	Vardas, pavardė Name, surname
---------------------------------------	-----------------------	--------------------------------------	----------------------------------

V. PAJAMŲ GAVĖJO PATVIRTINIMAS CERTIFICATE OF THE RECIPIENT OF THE INCOME

Žemiau pasirašęs asmuo patvirtina:

- kad jis yra (ar mokėjimo metu buvo) faktiškasis šio prašymo III dalyje įvardintų pajamų savininkas;
- kad aukščiau minimos pajamos nebuvo gautos per nuolatinę buveinę ar nuolatinę bazę, kurią jis turi Lietuvos Respublikoje;
- kad jis prašo grąžinti nuo minėtų pajamų sumokėto _____ litų mokesčio sumą.

The undersigned declares:

- that it (he/she) is (or was at the day of payment) the beneficial owner of the income referred to in part III of this Claim;
- that the above mentioned income was not derived through a permanent establishment or a fixed base maintained by it (him/her) in the Republic of Lithuania.
- that it (he/she) claims for a refund of the tax on the above mentioned income for the amount of _____ Lit.

Pareigos Official responsibilities	A.V. Official seal	Parašas Signature Data Date	Vardas, pavardė Name, surname
---------------------------------------	-----------------------	--------------------------------------	----------------------------------

VI. UŽSIENIO VALSTYBĖS MOKESČIŲ ADMINISTRATORIAUS PATVIRTINIMAS
CERTIFICATE OF THE TAX AUTHORITY OF FOREIGN COUNTRY

Patvirtinu, kad _____ m. šiame prašyme įvardintas pajamų gavėjas buvo _____ rezidentas pagal Lietuvos Respublikos ir _____ dvigubo apmokestinimo išvengimo sutartį.

I certify that in _____ the recipient of the income named in this Claim was a resident of _____ within the meaning of the Double Taxation Convention concluded between the Republic of Lithuania and _____.

Pareigos Official responsibilities	A.V. Official seal	Parašas Signature Data Date	Vardas, pavardė Name, surname
---------------------------------------	-----------------------	--------------------------------------	----------------------------------

Priedama _____

LIETUVOS RESPUBLIKOS MOKESČIŲ ADMINISTRATORIAUS SPRENDIMAS
DECISION OF THE TAX AUTHORITY OF THE REPUBLIC OF LITHUANIA

Pareigos	A.V.	Parašas	Vardas, pavardė
		Data	

Pastaba: prašymas pildomas didžiosiomis raidėmis ir be pataisymų.
Note: the Claim must be filled in capital letters without corrections.

Annexe 4. Certificate of Residence - example

Rem. : Depending on the tax authority issuing the certificate of residence, the wording in the certificate may differ.

[Letterhead of the beneficial owner's tax authorities]

Date: Insert date

Attention: _____

Dear Sir/Madam,

We confirm that name of beneficial owner, Tax ID number tax id number is resident in beneficial owner's country of residence for the purpose of the Double Taxation Treaty between Lithuania and beneficial owner's country of residence and that, to the best of our knowledge and information, the above information is correct.

Accordingly, name of beneficial owner qualifies for benefit from the Double Taxation Treaty between Lithuania and beneficial owner's country of residence.

Yours faithfully,

Tax authorities date and stamp

Annexe 5. Credit Advice

The credit advice contains information that is required when filing a reclaim with a tax credit. This may vary depending on the financial institution paying the beneficial owner. The credit advice must be sent, under the letterhead of the customer or of the customer's agent, to:

Clearstream Operations Prague s.r.o., Křižíkova 148/34, 18600 Prague 8, Czech Republic

Rem. : The customer must include, with the credit advice, the respective Clearstream Banking account number.

[Customer's or agent's letterhead]

Name of beneficial owner: _____

Full address: _____

Security details:

Issuer of the security: _____ Record date: _____

Name of the security: _____ Ex-date: _____

Security code (ISIN): _____ Payment date: _____

Nominal currency-amount
or Number of shares: _____ Dividend/Interest rate: _____

Dividend/Interest details:

Gross dividend/interest: _____ Withholding tax rate: _____

Tax amount: _____ Currency: _____

Net dividend/interest: _____ *(before FX conversion)*

FX conversion details: *(omit if not applicable)*

To currency: _____ Value date: _____

Fee amount: *either* _____ *(fixed)*

or _____ *(= _____ % of net dividend/interest)*

Due dividend/interest payment details:

Due payment amount: _____ **Due payment date:** _____

(net minus fee)

(dd/mm/yyyy)

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

Company stamp:

Annexe 6. Power of Attorney - example

[Beneficial owner's letterhead]

I/We _____ *name of beneficial owner* _____, the undersigned,
of _____ *address or place of business of beneficial owner* _____, make,
constitute and appoint _____ *Clearstream Banking or the Clearstream Banking customer or the third party* _____,
of _____ *address or place of business of Clearstream Banking or of the Clearstream Banking customer or of the third party* _____ my
(our) true and lawful attorney-in-fact in my (our) name, place and stead, on my (our) behalf and for my (our) use
and benefit, to exercise or perform any act, power or duty, right or obligation whatsoever that I (we) now have or
may subsequently acquire with respect to the reclaim of tax withheld on investment income in respect of debt and
equity securities.

The rights, powers and authority of attorney-in-fact granted shall commence and be in full force and effect
immediately upon the execution of this instrument. Such rights, powers and authority shall remain in force and
effect thereafter until revoked by me (us) in writing.

Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

Annexe 7. Letter of Request to Clearstream Banking for Reclaim of Lithuanian Withholding Tax

[Customer's letterhead]

Clearstream Operations Prague s.r.o.
Attn: OTR - Tax Reclaim Services
Křižíkova 148/34
18600 Prague 8
Czech Republic

Clearstream Banking account: _____ (the "Account")

Dear Sir/Madam:

We refer to the following income payment on the following security:

Type of security: _____
Issuer of the security: _____
Security code (ISIN or Common Code): _____
Income payment date: _____

Our Account with Clearstream Banking was credited with the above income under deduction of the domestic Lithuanian withholding tax rate, on the following quantity of securities beneficially owned by the following beneficial owner:

Name of beneficial owner: _____
Residence of beneficial owner (full address): _____
Quantity of securities: _____
Total income amount received, net of withholding tax: _____

We hereby request that Clearstream Banking forward our application to the Lithuanian Tax Authorities for a refund of LTL LTL of withholding tax, to which the beneficial owner is entitled by virtue of the Double Taxation Treaty between Lithuania and country of residence of the beneficial owner.

annexe 7 (suite). Letter of Request to Clearstream Banking for Reclaim of Lithuanian Withholding Tax

Please credit the withholding tax refunded to the above Clearstream Banking Account, with reference _____, upon receipt from the Lithuanian Tax Authorities.

Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

We attach any other documentation as required by Clearstream Banking.
