UNOFFICIAL TRANSLATION

Annex
to the Rules for Processing and Reporting of
Data in the Registers of Value Added Tax
Invoices

DESCRIPTION OF I.SAF DATA FILE

PART I

HEADING

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
1.	***	*FileDescription*	Description of i.SAF data file (hereinafter referred to as the "file")	Description of the file.
1.1.	***	*FileVersion*	File version	XML version of the file. It should coincide with the version of the respective description of XML structure of the file (XSD).
1.2.	***	*FileDateCreated*	Date and time of creation of the file	Date and time of creation of the file.
1.3.	***	*DataType*	Type of data	The type of provided data shall be indicated (F – full file (registers of received and issued VAT invoices), P – register of received VAT invoices, S – register of issued VAT invoices). An F type file may be adjusted with an F type file, an S type file may be adjusted with an S type file, a P type file may be adjusted with a P type file.
1.4.	*	*SoftwareCompanyName*	Name of the software company	Name of the software company.

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
1.5.	*	*SoftwareName*	Software name	Name of the software.
1.6.	*	*SoftwareVersion*	Software version	Software version.
1.7.	***	*RegistrationNumber*	Registration number	Taxpayer identification number (code) in the Register of Taxpayers.
1.8.	***	*NumberOfParts*	Number of parts	Number of parts of one type file of the tax period. If the file is not divided into parts, the number 1 shall be indicated.
1.9.	***	*PartNumber*	Part of the file	The number of the part of one type file of the tax period. If the file is not divided into parts, the number 1 shall be indicated. If the file is divided into several parts (e.g. 5), the number of the part shall be indicated (e.g. 1, 2, 3, 4 or 5).
1.10.	***	*SelectionCriteria*	Tax period	The period of declaration of VAT the register data of which is provided by the VAT payer.
1.10.1.	***	*SelectionStartDate*	Start date of the tax period	Start date of the tax period.
1.10.2.	***	*SelectionEndDate*	End date of the tax period	End date of the tax period.

PART II

MASTER DATA FILE

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
2.1.	**	*Customers*	Purchasers	Details of the purchasers. Only the data of the purchasers indicated in Part III of the file should be filled in.
2.1.1.	***	*Customer*	Purchaser	Details of the purchaser.
2.1.1.1.	***	*CustomerID*	Purchaser No	Unique purchaser's number in the entity's accounting system.
2.1.1.2.	***	*VATRegistrationNumber*	VAT identification number of the purchaser	The VAT identification number of the purchaser with a prefix shall be indicated (the VAT identification number indicated in the VAT invoice shall be indicated). If the person is not registered as a VAT payer (the VAT identification number is unknown), the element shall be completed with the value "ND" (data unavailable).
2.1.1.3.	*	*RegistrationNumber*	Registration number	The purchaser's identification number (code) shall be the taxpayer's code according to the Register of Taxpayers or personal identification number in a foreign state. To be filled in if "ND" is indicted in element 2.1.1.2; otherwise the element may be empty. If the purchaser does not have a VAT identification number (the value in element 2.1.1.2 is "ND" and the registration number is unknown, the element shall be filled in with the

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
				value "ND".
2.1.1.4.	*	*Country*	Country code	Country code. A two-letter country code according to the ISO 3166–1 *alpha* 2 standard, for example, LV for Latvia, shall be indicated. To be filled in if the element 2.1.1.2 indicates "ND" or a VAT identification number assigned not in the EU Member States and the identification number of the person in a foreign state in element 2.1.1.3 is indicated.
2.1.1.5.	***	*Name*	Name	Name of the purchaser. If the name of the purchaser is not indicated in the VAT invoice, the element shall be completed with the value "ND".
2.2.	**	*Suppliers*	Sellers	Details of the sellers. Only the data of the sellers listed in Part III of the filed shall be completed.
2.2.1.	***	*Supplier*	Seller	Details of the seller
2.2.1.1.	***	*SupplierID*	Seller ID	Unique number of the seller in the entity's accounting system.
2.2.1.2.	***	*VATRegistrationNumber*	VAT identification number of the seller	The VAT identification number of the seller with a prefix shall be indicated (the VAT identification number indicated in the VAT invoice shall be indicated). If the person is not registered as a VAT payer (the VAT identification number is unknown), the element shall be completed with the value "ND" (data unavailable).

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
2.2.1.3.	*	*RegistrationNumber*	Registration number	The seller's identification number (code) shall be the taxpayer's code according to the Register of Taxpayers or the registration number of the farmer who is eligible for compensatory VAT rate scheme or personal identification number in a foreign state. To be filled in if "ND" is indicted in element 2.1.1.2; otherwise the element may be left empty. If the seller does not have a VAT identification number (the value in element 2.1.1.2 is "ND" and the registration number is unknown, the element shall be filled in with the value "ND".
2.2.1.4.	*	*Country*	Country code	Country code. A two-letter country code according to the ISO 3166–1 *alpha* 2 standard, for example, LV for Latvia, shall be indicated. To be filled in if the element 2.1.1.2 indicates "ND" or a VAT identification number assigned not in the EU Member States and the identification number of the person in a foreign state in element 2.1.1.3 is indicated.
2.2.1.5.	***	*Name*	Name	Name of the seller. If the name of the seller is not indicated in the VAT invoice, the element shall be completed with the value "ND".

PART III

DATA OF PRIMARY DOCUMENTS

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
3.1.	**	*PurchaseInvoices*	Data of the register of received VAT invoices	Data of the received VAT invoice.
3.1.1.	***	*Invoice*	VAT invoice.	Data on the VAT invoice.
3.1.1.1.	***	*InvoiceNo*	VAT invoice No	Series and number of the VAT invoice. It is recommended to fill in without any punctuation, space, dash or other marks, but different completion shall not be deemed to be a mistake.
3.1.1.2.	***	*SupplierInfo*	Details of the seller	Information on the seller indicated in the VAT invoice.
3.1.1.2.1.	**	*SupplierID*	Seller ID	Unique customer number of the seller in the entity's accounting system indicated in the master data file. To be filled in if such value is indicated in element 2.1 of Part II "Master data file" of the file / group of elements (in such case, elements 3.1.1.2.2 – 3.1.1.2.5 shall not be filled in).
3.1.1.2.2.	**	*VATRegistrationNumber*	VAT identification number of the seller	The VAT identification number of the seller with a prefix shall be indicated (the VAT identification number indicated in the VAT invoice shall be indicated). If the person

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
				is not registered as a VAT payer (the VAT identification number is unknown), the element shall be completed with the value "ND".
3.1.1.2.3.	**	*RegistrationNumber*	Registration number	The seller's identification number (code) shall be the taxpayer's code according to the Register of Taxpayers or the registration number of the farmer who is eligible for compensatory VAT rate scheme or personal identification number in a foreign state. Element 3.1.1.2.2 should be filled in if "ND" is indicted in index 3.1.1.22.; otherwise the element may be left empty. If the seller does not have a VAT identification number (the value in index 3.1.1.2 is "ND" and the registration number is unknown, the element shall be filled in with the value "ND".

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
3.1.1.2.4.	*	*Country*	Country code	Country code. A two-letter country code according to the ISO 3166–1 *alpha* 2 standard, for example, LV for Latvia, shall be indicated. To be filled in if the element index 3.1.1.2.2 indicates "ND" or a VAT identification number assigned not in the EU Member States and the identification number of the person in a foreign state in element 3.1.1.2.3 is indicated.
3.1.1.2.5.	***	*Name*	Name	Name of the seller. If the name of the seller is not indicated in the VAT invoice, the element shall be completed with the value "ND".
3.1.1.3.	***	*InvoiceDate*	VAT invoice date	Date of issue of the VAT invoice.
3.1.1.4.	*	*InvoiceType*	Type of the VAT invoice	Mark of the type of the VAT invoice: SF (or an empty element) – a VAT invoice, DS – a debit VAT invoice, KS – a credit VAT invoice, VS – one summary VAT invoice (issued by attorneys-at-law / notaries public), VD – one summary debit VAT invoice (issued by attorneys-at-law / notaries public), VK – one summary credit VAT invoice (issued by attorneys-at-law / notaries public), AN – a cancelled VAT invoice.

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
				If the value of the element is not completed, the provided information shall be deemed to refer to a VAT invoice (SF type).
3.1.1.5.	*	*SpecialTaxation*	Special taxation	Mark "T" if the VAT invoice is subject to the "monetary accounting system" (application of special procedure for establishing the chargeable event according to Article 14(9) of the VAT Law)
3.1.1.6.	*	*References*	References	References in credit/debit VAT invoices to adjusted invoices. If the credit/debit VAT invoices contain no references to adjusted VAT invoices, the values of the group elements shall not be filled in.
3.1.1.6.1	*	*Reference*	Reference	A reference in a credit/debit VAT invoice to the series and number of the adjusted VAT invoice (the series and number of the adjusted VAT invoice shall be indicated).
3.1.1.6.2	*	*ReferenceDate*	Reference date	Date of issue of the adjusted VAT invoice.
3.1.1.7.	*	*VATPointDate*	Date of receipt of goods or receipt of services	Date of receipt of goods or receipt of services if it does not coincide with the date of issue of the VAT invoice. The element value may be not filled in if the date is not indicated in the VAT invoice/not record

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
				in the accounts/coincides with the date of issue of the invoice.
3.1.1.8.	*	*RegistrationAccountDate*	Date of registration in the accounts	Date of receipt of the VAT invoice or registration of the VAT invoice in the accounts. The date must fall within the tax period of the file if the date indicated in element 3.1.1.3 (date of issue of the VAT invoice) does not fall within the file tax period (the tax period of the file is established in elements 1.10.1 and 1.10.2).
3.1.1.9.	***	*DocumentTotals*	Totals of the documents	Totals of the documents.
3.1.1.9.1	***	*DocumentTotal*	Totals of the document	Totals of the documents.
3.1.1.9.1.1	***	*TaxableValue*	Taxable amount	Amount of the taxable amount of all VAT invoice lines subject to the same conditions for imposition of the VAT according to the VAT classification value (according to one VAT rate).
3.1.1.9.1.2	*	*TaxCode*	Tax code	The tax code according to the VAT classification approved by Order No VA-49 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 21 July 2015 "On the Approval of the Technical Specification of and Technical Requirements

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
				for Standard Audit File for Tax Purposes". The element value shall not be completed if the goods (services) are purchased from a Lithuanian VAT payer and the purchaser is not obliged to calculate, declare and/or pay the input VAT.
3.1.1.9.1.3	*	*TaxPercentage*	Tax rate	The VAT rate expressed in per cent. This element may be not filled in (empty element) if no VAT rate is applicable according to the VAT classification (e.g. the supplies shall be exempt from VAT, the VAT rate applicable not in Lithuania is indicated). If the VAT rate is equal to 0%, the value 0 shall be indicated.
3.1.1.9.1.4	*	*Amount*	VAT amount	VAT amount calculated on the taxable amounts of all lines of the VAT invoice subject to the same conditions for imposition of the VAT according to the value in the VAT classification (subject to the same VAT rate). The element value may be not completed if the VAT amount is not recorded in the accounts.
3.2.	**	*SalesInvoices*	Data of the register of issued VAT invoices	Data of the issued VAT invoice.

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
3.2.1.	***	*Invoice*	VAT invoice	Data on the VAT invoice.
3.2.1.1.	***	*InvoiceNo*	Invoice No	Series and number of the VAT invoice. It is recommended to fill in without any punctuation, space, dash or other marks, but different completion shall not be deemed to be a mistake.
3.2.1.2.	***	*CustomerInfo*	Details of the purchaser	Information on the purchaser indicated in the VAT invoice.
3.2.1.2.1.	**	*CustomerID*	Purchaser ID	Unique customer number of the purchaser in the entity's accounting system indicated in the master data file. To be filled in if such value is indicated in element 2.2 of Part II "Master data file" of the file / group of elements (in such case, elements 3.2.1.2.2 – 3.2.1.2.5 shall not be filled in).
3.2.1.2.2.	**	*VATRegistrationNumber*	VAT identification number of the purchaser	The VAT identification number of the purchaser with a prefix shall be indicated (the VAT identification number indicated in the VAT invoice shall be indicated). If the person is not registered as a VAT payer (the VAT identification number is unknown), the element shall be completed with the value "ND".

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
3.2.1.2.3.	**	*RegistrationNumber*	Registration number	The purchaser's identification number (code) shall be the taxpayer's code according to the Register of Taxpayers or personal identification number in a foreign state. To be filled in if "ND" is indicted in element 3.2.1.2.2; otherwise the element may be left empty. If the seller does not have a VAT identification number (the value in element 3.2.1.2.2 is "ND" and the registration number is unknown), the element shall be filled in with the value "ND".
3.2.1.2.4.	*	*Country*	Country code	Country code. A two-letter country code according to the ISO 3166–1 *alpha* 2 standard, for example, LV for Latvia, shall be indicated. To be filled in if the element index 3.2.1.2.2 indicates "ND" or a VAT identification number assigned not in the EU Member States and the identification number of the person in a foreign state in element 3.2.1.2.3 is indicated.
3.2.1.2.5.	***	*Name*	Name	Name of the purchaser. If the name of the purchaser is not indicated in the VAT invoice, the element shall be completed with

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
				the value "ND".
3.2.1.3.	***	*InvoiceDate*	VAT invoice date	Date of issue of the VAT invoice. This date must fall within the tax period of the file (the tax period of the file is established in elements 1.10.1 and 1.10.2).
3.2.1.4.	*	*InvoiceType*	Type of the VAT invoice	Mark of the type of the VAT invoice: SF (or an empty element) – a VAT invoice, DS – a debit VAT invoice, KS – a credit VAT invoice, VS – one summary VAT invoice (issued by attorneys-at-law / notaries public), VD – one summary debit VAT invoice (issued by attorneys-at-law / notaries public), VK – one summary credit VAT invoice (issued by attorneys-at-law / notaries public), AN – a cancelled VAT invoice. If the value of the element is not completed, the provided information shall be deemed to refer to a VAT invoice (SF type).
3.2.1.5.	*	*SpecialTaxation*	Special taxation	Mark "T" if the VAT invoice is subject to the "monetary accounting system" (application of special procedure for establishing the chargeable event according to Article 14(9) of the VAT Law)

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
3.2.1.6.	*	*References*	References	References in credit/debit VAT invoices to adjusted invoices. If the credit/debit VAT invoices contain no references to adjusted VAT invoices, the values of the group elements shall not be filled in.
3.2.1.6.1.	*	*Reference*	Reference	A reference in a credit/debit VAT invoice to the series and number of the adjusted VAT invoice (the series and number of the adjusted VAT invoice shall be indicated).
3.2.1.6.2	*	*ReferenceDate*	Reference date	Date of issue of the adjusted VAT invoice.
3.2.1.7.	*	*VATPointDate*	Date of supply of goods or provision of services	Date of receipt of goods or receipt of services if it does not coincide with the date of issue of the VAT invoice. The element value may be not filled in if the date is not indicated in the VAT invoice/not record in the accounts/coincides with the date of issue of the invoice.
3.2.1.8.	***	*DocumentTotals*	Totals of the documents	Totals of the documents.
3.2.1.8.1	***	*DocumentTotal*	Totals of the document	Totals of the documents.
3.2.1.8.1.1	***	*TaxableValue*	Taxable amount	Amount of the taxable amount of all VAT invoice lines subject to the same conditions for imposition of the VAT according to the VAT classification value

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
				(according to one VAT rate).
3.2.1.8.1.2	***	*TaxCode*	Tax code	The tax code according to the VAT classification approved by Order No VA-49 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 21 July 2015 "On the Approval of the Technical Specification of and Technical Requirements for Standard Audit File for Tax Purposes".
3.2.1.8.1.3	*	*TaxPercentage*	Tax rate	The VAT rate expressed in per cent. This element may be not filled in (empty element) if no VAT rate is applicable according to the VAT classification (e.g. the supplies shall be exempt from VAT, the VAT rate applicable not in Lithuania is indicated). If the VAT rate is equal to 0%, the value 0 shall be indicated.
3.2.1.8.1.4	*	*Amount*	VAT amount	VAT amount calculated on the taxable amounts of all lines of the VAT invoice subject to the same conditions for imposition of the VAT according to the value in the VAT classification (subject to the same VAT rate). The element value may be not completed if the VAT amount is not

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
				recorded in the accounts.
3.2.1.8.1.5.	*	*VATPointDate2*	Date of receipt of goods or receipt of services	Date of receipt of goods or receipt of services if it does not coincide with the date of issue of the VAT invoice. The element value may be not filled in if the date is not indicated in the VAT invoice/not record in the accounts/coincides with the date of issue of the invoice.
3.3.	**	*SettlementsAndPayments*	Details of settlements/payments	Details of settlements/payments. Where the VAT invoice is subject to the "monetary accounting system") (special procedure for establishing the chargeable event according to Article 14(9) of the VAT Law is applicable), additional information on settlement shall be provided (the element should be filled in by the persons willing to receive the service of drawing up of a preliminary VAT return).
3.3.1.	***	*SettlementAndPayment*	Payment or received settlement	Data on payment or received settlement.
3.3.1.1.	***	*SettlementType*	Type of payment	Mark of the type of payment (G – received payment, V – made payment).
3.3.1.2.	*	*SettlementRefNo*	Payment document No	Number of the payment document (payment

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
				order to the bank, cash document). If the number of the payment document is unknown (in case of receipt, the type of payment G), the filled in value of the element should be "ND".
3.3.1.3.	***	*SettlementDate*	Date of settlement	Actual date of receipt/payment of money. The date must fall within the tax period of the file (the tax period of the file is established in elements 1.10.1 and 1.10.2).
3.3.1.4.	***	*Payment*	Details of the seller or the purchaser	Details of the seller or the purchaser. Information on the purchaser shall be fill in if the type G (received payment) is indicated in element 3.3.1.1. Information on the seller (in case of payment) is filled in if element 3.3.1.1 indicates the type V (made payment).
3.3.1.4.1.	**	*SupplierCustomerID*	Seller or purchaser ID in his accounting system	Unique customer number of the seller or the purchaser in the entity's accounting system indicated in the master data file. To be filled in if such value is indicated in element 2.1 or 2.2 of Part II "Master data file" of the file / group of elements (in such case, elements 3.3.1.4.2–3.3.1.4.5 shall not be filled in).

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
3.3.1.4.2.	**	*VATRegistrationNumber*	VAT identification number of the seller or purchaser	The VAT identification number of the seller or the purchaser with a prefix shall be indicated (the VAT identification number indicated in the VAT invoice shall be indicated). If the person is not registered as a VAT payer, the element shall be completed with the value "ND".
3.3.1.4.3.	**	*RegistrationNumber*	Registration number	The identification number (code) of the seller or the purchaser shall be the taxpayer's code according to the Register of Taxpayers or personal identification number in a foreign state. To be filled in if "ND" is indicted in element 3.3.1.4.2; otherwise the element may be left empty. If the seller does not have a VAT identification number (the value in element 3.3.1.4.2 is "ND"), the element shall be filled in with the value "ND".
3.3.1.4.4.	*	*Country*	Country code	Country code. A two-letter country code according to the ISO 3166–1 *alpha* 2 standard, for example, LV for Latvia, shall be indicated. To be filled in if the element index 3.3.1.4.2 indicates "ND" or a VAT identification number assigned not in the EU Member States and the

Element index	Requirements for completion	Name of the element	Short description of the element	Explanation of the element value to be filled in
				identification number of the person in a foreign state in element 3.3.1.4.3 is indicated.
3.3.1.4.5.	***	*Name*	Name	Name of the seller or purchaser. If the name of the purchaser is not indicated in the payment document and not recorded in the accounts, the value "ND" shall be indicated.
3.3.1.5.	***	*ReferencesToInvoice*	References to the VAT invoices for which the payment is made	Information of VAT invoices.
3.3.1.5.1.	***	*InvoiceNo*	VAT invoice No	Series and number of the VAT invoice.
3.3.1.5.2.	***	*InvoiceDate*	Date of the VAT invoice	Date of issue of the VAT invoice.
3.3.1.5.3.	***	*Amount*	Taxable amount	Paid taxable amount or any part thereof (excluding VAT).
3.3.1.5.4.	***	*VATAmount*	VAT amount	Paid taxable amount or any part thereof.

The symbols of the description and the column "Requirements for completion" effects in relation to completion of the respective parts of i.SAF data file:

1. Symbols in the column "Requirements for completion":

*	Mandatory element, value may be optional.
**	One element or several elements from the group or the whole group of elements shall be selected. When the element has no value, it may be optional in i.SAF data file, except where the explanation of the filling in of the element value specifies that the value "ND" of the element shall be entered.
***	Mandatory element, value must be entered.

2. The i.SAF data file must include Part I. Other parts may be not provided if no VAT invoices were received and issued during the tax period.

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