



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

**ON THE APPROVAL OF THE SECURITY CONTRIBUTION DECLARATION FORM
KIT725, THE DESCRIPTION OF ITS COMPLETION, CORRECTION AND
SUBMISSION PROCEDURE**

November 19, 2025 No. VA-104
Vilnius

Pursuant to Article 9(2) of the Law on Security Contribution of the Republic of Lithuania and 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”, paragraph 21 and subparagraph 22.9:

1. I hereby approve the attached:
 - 1.1. a description of the security contribution declaration form KIT725 and the procedure for its completion, revision and submission;
 - 1.2. Security Contribution Declaration Form KIT725.
2. I hereby establish that this Order shall enter into force on 1 January 2026.

Deputy head,
performing the functions of the head

Martynas Endrijaitis

APPROVED

By Order No. VA-104 of the Head of the
State Tax Inspectorate under the Ministry
of Finance of the Republic of Lithuania of
November 19, 2025

DESCRIPTION OF THE SECURITY CONTRIBUTION DECLARATION FORM KIT725, ITS COMPLETION, CORRECTION AND SUBMISSION PROCEDURE

CHAPTER I GENERAL PROVISIONS

1. The description of the form of the Security Contribution Declaration KIT725, the procedure for its completion, adjustment and submission (hereinafter referred to as the Description) establishes the procedure for the form of the Security Contribution Declaration KIT725 (hereinafter referred to as the Declaration KIT725) approved by this order of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania, the procedure for its completion, adjustment and submission to the State Tax Inspectorate (hereinafter referred to as the STI).

2. The Description has been prepared in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation), the Law on Insurance of the Republic of Lithuania (hereinafter referred to as the Law on Insurance), the Law on Tax Administration of the Republic of Lithuania (hereinafter referred to as the Law on Tax Administration) and the Law on Security Contribution of the Republic of Lithuania (hereinafter referred to as the Law on Security Contribution).

3. The following terms are used in the Description:

3.1. **Tax period** – a calendar quarter for which the security contribution is calculated and paid.

3.2. Other terms used in the Description shall be understood as defined in Regulation (EU) 2016/679, Law on Insurance, Law on Tax Administration and Law on Security Contribution.

4. The security contribution (hereinafter referred to as the SC) base shall be calculated for non-life insurance contracts (hereinafter referred to as the Contract) concluded from 1 January 2026 and Contracts that were concluded before 31 December 2025, but were extended and/or amended from 1 January 2026. For contracts that were concluded before 31 December 2025 and were extended and/or amended from 1 January 2026, the amounts of insurance premiums calculated in proportion to the period from the date of entry into force of such extension and/or amendment of the Contract until its expiry shall be used to determine the applicable SC base.

5. The tariff set out in Article 7 of the Law on Security Contribution applies to the SC.

CHAPTER II COMPLETING AND SUBMITTING DECLARATION KIT725

6. Declaration KIT725 must be submitted by the insurers specified in Article 3, Part 1 of the Law on Insurance:

6.1. Insurance companies established in accordance with the laws of the Republic of Lithuania: public limited companies, private limited companies or European companies (*Societas Europaea*), a legal entity that has obtained an insurance activity license in accordance with the established procedure;

6.2. insurance companies from other European Economic Area states exercising the right of establishment and/or the right to provide services;

6.3. Branches of third-country insurance companies established in the Republic of Lithuania, which have received permits for branch insurance activities in accordance with the procedure established by the Insurance Institution;

6.4. Insurance companies of World Trade Organization members that are third countries, which have not established a branch, but which are only able to carry out voluntary insurance of civil liability related to the operation of ships and aircraft, and independent insurance of cargo transported by ships (sea and inland waterways) and aircraft.

7. Declaration KIT725 is completed and submitted in real time by connecting to the Electronic Declaration Information System of the State Tax Inspectorate (hereinafter referred to as EDS), in accordance with the Rules for the Use of the Electronic Declaration Information System of the State Tax Inspectorate, approved by Order No. VA-72 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 26 October 2021 "On the Approval of the Rules for the Use of the Electronic Declaration Information System of the State Tax Inspectorate" (hereinafter referred to as the Rules), and the Rules for the Submission of Tax Returns, Extension of the Deadline for Their Submission and Temporary Exemption of Taxpayers from Tax Returns and/or Submission of Other Documents Specified in Legal Acts, approved by Order No. VA-135 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 9 July 2004 "On approval of the rules and decisions on the submission of tax returns, extension of the deadline for their submission and temporary exemption of taxpayers from the submission of tax returns and (or) other documents specified in legal acts", in accordance with the established procedure.

8. Before submitting Declaration KIT725, foreign insurers specified in subparagraphs 6.1 – 6.4 of the Description or their authorized persons must apply to the State Tax Inspectorate and submit:

8.1. a copy of the certificate of registration in a foreign country or an extract from the register in which their file is kept;

8.2. Data on the representative of the Electronic Declaration Information System of the State Tax Inspectorate (Annex to the Rules) (hereinafter referred to as the document confirming representation).

9. A foreign insurer or its authorized person may submit the documents specified in subparagraphs 8.1 – 8.2 of the Description directly to the structural unit of the State Tax Inspectorate responsible for servicing taxpayers, send them by e-mail to vmi@vmi.lt or by post.

10. The EDS representative of a foreign insurer, specified in the document confirming the representation, may connect to the EDS or, if necessary, contact the structural unit of the State Tax Inspectorate responsible for servicing taxpayers regarding connection measures, in accordance with the Rules for connecting users of electronic services of the State Tax Inspectorate to the information systems of the State Tax Inspectorate, approved by the Order No. VA-83 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 21 July 2010 "On the Approval of the Rules for Connecting Users of Electronic Services of the State Tax Inspectorate to the Information Systems of the State Tax Inspectorate", in accordance with the procedure established.

11. The submitted documents specified in subparagraphs 8.1 – 8.2 of the Description must be completed in Lithuanian, in accordance with the norms of the standard Lithuanian language. If the documents are not written in the state language, their translations must be attached, signed by the translator and certified with his seal.

12. When applying to the State Tax Inspectorate by e-mail or by post, the representative of the foreign insurer must submit a copy of the personal identification document, which must be certified by a notary. If applying by e-mail, signing with a qualified electronic signature, a copy of the personal identification document does not need to be attached.

13. Having assessed the received documents, the STI provides the representative of the foreign insurer with the means to connect to the STI information systems.

14. Declaration KIT725 is submitted only for those tax periods, regardless of the insurer's tax period, in which the obligation to calculate and pay SC arose or declarable insurance premiums arose, which resulted in a refundable SC.

15. Declaration KIT725 is submitted after the end of the calendar quarter by the 15th of the following month.

16. Monetary amounts entered in the Declaration KIT725 shall be indicated in euros. If the Contracts are concluded in a currency other than euros, the insurance premiums shall be converted into euros at the exchange rate of the last day of the quarter for which the Declaration KIT725 is submitted. The amounts entered shall be rounded to euros in accordance with the arithmetic rounding rules (1–49 cents – are discarded, 50–99 cents – are considered euros).

17. The STI EDS publishes the XML (*Extensible Markup Language*) data of the Declaration KIT725 *Markup Language* structure description – XSD (*XML Schema Definition*).

CHAPTER III DECLARATIONS KIT725 DATA

18. Declaration KIT725 shall indicate the following data:

18.1. name of the taxpayer;

18.2. taxpayer identification number (code assigned to a legal entity in the information system of the Register of Legal Entities or code assigned to a foreign legal entity by the State Tax Inspectorate);

18.3. year and quarter of the tax period for which Declaration KIT725 is submitted;

18.4. attribute of declared data. The attribute indicates whether there was data to be declared during the tax period – insurance premiums to be paid or refunded (“Yes”), or whether there was no data to be declared (“No”);

18.5. insurance premium data type code. Value A10 – “Non-life insurance premium(s)”;

18.6. the amount of non-life insurance premiums (in euros) calculated from new, extended, amended Contracts concluded during the tax period (with an increase in the insurance premium), in which the insurance premiums payable are calculated, if the Republic of Lithuania is a state in which there is an insurance risk;

18.7. the amount of non-life insurance premiums (in euros) calculated from Contracts terminated, extended, amended (due to a decrease in the insurance premium) during the tax period, in which the refundable insurance premiums are calculated, if the Republic of Lithuania is a state in which there is an insurance risk;

18.8. the calculated amount of the SC. If a positive amount is calculated, the specified amount must be paid to the state budget by the end of the deadline for submitting the Declaration KIT725 specified in paragraph 15 of the Description. If a negative amount is calculated, this amount is returned in accordance with the procedure established by the Law on Tax Administration.

CHAPTER IV REVISION OF DECLARATION KIT725

19. Declaration KIT725 is revised in real time by connecting to EDS.

20. If, after submitting the Declaration KIT725 for the tax period :

20.1. the Agreement has been amended and/or terminated, the SC base and the payable amount of this contribution shall be adjusted in Declaration KIT725 for the tax period in which these circumstances became apparent, by respectively reducing or increasing the SC base and the SC amount payable;

20.2. it turns out that an error was made (not due to a change or termination of the Agreement), the SC base and the payable amount of this contribution are adjusted for the tax period in which the error was made in Declaration KIT725 by respectively reducing or increasing the SC base and the payable SC amount.

21. The taxpayer may, on his own initiative, revise the Declaration KIT725 within the time limit set by the Law on Tax Administration. The revised Declaration KIT725 submitted must be completed in accordance with the procedure set out in the Description. The revised Declaration KIT725 must contain all (i. e. not only revised) data to be indicated in the Declaration KIT725.

22. The taxpayer, having received a notification from the tax administrator about deficiencies and/or inconsistencies in the submitted Declaration KIT725, must correct the data in the Declaration KIT725 and submit a fully completed revised Declaration KIT725 in accordance with the procedure established in the Description to the tax administrator within the deadline set in the notification.

CHAPTER V FINAL PROVISIONS

23. The data of natural persons specified in point 8 of the Description are processed in accordance with Regulation (EU) 2016/679, the Description and other legal acts regulating data processing and tax administration, for the purpose of identifying taxpayer representatives. The data of natural persons specified in point 8 of the Description are stored for 5 years after the end of their term of representation.

24. The rights of data subjects are implemented in accordance with the Description of the Implementation of Data Subjects' Rights in the State Tax Inspectorate, approved by Order No. VA-33 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 7 May 2018 "On the Approval of the Description of the Implementation of Data Subjects' Rights in the State Tax Inspectorate".

25. Failure to comply with the requirements set out in the Description or their improper compliance shall be subject to liability in accordance with the procedure established by the Code of Administrative Offences of the Republic of Lithuania.

APPROVED

By Order No. VA-104 of the Head of the State
Tax Inspectorate under the Ministry of Finance
of the Republic of Lithuania of November 19,
2025

SECURITY CONTRIBUTION DECLARATION FORM KIT725

The security contribution declaration KIT725 (hereinafter referred to as the Declaration KIT725) is an XML (angl. *Extensible Markup Language*) file of the Electronic Declaration Information System (hereinafter referred to as the EDS) of the State Tax Inspectorate, which must contain the data specified in the table in point 2.

2.

Serial No.	XML structure (path to data element)	Data element name	Data type, format, optionality attribute	Data essence	Explanation of filling (the described automatic data filling is ensured only when filling out Declaration KIT725 using EDS)
1.	<i>XMLDocument / FormHeader</i>	<i>FormCode</i>	text	Form code	The value set by the State Tax Inspectorate (hereinafter referred to as the STI) is "KIT725".
2.	<i>XMLDocument / FormHeader</i>	<i>FormVersionNo</i>	number	Form version number	Value set by the VAT is "1".
3.	<i>XMLDocument / FormHeader</i>	<i>FormVersionId</i>	text	Form version identifier	The value set by the VAT is "E01A1776-B523-DB60-39E5-72D8D11D726F"
4.	<i>XMLDocument / FormHeader</i>	<i>CreatedUsingApp</i>	text, optional	Name of the software that filled in the declaration	After filling out the EDS declaration, the value is "VMI F- <i>Renderer</i> ".
5.	<i>XMLDocument / DocumentData / DocHeader</i>	<i>PersonName</i>	text	Taxpayer name	Taxpayer name. The data is automatically filled in based on the taxpayer represented by the EDS.
6.	<i>XMLDocument / DocumentData / DocHeader</i>	<i>TaxPayerCode</i>	number (natural)	Taxpayer identification number	Taxpayer identification number. The data is automatically filled in based on the taxpayer represented by the EDS.
7.	<i>XMLDocument / DocumentData / DocHeader</i>	<i>TaxPeriodStart</i>	date (yyyy -mm-dd)	Start of the tax period	The first day of the tax period (calendar quarter).

8.	<i>XMLDocument / DocumentData / DocHeader</i>	<i>TaxPeriodEnd</i>	date (yyyy -mm-dd)	End of tax period	The last day of the tax period (calendar quarter).
9.	<i>XMLDocument / DocumentData / DocHeader / ExtraData</i>	<i>Quarter</i>	number (integer)	Quarterly issue	Quarter number of the tax period year (1, 2, 3, 4).
10.	<i>XMLDocument / DocumentData / DocHeader / ExtraData</i>	<i>ExistsData</i>	text (Y/N)	Indication of whether there is data to be declared	Taxpayer optional data: The attribute (Y - yes) indicates that there was data to be declared during the tax period - insurance premiums to be paid or refunded, taxed as a security contribution. The attribute (N – no) indicates that there was no data to declare.
11.	<i>XMLDocument / DocumentData / Result</i>	<i>TaxAmount</i>	number (integer)	Calculated security contribution amount	The amount of the security contribution obligation is calculated from the data of Declaration KIT725. The formula used is: for each row of a data record from the data type code (-RowType-). Tariff = (-characters 2 and 3 of the RowType element) / 100. $TaxAmount = amount ((RowAmountPaid - RowAmountRefunded) * Rate)$, rounded to an integer in accordance with the provisions of paragraph 16 of the Procedure for Filling in, Adjusting and Submitting the Security Contribution Declaration KIT725 Form, approved by the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania.
12.	<i>XMLDocument / DocumentData / FormData / DatasRow</i>	<i>RowNo</i>	number (integer)	Data entry number in the list	Calculated automatically (by adding a row) based on the list in <i>FormData</i> . Formula applied: $RowNo (new record) = max (RowNo-) + 1$

13.	<i>XMLDocument / DocumentData / FormData / DatasRow</i>	<i>RowType</i>	text	Data record type (code)	Insurance premium data type code. Value A10 – “Non-life insurance premium(s)” .
14.	<i>XMLDocument / DocumentData / FormData / DataRow</i>	<i>RowAmountPaid</i>	number (integer)	The first declared value of a data record	The amount of non-life insurance premiums (in euros) is calculated from new, extended, amended Contracts (with an increase in the insurance premium) concluded during the tax period (quarter), in which the insurance premiums payable are calculated, if the Republic of Lithuania is a state where there is an insurance risk.
15.	<i>XMLDocument / DocumentData / FormData / DataRow</i>	<i>RowAmountRefunded</i>	number (integer)	The second declared value of the data record	The amount of non-life insurance premiums (in euros) is calculated from Contracts terminated, extended, or amended (due to a decrease in the insurance premium) during the tax period (quarter), in which the refundable insurance premiums are calculated, if the Republic of Lithuania is a state where there is an insurance risk.

3. XML structure of the KIT725 declaration without data elements (specified in the table in point 2):

```

< XMLDocument >
  < FormHeader >
    ... data elements: FormCode , FormVersionNo , FormVersionId , CreatedUsingApp
  </ FormHeader >
  <DocumentData>
    < DocHeader >
      ... data elements: TaxPayerCode , PersonName , TaxPeriodStart , TaxPeriodEnd
    <ExtraData>
      ... data elements: ExistsData , Quarter
    </ExtraData>
  </DocHeader>
  < FormData >
    < DatasRow >
      ... data elements: RowNo , RowType , RowAmountPaid , RowAmountRefunded
    </ DatasRow >
  </ FormData >
</ DocumentData >
</ XMLDocument >

```

```

    </ DataRow >
    ... the data record DataRow is repeated as many times as there are different RowTypes
</FormData>
< Result >
    ... data element TaxAmount
</ Result >
</DocumentData>
</ XMLDocument >

```

4. Image and data quality of the KIT725 declaration:

4.1. In the KIT725 declaration, the headings of the relevant data fields are designed to correspond to the essence of the data, and the fields are arranged in a way that makes it convenient to fill in and review (the image may differ when filling in and reviewing the submitted document).

4.2. Support texts and explanations may be used. Data filling may be sequential, where if one data is not filled in, the data fields filled in later are not displayed.

4.3. In order to ensure accurate completion of Declaration KIT725, completion control is applied (mandatoryness of fields, possible values, possible sizes, including control of the XML file in EDS according to the XML structure description - XSD (*XML Schema Definition*).
