

# UNOFFICIAL TRANSLATION

APPROVED BY  
Order No VA-36  
of the Head of the State Tax Inspectorate  
under the Ministry of Finance of the Republic  
of Lithuania of 1 April 2016

## **RULES FOR THE SUBMISSION OF DATA ON THE CONSIGNMENT NOTES AND OTHER GOODS TRANSPORT DOCUMENTS TO THE STATE TAX INSPECTORATE**

### **SECTION I GENERAL PROVISIONS**

1. Rules for the submission of data on consignment notes and other goods transport documents to the State Tax Inspectorate (hereinafter – Rules) define the procedure for the submission of data on the consignment notes and other goods transport documents (hereinafter – transport documents) issued for goods carried by road transport in the territory of the Republic of Lithuania to the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania (hereinafter – State Tax Inspectorate) by electronic means via the i.VAZ subsystem of electronic transport documents of the Advanced Information System of Tax Administration of the State Tax Inspectorate (hereinafter – i.MAS).

2. These Rules have been drawn up in accordance with the Law of the Republic of Lithuania on Tax Administration (Version No XII-2038 of 19 November 2015, hereinafter – Law on Tax Administration), the Road Transport Code of the Republic of Lithuania (Version No XII-2040 of 19 November 2015, hereinafter – Road Transport Code) and other related legal acts.

3. For the purposes of these Rules the following terms and abbreviations shall be used:

3.1. **Economic activity** – as defined in the Law of the Republic of Lithuania on Value Added Tax (hereinafter – VAT).

3.2. **Electronic message** – means information of the structure and content specified in i.VAZ data file confirming and/or changing the data of the transport document created and transmitted, received or stored using electronic digital or similar means.

3.3. **Electronic transport document** – means the transport document which meets the requirements laid down in the Road Transport Code for the electronic transport document and which is issued, transmitted, received and stored in i.VAZ.

3.4. **i.VAZ** – means i.MAS subsystem of electronic transport documents intended for the submission of data on transport documents and for the provision of electronic services of issue, transmission and receipt of transport documents.

3.5. **Creator of a transport document** – means a taxpayer, who is a consignee, or another person authorised by the consignee to create the transport document.

3.6. **Agricultural products** – as defined in the Law of the Republic of Lithuania on Agricultural, Food Sector and Rural Development.

3.7. Other terms used in these Rules shall correspond to the terms used in the Road Transport Code and other related legal acts.

## SECTION II

### PROCEDURE FOR THE SUBMISSION OF DATA ON TRANSPORT DOCUMENTS

4. The submission to the State Tax Inspectorate of the following data on transport documents, where they must be issued in accordance with the procedure laid down by laws (hereinafter – data on transport document) shall be mandatory when all of the following conditions exist:

4.1. goods are loaded and carried by road transport in the territory of the Republic of Lithuania;

4.2. the consignor and the consignee of goods is a natural or legal person engaged in economic activity;

4.3. commercial relationships of the carriage of goods exist between the consignor and/or the consignee and/or the transporter and/or transport operator and/or another person authorised by them.

5. The transport document data shall be submitted to the State Tax Inspectorate by the creator of the transport document. The consignor shall be responsible for the correctness of the transport document data submitted by the creator of the transport document within the meaning of the Road Transport Code.

6. The transport document data shall be submitted to the State Tax Inspectorate by electronic means:

6.1. submitting to i.VAZ the XML format data file of the transport document (hereinafter – i.VAZ data file) prepared in accordance with the requirements set out in Annex “Description of i.VAZ data file” to the Rules (hereinafter – Annex to the Rules);

6.2. using the web service intended for the submission of i.VAZ data file prepared in accordance with the requirements set out in the Annex to the Rules;

6.3. entering the transport document data directly in i.VAZ via user interface.

7. The transport document data to i.VAZ shall be submitted by their creator not earlier than 7 (seven) days before the expected day of dispatch of goods and no later than the date and time of dispatch of goods specified in the transport document.

8. Detailed structure and requirements of i.VAZ data file are provided in the Annex to the Rules of i.VAZ. The data file of i. VAZ shall be generated and filled in observance of requirements set out in the description of the i.VAZ data file XML structure which together with the description of i.VAZ data file shall be published on the website of the State Tax Inspectorate and i.VAZ.

9. The transport document data to be submitted to the State Tax Inspectorate shall include:

9.1. the number of the transport document assigned by its creator;

9.2. the transport document issue date;

9.3. the date and time of dispatch of goods;

9.4. the consignor’s details:

9.4.1. the registration number/code (taxpayer’s ID code or code in a foreign country);

9.4.2. the name or natural person’s forename and surname;

9.5. the transporter’s details:

9.5.1. registration number/code (taxpayer’s ID code or code in a foreign country);

9.5.2. the name or natural person’s forename and surname;

9.6. the consignee’s details:

9.6.1. the registration number/code (taxpayer’s ID code or code in a foreign country);

9.6.2. the name or natural person’s forename and surname;

9.7. the address of loading of goods;

9.8. the address of unloading of goods;

9.9. the name of goods;

9.10. the quantity of goods;

9.11. the registration plate number of the vehicle or of a combination of vehicles transporting the goods.

10. The transport document’s creator shall submit the data of the transport document with the consignor/consignee/transporter’s registration number/code or full names corresponding to the name and

structure specified in the register of taxpayers. If the consignor or consignee or transporter is not a taxpayer of the Republic of Lithuania, their names and/or the identification codes shall be specified.

11. Submission of the transport document data to the State Tax Inspectorate shall not be required, where:

11.1. the data indicated in the transport document are provided in the transport document of excise goods which is created in the Excise Duty Information System of the State Tax Inspectorate (hereinafter – AIS) and bears the ID number of the transport document assigned in the AIS;

11.2. the transported goods consist of agricultural products produced and/or derived by a legal or natural person engaged in agricultural activities and are transported by such legal or natural person or by a person authorised thereby and dispatched from the places where they were produced and/or derived. This exclusion shall not apply to agricultural products transported from the places where they were processed;

11.3. the consignor and the consignee is the same person;

11.4. the consignor – is not a VAT payer;

11.5. the consignor – is a VAT payer whose total earnings received from good and/or services supplied when carrying out the economic activity in the country's territory during a year (over last 12 months) did not exceed EUR 45 000;

11.6. the goods being transported are under the supervision of the Customs of the Republic of Lithuania.

12. The data submitted by the transport document creator to i.VAZ shall be registered and the transport document shall be assigned a registration number in i.VAZ which shall be returned to the transport document creator. The transport document registration number assigned to the transport document in i.VAZ shall be transmitted to the transport document creator's information system from which the data on the transport document had been received. The transport document creator shall not be required to guarantee the receipt of the transport document registration number assigned in i.VAZ and the keeping of such transport document registration number in the information system from which the data on the transport document had been received. The search and review of the submitted data may be carried out by the consignor, transporter, consignee, transport operator and controlling authorities via i.VAZ according to the transport document registration number assigned in i.VAZ and/or the number of the transport document assigned by its creator and/or other submitted data on the transport document. The performance of search and review of the submitted data in i.VAZ may also be assigned to other persons.

### **SECTION III UPDATING OF THE SUBMITTED DATA**

13. Where during the goods transport operation the consignee specified in the transport document changes, the transport document creator must, within 5 working days of the delivery of goods, update the data on the transport document transmitted to i.VAZ specified in subparagraph 9.6 of the Rules by indicating the data of the new consignee.

14. Where the data on the transport document had been communicated to i.VAZ, but goods have not been delivered to the consignee indicated in the document and were returned to the consignor, or where goods have not been dispatched from the place of shipment specified by the consignor, the submitted data on the transport document must be updated within 5 working days of the day of dispatch of goods indicated in the transport document.

15. The updating of data specified in paragraphs 13 and 14 of the Rules shall be possible in the ways indicated in paragraph 6 of the Rules by submitting the data being updated by electronic messages "Change of destination" or "Cancellation" referred to in the Annex to the Rules. The electronic message "Cancellation" shall be sent only if the goods have not been dispatched from the place of shipment indicated by the consignor.

**SECTION IV  
BACKUP PROCEDURES OF DATA SUBMISSION**

16. In the case of failure of i.VAZ or when due to technical problems the transport document's creator is unable to submit the transport document data in the ways specified in subparagraphs 6.1 and 6.3 of the Rules, the goods transport operation data shall be submitted by applying the backup procedures. Where the data of the transport document are submitted in the way specified under subparagraph 6.2 of the Rules, the application of the backup procedures shall not be required.

17. Where transport documents of goods are created in the information systems and the transport document data are submitted in the way specified under subparagraph 6.2 of the Rules, in the event of failure of the transport document creator's information system or interruption of the connection with i.VAZ, the creator of the transport document shall enter the date and time directly in i.VAZ or shall notify i.VAZ assistance service to the effect.

18. Where the transport document data are submitted in the way specified under subparagraph 6.2 of the Rules and the circumstances referred to in paragraph 17 exist, the creator of the transport document shall transmit the transport document data after elimination of the failures of the transport document creator's information system or of the connection with i.VAZ.

19. For the purpose of application of backup procedures, the backup tools provided by the State Tax Inspectorate for the submission of transport document data shall be used.

20. The following data on the transport document creator and transport operation shall be submitted using the backup procedures:

- 20.1. the registration number/code of the transport document creator;
- 20.2. the transport document number assigned by the creator of the transport document;
- 20.3. the date and time of the dispatch of goods.

21. When the transport document creator registers the fact of the transport operation of goods using backup procedures, an electronic entry shall be generated on the basis of which the transport document creator shall receive a message about the registered fact of the transport operation. Within 3 working days of application of the backup procedure, the transport document creator shall submit the data on the transport document to i.VAZ in accordance with the procedure set out in these Rules.

22. Information on technical problems of i.VAZ with the specified dates and time of occurrence and elimination of technical problems shall be published in i.VAZ and/or on the website of the State Tax Inspectorate.

**SECTION V  
PROCEDURE OF CREATION OF ELECTRONIC TRANSPORT DOCUMENTS, THEIR  
TRANSMISSION TO AND RECEIPT IN I.VAZ**

23. The electronic transport document defined by the provisions of Article 29(5)(2) of the Road Transport Code shall be generated in i.VAZ or its data shall be transmitted and received in accordance with the procedure set out under paragraph 6 of these Rules.

24. The taxpayers who select to use the services of issue, transmission and receipt of transport documents in i.VAZ shall be registered as i.VAZ users.

25. The taxpayers who use their own systems of issue and processing of transport documents, may submit to i.VAZ the transport document data generated in such systems in accordance with the procedure set out under subparagraphs 6.1 and 6.2 of these Rules.

26. The data of an electronic transport document shall be submitted to i.VAZ in observance of the data structure of the electronic transport document specified in the Annex to the Rules.

27. Actions of processing of an electronic transport document in i.VAZ may be carried out by the consignor, transporter and consignee or by the transport document creator using the rights of processing the electronic transport document data conferred on them. Other persons may also be authorised to carry out the electronic transport document processing actions in i.VAZ.

28. An electronic transport document shall be transmitted to and/or processed in i.VAZ within the time limits indicated in paragraph 7 of the Rules.

29. The transport document's creator may cancel the electronic transport document in i.VAZ before the time of dispatch of goods indicated in the transport document.

30. After the time of dispatch of goods indicated in the transport document, the creator of the electronic transport document shall submit the updates of the electronic transport document data. The electronic transport document data shall be updated by sending electronic messages to i.VAZ specified in the Annex to the Rules.

31. The following electronic messages shall be used for the purpose of processing the electronic transport document:

31.1. "New transport document";

31.2. "Change of destination";

31.3. "Splitting";

31.4. "Cancellation";

31.5. "Receipt confirmation";

31.6. "Order".

32. After the dispatch of goods, the electronic transport document may be split into new electronic transport documents by sending to i.VAZ the electronic message "Splitting".

33. The data of the electronic transport document may be updated in accordance with the procedure set out in Section III of the Rules.

34. After delivery of goods to the consignee, but no later than within 5 working days, the consignee shall send to i.VAZ the information on the receipt of goods by electronic message "Receipt confirmation".

35. The consignor, transporter and consignee indicated in the electronic transport document shall have access to it in i.VAZ. The electronic transport document may be downloaded and printed.

36. Where during or after the transport operation of goods the data updating the circumstances of the transport operation according to the actual data are not submitted to i.VAZ within the time limit specified in paragraph 34 of the Rules, such transport operation shall be automatically closed in i.VAZ.

## **SECTION VI FINAL PROVISIONS**

37. Where goods are transported using the electronic transport document which has been processed in i.VAZ, with a view to fulfilling the taxpayer's obligation provided for under Article 40(12) of the Law on Tax Administration, the submission of additional data to the tax administrator shall not be required.

38. The creator of the transport document who is prevented from submitting the transport document data to i.VAZ by force majeure circumstances defined in the Rules on exemption from liability under force majeure circumstances approved by Resolution No 840 of the Government of the Republic of Lithuania of 15 July 1996 approving the rules on exemption from liability under force majeure circumstances, shall notify to the effect the State Tax inspectorate by sending a message to the address: [ymi@ymi.lt](mailto:ymi@ymi.lt). Upon occurrence of force majeure circumstances, the creator of the transport document shall not be liable for the non-submission of the transport document data, if he proves that he was prevented from submitting the transport document data by circumstances which he could not control or prevent their occurrence.

39. Taxpayers shall be liable for non-fulfilment or inadequate fulfilment of these Rules in accordance with the procedure set out by legal acts of the Republic of Lithuania.

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