

# Applying treaty provisions and following OECD guidelines (2/29/21)

If an individual is considered to be tax resident simultaneously in two treaty countries (e.g. Latvia and Lithuania) according to their national law, the dispute over the person's tax resident status will be resolved by treaty article 4(4), which provides for consecutively assessing the following criteria:

## Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

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