

CONVENTION  
BETWEEN  
THE GOVERNMENT OF CANADA  
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

THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF  
THE REPUBLIC OF LITHUANIA,

DESIRING to conclude a Convention for the avoidance of double taxation and  
the prevention of fiscal evasion with respect to taxes on income and on capital,

HAVE AGREED as follows:

I. SCOPE OF THE CONVENTION

ARTICLE 1

Personal Scope

This Convention shall apply to persons who are residents of one or both of the  
Contracting States.

ARTICLE 2

Taxes Covered

1. This Convention shall apply to taxes on income and on capital imposed on  
behalf of Lithuania or of its local authorities and on behalf of Canada,  
irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income and on capital all taxes imposed on  
total income, on total capital, or on elements of income or of capital, including  
taxes on gains from the alienation of movable or immovable property, as well  
as taxes on capital appreciation.