Annex 2 to the description of technical specification and technical requirements of a standard accounting data file

SECTION I TYPE TABLES OF TECHNICAL SPECIFICATION OF A STANDARD ACCOUNTING DATA FILE APPLICABLE FOR THE DATA SUBMITTED FOR THE YEAR 2017 AND LATER PERIODS

SECTION ONE TYPE TABLE NO 1

Type table of Value Added Tax

					Type table of value Added Tax								
					2.4. TaxTable								
					2.4. Mokesčių klasifikatorius								
					*2.4.1. TaxTableEntry								
					2.4.1. Mokestis								
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description				2.4.1.3. TaxCodeDe	tails							
2.4.1.1.	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio informacija	a (duomenys)							
Mokesčio tipas			*										
u.p.u.s		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat e	2.4.1.3.3. ExpirationDat e	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag e		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7 Country			
		2.4.1.3.1. Mokesčio kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	kesčio dydis	2.4.1.3.7 Valstybė			
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun t				
							2.4.1.3.6.1. Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma				
*	*	*				*			*				

 $^{^{**}}$ The rates in force in accordance with tax legislation at the moment of conclusion of the type table.

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					*2.4.1. TaxTableEntry					
					2.4.1. Mokestis					
2.4.1.1. TaxType	2.4.1.2. Description				2.4.1.3. TaxCodeDet	tails				
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio informacija *	(duomenys)				
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat e	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag e		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7 Country
		2.4.1.3.1. Mokesčio kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	okesčio dydis	2.4.1.3.7 Valstybė
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun t	
							2.4.1.3.6.1. Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
Value Added Tax (hereinafter referred to as VAT)	Value Added Tax	PVM1			Products supplied and / or services provided in the territory of the country (part 1 of the Article 19 of the Law of the Republic of Lithuania on Value Added Tax (hereinafter referred to as the LVAT)	21				LT
VAT	Value Added Tax	PVM2			Products supplied and / or services provided in the territory of the country (part 3 of the Article 19 of the LVAT)	9				LT
VAT	Value Added Tax	PVM3			Products supplied and / or services provided in the territory of the country (parts 4 and 5 of the Article 19 of the LVAT)	5				LT
VAT	Value Added Tax	PVM4		31/03/2016	The cases when the purchaser deducts and pays VAT for the products supplied or services provided to him (the Article 96 of the LVAT)	21,9,5				LT
VAT	Value Added Tax	PVM25	01/04/2016		The cases when the purchaser deducts and pays VAT for the products supplied or services provided to him (the Article 96 of the LVAT)	21				LT

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					*2.4.1. TaxTableEntry					
	1				2.4.1. Mokestis					
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description				2.4.1.3. TaxCodeDet	tails				
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio informacija *	a (duomenys)				
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat e	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7 Country
		2.4.1.3.1. Mokesčio kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	okesčio dydis	2.4.1.3.7 Valstybė
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun t	
							2.4.1.3.6.1. Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
VAT	Value Added Tax	PVM26	01/04/2016		The cases when the purchaser deducts and pays VAT for the products supplied or services provided to him (the Article 96 of the LVAT)	9				LT
VAT	Value Added Tax	PVM27	01/04/2016		The cases when the purchaser deducts and pays VAT for the products supplied or services provided to him (the Article 96 of the LVAT)	5				LT
VAT	Value Added Tax	PVM5			The cases when product supply and service provision are not subject to VAT (the Articles 20-33 and 112 of the LVAT)	-				LT
VAT	Value Added Tax	PVM6			The cases when products (services) are consumed for the purpose of satisfaction of VAT payer's private needs (the Articles 5 and 8 of the LVAT)	21				LT
VAT	Value Added Tax	PVM7			The cases when products (services) are consumed for the purpose of satisfaction of VAT payer's private needs (the Articles 5 and 8 of the LVAT)	9				LT
VAT	Value Added Tax	PVM8			The cases when products (services) are consumed for the purpose of satisfaction of VAT payer's private needs (the Articles 5 and 8 of the LVAT)	5				LT

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					*2.4.1. TaxTableEntry					
2.4.1.1.	1				2.4.1. Mokestis					
TaxType	2.4.1.2. Description				2.4.1.3. TaxCodeDet	ails				
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio informacija *	(duomenys)				
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7 Country
		2.4.1.3.1. Mokesčio kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	kesčio dydis	2.4.1.3.7 Valstybe
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun t	
							2.4.1.3.6.1. Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
VAT	Value Added Tax	PVM28	01/04/2016		The cases when products (services) are consumed for the purpose of satisfaction of VAT payer's private needs (the Articles 5 and 8 of the LVAT)	0				LT
VAT	Value Added Tax	PVM9			Internal generation of VAT payer's non-current tangible assets and substantial improvement of the building (structure) owned or not owned under the right of ownership (the Article 6 of the LVAT)	21				LT
VAT	Value Added Tax	PVM30	01/04/2016		Internal generation of VAT payer's non-current tangible assets and substantial improvement of the building (structure) owned or not owned under the right of ownership (the Article 6 of the LVAT)	9				LT
VAT	Value Added Tax	PVM31	01/04/2016		Internal generation of VAT payer's non-current tangible assets and substantial improvement of the building (structure) owned or not owned under the right of ownership (the Article 6 of the LVAT)	5				LT
VAT	Value Added Tax	PVM10		31/03/2016	The cases when transactions are taxed using a special taxation scheme (margin) (the Articles 101-105, 106-110 of the LVAT)	21, 9, 5, 0				LT

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					*2.4.1. TaxTableEntry					
					2.4.1. Mokestis					
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description				2.4.1.3. TaxCodeDet	ails				
2.4.1.1.	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio informacija	(duomenys)				
Mokesčio tipas					*		•			
		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat e	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7 Country
			2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**		.3.6. Fiksuotas mo	2.4.1.3.7 Valstybė	
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCod	2.4.1.3.6.3. CurrencyAmoun	
							2.4.1.3.6.1. Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
VAT	Value Added Tax	PVM32	01/04/2016		The cases when a special taxation scheme (margin) is used for transactions (sections II, III of the LVAT)	21				LT
VAT	Value Added Tax	PVM33	01/04/2016		The cases when a special taxation scheme (margin) is used for transactions (sections II, III of the LVAT)	0				LT
VAT	Value Added Tax	PVM12			Exports (Article 41 of the LVAT)	0				LT
VAT	Value Added Tax	PVM13	01/11/2020		Products supplied to the EU VAT payers (parts 1, 2, 4 of the Article 49 of the LVAT), except supply declared using PVM50 Tax code.	0				LT
VAT	Value Added Tax	PVM14	01/11/2020		Other transactions (the Articles 42, 43, 44, 45, 46,47, 48, parts 2 (except new vehicles supplied to the EU VAT payers) and 3 of the Article 49, the Articles 51, 52, parts 1, 5, 6, 10 of the Article 53 of the LVAT)	0				LT
VAT	Value Added Tax	PVM15			The products supplied and/or services provided outside Lithuania (the cases when VAT is not calculated because product supply and/or service provision are deemed to have taken place outside Lithuania and are not an object of VAT in Lithuania, but VAT deduction is possible according to the provisions of clause 2 of part 1 of the Article 58 of the LVAT)	-				LT

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					*2.4.1. TaxTableEntry					
	T				2.4.1. Mokestis					
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description				2.4.1.3. TaxCodeDet	tails				
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio informacija *	(duomenys)				
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat e	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7 Country
		2.4.1.3.1. Mokesčio kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	kesčio dydis	2.4.1.3.7 Valstybė
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCod	2.4.1.3.6.3. CurrencyAmoun t	
							2.4.1.3.6.1. Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
VAT	Value Added Tax	PVM34	01/04/2016		The products supplied and/or services provided outside Lithuania (the cases when VAT is not calculated because product supply and/or service provision are deemed to have taken place outside Lithuania and are not an object of VAT in Lithuania, and VAT deduction is impossible according to the provisions of the Article 58 of the LVAT)	-				LT
VAT	Value Added Tax	PVM16			The cases when acquisition of products from other member states is deemed to have taken place in the territory of the country (the Articles 4¹ and 12² of the LVAT)	21				LT
VAT	Value Added Tax	PVM17			The cases when acquisition of products from other member states is deemed to have taken place in the territory of the country (the Articles 4¹ and 12² of the LVAT)	9				LT
VAT	Value Added Tax	PVM18			The cases when acquisition of products from other member states is deemed to have taken place in the territory of the country (the Articles 4¹ and 12² of the LVAT)	5				LT

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					*2.4.1. TaxTableEntry					
	1				2.4.1. Mokestis					
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description				2.4.1.3. TaxCodeDeta	ails				
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio informacija *	(duomenys)				
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat e	2.4.1.3.3. ExpirationDat e	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7 Country
		2.4.1.3.1. Mokesčio kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	kesčio dydis	2.4.1.3.7 Valstybė
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun t	
							2.4.1.3.6.1. Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
VAT	Value Added Tax	PVM35	01/04/2016		The cases when acquisition of products from other member states is deemed to have taken place in the territory of the country (the Articles 4 ¹ and 12 ² of the LVAT)	0				LT
VAT	Value Added Tax	PVM36	01/04/2016		The cases when acquisition of products from other member states is deemed to have taken place in the territory of the country (the Articles 4 ¹ and 12 ² of the LVAT)	-				LT
VAT	Value Added Tax	PVM19			The cases when the products acquired by the VAT payer of the Republic of Lithuania acting as a mediating party in the triangular trade (the second person) from the VAT payer of one Member State were straight away transported to the other Member State where they were supplied to the VAT payer of that other Member State (part 3 of the Article 12 ² of the LVAT)	-				LT
VAT	Value Added Tax	PVM20			The services acquired from the foreign states (except from the EU VAT payers) the sales VAT of which is calculated by the purchaser (part 2 of the Article 95 of the LVAT)	21				LT

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					*2.4.1. TaxTableEntry 2.4.1. Mokestis					
2.4.1.1.	T				2.4.1. Mokesus					
2.4.1.1. TaxType	2.4.1.2. Description				2.4.1.3. TaxCodeDeta	ails				
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio informacija *	(duomenys)				
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat e	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag e		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7 Country
		2.4.1.3.1. Mokesčio kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	kesčio dydis	2.4.1.3.7 Valstybė
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun t	
							2.4.1.3.6.1. Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
VAT	Value Added Tax	PVM37	01/04/2016		The services acquired from the foreign states (except from the EU VAT payers) the sales VAT of which is calculated by the purchaser (part 2 of the Article 95 of the LVAT)	5				LT
VAT	Value Added Tax	PVM38	01/04/2016		The services acquired from the foreign states (except from the EU VAT payers) the sales VAT of which is not calculated by the purchaser (clause 3 of part 1 of the Article 95 of the LVAT)	0				LT
VAT	Value Added Tax	PVM39	01/04/2016		The services acquired from the foreign states (except from the EU VAT payers) the sales VAT of which is not estimated by the purchaser (clause 2 of part 1 of the Article 95 of the LVAT)	-				LT
VAT	Value Added Tax	PVM21	01/04/2016		The services acquired from the EU VAT payers the sales VAT of which is estimated by the purchaser (part 2 of the Article 95 of the LVAT)	21				LT
VAT	Value Added Tax	PVM40	01/04/2016		The services acquired from the EU VAT payers the sales VAT of which is estimated by the purchaser (part 2 of the Article 95 of the LVAT)	5				LT

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					*2.4.1. TaxTableEntry					
	T				2.4.1. Mokestis					
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description				2.4.1.3. TaxCodeDet	tails				
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio informacija *	a (duomenys)				
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat e	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag e		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7 Country
		2.4.1.3.1. Mokesčio kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	kesčio dydis	2.4.1.3.7 Valstybė
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun t	
							2.4.1.3.6.1. Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
VAT	Value Added Tax	PVM41	01/04/2016		The services acquired from the EU VAT payers the sales VAT of which is not estimated by the purchaser (clause 3 of part 1 of the Article 95 of the LVAT)	0				LT
VAT	Value Added Tax	PVM42	01/04/2016		The services acquired from the EU VAT payers the sales VAT of which is not estimated by the purchaser (clause 2 of part 1 of the Article 95 of the LVAT)	-				LT
VAT	Value Added Tax	PVM22		31/03/2016	The cases when VAT for the products supplied and/or services provided in the territory of the country by the foreign taxable person/entity not located in the territory of the country (except the cases provided for in VAT18 and VAT19) is estimated and paid by the purchaser (parts 3, 4 and 5 of the Article 95 of the LVAT)	21, 9, 5				LT
VAT	Value Added Tax	PVM43	01/04/2016		The cases when VAT for the products supplied and/or services provided in the territory of the country by the foreign taxable person/entity not located in the territory of the country is estimated and paid by the purchaser (parts 3, 4 and 5 of the Article 95 of the LVAT)	21				LT

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					*2.4.1. TaxTableEntry					
					2.4.1. Mokestis					
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description				2.4.1.3. TaxCodeDet	tails				
2.4.1.1.	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio informacija	a (duomenys)				
Mokesčio tipas					*					
-F		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat e	2.4.1.3.3. ExpirationDat e	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag e		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7 Country
		2.4.1.3.1. Mokesčio kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	kesčio dydis	2.4.1.3.7 Valstybė
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun t	
							2.4.1.3.6.1. Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
VAT	Value Added Tax	PVM44	01/04/2016		The cases when VAT for the products supplied and/or services provided in the territory of the country by the foreign taxable person/entity not located in the territory of the country is estimated and paid by the purchaser (parts 3, 4 and 5 of the Article 95 of the LVAT)	9				LT
VAT	Value Added Tax	PVM45	01/04/2016		The cases when VAT for the products supplied and/or services provided in the territory of the country by the foreign taxable person/entity not located in the territory of the country is estimated and paid by the purchaser (parts 3, 4 and 5 of the Article 95 of the LVAT)	5				LT
VAT	Value Added Tax	PVM46	01/04/2016		The cases when VAT for the products supplied and/or other services provided in the territory of the country by the foreign taxable person/entity not located in the territory of the country is not estimated by the purchaser (parts 3, 4 and 5 of the Article 95 of the LVAT)	0				LT
VAT	Value Added Tax	PVM47	01/04/2016		The cases when VAT for the products supplied and/or other services provided in the territory of the country by the foreign taxable person/entity not located in the territory of the country is estimated and paid by the purchaser (parts 3, 4 and 5 of the Article 95 of the LVAT)	-				LT

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					*2.4.1. TaxTableEntry					
	T				2.4.1. Mokestis					
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description				2.4.1.3. TaxCodeDeta					
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio informacija *	(duomenys)				
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat e	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag		2.4.1.3.6. FlatTa	xRate	2.4.1.3.' Country
		2.4.1.3.1. Mokesčio kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	okesčio dydis	2.4.1.3.7 Valstyb
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun	
							2.4.1.3.6.1. Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
VAT	Value Added Tax	PVM23			Estimated import VAT	21, 9, 5				LT
VAT	Value Added Tax	PVM24			Import VAT set-off of which is controlled by STI	21, 9, 5				LT
VAT	Value Added Tax	PVM48	01/04/2016		The products and/or services acquired outside Lithuania (including the cases when the VAT of a foreign country is estimated and the cases when the products are imported domestic consumption) (the cases when acquisition of products and/or services is deemed to have taken place outside Lithuania and the sales VAT is not calculated in Lithuania because acquisition is not an object of VAT in Lithuania)	-				LT
VAT	Value Added Tax	PVM49	01/04/2016		The cases when agricultural products and services have been acquired from farmers subject to a compensatory VAT rate scheme	6				LT
VAT	Value Added Tax	PVM100	01/04/2016		Other cases					LT
VAT	Value Added Tax	PVM50	01/01/2020		Products delivered to the EU VAT payers supplied on call of stock basis according to the terms and conditions of Article 4(2) of the LVAT (parts 1, 4 of the Article 49 of the LVAT)	0				LT

SECTION TWO TYPE TABLE NO 2

Г					Type table of corporate income tax					
					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					* 2.4.1. TaxTableEntry					
					2.4.1. Mokestis					
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description				2.4.1.3. TaxCodeDo	etails				
2.4.1.1.	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio informaci	ja (duomenys)				
Mokesčio					*					
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDate	2.4.1.3.3. ExpirationDate	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentage		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7. Country
		2.4.1.3.1. Mokesčio	2.4.1.3.2. Įsigaliojimo	2.4.1.3.3. Galiojimo	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio	2.4.1	.3.6. Fiksuotas mo	kesčio dydis	2.4.1.3.7. Valstybė
		kodas	data	pabaigos data		tarifas (%)**	2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCode	2.4.1.3.6.3. CurrencyAmount	
							2.4.1.3.6.1. Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
*	*	*				*		•	*	•
CIT	Corporate income tax	PM1			15 % CIT rate (clause 1 of part 1 of the article 5 of the Law of the Republic of Lithuania on Corporate Income Tax (hereinafter referred to as the LCIT))	15				LT
CIT	Corporate income tax	PM2			0 % CIT rate (clause 2 of part 1 of the Article 5 of the LCIT)	0				LT
CIT	Corporate income tax	PM3			10 % CIT rate (clause 2 of part 1 of the Article 5 of the LCIT)	10				LT
CIT	Corporate income tax	PM4			15 % CIT rate (clause 2 of part 1 of the Article 5 of the LCIT)	15				LT
CIT	Corporate income tax	PM5			15 % CIT rate (clause 3 of part 1 of the Article 5 of the LCIT)	15				LT
CIT	Corporate income tax	PM6			15 % CIT rate (clause 4 of part 1 of the Article 5 of the LCIT)	15				LT
CIT	Corporate income tax	PM7			5 % CIT rate (part 2 of the Article 5 of the LCIT)	5				LT
CIT	Corporate income tax	PM8			0 % CIT rate (part 4 of the Article 5 of the LCIT)	0				LT
CIT	Corporate income tax	PM9			15 % CIT rate (part 4 of the Article 5 of the LCIT)	15				LT
CIT	Corporate income tax	PM10			0 % CIT rate (part 5 of the Article 5 of the LCIT)	0				LT
CIT	Corporate income tax	PM11			5 % CIT rate (part 6 of the Article 5 of the LCIT)	5				LT

 ** The rates in force in accordance with tax legislation at the moment of conclusion of the type table.

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					* 2.4.1. TaxTableEntry					
					2.4.1. Mokestis					
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description				2.4.1.3. TaxCodeDo	etails				
2.4.1.1.	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio informaci	ja (duomenys)				
Mokesčio tipas					*					
upas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDate	2.4.1.3.3. ExpirationDate	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentage		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7. Country
		2.4.1.3.1. Mokesčio	2.4.1.3.2. Įsigaliojimo	2.4.1.3.3. Galiojimo	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio	2.4.1	.3.6. Fiksuotas mo	kesčio dydis	2.4.1.3.7. Valstybė
		kodas	data	pabaigos data		tarifas (%)**	2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCode	2.4.1.3.6.3. CurrencyAmount	
							2.4.1.3.6.1. Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
CIT	Corporate income tax	PM12			0 % CIT rate (clause 2 of part 16 of the Article 58 of the LCIT)	0				LT
CIT	Corporate income tax	PM13			5% CIT rate reduced by 50% (clause 2 of part 16 of the Article 58 of the LCIT)	2,5				LT
CIT	Corporate income tax	PM14			15% CIT rate reduced by 50% (clause 2 of part 16 of the Article 58 of the LCIT)	7,5				LT
CIT	Corporate income tax	PM15			"Tonnage tax" (the Article 38(1) of the LCIT)	-				LT
CIT	Corporate income tax	PM100			Other cases					LT

SECTION THREE TYPE TABLE NO 3

Analysis type table "Profit"

			Analysis type ta	ble "Profit"
			2.6.	
			AnalysisTypeT	Table
		Ana	ılitinės apskaitos kl	asifikatorius
2.6.1.	2.6.1.1.	2.6.1.2.	2.6.1.3.	2.6.1.4.
*	*	*	*	*
AnalysisTypeTableEntry	AnalysisType	AnalysisTypeDescription	AnalysisID	AnalysisIDDescription
klasifikatoriaus įrašas	Analizės tipas	Analizės tipo aprašymas	Analizės Nr.	Analizės numerio aprašymas
1.	ETP	Estimation of taxable profit	ETP	Estimation of taxable profit
1.1.	ETP	Estimation of taxable profit	APA-1	Taxable income
1.2.	ETP	Estimation of taxable profit	APA-2	Deductible business expense
1.3.	ETP	Estimation of taxable profit	APA-3	Deductible business expense of limited values
1.4.	ETP	Estimation of taxable profit	APA-4	Undeductible business expense
1.5.	ETP	Estimation of taxable profit	APA-5	Increasing of income (profit) in cases provided by the LCIT
1.6.	ETP	Estimation of taxable profit	APA-6	Income exempted
1.7.	ETP	Estimation of taxable profit	APA-7	Income not included in corporate income tax base (income)
				Costs reducing profit (increasing loss) due to different recognition thereof according to the provisions of
1.8.	ETP	Estimation of taxable profit	APA-8	the LCIT and in financial accounting
1.9.	ETP	Estimation of taxable profit	APA-9	Positive income
1.10.	ETP	Estimation of taxable profit	APA-10	Result of transfer of operating earnings and derivatives
1.11.	ETP	Estimation of taxable profit	APA-11	Performance
1.12.	ETP	Estimation of taxable profit	APA-12	Deducted support granted
1.13.	ETP	Estimation of taxable profit	APA-13	Activity loss of previous accounting periods deducted from operating earnings
				Operating earnings of previous accounting periods deducted from operating earnings and earnings of
1.14.	ETP	Estimation of taxable profit	APA-14	derivatives transfer and derivatives transfer loss and/or operating loss
1.15.	ETP	Estimation of taxable profit	APA-15	Reduction of taxable profit due to investment project in progress
				Reduction of taxable profit with an amount of operating loss and derivatives loss taken from other group
1.16.	ETP	Estimation of taxable profit	APA-16	units according to the Article 56-1 of the LCIT
				Reduction of taxable profit with an amount of operating loss taken from other group units according to
1.17.	ETP	Estimation of taxable profit	APA-17	the Article 56-1 of the LCIT
1.18.	ETP	Estimation of taxable profit	APA-18	Amount of reduction of taxable profit due to other provisions of the LCIT
1.19.	ETP	Estimation of taxable profit	APA-100	Other cases

SECTION FOUR ACCOUNT TYPE TABLE NO 1

Account type table of the General ledger

		_	4		t type table of the General ledger
Item index		2.1		ąskaitos kodas / untTableID	2.1.1.4. Sąskaitos pavadinimas / AccountTableDescription
1.	1		Atto	ini I uote ID	NON-CURRENT ASSETS
1.1.	_	11			Intangible assets
1.1.1.	İ		111	Development works	
1.1.1.1.				1110	Development costs
1.1.1.2.				1118	Development amortization (-)
1.1.1.3.				1119	Development impairment (-)
1.1.2.			112	Goodwill	
1.1.2.1.				1120	Goodwill acquisition cost price
1.1.2.2. 1.1.2.3.	l			1128 1129	Amortization of goodwill (-) Goodwill impairment (-)
1.1.2.3.			113	Software	Goodwin impairment (-)
1.1.3.1.	ł		113	1130	Software acquisition cost price
1.1.3.2.				1138	Software amortization (-)
1.1.3.3.				1139	Software impairment (-)
1.1.4.			114	Concessions, patents, li	icenses, trademarks and similar rights
1.1.4.1.				1140	Concessions, patents, licenses, trademarks and similar rights acquisition cost price
1.1.4.2.				1148	Concessions, patents, licenses, trademarks and similar rights amortization (-)
1.1.4.3.				1149	Concessions, patents, licenses, trademarks and similar rights impairment (-)
1.1.5.			115	Other intangible assets	Costs of other intensible assets ai-iti
1.1.5.1. 1.1.5.2.				1150 1158	Costs of other intangible assets acquisition Amortization of other intangible assets (-)
1.1.5.3.				1158	Impairment of other intangible assets (-)
1.1.6.			116	Advances paid for intar	
1.2.		12	110	- 10 miles paid for intai	Tangible assets
1.2.1.		-	120	Land	
1.2.1.1.				1200	Land acquisition cost price
1.2.1.2.				1201	Change in land value due to revaluation
1.2.1.3.				1209	Land impairment (-)
1.2.2.			121	Buildings and structure	
1.2.2.1.	l			1210	Building and structure acquisition cost price
1.2.2.2. 1.2.2.3.				1211 1212	Change in value of buildings and structures due to revaluation
1.2.2.4.				1212	Buildings and structures prepared for use Depreciation of buildings and structures acquisition cost price (-)
1.2.2.5.				1217	Depreciation of buildings and structures acquisition cost price (-)
1.2.2.6.				1219	Building and structure impairment (-)
1.2.3.	İ		122	Machinery and equipm	
1.2.3.1.				1220	Machinery and equipment acquisition cost price
1.2.3.2.				1221	Change in value of machinery and equipment due to revaluation
1.2.3.3.				1222	Machinery and equipment prepared for use
1.2.3.4.				1227	Depreciation of machinery and equipment acquisition cost price (-)
1.2.3.5.				1228	Depreciation of change in value of machinery and equipment due to revaluation (-)
1.2.3.6. 1.2.4.			123	1229 Vehicles	Machinery and equipment impairment (-)
1.2.4.1.			123	1230	Vehicle acquisition cost price
1.2.4.2.				1230	Change in value of vehicles due to revaluation
1.2.4.3.				1231	Vehicles prepared for use
1.2.4.4.				1237	Depreciation of vehicle acquisition cost price (-)
1.2.4.5.				1238	Depreciation of change in value of vehicles due to revaluation (-)
1.2.4.6.				1239	Vehicle impairment (-)
1.2.5.			124	Other devices, appliance	
1.2.5.1				1240	Other devices, appliances and tools acquisition cost price
1.2.5.2				1241	Change in value of other devices, appliances and tools due to revaluation
1.2.5.3				1242	Other devices, appliances and tools prepared for use Depreciation of other devices, appliances and tools acquisition cost price (-)
1.2.5.4				1247	Depreciation of other devices, appliances and tools acquisition cost price (-) Depreciation of change in value of other devices, appliances and tools due to revaluation
1.2.5.5				1248	(-)
1.2.5.6				1249	Other devices, appliances and tools impairment (-)
1.2.6.			125	Investment assets	*
1.2.6.1				1250	Land as investment assets
1.2.6.1.1.				12500	Acquisition cost price of land as investment assets
1.2.6.1.2.				12503	Change in a fair value of land as investment assets (+/-)
1.2.6.1.3.				12509	Land as investment assets impairment (-)
1.2.6.2.				1251	Buildings as investment assets
1.2.6.2.1.				12510	Acquisition costs price of buildings as investment assets
1.2.6.2.2.				12513 12517	Change in a fair value of buildings as investment assets (+/-)
1.2.6.2.3. 1.2.6.2.4.				12517	Depreciation of acquisition cost price of buildings as investment assets (-) Buildings as investment assets impairment (-)
1.2.7.			126		ks of construction (production) of tangible assets in progress
1.2.7.1.			120	1260	Advances paid for non-current tangible assets
		·	1	1	First con First con control managed appears

Item index	2.1		ąskaitos kodas / untTableID	2.1.1.4. Sąskaitos pavadinimas / AccountTableDescription
1.2.7.2.			1261	Works of construction (production) of tangible assets in progress
1.2.7.2.1.			12610	Non-current tangible assets under construction (produced) or reconstructed
1.2.7.2.2.			12611	Change in value of non-current tangible assets under construction (produced) or reconstructed due to revaluation
1.2.7.2.3.			12619	Impairment of non-current tangible assets under construction (produced) or reconstructed (-)
1.2.8.		127	Assets that under laws	can be owned only by the state
1.2.8.1.			1270	Acquisition cost price of assets that under laws can be owned only by the state
			1271	Change in value of assets that under laws can be owned only by the state due to
1.2.8.2.				revaluation
1.2.8.3.			1272	Assets that under laws can be owned only by the state prepared for use
1.2.8.4.			1277	Depreciation of acquisition cost price of assets that under laws can be owned only by the state (-)
1.2.8.5.			1278	Depreciation of change in value of assets that under laws can be owned only by the state due to revaluation due to revaluation (-)
1.2.8.6.			1279	Impairment of assets that under laws can be owned only by the state due to revaluation (-)
1.2.9.		128	Centrally managed ass	
1.2.9.1.			1280	Acquisition cost price of centrally managed assets of the state
1.2.9.2.			1281	Change in value of centrally managed assets of the state due to revaluation
1.2.9.3.			1282	Centrally managed assets of the state prepared for use
1.2.9.4.			1287	Depreciation of acquisition cost price of centrally managed assets of the state (-) Depreciation of change in value of centrally managed assets of the state due to revaluation
1.2.9.5.			1288	(-)
1.2.9.6. 1.2.10.		129	1289	Impairment of centrally managed assets of the state (-)
1.2.10.	16	129	Other	Financial assets
1.3.1.	10	160	Shares of corporate gro	
1.3.1.1		100	1600	The value of the parent company shares
1.3.1.1.			16000	Acquisition cost price of the parent company shares
1.3.1.1.2.			16009	Impairment of the parent company shares (-)
1.3.1.2.			1601	The value of the subsidiaries shares
1.3.1.2.1.			16010	Acquisition cost price of the subsidiaries shares
1.3.1.2.2.			16019	Impairment of the subsidiaries shares (-)
1.3.2. 1.3.2.1.		161	Loans granted to the er	nterprises of corporate group
1.3.2.1.1.			16100	Loans granted to the parent company The value of the loans granted to the parent company
1.3.2.1.2.			16109	Impairment of the loans granted to the parent company (-)
1.3.2.2.			1611	Loans granted to subsidiaries
1.3.2.2.1.			16110	The value of the loans granted to subsidiaries
1.3.2.2.2.			16119	Impairment of the loans granted to subsidiaries (-)
1.3.3.		162		enterprises of corporate group
1.3.3.1.			1620	Receivables from the parent company
1.3.3.1.1.			16200	The value of receivables from the parent company
1.3.3.1.2.			16209	Impairment of receivables from the parent company (-)
1.3.3.2.			1621	Receivables from subsidiaries
1.3.3.2.1.			16210	Receivables from subsidiaries
1.3.3.2.2.			16219	Impairment of receivables from subsidiaries (-)
1.3.4.		163	Shares of associated er	_ *
1.3.4.1.			1630	Acquisition cost price of shares of associated enterprises
1.3.4.2.			1639	Impairment of shares of associated enterprises (-)
1.3.5.		164	Loans granted to assoc	
1.3.5.1.			1640	The value of the loans granted to associated enterprises
1.3.5.2.		1.05	1649	Impairment of the loans granted to associated enterprises (-)
1.3.6.		165	Receivables from asso	
1.3.6.1.			1650	The value of receivables from associated enterprises
1.3.6.2. 1.3.7.		166	1651 Long term investment	Impairment of receivables from associated enterprises (-)
1.3.7.1.		100	Long term investment 1660	Equity securities of other enterprises
1.3.7.1.1.			16600	Acquisition cost price of equity securities of other enterprises
1.3.7.1.2.			16601	Change in a fair value of equity securities of other enterprises (+/-)
1.3.7.1.3.			16609	Impairment of equity securities of other enterprises (-)
1.3.7.2.			1661	Non-equity securities
1.3.7.2.1.			16610	Non-equity securities held-to-maturity
1.3.7.2.1.1.			166100	Acquisition cost price of non-equity securities held-to-maturity
1.3.7.2.1.2.			166101	Change in amortised cost of non-equity securities held-to-maturity (+/-)
1.3.7.2.1.3.			166109	Impairment of non-equity securities held-to-maturity (-)
1.3.7.2.2.			16611	Other non-equity securities
1.3.7.2.2.1.			166110	Acquisition cost price of other non-equity securities
1.3.7.2.2.2.			166111	Change in a fair value of other non-equity securities (+/-)
1.3.7.2.2.3.			166119	Impairment of other non-equity securities (-)
1.3.7.3.			1664	Other securities
1.3.7.3.		1	16640	A agricultion and mine of other according
1.3.7.3.1.			16640	Acquisition cost price of other securities
1.3.7.3.1. 1.3.7.3.2. 1.3.7.3.3.			16640 16641 16649	Change in a fair value of other securities (+/-) Impairment of other securities (-)

Item index		2.1		skaitos kod	las /	2.1.1.4. Sąskaitos pavadinimas / AccountTableDescription
	-		Accoi	untTableID	565	
1.3.7.4.			167		665 o be received	Fixed term deposits after one year
1.3.8.1.			107		570	Trade accounts to be received after one year
1.3.8.1.1.					16700	The value of trade accounts receivable
1.3.8.1.2.	1				16709	Impairment of trade accounts receivable (-)
1.3.8.2.				16	571	Loans granted
1.3.8.2.1.					16710	The value of loans granted
1.3.8.2.2.					16719	Impairment of amounts of loans granted (-)
1.3.8.3.					572	Amounts of leasing (financial lease) to be received after one year
1.3.8.4.					574	Other amounts to be received after one year
1.3.8.4.1. 1.3.8.4.2.					16740 16749	The value of receivables Impairment of receivables (-)
1.3.9.			168		ncial assets	impairment of receivables (-)
1.3.9.1.			100		580	Advances paid for financial assets
1.3.9.2.					581	Financial assets from financial derivatives
1.3.9.3.				16	582	Other non-current financial assets
1.3.9.3.1.				1	16820	Acquisition cost price of other non-current financial assets
1.3.9.3.2.					16821	Change in a fair value of other non-current financial assets (+/-)
1.3.9.3.3.				1	16829	Impairment of other non-current financial assets (-)
1.4.		17	171	4	1.0.1	Other non-current assets
1.4.1.			171 172	Assets of o		orate income tax
1.4.2.			1/2	υ	assets 720	Perennial plantations
1.4.2.1.1.					17200	Acquisition cost price of perennial plantations
1.4.2.1.2.					17201	Change in a fair value of perennial plantations (+ / -)
1.4.2.1.3.	İ				17209	Impairment of perennial plantations (-)
1.4.2.2.				17	725	Livestock and other animals
1.4.2.2.1.				1	17250	Productive and working livestock
1.4.2.2.1.1.					172500	Acquisition cost price of productive and working livestock
1.4.2.2.1.2.					172501	Change in a fair value of productive and working livestock (+/-)
1.4.2.2.1.3.				<u> </u>	172509 17251	Impairment of productive and working livestock (-) Livestock and other animals reared and fattened
1.4.2.2.2.1.				 	172510	Acquisition cost price of livestock and other animals reared and fattened
1.4.2.2.2.2.					172510	Change a fair value of livestock and other animals reared and fattened (+/-)
1.4.2.2.2.3.				 	172519	Impairment of livestock and other animals reared and fattened (-)
1.4.3.			173	Other asse		<u> </u>
1.4.3.1.				17	730	Acquisition cost price of other assets
	4					
1.4.3.2.				17	731	Change in a fair value of other assets (+/-)
1.4.3.2. 1.4.3.3.		12		17	731 739	Change in a fair value of other assets (+/-) Impairment of other assets (-)
1.4.3.2. 1.4.3.3. 1.5.	2	13		17		Change in a fair value of other assets (+/-) Impairment of other assets (-) Other
1.4.3.2. 1.4.3.3. 1.5. 2.	2			17		Change in a fair value of other assets (+/-) Impairment of other assets (-) Other CURRENT ASSETS
1.4.3.2. 1.4.3.3. 1.5.	2	13	201	17 17	739	Change in a fair value of other assets (+/-) Impairment of other assets (-) Other
1.4.3.2. 1.4.3.3. 1.5. 2. 2.1.	2		201	17 17 Raw mater	739	Change in a fair value of other assets (+/-) Impairment of other assets (-) Other CURRENT ASSETS Inventories
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SECTION SIX ACCOUNT TYPE TABLE NO 3

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SECTION II TYPE TABLES OF TECHNICAL SPECIFICATION OF A STANDARD ACCOUNTING DATA FILE APPLICABLE FOR THE DATA SUBMITTED FOR THE YEAR 2017

SECTION ONE TYPE TABLE NO 1

Type table of VAT

					2.4. TaxTable						
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		TaxCode	EffectiveDat	ExpirationDat	2.4.1.3.4. Description	TaxPercentag		2.4.1.3.6. FlatTa	xRate	Country	
		24121	e	2 4 1 2 2	24124	Ü	2.11	2 (151)		241257141	
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								e	t		
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							. Suma	Valiutos	Valiutos suma		
								kodas	<u> </u>		
*	*	*				*			*		
VAT	Value Added Tax	PVM1			Products supplied and / or services provided	21				LT	
					in the territory of the country (part 1 of the						
					Article 19 of the Law of the Republic of Lithuania on Value Added Tax (hereinafter						
					referred to as the LVAT)						

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 $^{^{**}}$ The rates in force in accordance with tax legislation at the moment of conclusion of the type table.

					2.4. TaxTable							
					2.4. Mokesčių klasifikatorius							
					*2.4.1. TaxTableEntry							
					2.4.1. Mokestis							
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description					2.4.1.3. TaxCodeDetails						
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		2.4.1.3.1. Mokesči o kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	Mokesči	2.4.1.3.5. Mokesčio tarifas (%)**	4.1.3.5. 2.4.1.3.6. Fiksuotas mokesčio dydis lokesčio			2.4.1.3.7.Valstyb ė		
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							2.4.1.3.6.1 . Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma			
VAT	Value Added Tax	PVM2			Products supplied and / or services provided in the territory of the country (part 3 of the Article 19 of the LVAT)	9				LT		
VAT	Value Added Tax	PVM3			Products supplied and / or services provided in the territory of the country (parts 4, 5 of the Article 19 of the LVAT)	5				LT		
VAT	Value Added Tax	PVM4		31/03/2016	The cases when the purchaser deducts and pays VAT for the products supplied or services provided to him (the Article 96 of the LVAT)	21, 9, 5				LT		
VAT	Value Added Tax	PVM25	01/04/2016		The cases when the purchaser deducts and pays VAT for the products supplied or services provided to him (the Article 96 of the LVAT)	21				LT		
VAT	Value Added Tax	PVM26	01/04/2016		The cases when the purchaser deducts and pays VAT for the products supplied or services provided to him (the Article 96 of the LVAT)	9				LT		
VAT	Value Added Tax	PVM27	01/04/2016		The cases when the purchaser deducts and pays VAT for the products supplied or services provided to him (the Article 96 of the LVAT)	5				LT		

					2.4. TaxTable								
					2.4. Mokesčių klasifikatorius								
					*2.4.1. TaxTableEntry								
	1	T			2.4.1. Mokestis								
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description		2.4.1.3. TaxCodeDetails										
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys) *											
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat e	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag	2.4.1.3.6. FlatTaxRate 2.4.1.3.6. Fiksuotas mokesčio dydis			2.4.1.3.7. Country			
		2.4.1.3.1. Mokesči o kodas	Įsigaliojimo	2.4.1.3.3.	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**				2.4.1.3.7.Valstyb ė			
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							2.4.1.3.6.1 . Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma				
VAT	Value Added Tax	PVM5			The cases when product supply and service provision are not subject to VAT (the Articles 20-33 and 112 of the LVAT)	-				LT			
VAT	Value Added Tax	PVM6			The cases when products (services) are consumed for the purpose of satisfaction of VAT payer's private needs (the Articles 5 and 8 of the LVAT)	21				LT			
VAT	Value Added Tax	PVM7			The cases when products (services) are consumed for the purpose of satisfaction of VAT payer's private needs (the Articles 5 and 8 of the LVAT)	9				LT			
VAT	Value Added Tax	PVM8			The cases when products (services) are consumed for the purpose of satisfaction of VAT payer's private needs (the Articles 5 and 8 of the LVAT)	5				LT			
VAT	Value Added Tax	PVM28	01/04/2016		The cases when products (services) are consumed for the purpose of satisfaction of VAT payer's private needs (the Articles 5 and 8 of the LVAT)	0				LT			

					2.4. TaxTable								
					2.4. Mokesčių klasifikatorius *2.4.1. TaxTableEntry								
					2.4.1. Mokestis								
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description				2.4.1.3. TaxC	odeDetails							
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys) *											
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		2.4.1.3.1. Mokesči o kodas	okesči Įsigaliojimo	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1.3.6. Fiksuotas mokesčio dydis			2.4.1.3.7.Valstyb ė			
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							2.4.1.3.6.1 . Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma				
VAT	Value Added Tax	PVM29	01/04/2016		The cases when products (services) are consumed for the purpose of satisfaction of VAT payer's private needs (the Articles 5 and 8 of the LVAT)	-				LT			
VAT	Value Added Tax	PVM9			Internal generation of VAT payer's non- current tangible assets and substantial improvement of the building (structure) owned or not owned under the right of ownership (the Article 6 of the LVAT)	21				LT			
VAT	Value Added Tax	PVM30	01/04/2016		Internal generation of VAT payer's non- current tangible assets and substantial improvement of the building (structure) owned or not owned under the right of ownership (the Article 6 of the LVAT)	9				LT			
VAT	Value Added Tax	PVM31	01/04/2016		Internal generation of VAT payer's non- current tangible assets and substantial improvement of the building (structure) owned or not owned under the right of ownership (the Article 6 of the LVAT)	5				LT			
VAT	Value Added Tax	PVM10		31/03/2016	The cases when transactions are taxed using a special taxation scheme (margin) (the Articles 101-105, 106-110 of the LVAT)	21, 9, 5, 0				LT			

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					*2.4.1. TaxTableEntry					
					2.4.1. Mokestis					
2.4.1.1. TaxType	2.4.1.2. Description				2.4.1.3. TaxC	odeDetails				
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio infor	macija (duomeny	rs)			
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7. Country
l		2.4.1.3.1. Mokesči o kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	kesčio dydis	2.4.1.3.7.Valstyb ė
							2.4.1.3.6.1 . Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun	
							2.4.1.3.6.1 . Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
VAT	Value Added Tax	PVM32	01/04/2016		The cases when a special taxation scheme (margin) is used for transactions (sections II, III of the LVAT)	21				LT
VAT	Value Added Tax	PVM33	01/04/2016		The cases when a special taxation scheme (margin) is used for transactions (sections II, III of the LVAT)	0				LT
VAT	Value Added Tax	PVM12			Exports (Article 41 of the LVAT)	0				LT
VAT	Value Added Tax	PVM13			Products supplied to the EU VAT payers (parts 1, 4 of the Article 49 of the LVAT)	0				LT
VAT	Value Added Tax	PVM14			Other transactions (the Articles 42, 43, 44, 45, 46,47, 48, parts 2 and 3 of the Article 49, the Articles 51, 52, parts 1, 5, 6, 10 of the Article 53 of the LVAT)	0				LT
VAT	Value Added Tax	PVM15			The products supplied and/or services provided outside Lithuania (the cases when VAT is not calculated because product supply and/or service provision are deemed to have taken place outside Lithuania and are not an object of VAT in Lithuania, but VAT deduction is possible according to the provisions of clause 2 of part 1 of the Article 58 of the LVAT)	-				LT

					2.4. TaxTable								
					2.4. Mokesčių klasifikatorius								
					*2.4.1. Makastin								
2.4.1.1.	1				2.4.1. Mokestis								
TaxType	2.4.1.2. Description				2.4.1.3. TaxC	odeDetails							
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas		2.4.1.3. Mokesčio informacija (duomenys) *										
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag	2.4.1.3.6. FlatTaxRate			2.4.1.3.7. Country			
		2.4.1.3.1. Mokesči o kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.3. 2.4.1.3.4. Aprašymas 2.4.1.3.5. 2.4.1.3.6. Fiksuotas mokesčio dydis Mokesčio	okesčio dydis	2.4.1.3.7.Valstyb ė						
							2.4.1.3.6.1 . Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun t				
							2.4.1.3.6.1 . Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma				
VAT	Value Added Tax	PVM34	01/04/2016		The products supplied and/or services provided outside Lithuania (the cases when VAT is not calculated because product supply and/or service provision are deemed to have taken place outside Lithuania and are not an object of VAT in Lithuania, and VAT deduction is impossible according to the provisions of the Article 58 of the LVAT)	-				LT			
VAT	Value Added Tax	PVM16			The cases when acquisition of products from other member states is deemed to have taken place in the territory of the country (the Articles 4 ¹ and 12 ² of the LVAT)	21				LT			
VAT	Value Added Tax	PVM17			The cases when acquisition of products from other member states is deemed to have taken place in the territory of the country (the Articles 4 ¹ and 12 ² of the LVAT)	9				LT			
VAT	Value Added Tax	PVM18			The cases when acquisition of products from other member states is deemed to have taken place in the territory of the country (the Articles 4 ¹ and 12 ² of the LVAT)	5				LT			

					2.4. TaxTable									
					2.4. Mokesčių klasifikatorius									
					*2.4.1. TaxTableEntry									
					2.4.1. Mokestis									
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description				2.4.1.3. TaxC	odeDetails								
2.4.1.1. Mokesčio	2.4. Moi		2.4.1.3. Mokesčio informacija (duomenys) *											
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat e	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Aprašymas	2.4.1.3.5. TaxPercentag e		2.4.1.3.6. FlatTa	nxRate	2.4.1.3.7. Country				
		2.4.1.3.1. Mokesči o kodas	i Įsigaliojimo	2.4.1.3.3. Galiojimo pabaigos data		2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1.3.6. Fiksuotas mokesčio dydis			2.4.1.3.7.Valstyb ė				
							2.4.1.3.6.1 . Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun					
							2.4.1.3.6.1 . Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	-				
VAT	Value Added Tax	PVM35	01/04/2016		The cases when acquisition of products from other member states is deemed to have taken place in the territory of the country (the Articles 4 ¹ and 12 ² of the LVAT)	0				LT				
VAT	Value Added Tax	PVM36	01/04/2016		The cases when acquisition of products from other member states is deemed to have taken place in the territory of the country (the Articles 4 ¹ and 12 ² of the LVAT)	-				LT				
VAT	Value Added Tax	PVM19			The cases when the products acquired by the VAT payer of the Republic of Lithuania acting as a mediating party in the triangular trade (the second person) from the VAT payer of one Member State were straight away transported to the other Member State where they were supplied to the VAT payer of that other Member State (part 3 of the Article 12 ² of the LVAT)	-				LT				
VAT	Value Added Tax	PVM20			The services acquired from the foreign states (except from the EU VAT payers) the sales VAT of which is calculated by the purchaser (part 2 of the Article 95 of the LVAT)	21				LT				

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius *2.4.1. TaxTableEntry					
					2.4.1. Mokestis					
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description				2.4.1.3. TaxC	odeDetails				
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio infor		vs)			
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat e	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag e		2.4.1.3.6. FlatTa	nxRate	2.4.1.3.7. Country
		2.4.1.3.1. Mokesči o kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	okesčio dydis	2.4.1.3.7.Valstyb ė
							2.4.1.3.6.1 . Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun	
							2.4.1.3.6.1 . Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
VAT	Value Added Tax	PVM37	01/04/2016		The services acquired from the foreign states (except from the EU VAT payers) the sales VAT of which is calculated by the purchaser (part 2 of the Article 95 of the LVAT)	5				LT
VAT	Value Added Tax	PVM38	01/04/2016		The services acquired from the foreign states (except from the EU VAT payers) the sales VAT of which is not calculated by the purchaser (clause 3 of part 1 of the Article 95 of the LVAT)	0				LT
VAT	Value Added Tax	PVM39	01/04/2016		The services acquired from the foreign states (except from the EU VAT payers) the sales VAT of which is not calculated by the purchaser (clause 3 of part 1 of the Article 95 of the LVAT)	-				LT
VAT	Value Added Tax	PVM21			The services acquired from the EU VAT payers the sales VAT of which is estimated by the purchaser (part 2 of the Article 95 of the LVAT)	21				LT
VAT	Value Added Tax	PVM40	01/04/2016		The services acquired from the EU VAT payers the sales VAT of which is estimated by the purchaser (part 2 of the Article 95 of the LVAT)	5				LT

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					*2.4.1. TaxTableEntry					
	1				2.4.1. Mokestis					
2.4.1.1. TaxType	2.4.1.2. Description				2.4.1.3. TaxC	odeDetails				
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys) *								
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7. Country
		2.4.1.3.1. Mokesči o kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	okesčio dydis	2.4.1.3.7.Valstyb ė
							2.4.1.3.6.1 . Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun	
							2.4.1.3.6.1 . Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
VAT	Value Added Tax	PVM41	01/04/2016		The services acquired from the EU VAT payers the sales VAT of which is not estimated by the purchaser (clause 3 of part 1 of the Article 95 of the LVAT)	0				LT
VAT	Value Added Tax	PVM42	01/04/2016		The services acquired from the EU VAT payers the sales VAT of which is not estimated by the purchaser (clause 2 of part 1 of the Article 95 of the LVAT)	-				LT
VAT	Value Added Tax	PVM22		31/03/2016	The cases when VAT for the products supplied and/or services provided in the territory of the country by the foreign taxable person/entity not located in the territory of the country (except the cases provided for in VAT18 and VAT19) is estimated and paid by the purchaser (parts 3, 4 and 5 of the Article 95 of the LVAT)	21, 9, 5				LT
VAT	Value Added Tax	PVM43	01/04/2016		The cases when VAT for the products supplied and/or services provided in the territory of the country by the foreign taxable person/entity not located in the territory of the country is estimated and paid by the purchaser (parts 3, 4 and 5 of the Article 95 of the LVAT)	21				LT

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					*2.4.1. TaxTableEntry					
2.4.1.1.		1			2.4.1. Mokestis					
TaxType	2.4.1.2. Description				2.4.1.3. TaxC	odeDetails				
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio infor	macija (duomeny	/s)			
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat e	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag	g 2.4.1.3.6. FlatTaxRate			2.4.1.3.7. Country
		2.4.1.3.1. Mokesči o kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	kesčio dydis	2.4.1.3.7.Valstyb ė
							2.4.1.3.6.1 . Amount	2.4.1.3.6.2. CurrencyCod	2.4.1.3.6.3. CurrencyAmoun t	
							2.4.1.3.6.1 . Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
VAT	Value Added Tax	PVM44	01/04/2016		The cases when VAT for the products supplied and/or services provided in the territory of the country by the foreign taxable person/entity not located in the territory of the country is estimated and paid by the purchaser (parts 3, 4 and 5 of the Article 95 of the LVAT)	9				LT
VAT	Value Added Tax	PVM45	01/04/2016		The cases when VAT for the products supplied and/or services provided in the territory of the country by the foreign taxable person/entity not located in the territory of the country is estimated and paid by the purchaser (parts 3, 4 and 5 of the Article 95 of the LVAT)	5				LT
VAT	Value Added Tax	PVM46	01/04/2016		The cases when VAT for the products supplied and/or other services provided in the territory of the country by the foreign taxable person/entity not located in the territory of the country is not estimated by the purchaser (parts 3, 4 and 5 of the Article 95 of the LVAT)	0				LT

					2.4. TaxTable					
					2.4. Mokesčių klasifikatorius					
					*2.4.1. TaxTableEntry 2.4.1. Mokestis					
2.4.1.1.										
TaxType	2.4.1.2. Description				2.4.1.3. TaxCo	odeDetails				
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio infor	macija (duomeny	vs)			
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7. Country
		2.4.1.3.1. Mokesči o kodas	2.4.1.3.2. Įsigaliojimo data	2.4.1.3.3. Galiojimo pabaigos data	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1	.3.6. Fiksuotas mo	kesčio dydis	2.4.1.3.7.Valstyb ė
							2.4.1.3.6.1 . Amount	2.4.1.3.6.2. CurrencyCod	2.4.1.3.6.3. CurrencyAmoun t	
							2.4.1.3.6.1 . Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma	
VAT	Value Added Tax	PVM47	01/04/2016		The cases when VAT for the products supplied and/or other services provided in the territory of the country by the foreign taxable person/entity not located in the territory of the country is estimated and paid by the purchaser (parts 3, 4 and 5 of the Article 95 of the LVAT)	-				LT
VAT	Value Added Tax	PVM23			Estimated import VAT	21, 9, 5				LT
VAT	Value Added Tax	PVM24			Import VAT set-off of which is controlled by STI	21, 9, 5				LT
VAT	Value Added Tax	PVM48	01/04/2016		The products and/or services acquired outside Lithuania (including the cases when the VAT of a foreign country is estimated and the cases when the products are imported domestic consumption) (the cases when acquisition of products and/or services is deemed to have taken place outside Lithuania and the sales VAT is not calculated in Lithuania because acquisition is not an object of VAT in Lithuania)	-				LT

					2.4. TaxTable						
					2.4. Mokesčių klasifikatorius						
					*2.4.1. TaxTableEntry						
					2.4.1. Mokestis						
2.4.1.1. TaxType	2.4.1.2. Description				2.4.1.3. TaxC	odeDetails					
2.4.1.1.	2.4.1.2. Aprašymas				2.4.1.3. Mokesčio infor	rmacija (duomeny	ys)				
Mokesčio tipas					*						
upas			2.4.1.3.1. <i>TaxCode</i> 2.4.1.3.1.	TaxCode EffectiveDat e	at ExpirationDat e	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag e		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7. Country
2.4.1.3.1. 2.4.1.3.2. 2.4.1.3.3. 2.4.1. Mokesči Isigaliojimo Galiojimo pabaigos data pabaigos data		2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio tarifas (%)**	2.4.1.3.6. Fiksuotas mokesčio dydis		okesčio dydis	2.4.1.3.7.Valstyb ė				
							2.4.1.3.6.1 . Amount	2.4.1.3.6.2. CurrencyCod e	2.4.1.3.6.3. CurrencyAmoun t		
							2.4.1.3.6.1 . Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma		
VAT	Value Added Tax	PVM49	01/04/2016		The cases when agricultural products and services have been acquired from farmers subject to a compensatory VAT rate scheme	6				LT	
VAT	Value Added Tax	PVM100	01/04/2016		Other cases					LT	

SECTION TWO TYPE TABLE NO 2

					Type table of corporate income tax 2.4. TaxTable								
					2.4. Mokesčių klasifikatorius								
					* 2.4.1. TaxTableEntry								
					2.4.1. Mokestis								
2411	-				2.4.1. Moresus								
2.4.1.1. <i>TaxType</i>	2.4.1.2. Description				2.4.1.3. TaxCodeDo	etails							
2.4.1.1. Mokesčio	2.4.1.2. Aprašymas		2.4.1.3. Mokesčio informacija (duomenys) *										
tipas		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDat	2.4.1.3.3. ExpirationDat	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentag		2.4.1.3.6. FlatTa	xRate	2.4.1.3.7. Country			
		2.4.1.3.1. Mokesči	2.4.1.3.2. Įsigaliojimo	2.4.1.3.3. Galiojimo	2.4.1.3.4. Aprašymas	2.4.1.3.5. Mokesčio	2.4.1	.3.6. Fiksuotas mokesčio dydis		2.4.1.3.7. Valstybė			
		o kodas	data	pabaigos data	t	tarifas (%)**	2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCod	2.4.1.3.6.3. CurrencyAmoun				
							2.4.1.3.6.1. Suma	2.4.1.3.6.2. Valiutos kodas	2.4.1.3.6.3. Valiutos suma				
*	*	*				*			*				
CIT	Corporate income tax	PM1			15 % CIT rate (clause 1 of part 1 of the article 5 of the Law of the Republic of Lithuania on Corporate Income Tax (hereinafter referred to as the LCIT))	15				LT			
CIT	Corporate income tax	PM2			0 % CIT rate (clause 2 of part 1 of the Article 5 of the LCIT)	0				LT			
CIT	Corporate income tax	PM3			10 % CIT rate (clause 2 of part 1 of the Article 5 of the LCIT)	10				LT			
CIT	Corporate income tax	PM4			15 % CIT rate (clause 2 of part 1 of the Article 5 of the LCIT)	15				LT			
CIT	Corporate income tax	PM5			15 % CIT rate (clause 3 of part 1 of the Article 5 of the LCIT)	15				LT			
CIT	Corporate income tax	PM6			15 % CIT rate (clause 4 of part 1 of the Article 5 of the LCIT)	15				LT			
CIT	Corporate income tax	PM7			5 % CIT rate (part 2 of the Article 5 of the LCIT)	5				LT			
CIT	Corporate income tax	PM8			0 % CIT rate (part 4 of the Article 5 of the LCIT)	0				LT			
CIT	Corporate income tax	PM9			15 % CIT rate (part 4 of the Article 5 of the LCIT)	15				LT			
CIT	Corporate income tax	PM10			0 % CIT rate (part 5 of the Article 5 of the LCIT)	0				LT			

^{**} The rates in force in accordance with tax legislation at the moment of conclusion of the type table.

CIT	Corporate income tax	PM11		5 % CIT rate (part 6 of the Article 5 of the LCIT)	5		LT
CIT	Corporate income tax	PM12		0 % CIT rate (clause 2 of part 16 of the Article 58	0		LT
				of the LCIT)			
CIT	Corporate income tax	PM13		5% CIT rate reduced by 50% (clause 2 of part 16	2,5		LT
				of the Article 58 of the LCIT)			
CIT	Corporate income tax	PM14		15% CIT rate reduced by 50% (clause 2 of part	7,5		LT
				16 of the Article 58 of the LCIT)			
CIT	Corporate income tax	PM15		"Tonnage tax" (the Article 38(1) of the LCIT)	-	•	LT
CIT	Corporate income tax	PM100		Other cases			LT

SECTION THREE TYPE TABLE NO 3

Analysis type table "Profit"

		A	nalysis type ta	ble "Profit"
			2.6.	
			AnalysisTypeT	
		Analiti	nės apskaitos kl	asifikatorius
2.6.1.	2.6.1.1.	2.6.1.2.	2.6.1.3.	2.6.1.4.
*	*	*	*	*
AnalysisTypeTableEntry	AnalysisType	AnalysisTypeDescription	AnalysisID	AnalysisIDDescription
klasifikatoriaus įrašas	Analizės tipas	Analizės tipo aprašymas	Analizės Nr.	Analizės numerio aprašymas
1.	APA	Apmokestinamojo pelno apskaičiavimas	APA	Estimation of taxable profit
1.1.	ETP	Estimation of taxable profit	APA-1	Taxable income
1.2.	ETP	Estimation of taxable profit	APA-2	Deductible business expense
1.3.	ETP	Estimation of taxable profit	APA-3	Deductible business expense of limited values
1.4.	ETP	Estimation of taxable profit	APA-4	Undeductible business expense
1.5.	ETP	Estimation of taxable profit	APA-5	Increasing of income (profit) in cases provided by the LCIT
1.6.	ETP	Estimation of taxable profit	APA-6	Income exempted
1.7.	ETP	Estimation of taxable profit	APA-7	Income not included in corporate income tax base (income)
				Costs reducing profit (increasing loss) due to different recognition thereof according to the provisions of
1.8.	ETP	Estimation of taxable profit	APA-8	the LCIT and in financial accounting
1.9.	ETP	Estimation of taxable profit	APA-9	Positive income
1.10.	ETP	Estimation of taxable profit	APA-10	Result of transfer of operating earnings and derivatives
1.11.	ETP	Estimation of taxable profit	APA-11	Performance
1.12.	ETP	Estimation of taxable profit	APA-12	Deducted support granted
1.13.	ETP	Estimation of taxable profit	APA-13	Activity loss of previous accounting periods deducted from operating earnings
111	EED		A.D.A. 1.4	Operating earnings of previous accounting periods deducted from operating earnings and earnings of
1.14.	ETP	Estimation of taxable profit	APA-14	derivatives transfer and derivatives transfer loss and/or operating loss
1.15.	ETP	Estimation of taxable profit	APA-15	Reduction of taxable profit due to investment project in progress
1.16	ETD	F-titi	ADA 16	Reduction of taxable profit with an amount of operating loss and derivatives loss taken from other group
1.16.	ETP	Estimation of taxable profit	APA-16	units according to the Article 56-1 of the LCIT
1.17.	ETP	Estimation of taxable profit	APA-17	Reduction of taxable profit with an amount of operating loss taken from other group units according to the Article 56-1 of the LCIT
1.18.	ETP	Estimation of taxable profit	APA-18	Amount of reduction of taxable profit due to other provisions of the LCIT

SECTION FOUR ACCOUNT TYPE TABLE NO 1

Account type table of the General ledger

	1		• ~		Account type table of the General ledger
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1.	1	1	1ccoun	i i avieiD	NON-CURRENT ASSETS
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1.1.1.3.				1119	Development impairment (-)
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1.1.2.1.				1120	Amortization of goodwill (-)
1.1.2.2.				1128	Goodwill impairment (-)
1.1.2.3.			112	1129	Amortization of goodwill (-)
1.1.3. 1.1.3.1.			113	Software	Software acquisition cost price
1.1.3.1.				1130 1138	Software acquisition cost price Software amortization (-)
1.1.3.3.				1139	Software impairment (-)
1.1.4.			114		ents, licenses, trademarks and similar rights
1.1.4.1.			11.	1140	Concessions, patents, licenses, trademarks and similar rights acquisition cost price
1.1.4.2.				1148	Concessions, patents, licenses, trademarks and similar rights amortization (-)
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1.1.5.			115	Other intangible a	
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1.1.5.2.				1158	Amortization of other intangible assets (-)
1.1.5.3.				1159	Impairment of other intangible assets (-)
1.1.6.			116	Advances paid fo	r intangible assets
1.2.		12	100	T 1	Tangible assets
1.2.1.			120	Land 1200	Land acquisition cost price
1.2.1.1.				1200	Change in land value due to revaluation
1.2.1.3.				1201	Land impairment (-)
1.2.2.			121	Buildings and str	
1.2.2.1.			121	1210	Building and structure acquisition cost price
1.2.2.2.				1211	Change in value of buildings and structures due to revaluation
1.2.2.3.				1212	Buildings and structures prepared for use
1.2.2.4.				1217	Depreciation of buildings and structures acquisition cost price (-)
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1.2.3.			122	Machinery and ed	
1.2.3.1.				1220	Machinery and equipment acquisition cost price
1.2.3.2.				1221	Change in value of machinery and equipment due to revaluation Machinery and equipment prepared for use
1.2.3.3.				1222 1227	Depreciation of machinery and equipment acquisition cost price (-)
1.2.3.5.				1228	Depreciation of machinery and equipment acquisition cost pince (-)
1.2.3.6.				1229	Machinery and equipment impairment (-)
1.2.4.			123	Vehicles	Transmoty and equipment implantion ()
1.2.4.1.				1230	Vehicle acquisition cost price
1.2.4.2.				1231	Change in value of vehicles due to revaluation
1.2.4.3.				1232	Vehicles prepared for use
1.2.4.4.				1237	Depreciation of vehicle acquisition cost price (-)
1.2.4.5.				1238	Depreciation of change in value of vehicles due to revaluation (-)
1.2.4.6.			10.1	1239	Vehicle impairment (-)
1.2.5.			124		pliances and tools Other devices, appliances and tools acquisition cost price
1.2.5.1				1240 1241	Change in value of other devices, appliances and tools due to revaluation
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1.2.5.4				1247	Depreciation of other devices, appliances and tools acquisition cost price (-)
1.2.5.5				1248	Depreciation of other devices, appliances and tools acquisition cost pince (-)
1.2.5.6				1249	Other devices, appliances and tools impairment (-)
1.2.6.			125	Investment assets	
1.2.6.1				1250	Land as investment assets
1.2.6.1.1.				12500	Acquisition cost price of land as investment assets
1.2.6.1.2.				12503	Change in a fair value of land as investment assets (+/-)
1.2.6.1.3.				12509	Land as investment assets impairment (-)
1.2.6.2.				1251	Buildings as investment assets
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1.2.6.2.2.				12513	Change in a fair value of buildings as investment assets (+/-)
1.2.6.2.3.				12517	Depreciation of acquisition cost price of buildings as investment assets (-)
1.2.6.2.4. 1.2.7.			126	12519	Buildings as investment assets impairment (-) d works of construction (production) of tangible assets in progress
1.2.7.			120	1260	Advances paid for non-current tangible assets
1.2.7.1.				1261	Works of construction (production) of tangible assets in progress
1.4.7.4.	Щ.	l	l	1201	"Total of construction (production) of tanglore assets in progress

10501		1	12510	
1.2.7.2.1.			12610	Non-current tangible assets under construction (produced) or reconstructed
10700			12611	Change in value of non-current tangible assets under construction (produced) or reconstructed
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1.2.7.2.3.			12619	Impairment of non-current tangible assets under construction (produced) or reconstructed (-)
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1.2.8.1.			1270	Acquisition cost price of assets that under laws can be owned only by the state
1.2.8.2.			1271	Change in value of assets that under laws can be owned only by the state due to revaluation
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				Depreciation of change in value of assets that under laws can be owned only by the state due to
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1.2.9.3.			1282	Centrally managed assets of the state prepared for use
1.2.9.4.			1287	Depreciation of acquisition cost price of centrally managed assets of the state (-)
1.2.9.5.			1288	Depreciation of change in value of centrally managed assets of the state due to revaluation (-)
1.2.9.6.			1289	Impairment of centrally managed assets of the state (-)
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1.3.1.		160	Shares of corpora	ate group's companies
1.3.1.1			1600	The value of the parent company shares
1.3.1.1.1.			16000	Acquisition cost price of the parent company shares
1.3.1.1.2.			16009	Impairment of the parent company shares (-)
1.3.1.2.			1601	The value of the subsidiaries shares
1.3.1.2.1.			16010	Acquisition cost price of the subsidiaries shares
1.3.1.2.2.			16019	Impairment of the subsidiaries shares (-)
1.3.1.2.2.		161		the enterprises of corporate group
		101		
1.3.2.1.			1610	Loans granted to the parent company
1.3.2.1.1.			16100	The value of the loans granted to the parent company
1.3.2.1.2.			16109	Impairment of the loans granted to the parent company (-)
1.3.2.2.			1611	Loans granted to subsidiaries
1.3.2.2.1.			16110	The value of the loans granted to subsidiaries
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1.3.3.		162	Receivables from	n the enterprises of corporate group
1.3.3.1.			1620	Receivables from the parent company
1.3.3.1.1.			16200	The value of receivables from the parent company
1.3.3.1.2.			16209	Impairment of receivables from the parent company (-)
1.3.3.2.			1621	Receivables from subsidiaries
1.3.3.2.1.			16210	Receivables from subsidiaries
1.3.3.2.2.			16219	Impairment of receivables from subsidiaries (-)
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1.3.5.2.			1649	Impairment of the loans granted to associated enterprises (-)
1.3.6.		165	Receivables from	n associated enterprises
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1.3.7.1.1.			16600	Acquisition cost price of equity securities of other enterprises
1.3.7.1.2.			16601	Change in a fair value of equity securities of other enterprises (+/-)
1.3.7.1.3.			16609	Impairment of equity securities of other enterprises (-)
1.3.7.2.			1661	Non-equity securities Non-equity securities
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1.3.7.2.1.			166100	Acquisition cost price of non-equity securities held-to-maturity
1.3.7.2.1.2.			166101	Change in amortised cost of non-equity securities held-to-maturity (+/-)
1.3.7.2.1.3.			166109	Impairment of non-equity securities held-to-maturity (-)
1.3.7.2.2.			16611	Other non-equity securities
1.3.7.2.2.1.			166110	Acquisition cost price of other non-equity securities
1.3.7.2.2.2.			166111	Change in a fair value of other non-equity securities (+/-)
1.3.7.2.2.3.			166119	Impairment of other non-equity securities (-)
1.3.7.3.			1664	Other securities
1.3.7.3.1.			16640	Acquisition cost price of other securities
1.3.7.3.2.			16641	Change in a fair value of other securities (+/-)
1.3.7.3.3.			16449	Impairment of other securities (-)
1.3.7.4.			1665	Fixed term deposits
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			16700	The value of trade accounts receivable
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1.3.8.2.2.				16719	Impairment of amounts of loans granted (-)
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1.3.9.2.				1681	Financial assets from financial derivatives
1.3.9.3.				1682	Other non-current financial assets
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1.4.2.2.1.				17250	Productive and working livestock
1.4.2.2.1.1.				172500	Acquisition cost price of productive and working livestock
1.4.2.2.1.2.				172501	Change in a fair value of productive and working livestock (+/-)
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1.4.2.2.2.3.			172	172519	Impairment of livestock and other animals reared and fattened (-)
1.4.3.1.			173	Other assets 1730	Acquisition cost price of other assets
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2.1.1.1.				2010	Acquisition cost price of raw materials, materials and mounting elements
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2.1.1.3.				2012	Raw materials, materials and mounting elements at the place of the third parties
2.1.1.4.			202	2019	Impairment of raw materials, materials and mounting elements (-)
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2.1.2.1.2.				20209	Impairment of unfinished products (-)
2.1.2.2.				2021	Works in progress
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2.1.3.			203	Products	
2.1.3.1.				2030	Cost price of products
2.1.3.2.				2035	Travelling products
2.1.3.3.				2036	Products at the place of the third parties
2.1.3.4. 2.1.4.			204	2039 Products purchase	Impairment of products (-)
2.1.4.			∠04	2040	Acquisition cost price of products purchased for resale
2.1.4.2.				2045	Travelling products purchased for resale
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2.1.8.1.		200	2080	Advances paid to suppliers
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2.1.8.3.			2089	Impairment of advances paid (-)
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2.2.1.1			2410	The value of trade accounts receivable
2.2.1.2			2419	Impairment of trade accounts receivable (-)
2.2.2.		242	Debts of the enter	rprises of corporate group
2.2.2.1			2420	Debts of the parent company
2.2.2.1.1.			24200	The value of debts of the parent company
2.2.2.1.2.			24209	Impairment of debts of the parent company (-)
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2.2.2.2.			24219	Impairment of debts of subsidiaries (-)
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2.2.4.1.1.			24400	The value of loans granted
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2.3.1.1.1.			26100	Acquisition cost price of the parent company shares
2.3.1.1.2.			26101	Change in a fair value of the parent company chares (+/-)
2.3.1.1.3.			26103	Impairment of shares of the parent company (-)
2.3.1.2.			2611	The value of shares of subsidiaries
2.3.1.2.1.			26110	Acquisition cost price of shares of subsidiaries
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2.3.2.1.		202	2620	Equity securities of other enterprises
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2.3.2.1.2.			26201	Change in a fair value of equity securities of other enterprises (+/-)
2.3.2.1.3.			26209	Impairment of equity securities of other enterprises (-)
2.3.2.2.			2621	Non-equity securities
2.3.2.2.1.			26210	Non-equity securities held-to-maturity
2.3.2.2.1.1.			262100	Acquisition cost price of non-equity securities held-to-maturity
2.3.2.2.1.2.			262101	Change in amortised cost of non-equity securities held-to-maturity (+/-)
2.3.2.2.1.3.			262109	Impairment of non-equity securities held-to-maturity (-)
2.3.2.2.2.			26211	Other non-equity securities
2.3.2.2.1.			262110	Acquisition cost price of other non-equity securities
2.3.2.2.2.			262111	Change in a fair value of other non-equity securities (+/-)
2.3.2.2.3.			262119	Impairment of other non-equity securities (-)
2.3.2.3.			2622	Other securities
2.3.2.3.1.			26220	Acquisition cost price of other securities
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2.3.2.5. 2.3.2.5.1.			2624 26240	Acquisition cost price of financial assets from financial derivatives
2.3.2.5.2.			26240	Change in a fair value of financial assets from financial derivatives (+/-)
2.3.2.5.3.			26249	Impairment of financial assets from financial derivatives (-)
2.4.	27		2024)	Cash and cash equivalents
2.4.1.	'	271	Bank accounts	оны ние сныя суштисть
2.4.2.		272	Cash register	
2.4.3.		273	Travelling cash	
2.4.4.		274	Cash equivalents	
2.4.5.	L	279	Frozen funds (-)	
2.5.	29			Prepaid expense and accruals

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2.5.1. 2.5.2.	-		291 292	Prepaid expense Accruals	
3.	3		L7L	Accidats	EQUITY
3.1.	1	30			Capital
3.1.1.	1	20	301	Authorized subscr	ibed capital (main capital)
3.1.1.1.				3011	Ordinary shares
3.1.1.2.				3012	Preference shares
3.1.1.3.				3013	Employee shares
3.1.1.4.	-		202	3014	Stocks
3.1.2.	-		302	Subscribed unpaid	1 1/
3.1.3.	-		305	Own shares (stock Capital provided b	7. 37
3.1.5.	1		306		ling to assets that under laws can be owned only by the state
3.1.6.	1		307		ling to the centrally managed assets of the state
3.1.7.			308	Contributions of o	
3.1.8.			309	Unpaid contribution	ons of owners (-)
3.2.		31			Share premiums
3.3.	-	32	221	D1	Revaluation reserve
3.3.1. 3.3.2.	1		321		ve of non-current tangible assets ve of financial assets
3.4.		33	322	Revaluation reserv	Rezervai
3.4.1.	1		331	Mandatory or rese	
3.4.2.			332	For acquisition of	
3.4.3.			333	Other reserves	
3.5.	-	34	241	I D	Retained earnings (loss)
3.5.1.	-		341		(loss) of reporting year
3.5.1.1. 3.5.1.2.	1			3411 3412	Net profit (loss) of reporting year recognised in profit (loss) statement Net profit (loss) of reporting year not recognised in profit (loss) statement
3.5.2.	1		342		(loss) of previous years
3.5.2.1.	1			3421	Profit (loss) of previous years recognised in profit (loss) statement
3.5.2.2.				3422	Profit (loss) of previous years not recognised in profit (loss) statement
3.5.2.3.				3423	Profit (loss) of previous years due to change of accounting policy
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3.6.	4	3	890		General summary of accounts LIABILITIES
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6.6.	67	•	Impairment of financial assets and short-term investment
6.6.1.		6701	Costs of impairment of non-current financial assets
6.6.2.		6702	Costs of impairment of short-term investment
6.7.	68	•	Interest expense and other similar expenses
6.7.1.		6800	Įmonių grupės įmonėms suteiktų paskolų palūkanų sąnaudos
6.7.1.1.		68001	Patronuojančiajai įmonei suteiktų paskolų palūkanų sąnaudos
6.7.1.2.		68002	Patronuojamosioms įmonėms suteiktų paskolų palūkanų sąnaudos
6.7.2.		6801	Asocijuotosioms įmonėms suteiktų paskolų palūkanų sąnaudos
6.7.3.		6802	Kitų suteiktų paskolų palūkanų sąnaudos
6.7.4.		6803	Negative effect of exchange rate changes
6.7.5.		6804	Costs of fines and interest on arrears
6.7.6.		6805	Losses arising from financial derivatives
6.7.7.		6806	Interest expenses for the assets acquired in the way of financial lease
6.7.8.		6808	Losses of impairment of investment
6.7.9.		6809	Losses due to transfer of investment
6.7.10.		6810	Costs of other financial and investment activity
6.8.	69	1 0010	Corporate income tax and similar taxes
6.8.1.	"	6900	Corporate income tax and similar taxes of reporting year
6.8.2.		6901	Costs (income from) of deferred corporate income tax
0.0.2.		0701	costs (meome from) of deterred corporate meome tax

SECTION FIVE ACCOUNT TYPE TABLE NO 2

Account type table of the General ledger of non-profit making legal entities of limited civil liability

		2.1		aitos kodas /	2.1.1.4. Sąskaitos pavadinimas / AccountTableDescription			
Item index 1.	1	1	Account	TableID	NON-CURRENT ASSETS			
1.1.	1	11 Intangible assets						
1.1.1.			111	Patents, licenses	mungine assets			
1.1.1.1.				1110	Acquisition cost price			
1.1.1.2.				1113	Amortization (-)			
1.1.2.			112	Software				
1.1.2.1.				1120	Acquisition cost price			
1.1.2.2.			112	1123	Amortization (-)			
1.1.3.			113	Other intangible as	Acquisition cost price			
1.1.3.1.				1131	Prepayments			
1.1.3.3.				1133	Amortization (-)			
1.2.		12		1	Tangible assets fate			
1.2.1.			120	Land				
1.2.1.1.				1200	Acquisition cost price			
1.2.2.			121	Buildings and struc				
1.2.2.1.				1210	Acquisition cost price			
1.2.2.2.				1212 1213	Prepared for use			
1.2.2.3.			122	Machinery and equ	Depreciation (-)			
1.2.3.1.			122	1220	Acquisition cost price			
1.2.3.2.	1			1222	Prepared for use			
1.2.3.3.				1223	Depreciation (-)			
1.2.4.			123	Vehicles				
1.2.4.1.				1230	Acquisition cost price			
1.2.4.2.				1232	Prepared for use			
1.2.4.3.			124	1233	Depreciation (-)			
1.2.5. 1.2.5.1.			124	Other equipment 1240	Acquisition cost price			
1.2.5.2.				1242	Prepared for use			
1.2.5.3.				1243	Depreciation (-)			
1.2.6.			125	Construction in pro	ogress			
1.2.6.1.				1250	Construction in progress			
1.2.6.2.				1251	Prepayments for construction in progress			
1.2.7.			126	Other tangible asse				
1.2.7.1.				1260 1261	Acquisition cost price Prepayments			
1.2.7.2.				1262	Prepared for use			
1.2.7.4.				1263	Depreciation (-)			
1.3.		13		1	Financial assets			
1.3.1.			130	Amounts to be rec	eived after one year			
1.3.1.1.				1301	Amounts to be received after one year			
1.3.1.2.				1309	Doubtful debts (-)			
1.3.2.			131	Other financial ass				
1.3.2.1.				1311	Investment in other economic entities			
1.3.2.2. 1.3.2.3.				1312 1313	Held to maturity long term investment Other non-current financial assets			
2.	2			1313	CURRENT ASSETS			
2.1.	-	20			Inventories, prepayments and agreements in progress			
2.1.1.			201	Inventories				
2.1.1.1.				2011	Raw materials, materials			
2.1.1.2.				2012	Production in progress			
2.1.1.3.				2013	Finished products			
2.1.1.4.			202	2014	Products for resale			
2.1.2. 2.1.2.1.			202	Prepayments 2021	Prepayments to suppliers			
2.1.2.1.				2022	Prepaid expense			
2.1.2.2.					rr			
2.1.2.3.				2029	Doubtful debts (-)			
2.1.3.			203	Agreements in pro				
2.2.		21	210	T. 1	Amounts to be received within one year			
2.2.1.			210	Trade receivables	Customars			
2.2.1.1. 2.2.1.2.				2101	Customers Doubtful debts (-)			
2.2.1.2.			211	Other receivables	Doubling debts (-)			
2.2.2.1.			211	2111	Membership fee receivable			
2.2.2.2.				2112	Receivables from the state budget			
2.2.2.3.				2113	Receivables from municipal budget			
		•						

		2.1	.1.3. Sask	aitos kodas /	2114617
Item index			Account	TableID	2.1.1.4. Sąskaitos pavadinimas / AccountTableDescription
2.2.2.4.				2114	Receivables from the European Union funds
2.2.2.5.				2115 2116	Receivables from other funds Receivables from other persons
2.2.2.7.	1			2117	VAT receivable
2.2.2.8.				2118	Other receivables
2.2.2.9.				2119	Doubtful debts (-)
2.3.		22		T as	Other current assets
2.3.1.			220	Short-term investr	
2.3.1.1.				2201 2202	Shares Bonds
2.3.1.3.				2203	Other securities
2.3.2.			221	Fixed term deposi	
2.3.3.			222	Other current asse	ts
2.4.		23		T = -	Cash and cash equivalents
2.4.1.			230	Cash equivalents Bank accounts	
2.4.2.			232	Cash register	
2.4.4.			233	Travelling cash	
2.4.5.			234	Temporarily froze	n accounts (-)
3.	3				EQUITY AND FUNDING
3.1.		30			Capital
3.2.		31			Revaluation reserve Other reserves
3.4.		33			Other reserves Performance
3.4.1.		33	331	Performance of re	
3.4.2.			332	Performance of th	e previous year
3.5.		34	-		Financing
3.5.1.			341	1	Receivable financing
3.5.2. 3.5.2.1.			342 3421	Grant	Financing received
3.5.2.2.			3422	Ring-fenced contr	ibutions
3.5.2.2.1.			34221		s from the state budget
3.5.2.2.2.			34222	Other ring-fenced	
3.5.2.3.			3423	Membership fees	
3.5.2.4. 3.5.3.			3424 350	Other financing	T
4.	4		330		Income and expense summary LIABILITIES
4.1.	1	40			Long-term liabilities
4.1.1.			400	Financial debts	
4.1.1.1.				4001	Leasing (lease agreement) and similar liabilities
4.1.1.2.				4002	To credit institutions Other financial debts
4.1.1.3. 4.1.2.			401	Other long-term li	
4.2.		41	101	Other long term in	Short-term liabilities
4.2.1.			410	A current year par	t of long term debts
4.2.1.1.				4101	A current year part of leasing (financial lease) or similar liabilities
4.2.1.2.				4102	To credit institutions Other financial debts
4.2.1.3. 4.2.2.			411	Financial debts	Other initalicial debts
4.2.2.1.			711	4111	To credit institutions
4.2.2.2.	1			4112	Other debts
4.2.3.			412	Trade accounts pa	ý
4.2.4.			413	Prepayments recei	
4.2.5. 4.2.5.1.			414	Employment relat	Payroll payable
4.2.5.2.				4142	Personal income tax payable
4.2.5.3.	1			4143	Social insurance contributions payable
4.2.5.4.				4144	Guarantee fund contributions payable
4.2.5.5.				4145	Accruals for annual leave pay
4.2.6. 4.2.6.1.			415	Other short-term 1	iabilities VAT payable
4.2.6.1.				4152	Other payables
5.	5		I	,	INCOME
5.1.		50			Income from services provided, products sold
5.1.1.			501	Income for the ser	
5.1.2.			502	Income for the pro	
5.1.3. 5.2.		51	503	Discounts, returns	Income from financing
5.2.1.		31	511	Income from use of	of financing amounts from the state budget
	1		512	Other income from	
5.2.2.					Ŭ
5.2.2. 5.3.		52			Other income
5.3. 5.3.1.		52	521		sfer of non-current assets
5.3.		52	521 522 523	Income from trans Income from asset Profit from investi	sfer of non-current assets is lease

		2.1		aitos kodas /	2.1.1.4. Saskaitos pavadinimas / AccountTableDescription
Item index			Account		
5.3.4.			524	Income from inter	
5.3.5.			525	Income from fines	and interest on arrears
5.3.6.			526	Positive effect of e	exchange rate changes
5.3.7.			527	Other income	
6.	6				EXPENSE
6.1.		60			Cost price of services provided and products sold
6.1.1.			601	Cost price of servi	ces provided
6.1.2.			602	Cost price of prod	ucts sold
6.1.3.			603	Increase / decrease	e in stock
6.2.		61			Operating costs
6.2.1.			610	Sales costs	
6.2.1.1				6101	Costs of commissions paid to the third parties
6.2.1.2				6102	Costs of sales services
6.2.1.3				6103	Advert and advertising costs
6.2.1.4.				6104	Other sales costs
6.2.2.			611	General and admir	nistrative expenses
6.2.2.1				6111	Staff payroll and relating costs
6.2.2.2				6112	Non-current assets depreciation costs
6.2.2.3				6113	Amortization costs
6.2.2.4				6114	Lease costs
6.2.2.5				6115	Repair and maintenance costs
6.2.2.6				6116	Insurance costs
6.2.2.7				6117	Vehicle upkeep costs
6.2.2.8				6118	Communication costs
6.2.2.9				6119	Doubtful debt costs
6.2.2.10				6120	Losses arising from loss or write-off of non-current assets
6.2.2.11				6121	Loss of current assets and losses arising from write-off
6.2.2.12.				6122	Tax costs
6.2.2.13.				6123	Other general and administrative expenses
6.2.3.			613	Charity, support g	
6.3.		62			Other costs
6.3.1.			621		transfer of non-current assets
6.3.2.			623	Loss of investmen	t activity
6.3.3.]		624	Interest costs	
6.3.4.			625	Costs of fines and	
6.3.5.			626		exchange rate changes
6.3.6.			627	Other costs	
6.4.		63	Corporate income tax		

SECTION SIX ACCOUNT TYPE TABLE NO 3

Account type table of the General ledger of public sector entities

Tr		2.1.1.3. Sąskaitos kodas / AccountTableID			2.1.1.4. Sąskaitos pavadinimas / Account Table Description
Item index 1.	0	1	Account1	ableID	OFF-BALANCE-SHEET ACCOUNTS
2.	1				NON-CURRENT ASSETS
2.1.	1	11			Intangible assets
2.1.1.			111	Development wo	
2.1.2.			112	Software and its	
2.1.3.	1		113	Patents and other	
2.1.4.	1		114	Works literature,	
2.1.5. 2.1.6.	1		115 116	Other intangible a	
2.1.7.	1		117	Prepayments for	
2.1.8.	ĺ		118	Goodwill	
2.2.		12			Long-term tangible assets
2.2.1.			1201	Land	
2.2.2.	1		1202	Buildings and str	
2.2.2.1.	1			12021 12022	Residential buildings Non-residential buildings
2.2.3.			1203	Infrastructure and	
2.2.3.1.			1203	12031	Infrastructure structures
2.2.3.2.				12032	Other structures
2.2.4.			1204	Immovable cultu	
2.2.4.1.	1			12041	Structures of cultural heritage
2.2.4.2.	-		1205	12042	Other immovable cultural values
2.2.5.			1205	Machinery and ed	Production machinery and equipment
2.2.5.1.	1			12052	Military equipment
2.2.5.3.				12053	Medical equipment
2.2.5.4.				12054	Other machinery and equipment
2.2.6.			1206	Vehicles	
2.2.7.	1		1207	Movable cultural	
2.2.7.1. 2.2.7.2.	4			12071 12072	Museum values Antiques and works of art
2.2.7.3.	1			12072	Other movable cultural values
2.2.8.	Ī		1208	12073	Furniture and office equipment
2.2.8.1.				12081	Furniture
2.2.8.2.				12082	Computer equipment
2.2.8.3.	4		1200	12083	Other office equipment
2.2.9. 2.2.9.1.	-		1209	12091	Other non-current tangible assets Measures of performing arts
2.2.9.2.	1			12092	Library funds
2.2.9.3.				12093	Other values
2.2.9.4.				12094	Other non-current tangible assets
2.2.10.			1210		Construction in progress and prepayments
2.2.10.1.	4			12101	Construction in progress
2.2.10.2 2.3.	-	16		12102	Prepayments for non-current tangible assets Non-current financial assets
2.3.1.	1	10	161	Investment in equ	
2.3.1.1.			- 51	1611	Investment in controlled public sector entities
2.3.1.2.				1612	Investment in controlled non-public sector and associated entities
2.3.1.3.	1		1.00	1613	Investment in other entities
2.3.2.	-		162		n-equity securities
2.3.2.1. 2.3.2.2.	1			1621 1622	Investment in held-to-maturity financial assets Investment in financial assets held for sale
2.3.2.2.	1		163		nivestifient in maintai assets field for sale
2.3.3.1.				1631	Long-term loans
2.3.3.2.				1632	Other long-term receivables
2.3.4.			164	Long-term fixed-	
2.3.5.	-		165	Other non-curren	
2.3.6.	1	17	166	riepayments for	non-current financial assets Mineral resources and other non-current assets
2.5.	1	19			Biological assets
2.5.1.			191	Biological assets	used in agricultural activity
2.5.2.			192	Biological assets	used in non-agricultural activity
2.5.3.	<u> </u>		193	Prepayments for	ŭ
3.	2	20			CURRENT ASSETS
3.1.	1	20	200	Strategic and em	Inventories
3.1.1.	1		200	Materials and rav	
3.1.3.	1		202	Economic invent	
L					·

214	1		202				
3.1.4.	1		203	Production in progress			
3.1.5.			204	Agreements in progress			
3.1.6.			205	Finished products			
3.1.7.	1		206	Stocks for sale (transfer)			
3.1.8.]		207	Other assets for sale			
3.2.	1	21		Prepayments			
3.2.1.]		211	Prepayments			
3.2.2.	1		212	Prepaid expense			
3.3.	1	22		Amounts to be received within one year			
3.3.1.	1	ľ	221	Short-term financial receivables			
3.3.1.1.	1			2211 A current year part of amounts to be received after one year			
3.3.1.2.	1			2212 Short-term financial receivables			
3.3.2.	1	ŀ	222	Financial receivables			
3.3.3.	1	ŀ	223	Tax receivables			
3.3.4.	l	ŀ	224	Social contributions receivable			
3.3.5.	1	ŀ	225	Receivables for assets use			
3.3.6.	ł	ŀ	226	Receivables for products, assets, services sold			
3.3.7.	ł	ŀ	227	Receivables for assets seized, fines and other forfeit			
	1	ŀ	228	'			
3.3.8.	1	ŀ	228	Receivables accrued			
3.3.9.	ł	22	229	Other receivables			
3.4.	1	23		Short-term investment			
3.4.1.	1		231	Short-term securities			
3.4.2.	1		232	Short-term fixed-term deposits			
3.4.3.			233	Other short-term investment			
3.5.	1	24		Cash and cash equivalents			
3.5.1.	1		241	Cash in bank accounts			
3.5.2.	1	ļ	242	Cash			
3.5.3.	1		243	Cash in frozen accounts			
3.5.4.]		244	Travelling money			
3.5.5.	1		245	Cash documents			
3.5.6.			246	Short-term investment (up to 3 months)			
4.	3			NET ASSETS			
4.1.		31		Accumulated surplus/deficit			
4.2.		32		Reserves			
4.2.1.	1		321	Fair value reserve			
4.2.2.]		322	Other reserves			
4.3.	L	33		Capital of venturers			
				FINANCING AMOUNTS			
5.	4			1 11 12 12			
	4	41		Financing amounts (receivable)			
5. 5.1. 5.1.1.	4	41	411	Financing amounts (receivable) Financing amounts from abroad (receivable)			
5. 5.1. 5.1.1. 5.1.2.	4	41	412	Financing amounts (receivable) Financing amounts from abroad (receivable) Financing amounts from international organisations (receivable)			
5. 5.1. 5.1.1. 5.1.2. 5.1.3.	4	41	412 413	Financing amounts (receivable) Financing amounts from abroad (receivable) Financing amounts from international organisations (receivable) Financing amounts from the European Union (financial support) (receivable)			
5. 5.1. 5.1.1. 5.1.2. 5.1.3. 5.1.4.	4	41	412 413 414	Financing amounts (receivable) Financing amounts from abroad (receivable) Financing amounts from international organisations (receivable) Financing amounts from the European Union (financial support) (receivable) Financing amounts from the state budget (receivable)			
5. 5.1. 5.1.1. 5.1.2. 5.1.3. 5.1.4. 5.1.5.	4	41	412 413 414 415	Financing amounts (receivable) Financing amounts from abroad (receivable) Financing amounts from international organisations (receivable) Financing amounts from the European Union (financial support) (receivable) Financing amounts from the state budget (receivable) Financing amounts from the municipal budget (receivable)			
5. 5.1. 5.1.1. 5.1.2. 5.1.3. 5.1.4.	4		412 413 414	Financing amounts (receivable) Financing amounts from abroad (receivable) Financing amounts from international organisations (receivable) Financing amounts from the European Union (financial support) (receivable) Financing amounts from the state budget (receivable)			
5. 5.1. 5.1.1. 5.1.2. 5.1.3. 5.1.4. 5.1.5. 5.1.6. 5.2.	4	41	412 413 414 415 416	Financing amounts (receivable) Financing amounts from abroad (receivable) Financing amounts from international organisations (receivable) Financing amounts from the European Union (financial support) (receivable) Financing amounts from the state budget (receivable) Financing amounts from the municipal budget (receivable) Financing amounts from other sources (receivable) Financing amounts (received)			
5. 5.1. 5.1.1. 5.1.2. 5.1.3. 5.1.4. 5.1.5. 5.1.6. 5.2. 5.2.	4		412 413 414 415	Financing amounts (receivable) Financing amounts from abroad (receivable) Financing amounts from international organisations (receivable) Financing amounts from the European Union (financial support) (receivable) Financing amounts from the state budget (receivable) Financing amounts from the municipal budget (receivable) Financing amounts from other sources (receivable) Financing amounts from abroad (received)			
5. 5.1. 5.1.1. 5.1.2. 5.1.3. 5.1.4. 5.1.5. 5.1.6. 5.2. 5.2.1.	4		412 413 414 415 416	Financing amounts (receivable) Financing amounts from abroad (receivable) Financing amounts from international organisations (receivable) Financing amounts from the European Union (financial support) (receivable) Financing amounts from the state budget (receivable) Financing amounts from the municipal budget (receivable) Financing amounts from other sources (receivable) Financing amounts from abroad (received) Financing amounts from abroad for acquisition of non-cash assets (received)			
5. 5.1. 5.1.1. 5.1.2. 5.1.3. 5.1.4. 5.1.5. 5.1.6. 5.2. 5.2.1. 5.2.1.1.	4		412 413 414 415 416	Financing amounts (receivable) Financing amounts from abroad (receivable) Financing amounts from international organisations (receivable) Financing amounts from the European Union (financial support) (receivable) Financing amounts from the state budget (receivable) Financing amounts from the municipal budget (receivable) Financing amounts from other sources (receivable) Financing amounts from abroad (received) Financing amounts from abroad for acquisition of non-cash assets (received) 4211 Financing amounts from abroad for other expenditure (received)			
5. 5.1. 5.1.1. 5.1.2. 5.1.3. 5.1.4. 5.1.5. 5.1.6. 5.2. 5.2.1.	4		412 413 414 415 416	Financing amounts (receivable) Financing amounts from abroad (receivable) Financing amounts from international organisations (receivable) Financing amounts from the European Union (financial support) (receivable) Financing amounts from the state budget (receivable) Financing amounts from the municipal budget (receivable) Financing amounts from other sources (receivable) Financing amounts from abroad (received) 4211 Financing amounts from abroad for acquisition of non-cash assets (received) 4212 Financing amounts from abroad for other expenditure (received) Financing amounts from international organisations (received)			
5. 5.1. 5.1.1. 5.1.2. 5.1.3. 5.1.4. 5.1.5. 5.1.6. 5.2. 5.2.1. 5.2.1.1.	4		412 413 414 415 416	Financing amounts (receivable) Financing amounts from abroad (receivable) Financing amounts from international organisations (receivable) Financing amounts from the European Union (financial support) (receivable) Financing amounts from the state budget (receivable) Financing amounts from the municipal budget (receivable) Financing amounts from other sources (receivable) Financing amounts from abroad (received) Financing amounts from abroad for acquisition of non-cash assets (received) 4211 Financing amounts from abroad for other expenditure (received)			
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