




*The following cases give rise to VAT liability (at a rate of 21%):

	For taxable persons of the Republic of Lithuania***	For foreign taxable persons
	Income sourced from food delivery and passenger transportation (and other economic activities subject to VAT in the Republic of Lithuania) in the last 12 months exceeds the threshold of EUR 45,000.	An economic activity subject to VAT is established in the Republic of Lithuania (taxable from the first euro).
	The value of goods purchased from VAT payers in other Member States of the EU exceeded EUR 14,000 in the previous calendar year, or is expected to exceed this threshold in the current calendar year.	An economic activity is carried out for which input VAT paid in the Republic of Lithuania on the purchase of goods and/or services may be recovered (deducted) (taxable from the first purchase of goods and/or services from other Member States of the EU).
	The use of foreign-based platforms (Bolt, Bolt Food, Uber, Wolt, etc.), regardless of whether the above thresholds of EUR 45,000 and/or EUR 14,000 are exceeded.	The use of foreign-based platforms (Bolt, Bolt Food, Uber, Wolt, etc.), with VAT chargeable in the country where the buyer of the services provided by these platforms resides.

**The Environmental Protection Department under the Ministry of Environment of the Republic of Lithuania provides advice and information on the obligation to pay environmental pollution tax (see [here](#)). When the obligation to pay environmental pollution tax arises, the tax return may be submitted via the Electronic Declaration System (EDS) of the State Tax Inspectorate.

***Pursuant to Article 2(19) of the Republic of Lithuania Law on Value Added Tax, the place of residence of a natural person refers to the country where the person usually resides, or, in the absence of such place, the country where the person has a place of personal, social or economic interests.



Citizens of Ukraine who are outside the country of their citizenship because of the war and are unable to return, and who hold refugee status in the Republic of Lithuania, are treated as taxable persons of the Republic of Lithuania for VAT purposes when engaging in economic activities.

Non-residents of Lithuania who have registered self-employment with economic activities carried out on a fixed base in the Republic of Lithuania are issued with a certificate attesting to the validity of their self-employment (Form FR0469). Income tax, compulsory health insurance contributions and state social insurance contributions payable on income sourced from self-employment may be self-assessed using the self-employment calculator tool (see [here](#)). For more information on how to calculate personal income tax, see [here](#). For information on the procedure for calculating and paying compulsory health insurance contributions and state social insurance contributions, please refer to [Sodra](#) (phone: 1883, website: www.sodra.lt).

REQUIEREMENTS FOR SELF-EMPLOYED PERSONS:

The passenger transportation or food delivery service host platform issues and electronically transmits to the customer an electronic accounting document on behalf of the carrier/courier after the provision of each service. If the carrier/courier is not a VAT payer, then the customer is issued with an invoice (a VAT invoice, if the carrier/courier is a VAT payer). Accounting documents and payment documents are stored in the system of the service host platform. If a customer requests a paper accounting document right



after the service is rendered, then the carrier/courier must be prepared to draft and issue a paper invoice immediately (a VAT invoice, if the carrier/courier is a VAT payer). For more information, see [here](#).

To keep a register of income and expenses linked to their self-employment (see [here](#)). There is no requirement to keep a paper register book when the accounting is done via i.APS which automatically generates the income and expenses register upon submission of relevant accounting documents, or via alternative electronic accounting management tools which serve the same purpose. When self-employment registered in the Republic of Lithuania is terminated, the pursuit of the respective economic activity must also be discontinued.



To file tax returns and pay taxes. All tax return forms and other forms are available on the Electronic **EDS** Declaration System (EDS) of the State Tax Inspectorate




(<https://deklaravimas.vmi.lt>).

DUE DATES FOR FILING TAX RETURNS AND PAYING TAXES:



	PIT	VAT
Due date for filing and payment	After the end of the year, by 1 May of the following year.	For non-VAT payers: after the end of the month, by the 25th of the following month.
		For VAT payers: after the end of the tax period (calendar half-year or calendar month), by the 25th of the following month.
Tax return form	Income tax return of a nonresident of Lithuania of the income derived from individual activities through the fixed base in Lithuania (FR0531)	For non-VAT payers: FR0608 For VAT payers: FR0600
Payment code	1451	1001

Budget collection accounts	See here for all budget revenue collection accounts.
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MORE INFORMATION ON TAX MATTERS:

	For information on self-employment, see Registering self-employment . For more information, see Tax guide (Personal income tax , Value added tax , PIT publications , VAT publications).
	Recordings of e-seminars are available on the State Tax Inspectorate YouTube channel .
	You are welcome to register for free seminars held by the State Tax Inspectorate.

CONSULTATIONS WITH STATE TAX INSPECTORATE SPECIALISTS:

	Phone consultations <ul style="list-style-type: none"> • On tax matters: +370 5 2605060 • On the State Tax Inspectorate services: +370 5 2191777
	Written inquiries <ul style="list-style-type: none"> □ Sign in to My STI and select <i>Paklausimų teikimas</i>

Thank you for meeting your tax obligations on time.