

**PROTOCOL BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM
OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT
OF THE REPUBLIC OF LITHUANIA AMENDING THE CONVENTION
BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT
BRITAIN AND NORTHERN 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 ON CAPITAL GAINS SIGNED AT VILNIUS ON 19th MARCH 2001**

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Lithuania (hereinafter referred to as “the Contracting States”);

Desiring to conclude a Protocol to amend the Convention between the Government of the United Kingdom of Great Britain and Northern 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 on Capital Gains, with Exchange of Notes, signed at Vilnius on 19th March 2001 (hereinafter referred to as “the Convention”);

Have agreed as follows:

Article I

Article 31 of the Convention shall be deleted and replaced by the following:

“ARTICLE 31

Entry into force

The Governments of each of the Contracting States shall notify the other through diplomatic channels of the completion of the procedures required by law for the bringing into force of this Convention. This Convention shall enter into force on the date of the later of these notifications and shall thereupon have effect:

- (a) in Lithuania:
 - (i) in respect of taxes withheld at source, on income derived on or after the first day of January 2002;
 - (ii) in respect of other taxes, for taxes chargeable for any tax year beginning on or after the first day of January 2002;
- (b) in the United Kingdom:
 - (i) in respect of income tax and capital gains tax, for any year of assessment beginning on or after 6th April 2002;
 - (ii) in respect of corporation tax, for any financial year beginning on or after 1st April 2002.”

Article II

The Governments of each of the Contracting States shall notify the other through diplomatic channels of the completion of the procedures required by law for the bringing into force of this Protocol. This Protocol shall enter into force on the date of the later of these notifications and shall thereupon have immediate effect in both Contracting States.

Draft Legislation: This is a draft item of legislation and has not yet been made as a UK Statutory Instrument.

Article III

This Protocol shall cease to be effective at such time as the Convention ceases to be effective in accordance with Article 32 of the Convention.

In witness whereof the undersigned, duly authorised thereto, have signed this Protocol.

Done in duplicate at London, this 15th day of May 2002 in the English and the Lithuanian languages, both texts being equally authentic.

For the Government of the United Kingdom of Great Britain and Northern Ireland

Jack Straw

For the Government of the Republic of Lithuania

A Valionis