

APPROVED BY
the Order No VA-49 of the Head of
State Tax Inspectorate under the
Ministry of Finance of the Republic
of Lithuania of 21 July 2015
(version of the Order No VA-127 of
the Head of State Tax Inspectorate
under the Ministry of Finance of the
Republic of Lithuania of 28
November 2017)

THE DESCRIPTION OF TECHNICAL SPECIFICATION AND TECHNICAL REQUIREMENTS OF STANDARD ACCOUNTING DATA FILE

SECTION I GENERAL PROVISIONS

1. The description of technical specification and technical requirements of standard accounting data file (hereinafter referred to as the Description) establishes the technical specifications and the technical requirements of submission of accounting document data in the standard accounting data file (hereinafter referred to as SAF-T).

2. The description was prepared in accordance with the provisions of part 5 of the Article 16 of the Law of the Republic of Lithuania on Accounting, clause 8 of the Description of the Procedure of submission of accounting document data in the standard accounting data file approved by the Resolution No 699 of the Government of the Republic of Lithuania of 1 July 2015 “Regarding approval of the Description of the Procedure of submission of accounting document data in the standard accounting data file” and clause 3 of the Resolution No 348 of the Government of the Republic of Lithuania of 12 March 2002 “Regarding delegation of the powers in implementation of the Law of the Republic of Lithuania on Accounting and the Law of the Republic of Lithuania on Financial Reporting by Undertakings”.

3. The terms used in the Description:

3.1. **A general ledger** – the accounting register which contains summary information on the balances of each financial account at the beginning and at the end of the reporting period and changes in the specified reporting period.

3.2. **i.MAS** – a Smart Tax Administration System.

3.3. **i.SAF-T** – a Subsystem of standard accounting data accumulation and management (an integral part of i.MAS).

3.4. **SAF-T** – a standard accounting data file containing accounting data of the Entity for reporting or shorter periods.

3.5. **Entities** – profit making legal entities, non-profit-making legal entities, the entities of public sector, branches and representative offices of foreign legal entities registered in the Republic of Lithuania.

3.6. Other terms used in the Description correspond to the terms described in the Law of the Republic of Lithuania on Accounting, the Law of the Republic of Lithuania on Financial Reporting by Undertakings and the Law of the Republic of Lithuania on Public Sector Reporting and in other legal acts.

4. Purpose of SAF-T – to standardize submission of accounting data for the users of information of internal and external accounting documents (hereinafter referred to as the information users) in order to ensure a faster and more efficient processing of economic events and economic transactions registered in the accounting system and a more accurate assessment thereof performed by the information users.

SECTION II THE STRUCTURE AND GENERAL REQUIREMENTS OF SAF-T

5. When establishing the accounting registers, the entities obliged or wishing to submit SAF-T shall follow the technical specification of SAF-T (Annex 1 to the Description) (hereinafter referred to as the Annex 1 to the Description) and the technical requirements. The type tables of the technical specification of standard accounting data file (Annex 2 to the Description) (hereinafter referred to as the Annex 2 to the Description) form a part of the Annex 1 to the Description.

6. The type tables contained in the Annex 2 to the Description are designed for a type table of the data on Value Added Tax, of the data on income tax and analytical bookkeeping (in calculating taxable profit), also the type tables of accounts designed for juxtaposition of the general ledger accounts:

6.1. Profit-making legal entities classify the general ledger accounts in accordance with the Accounts type table No 1 (prepared according to the exemplary plan of accounts approved by the Order No VAS-15 of the Director of Audit and Accounting Service of 13 April 2015 “Regarding an Exemplary plan of Accounts”).

6.2. Non-profit-making legal entities, except the public sector entities, classify the general ledger accounts in accordance with the Accounts type table No 2 (prepared according to the Annex 1 “An exemplary plan of accounts of non-profit-making legal entities of a limited civil liability and the recommended explanations thereof“ of the Rules of accounting and formation and submission of financial statements of non-profit-making legal entities of a limited civil liability and evaluation of the assets and services gratuitously received by the participants of political campaigns approved by the Order No 1K-372 of the Minister of Finance of the Republic of Lithuania of 22 November 2004 “Regarding approval of the Rules of accounting and formation and submission of financial statements of non-profit-making legal entities of a limited civil liability and evaluation of the assets and services gratuitously received by the participants of political campaigns“.

6.3. The branches and representative offices of foreign legal entities registered in the Republic of Lithuania classify the general ledger accounts in accordance with the Accounts type table No 1 or the Accounts type table No 2.

6.4. The public sector entities classify the general ledger accounts in accordance with the Accounts type table No 3 (prepared in accordance with a mandatory general plan of accounts of the public sector accounts approved by the Order No 1K-455 of the Minister of Finance of the Republic of Lithuania of 22 December 2008 “Regarding approval of a mandatory general plan of accounts”).

7. The structure of SAF-T consists of: heading; main database; the general ledger entries; data of the initial instruments:

7.1. the heading consists of the general information on the Entity that is subject to SAF-T and data selection criteria according to which a file is formed (codes, addresses, contact persons of the Entity, the beginning and end of the file period and other information);

7.2. the main data file consists of the data of financial accounts, purchasers, suppliers, debtors, creditors, products/services, stock, assets, etc.;

7.3. a general ledger consists of the summary data of economic transactions and economic events (balances and the data of the analysis thereof: date, correspondence of accounts, amount and other information);

7.4. the data of the initial documents consist of the data of sales, purchases (acquisitions) accounts, payments, movement of goods, changes in assets.

8. A detailed structure of SAF-T and the requirements are available in the Annex 1 to the Description.

9. SAF-T is formed in XML (*Extensible Markup Language*) format in accordance with the technical specification (Annex 1 to the Description) and the technical requirements thereof. The descriptions of SAF-T XML structure (*XML Schema Definition – XSD*) are published on

the website of State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania (hereinafter referred to as STI).

10. At the request of information users the SAF-T data are prepared for a relevant period and are presented in Lithuanian language.

11. The entities must ensure compliance of the data registered in their accounting with the data submitted in SAF-T as well as integrity and clarity of these data.

SECTION III THE PROCEDURE OF SUBMISSION OF SAF-T DATA TO STI

12. A SAF-T prepared in accordance with the requirements set out in clause 9 of the Description shall be electronically submitted to STI:

12.1. via i.SAF-T subsystem;

12.2. using a web service.

13. During submission of a SAF-T, a file must match the relevant descriptions of SAF-T XML structure (XSD) published on the website of STI.

14. The section I or II of the Annex 1 to the Description shall apply when a SAF-T is submitted for the periods commencing in the year 2017, the section I of the Annex 1 to the Description shall apply for the periods commencing in the year 2018 and later.

SECTION IV FINAL PROVISIONS

15. Entities must act in accordance with the requirements of this Description. Entities are liable for non-performance or improper performance of the provisions of the Description in accordance with the legal acts of the Republic of Lithuania.
