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

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.

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 two copies.

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. One copy with completed parts I-VI of Form DAS-1 together with the annual financial statements, profit tax account or annual income declaration shall be submitted by a Lithuanian business entity to the local tax office, the operational territory whereof it belongs to, while the other copy shall be left with a Lithuanian business entity, which has paid out certain amounts to a resident of a foreign state.

12. When the taxable year of a Lithuanian business entity, paying out certain amounts to a resident of a foreign state, does not correspond to the calendar year, such a business entity, on submitting to the local tax office its financial statements, profit tax account or annual income declaration, shall file the completed original variant of Form DAS-1 for the last calendar year and the completed copy of Form DAS-1 for the current year. The original variant of Form DAS-1 for the current year, which is possessed by a Lithuanian business entity, shall be completed further on, until the year indicated therein is over, and shall be submitted to the local tax office together with the referred financial statements, profit tax account or annual income declaration of the next taxable year.

13. In that case when part V of Form DAS-1 is not filled in, but a certificate of an appropriate form approving the place of residence and issued by the tax authority of a foreign state under the procedure established therein is attached, together with Form DAS-1 the local tax office must be provided with the original variant of such a certificate and its translation into the Lithuanian

language approved by a translation agency. A certificate copy shall be left with a Lithuanian business entity.

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;
- in that case if it is requested to refund the tax in cash, data on the bank and the said account shall not be indicated;

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;

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;

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 that Lithuanian local tax office, the operational territory whereof a Lithuanian business entity having paid out certain amounts to that resident belongs to.

19. One copy of Form DAS-2 shall be submitted to the Lithuanian local tax office, the operational territory whereof a Lithuanian business entity, which has paid out certain amounts to a resident of a foreign country and withheld the tax, belongs to, 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 Lithuanian local tax office must be provided with the original variant of such a certificate and its translation into the Lithuanian language approved by a translation agency.

21. The Lithuanian local tax office, 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 tax office, on pointing out his name, surname, official responsibilities and the date, and it shall be sealed by the said local tax office.

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. If a decision on tax refund requires additional information, the local tax office may ask for it.

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 that local tax office, the operational territory whereof a Lithuanian business entity having paid out certain amounts to such a resident belongs to, or when it declares its income in Lithuania by itself, to that Lithuanian local tax office, where the said resident of a foreign state filed its income tax return.

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 local tax office.

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 "Certificate of the Payer of Income" shall be filled in by a Lithuanian business entity, having paid out certain amounts to a foreign resident, upon confirmation that information provided in parts I and II is correct. This part shall be signed by a person authorised by such a business entity, on pointing out his name, surname, official responsibilities and the date, and it shall be sealed by that business entity. When the payer is a resident of a respective state, part IV shall not be completed.

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 Lithuanian local tax office, 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 forth 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 Lithuanian local tax office, the operational territory whereof a Lithuanian business entity having paid out certain amounts to a resident of a foreign state belongs to, or the Lithuanian local tax office, to which a resident of a foreign state has submitted its income tax return, 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 Lithuanian local tax office, on pointing out his name, surname, official responsibilities and the date, and it shall be sealed by a respective local tax office.

29. The Lithuanian local tax office shall complete parts V and VI of Form DAS-3 and confirm part VI no later than within 20 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 Lithuanian local tax office, the operational territory whereof he works or lives in, pays taxes on such income 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 Lithuanian local tax office 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. Having completed and confirmed parts V and VI of Form DAS-3 and at the request of a foreign resident, the Lithuanian local tax office must send form DAS-3 to that resident. If due to wrongly submitted information or other reasons the Lithuanian local tax office 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.

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

32. Form DAS-4 shall be used in that case, when a Lithuanian entity, receiving or having received income from or in that foreign state, with which a Convention is concluded and applied, and willing to have the application of tax reliefs prescribed by the said Convention, requests the Lithuanian local tax office to confirm that it is a Lithuanian resident for the Convention purposes.

33. Willing to receive the completed and approved Form DAS-4:

- A Lithuanian business entity shall apply to the local tax office, the operational territory whereof it belongs to. A certificate shall be issued and confirmed only in that case, if the said business entity is set up under the procedure established by Lithuanian laws, and if on the day of applying for that certificate under the order set by Lithuanian tax laws up to that date it has submitted the obligatory financial statements, profit tax account or annual income declaration,
- A permanent Lithuanian resident shall apply to that local tax office, the operational territory whereof he lives or is registered in.

34. The local tax office shall issue Form DAS-4 to Lithuanian entities no later than within 5 working days from the day of applying for issuing such a certificate.

35. The local tax office shall fill in by computer, print on its official blank and confirm one copy of Form DAS-4, which shall be given to a person who asked for this certificate.

36. Form DAS-4 shall be filled in by the local tax office in the following way:

36.1. Part I "Resident of Lithuania" shall provide for information on a Lithuanian resident receiving income from or in a foreign state:

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

36.2. In part II "Certificate of the Tax Authority of the Republic of Lithuania" shall confirm that the person named in part I is a Lithuanian resident for the Convention purposes;

36.2.1. It shall indicate which year or which period the Lithuanian subject named in part I is or was a Lithuanian resident, and following which Convention it is considered as a Lithuanian resident;

36.2.2. This part shall be signed by an officer authorised by the local tax office, on pointing out his name, surname, official responsibilities and the date, and it shall be sealed by a respective local tax office;

36.2.3. Part II shall be completed in the Lithuanian and English languages.

37. Local tax offices, by issuing Lithuanian residents Forms DAS-4, shall keep their copies, which are stored in a separate case for this purpose.

VI. FINAL PROVISIONS

38. Blanks of Forms DAS-1 and DAS-2 shall be issued by the Lithuanian local tax office, the operational territory whereof a Lithuanian business entity paying or having paid certain amounts to a resident of a foreign state belongs to.

39. Blanks of Form DAS-3 shall be issued by the Lithuanian local tax office, the operational territory whereof a Lithuanian business entity having paid out certain amounts to a foreign resident belongs to, or by that Lithuanian local tax office, to which a foreign resident has submitted its income tax return.

40. Forms DAS-4 shall be completed, confirmed and issued for Lithuanian residents by the Lithuanian local tax office, the operational territory whereof a Lithuanian business entity belongs to.

41. In 2001 *Certificate Confirming the Place of Residence – Application to Reduce Withholding Tax* may be used as well, the form whereof has been submitted in Annex "Regarding the Application of Double Taxation Conventions" of Order No. 71 issued by the Minister of Finance on 15 May 1997, since such a certificate is valid for one year.

42. In 2001 the Lithuanian local tax office has to accept *the Application to Refund Withholding Tax*, the form whereof has been also submitted in Annex "Regarding the Application of Double Taxation Conventions" of Order No. 71 issued by the Minister of Finance on 15 May 1997, as such a blank could be presented to a foreign resident by 01 07 2001.