

INSTRUCTION

How to fill out the VAT return PVM101?



1. When opening the **VAT return PVM101**, indicate whether there are any transactions to declare by selecting **Yes** or **No**. Specify the tax period. After entering this information, proceed to the **VAT data** page by clicking the **Next page** button.

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For the disabled

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English

VARDENIS PAVARDENIS

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FAQ

Save and close the declaration

VALUE ADDED TAX DECLARATION

General data

VAT data

Help

Tax payer code

12345678912

Tax payer name

VARDENIS PAVARDENIS

VAT payer type

User of the special scheme for small enterprises in Lithuania (VAT payer)

VAT payer code *

LT100200300

Is there any data to be declared? *

☒ Yes ☐ No

Start of the tax period *

2025-06-01

End of the tax period *

2025-06-30

VAT amount: to be paid (+)/reimbursed (-) *

Next Page

Save

Validate

Submit

2. On the **VAT data** page, specify the type of transactions being declared using the drop-down menu.

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VALUE ADDED TAX DECLARATION

General data

VAT data

Help

No

1

Type of declared data *

043 : Taxable value of services deemed to have been provided in other EU states

100 : Taxable value of goods purchased from other EU states

101 : Taxable value of goods purchased in Lithuania in the cases referred to in paragraphs 3, 4 and 5 of Article 95 of the VAT Law

140 : Taxable value of services purchased from other EU states

141 : Taxable value of services purchased from non-EU member states

142 : Taxable value of services purchased in Lithuania in the cases referred to in paragraph 5 of Article 95 of the VAT Law

+ Add new entry

Previous Page

Save

Validate

Submit

3. Enter the taxable value of the purchased services/goods and select the applicable VAT rate for the services/goods – the VAT amount will be calculated automatically.

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FAQ

Save and close the declaration

VALUE ADDED TAX DECLARATION

General data

VAT data

Help

No

1

Type of declared data *

140 : Taxable value of services purchased from other EU states

VAT rate *

21 percent

Taxable value *

100

VAT amount

21

+ Add new entry (row)

Previous Page

Next Page

Save

Validate

Submit

! If you have several different types of transactions to declare, click **Add new entry (row)**.

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FAQ

Save and close the declaration

VALUE ADDED TAX DECLARATION

General data

VAT data

Help

No	Type of declared data	VAT rate	Taxable value	VAT amount	
1	140 : Taxable value of services purchased from other EU states	21 percent	100	21	
2	Fill field.				

+ Add new entry (row)

Previous Page

Next Page

Save

Validate

Submit

4. After filling in all the data, click **Validate** to verify if there are any errors. If you want to submit the VAT return PVM101 later, click **Save draft**. If all the data is correct, click **Submit** to finalize the declaration.

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FAQ

Save and close the declaration

VALUE ADDED TAX DECLARATION

General data

VAT data

Help

No	Type of declared data	VAT rate	Taxable value	VAT amount	
1	140 : Taxable value of services purchased from other EU states	21 percent	100	21	
2	141 : Taxable value of services purchased from non-EU member states	21 percent	200	42	

+ Add new entry (row)

Previous Page

Next Page

Save

Validate

Submit

5. You will be notified about the successful submission of VAT return PVM101 by a message displayed at the top of the page.

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FAQ

Save and close the declaration

DECLARATION SUBMITTED

General data

VAT data

Help

Tax payer code

12345678912

Tax payer name

VARDENIS PAVARDENIS

VAT payer type

User of the special scheme for small enterprises in Lithuania (VAT payer)

VAT payer code

LT100200300

Is there any data to be declared?

Yes

No

Start of the tax period

2025-06-01

End of the tax period

2025-06-30

VAT amount: to be paid (+)/reimbursed (-)

63

Next Page

Save

Validate

Submit

6. The final payable or refundable amount is shown on the general information page of VAT return PVM101.

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FAQ

Save and close the declaration

Declaration submitted

General data

VAT data

Help

VALUE ADDED TAX DECLARATION

Tax payer code

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End of the tax period

2025-06-30

VAT amount: to be paid (+)/reimbursed (-)

63

Next Page

Save

Validate

Submit