

Refund of Value Added Tax (hereinafter —VAT) to the taxable persons established outside the territory of European Union (hereinafter — EU)

Name of the service	Refund of Value Added Tax (hereinafter —VAT) to the taxable persons established outside the territory of European Union (hereinafter — EU).
Recipients of the service	Taxable persons established outside the territory of EU (hereinafter — foreign persons).
Description of the service	Refunded VAT for the goods (services) acquired in the Republic of Lithuania or imported to the Republic of Lithuania to the foreign persons.
Service provision term	4 months.
Form of the application	Form FR0445, Application of a taxable person established outside the territory of the EU for VAT refund. Application must be submitted till the 30rd of June of the next calendar year. Exemption for those who want to recover VAT paid in the Republic of Lithuania in 2019, the application must be submitted no later than 30 September 2020.
Documents to be submitted	- Application of a taxable person established outside the territory of the EU for VAT refund (form FR0445); - originals and copies of VAT invoices, import declarations or cash register receipts (in case of fuel acquisition) according to which respective VAT amounts were paid; - certificate issued by the competent institution of the foreign country confirming that foreign person is registered as VAT or equivalent tax payer; - mandate agreement (power of attorney) if applicant wants to refund VAT paid in the Republic of Lithuania via an authorized person. If certificate and / or mandate agreement (power of attorney) is not in Lithuanian or English translations of these documents approved by the sign of interpreter must be submitted.
Service provision methods	Directly, by post.
Service provider	Vilnius county state tax inspectorate.
Supervisor of the service	Information on the supervisor of the service is provided via telephone of the Tax Information Centre : 1882 or 8 700 55 882 in case of calling from all main telecommunication operator networks in Lithuania; +370 5 255 3190, in case of calling from abroad.
Legislation	Republic of Lithuania Law on Tax Administration; Republic of Lithuania Law on Added Value Tax;

Resolution of the Government of the Republic of Lithuania No. 899 of 13 June 2002 "Concerning VAT refund for foreign persons";

Order of the Minister of finance of the Republic of Lithuania No.189 of 21 June 2002 „Concerning approval of the rules on submission and examination of the applications of foreign taxable persons to refund VAT they paid and VAT refund“;

Order of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania No. 339 of 25 November 2002 "Concerning approval of the application of the foreign person to refund VAT form FR0445 and rules of its completion and approval of the decision of the Head of Vilnius State Tax Inspectorate to refund VAT for the foreign taxable person form FR0446".

The legislation is available on the website of the Register of Legal Acts at www.e-tar.lt. In case of any amendments to the legislation, please see the acting edition of the document.