

UNOFFICIAL TRANSLATION



**HEAD
OF THE STATE TAX INSPECTORATE
UNDER THE MINISTRY OF FINANCE OF THE REPUBLIC OF LITHUANIA**

**ORDER
ON AMENDMENT OF ORDER NO VA-55 OF THE HEAD OF THE STATE TAX
INSPECTORATE UNDER THE MINISTRY OF FINANCE OF THE REPUBLIC OF
LITHUANIA OF 21 APRIL 2004 “ON KEEPING OF REGISTERS OF VALUE ADDED
TAX INVOICES”**

25 March 2016 No VA-28
Vilnius

1. I do hereby amend Order No VA-55 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 21 April 2004 “On Processing of Value Added Tax Invoices” to read as follows:

**“HEAD
OF THE STATE TAX INSPECTORATE
UNDER THE MINISTRY OF FINANCE OF THE REPUBLIC OF LITHUANIA
ORDER**

**ON THE APPROVAL OF THE RULES FOR PROCESSING AND REPORTING OF
DATA IN THE REGISTERS OF VALUE ADDED TAX INVOICES**

Following Article 78(5) of the Republic of Lithuania Law on Value Added Tax, Article 42² of the Republic of Lithuania Law on Tax Administration (version of 19 November 2015 law No XII-2038) and Paragraph 18.11 of the Regulations of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania approved by Order No 110 of the Minister of Finance of the Republic of Lithuania of 29 July 1997 “On the Approval of the Regulations of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania”,

I do hereby approve the Rules for Processing and Reporting of Data in the Registers of Value Added Tax Invoices (attached hereto).”

2. I do hereby determine that:

2.1. the value added tax (hereinafter referred to as the “VAT”) payers that receive an instruction for reporting of data of received and/or issued VAT invoices (form FR0786 approved by Order No VA-188 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 15 December 2004 “On the Amendment of Keeping of Registers of Value Added Tax Invoices and Approval of the Form FR0787 and the Form FR0786”) till 30 September 2016 where the instruction does not indicate the date of expiry of the period for which the data must be reported or the set date of expiry is later than 30 September 2016 (hereinafter referred to as the “Instruction”) shall report such data for the tax periods the last day of which is 30 September 2016 not later than till 25 October 2016. Meanwhile, if the tax periods of the VAT payers expire later

than on 30 September 2016, having received the Instruction, such VAT payers must report data for the part of the tax period till 30 September 2016. The tax payers that receive the Instruction shall not report data for the tax period starting on 1 October 2016 (or the parts of tax period as of 1 October 2016).

2.2. This Order shall come into force on 1 October 2016.

Head

Dainoras Bradauskas