APPROVED
By Order No VA-49 of the Head of the
State Tax Inspectorate under the Ministry
of Finance of the Republic of Lithuania of
21 July 2015

**SCHEDULE OF THE TECHNICAL SPECIFICATION AND TECHNICAL
REQUIREMENTS OF THE STANDARD ACCOUNTING DATA FILE**

**CHAPTER I
GENERAL PROVISIONS**

1**.** The Schedule of the Technical Specification and Technical Requirements of the Standard Accounting Data File (hereinafter – the Schedule) has been worked out in observance of provisions of Article 16(5) of the Law of the Republic of Lithuania on Accounting, paragraph 8 of the Schedule of Procedures on the Provision of Accounting Data in the Standard Accounting Data File approved by Resolution No 699 of the Government of the Republic of Lithuania of 1 July 2015 on the approval of the Schedule of Procedures on the Provision of Accounting Data in the Standard Accounting Data File and paragraph 3 of Resolution No 348 of the Government of the Republic of Lithuania of 12 March 2002 on the granting of powers in implementing the Accounting Law of the Republic of Lithuania and the Law of the Republic of Lithuania on Financial Statements of Entities.

2. The Schedule defines the requirements applicable to the public sector entities and economic entities in accordance with the procedure laid down by the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania authorised by the Government of the Republic of Lithuania, according to which the accounting data to the users of the information of internal and external accounting records are provided in the standard accounting data file (hereinafter – SAF-T). SAF-T has been developed on the basis of recommendations of services of the Organisation for economic Cooperation and Development with respect to the Guidance for the Standard Audit File – TAX (SAF-T)), having adapted the respective aspects to the requirements of the tax system of the Republic of Lithuania.

3. Terms used in the Schedule:

3.1. **General ledger** – means the main accounting journal in which systematised data on the entity's economic operations and economic events that have taken place are accumulated;

3.2. **SAF-T** – means the standard accounting data file containing the entity's accounting data of the reporting period exported from the entity's accounting system (hereinafter – accounting system) covering the respective period;

3.3. **Entities** – means public sector entities and economic entities.

4. SAF-T purpose shall be to standardize the submission of accounting data to the information users in order to ensure a quicker and more effective processing and a more precise assessment of the economic events and economic operations registered in the system carried out by information users. SAF-T shall be shall be generated on the basis of accounting data of Entities.

**CHAPTER II
SAF-T STRUCTURE AND GENERAL REQUIREMENTS**

5. Entities shall generate accounting journals by technical means in observance of the SAF-T Technical Specification and Technical Requirements approved by the Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania authorised by the State Government of the

Republic of Lithuania (Annex 1 to the Schedule) according to which the data from accounting journals are provided to the users of information in SAF-T. The Tables of the technical specification of the SAF-T (Annex 2 to the Schedule) constitute a component part of the SAF-T Technical Specification (Annex 1 to the Schedule).

6. Tables No 1, No 2 and No 3 presented in Annex 2 to the Schedule are designated for the Table of data on the value added tax, corporate income tax and analytical accounting data in calculating the taxable profit; Tables of Accounts No 1, No 2 and No 3 are designated for reconciliation of accounts of the General Ledger:

6.1. Profit-making legal persons shall classify the accounts of the General Ledger in accordance with the Accounts' Table No 1 (worked out according to the Specimen Chart of Accounts approved by Order No VAS-15 of the Director of the Authority of Audit and Accounting of 13 April 2015 on the Specimen Chart of Accounts);

6.2. Non-profit making legal persons of limited civil liability, except for public sector entities, shall classify the accounts of the General Ledger in accordance with the Table of Accounts No 2 (drawn up in accordance with Annex 1 "Specimen chart of accounts of non-profit-making legal persons of limited civil liability and its recommended explanations") of the Rules for the accounting and the preparation and submission of financial statements of non-profit making legal persons of limited civil liability and for the valuation of assets and services provided free of charge to participants of political campaigns approved by Order No 1K-372 of the Minister of Finance of the Republic of Lithuania of 22 November 2004 on the approval of the rules for the accounting and the preparation and submission of financial statements of non-profit making legal persons of limited civil liability and for the valuation of assets and services provided free of charge to participants of political campaigns;

6.3. The public sector entities shall classify the General Ledger accounts in accordance with the Table of Accounts No 3 (drawn up in accordance with the Mandatory general chart of accounts for the public sector entities approved by Order No 1K-455 of the Minister of Finance of the Republic of Lithuania on the approval of the mandatory general chart of accounts).

7. The structure of SAF-T consists of four parts: header; master file; General Ledger entries; source document data. The structure of SAF-T is illustrated by the following scheme:
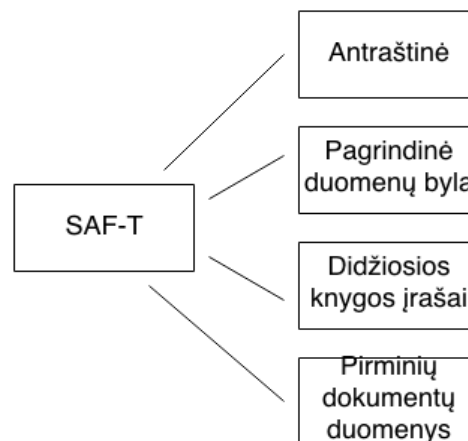
SAF-T; Header; Master file; General Ledger entries; Source document data

7.1. the header consists of the general information on the Entity to whom SAF-T applies (Entities' codes, addresses, contact persons and other information);

7.2. the master file consists of the data on accounts, buyers, suppliers, debtors, creditors, goods/services, stocks, assets, etc.;

7.3. the General Ledger consists of the summary data on economic transactions and economic events (balances and data of their analysis: the date, the correspondence of accounts, the amount and other information);

7.4. the source document data comprise the data of sale, purchase (acquisition) accounts, payments, movement of goods, changes in assets.

8. The respective mandatory elements of SAF-T are marked with an asterisk ("*"). Where there are no data on the defined mandatory element in the accounting system, such element should be included in SAF-T in accordance with requirements specified for that element in annexes to this Schedule. Elements not marked with an asterisk ("*") (not mandatory) shall not be filled in only in those cases where such data are not stored in the accounting system.

9. SAF-T shall be generated in the Extensible Markup Language (XML) format on the basis of the Technical Specification and its Technical Requirements of the SAF-T (Annex 1 to the Schedule). The XML Schema Definition (XSD) of the SAF-T is publicised on the internet website of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania.

10. At the request of information users, the SAF-T data of shall be prepared for the respective accounting period and presented in the Lithuanian language.

11. The entities shall ensure the compliance of data registered in their accounting with the data provided in the SAF-T, as well as the integrity and clarity of such data.

CHAPTER III
FINAL PROVISIONS

12. The Entities preparing their accounting journals by technical means must follow the requirements of this Schedule. For the non-fulfilment or inadequate fulfilment of the provisions of the Schedule the Entities shall be liable in accordance with the procedure laid down by legal acts of the Republic of Lithuania.

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