

Mr. Piotr Serafin
The Commissioner
European Commission
B-1049 Brussels

2025-

ON THE AMENDMENT OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LITHUANIA AND THE EUROPEAN COMMISSION "ON THE IMPLEMENTATION OF THE PROTOCOL ON THE PRIVILEGES AND IMMUNITIES OF THE EUROPEAN COMMUNITIES IN THE REPUBLIC OF LITHUANIA"

Dear Commissioner,

On behalf of the Government of the Republic of Lithuania, I have the honour to propose that the Agreement between the Government of the Republic of Lithuania and the European Commission "On the implementation of the Protocol on the Privileges and Immunities of the European Communities in the Republic of Lithuania", taking into account Article 5 of this Agreement, be amended under the following conditions:

**„ AGREEMENT
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF LITHUANIA

AND

THE EUROPEAN COMMISSION
APPLYING THE PROTOCOL ON THE PRIVILEGES AND IMMUNITIES
OF THE EUROPEAN UNION IN THE REPUBLIC OF LITHUANIA**

Whereas, pursuant to Article 18 of the Protocol (No. 7) on the Privileges and Immunities of the European Union (hereinafter referred to as “the Protocol”), when applying the Protocol, the institutions of the European Union are required to cooperate with the competent authorities of the Member States, the Government of the Republic of Lithuania and the Commission of the European Union (hereinafter jointly referred to as “the contracting parties”) agree on the following arrangements:

Article 1

Extent of exemption

In accordance with the second paragraph of Article 3 of the Protocol, the authorities of the Republic of Lithuania shall grant the European Union exemption from value added tax (hereinafter referred to as VAT) and other indirect taxes on the goods and services which the European Union acquires for their official use within the limits of Article 2 of this Agreement and under the conditions established in Article 3.

Article 2

Volume of purchases

1. The authorities of the Republic of Lithuania shall apply the exemption provided for in Article 1

of this Agreement within the limits set by the host Member State (the country in which the European Union institution acquiring the goods or receiving the services is established).

2. Where the Republic of Lithuania is the host Member State, exemption from taxes on the supply of goods or services shall be granted, provided that the value of such goods or services amounts to at least 230 EUR including tax per invoice. When national legislation of the Republic of Lithuania provides a lower or no threshold for diplomatic and consular offices, these rules shall apply *mutatis mutandis* to the institutions of the European Union.

Article 3

Procedure

1. In the case of local purchases of goods and services, the European Union institutions and bodies shall be directly exempted from VAT and other indirect taxes (excise goods in the Republic of Lithuania exempted from excise duty can only be purchased from excise goods warehouses). For this purpose, European Union institutions and bodies submit to the supplier of goods or services an order form established by the Minister of Finance of the Republic of Lithuania, in which they confirm their right to be exempt from VAT and other indirect taxes.
2. In the case of VAT on intra-Community purchases of goods and services, the authorities of the Republic of Lithuania shall grant the European Union direct exemption in accordance with the Article 151(1) (aa) of Council Directive 2006/112/EC¹, provided that the supplier of goods or services has obtained a VAT and/or excise duties exemption certificate, as specified in Annex II of Implementing Regulation (EU) No 282/2011², and approved by competent authorities.
3. In the case of excise duty on intra-Community purchases of goods, the authorities of the Republic of Lithuania shall grant the European Union direct exemption under Article 11 (1)(b) of Council Directive 2020/262³ and by applying the procedure provided for in Implementing Regulation 2022/1637⁴.
4. For the application of the tax exemption under this Article, the European Union shall not be subject to specific procedures and obligations, which might result from national rules of the Republic of Lithuania, unless explicitly agreed by both parties.

Article 4

Staff of the European Union

Under Article 12(2) of the Protocol, the authorities of the Republic of Lithuania shall grant exemption from national taxes to the persons provided for under Council Regulation (Euratom, ECSC, EEC)

¹ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, OJ L 347, 11.12.2006, p. 1.

² Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (recast), OJ L 77, 23.03.2011, p. 1.

³ Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast), OJ L 58, 27.02.2020, p. 4.

⁴ Commission Implementing Regulation (EU) 2022/1637 of 5 July 2022 laying down the rules for the application of Council Directive (EU) 2020/262 as regards the use of documents in the context of movement of excise goods under a duty suspension arrangement and of movement of excise goods after release for consumption and establishing the form to be used for the exemption certificate, OJ L 247, 23.09.2022, p. 57.

549/69⁵, who are subject to Union taxation on their wages, salaries and emoluments paid by the Union in application of the Council Regulation (EEC, Euratom, ECSC) No 260/68⁶ with respect to such wages, salaries and emoluments.

Article 5

Amendments

The provisions of this Agreement may be amended or supplemented by the written consent of the Contracting Parties.

Article 6

Entry into force and application

1. This Agreement shall enter into force on the date of its signature by both Contracting Parties and shall apply to the goods or services purchased by the European Union since 1 January 2026
2. This letter, together with your reply communicating such acceptance, shall constitute the Agreement between the Government of the Republic of Lithuania and the European Commission on the implementation of the Protocol on the Privileges and Immunities of the European Union in the Republic of Lithuania.”

Please accept Excellency, the assurances of my highest consideration.

Minister of Finance of the Republic of Lithuania

⁵ Regulation (Euratom, ECSC, EEC) No 549/69 of the Council of 25 March 1969 determining the categories of officials and other servants of the European Communities to whom the provisions of Article 12, the second paragraph of Article 13 and Article 14 of the Protocol on the Privileges and Immunities of the Communities apply, OJ L 74, 27.3.1969, p. 1.

⁶ Regulation (EEC, Euratom, ECSC) No 260/68 of the Council of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities, OJ L 56, 04.03.1968, p. 8.