

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

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

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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
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

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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	
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	

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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	
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	

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VAT	Value Added Tax	PVM12			Exports (Article 41 of the LVAT)	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	
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	

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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	
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	

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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	
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	

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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			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	
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	

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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
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

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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	
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	

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		*								
		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
							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			
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	
VAT	Value Added Tax	PVM51	01/01/2021		Transactions taxable under Article 19(5)(2) and (3) of the VAT Act (all cases, including, for example, Article 5 of the VAT Act)	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. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
		*								
		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
							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			
VAT	Value Added Tax	PVM52	10/01/2022		The cases when a special taxation scheme (margin) is used for transactions (sections II, III of the LVAT)	9			LT	
VAT	Value Added Tax	PVM53	10/01/2022		The cases when a special taxation scheme (margin) is used for transactions (sections II, III of the LVAT)	5			LT	
VAT	Value Added Tax	PVM54	20/05/2022		Services purchased from foreign countries (other than EU VAT taxable persons) for which the purchaser is liable for sales VAT (Article 95(2) of the VAT Law)	9			LT	
VAT	Value Added Tax	PVM55	20/05/2022		Transactions referred to in Article 50-1 (1) and (4) of the VAT Act	0			LT	
VAT	Value Added Tax	PVM56	20/05/2022		Transactions referred to in Article 50-1 (2) of the VAT Act	-			LT	
VAT	Value Added Tax	PVM57	25/09/2022		Services purchased from EU VAT taxable persons for which the purchaser is liable for sales VAT (Article 95(2) of the VAT Act)	9			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

2.4.1.1. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
*										
		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
							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. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
		*								
		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
							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"

2.6.				
AnalysisTypeTable				
Anālītīnēs apskaitos klasifikatorius				
2.6.1. *	2.6.1.1. *	2.6.1.2. *	2.6.1.3. *	2.6.1.4. *
AnalysisTypeTableEntry klasifikatoriaus īrašas	AnalysisType Analizēs tips	AnalysisTypeDescription Analizēs tipo aprašymas	AnalysisID Analizēs Nr.	AnalysisIDDescription Analizēs 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)
1.8.	ETP	Estimation of taxable profit	APA-8	Costs reducing profit (increasing loss) due to different recognition thereof according to the provisions of 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
1.14.	ETP	Estimation of taxable profit	APA-14	Operating earnings of previous accounting periods deducted from operating earnings and earnings of 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.	ETP	Estimation of taxable profit	APA-16	Reduction of taxable profit with an amount of operating loss and derivatives loss taken from other group 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
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

Item index	2.1.1.3. Sąskaitos kodas / AccountTableID	2.1.1.4. Sąskaitos pavadinimas / AccountTableDescription
1.	1	NON-CURRENT ASSETS
1.1.	11	Intangible assets
1.1.1.	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.	1128	Amortization of goodwill (-)
1.1.2.3.	1129	Goodwill impairment (-)
1.1.3.	113	Software
1.1.3.1.	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, licenses, 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
1.1.5.1.	1150	Costs of other intangible assets acquisition
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 for intangible assets
1.2.	12	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 structures
1.2.2.1.	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 (-)
1.2.2.5.	1218	Depreciation of change in value of buildings and structures due to revaluation (-)
1.2.2.6.	1219	Building and structure impairment (-)
1.2.3.	122	Machinery and equipment
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.	1229	Machinery and equipment impairment (-)
1.2.4.	123	Vehicles
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.	1239	Vehicle impairment (-)
1.2.5.	124	Other devices, appliances and tools
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
1.2.5.4	1247	Depreciation of other devices, appliances and tools acquisition cost price (-)
1.2.5.5	1248	Depreciation of change in value of other devices, appliances and tools due to revaluation (-)
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	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.	12519	Buildings as investment assets impairment (-)
1.2.7.	126	Advances paid and works of construction (production) of tangible assets in progress
1.2.7.1.	1260	Advances paid for non-current tangible assets

Item index	2.1.1.3. Sąskaitos kodas / AccountTableID	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
1.2.8.2.	1271	Change in value of assets that under laws can be owned only by the state due to 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 assets of the state
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 (-)
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 (-)
1.2.10.	129	Other
1.3.	16	Financial assets
1.3.1.	160	Shares of corporate 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 (-)
1.3.2.	161	Loans granted to the enterprises of corporate group
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
1.3.2.2.2.	16119	Impairment of the loans granted to subsidiaries (-)
1.3.3.	162	Receivables from 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 (-)
1.3.4.	163	Shares of associated enterprises
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 associated enterprises
1.3.5.1.	1640	The value of the loans granted to associated enterprises
1.3.5.2.	1649	Impairment of the loans granted to associated enterprises (-)
1.3.6.	165	Receivables from associated enterprises
1.3.6.1.	1650	The value of receivables from associated enterprises
1.3.6.2.	1651	Impairment of receivables from associated enterprises (-)
1.3.7.	166	Long term investment
1.3.7.1.	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	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.	16649	Impairment of other securities (-)

Item index	2.1.1.3. Sąskaitos kodas / AccountTableID	2.1.1.4. Sąskaitos pavadinimas / AccountTableDescription
1.3.7.4.	1665	Fixed term deposits
1.3.8.	167	Amounts to be received after one year
1.3.8.1.	1670	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.	16709	Impairment of trade accounts receivable (-)
1.3.8.2.	1671	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.	1672	Amounts of leasing (financial lease) to be received after one year
1.3.8.4.	1674	Other amounts to be received after one year
1.3.8.4.1.	16740	The value of receivables
1.3.8.4.2.	16749	Impairment of receivables (-)
1.3.9.	168	Other financial assets
1.3.9.1.	1680	Advances paid for financial assets
1.3.9.2.	1681	Financial assets from financial derivatives
1.3.9.3.	1682	Other non-current financial assets
1.3.9.3.1.	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.	16829	Impairment of other non-current financial assets (-)
1.4.	17	Other non-current assets
1.4.1.	171	Assets of deferred corporate income tax
1.4.2.	172	Biological assets
1.4.2.1	1720	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.	17209	Impairment of perennial plantations (-)
1.4.2.2.	1725	Livestock and other animals
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 (+/-)
1.4.2.2.1.3.	172509	Impairment of productive and working livestock (-)
1.4.2.2.2.	17251	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.	172511	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 assets
1.4.3.1.	1730	Acquisition cost price of other assets
1.4.3.2.	1731	Change in a fair value of other assets (+/-)
1.4.3.3.	1739	Impairment of other assets (-)
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SECTION FIVE
ACCOUNT TYPE TABLE NO 2

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

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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

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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. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
		*								
		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
							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			
*	*	*			*	*				
VAT	Value Added Tax	PVM1			21				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. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
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		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
						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		
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										
2.4.1. Mokestis										
2.4.1.1. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
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		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
					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			
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. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
		*								
		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
					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			
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. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
		*								
		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
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			
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. TaxTableEntry										
2.4.1. Mokestis										
2.4.1.1. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
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		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
					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			
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. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
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		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
							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			
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. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
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		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
						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		
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										
2.4.1. Mokestis										
2.4.1.1. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
		*								
		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
						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		
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. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
		*								
		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
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			
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. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
		*								
		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
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			
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. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
		*								
		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. FlatTaxRate		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 mokesčio dydis			2.4.1.3.7. Valstybė
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			
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

2.4.1.1. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails								
2.4.1.1. Mokesčio tipas	2.4.1.2. Aprašymas	2.4.1.3. Mokesčio informacija (duomenys)								
		*								
		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. FlatTaxRate			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 mokesčio dydis			2.4.1.3.7. Valstybė
							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

** 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 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”

2.6.				
AnalysisTypeTable				
Analitinės apskaitos klasifikatorius				
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)
1.8.	ETP	Estimation of taxable profit	APA-8	Costs reducing profit (increasing loss) due to different recognition thereof according to the provisions of 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
1.14.	ETP	Estimation of taxable profit	APA-14	Operating earnings of previous accounting periods deducted from operating earnings and earnings of 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.	ETP	Estimation of taxable profit	APA-16	Reduction of taxable profit with an amount of operating loss and derivatives loss taken from other group 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

Item index	2.1.1.3. Šaškaitos kodas / <i>AccountTableID</i>	2.1.1.4. Šaškaitos pavadinimas / <i>AccountTableDescription</i>	
1.	1	NON-CURRENT ASSETS	
1.1.	11	Intangible assets	
1.1.1.	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	Amortization of goodwill (-)	
1.1.2.2.	1128	Goodwill impairment (-)	
1.1.2.3.	1129	Amortization of goodwill (-)	
1.1.3.	113	Software	
1.1.3.1.	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, licenses, 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	
1.1.5.1.	1150	Costs of other intangible assets acquisition	
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 for intangible assets	
1.2.	12	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 structures	
1.2.2.1.	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 (-)	
1.2.2.5.	1218	Depreciation of change in value of buildings and structures due to revaluation (-)	
1.2.2.6.	1219	Building and structure impairment (-)	
1.2.3.	122	Machinery and equipment	
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.	1229	Machinery and equipment impairment (-)	
1.2.4.	123	Vehicles	
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.	1239	Vehicle impairment (-)	
1.2.5.	124	Other devices, appliances and tools	
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	
1.2.5.4.	1247	Depreciation of other devices, appliances and tools acquisition cost price (-)	
1.2.5.5.	1248	Depreciation of change in value of other devices, appliances and tools due to revaluation (-)	
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	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.	12519	Buildings as investment assets impairment (-)	
1.2.7.	126	Advances paid and works of construction (production) of tangible assets in progress	
1.2.7.1.	1260	Advances paid for non-current tangible assets	
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
1.2.8.2.		1271	Change in value of assets that under laws can be owned only by the state due to 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 assets of the state	
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 (-)
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 (-)
1.3.	16	Financial assets	
1.3.1.	160	Shares of corporate 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 (-)
1.3.2.	161	Loans granted to the enterprises of corporate group	
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
1.3.2.2.2.		16119	Impairment of the loans granted to subsidiaries (-)
1.3.3.	162	Receivables from 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 (-)
1.3.4.	163	Shares of associated enterprises	
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 associated enterprises	
1.3.5.1.		1640	The value of the loans granted to associated enterprises
1.3.5.2.		1649	Impairment of the loans granted to associated enterprises (-)
1.3.6.	165	Receivables from associated enterprises	
1.3.6.1.		1650	The value of receivables from associated enterprises
1.3.6.2.		1651	Impairment of receivables from associated enterprises (-)
1.3.7.	166	Long term investment	
1.3.7.1.		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	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
1.3.8.	167	Amounts to be received after one year	
1.3.8.1.		1670	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.		16709	Impairment of trade accounts receivable (-)
1.3.8.2.		1671	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.			1672	Amounts of leasing (financial lease) to be received after one year
1.3.8.4.			1674	Other amounts to be received after one year
1.3.8.4.1.			16740	The value of receivables
1.3.8.4.2.			16749	Impairment of receivables (-)
1.3.9.		168		Other financial assets
1.3.9.1.			1680	Advances paid for financial assets
1.3.9.2.			1681	Financial assets from financial derivatives
1.3.9.3.			1682	Other non-current financial assets
1.3.9.3.1.			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.			16829	Impairment of other non-current financial assets (-)
1.4.		17		Other non-current assets
1.4.1.		171		Assets of deferred corporate income tax
1.4.2.		172		Biological assets
1.4.2.1.			1720	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.			17209	Impairment of perennial plantations (-)
1.4.2.2.			1725	Livestock and other animals
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 (+/-)
1.4.2.2.1.3.			172509	Impairment of productive and working livestock (-)
1.4.2.2.2.			17251	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.			172511	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 assets
1.4.3.1.			1730	Acquisition cost price of other assets
1.4.3.2.			1731	Change in a fair value of other assets (+/-)
1.4.3.3.			1739	Impairment of other assets (-)
2.	2			CURRENT ASSETS
2.1.		20		Inventories
2.1.1.		201		Raw materials, materials and mounting elements
2.1.1.1.			2010	Acquisition cost price of raw materials, materials and mounting elements
2.1.1.2.			2011	Travelling raw materials, materials and mounting elements
2.1.1.3.			2012	Raw materials, materials and mounting elements at the place of the third parties
2.1.1.4.			2019	Impairment of raw materials, materials and mounting elements (-)
2.1.2.		202		Unfinished products and works in progress
2.1.2.1.			2020	Unfinished products
2.1.2.1.1.			20200	Cost price of unfinished products
2.1.2.1.2.			20209	Impairment of unfinished products (-)
2.1.2.2.			2021	Works in progress
2.1.2.2.1.			20210	Cost price of works in progress
2.1.2.2.2.			20219	Impairment of works in progress (-)
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.			2039	Impairment of products (-)
2.1.4.		204		Products purchased for resale
2.1.4.1.			2040	Acquisition cost price of products purchased for resale
2.1.4.2.			2045	Travelling products purchased for resale
2.1.4.3.			2046	Products purchased for resale at the place of the third parties
2.1.4.4.			2049	Impairment of products purchased for resale (-)
2.1.5.		205		Biological assets
2.1.5.1.			2050	Livestock and other animals
2.1.5.1.1.			20500	Productive and working livestock
2.1.5.1.1.1.			205000	Acquisition cost price of productive and working livestock
2.1.5.1.1.2.			205001	Change in a fair value of productive and working livestock (+/-)
2.1.5.1.1.3.			205009	Impairment of productive and working livestock (-)
2.1.5.1.2.			20501	Livestock and other animals reared and fattened
2.1.5.1.2.1.			205010	Acquisition cost price of livestock and other animals reared and fattened
2.1.5.1.2.2.			205011	Change a fair value of livestock and other animals reared and fattened (+ / -)
2.1.5.1.2.3.			205019	Impairment of livestock and other animals reared and fattened (-)
2.1.5.2.			2051	Crops
2.1.5.2.1.			20510	Cost price of crops
2.1.5.2.1.1.			20511	Change in a fair value of crops (+/-)
2.1.5.2.1.2.			20519	Crops impairment (-)
2.1.6.		206		Non-current tangible assets for sale
2.1.6.1.			2060	Cost price of non-current tangible assets for sale
2.1.6.2.			2069	Impairment of non-current tangible assets for sale (-)
2.1.7.		207		Non-current intangible assets for sale
2.1.7.1.			2070	Cost price of intangible assets for sale
2.1.7.2.			2079	Impairment of intangible assets for sale (-)

2.1.8.		208	Advances paid
2.1.8.1.		2080	Advances paid to suppliers
2.1.8.2.		2084	Deposit
2.1.8.3.		2089	Impairment of advances paid (-)
2.2.	24	Amounts to be received within one year	
2.2.1.		241	Trade accounts receivable
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 enterprises 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 (-)
2.2.2.2.		2421	Debts of subsidiaries
2.2.2.2.1.		24210	The value of debts of subsidiaries
2.2.2.2.2.		24219	Impairment of debts of subsidiaries (-)
2.2.3.		243	Debts of associated enterprises
2.2.3.1.		2430	The value of debts of associated enterprises
2.2.3.2.		2439	Impairment of debts of associated enterprises (-)
2.2.4.		244	Other receivables
2.2.4.1.		2440	Loans granted
2.2.4.1.1.		24400	The value of loans granted
2.2.4.1.2.		24409	Impairment of loans granted (-)
2.2.4.2.		2441	Value added tax receivable
2.2.4.3.		2442	Prepaid corporate income tax
2.2.4.4.		2443	Tax overpayments
2.2.4.5.		2444	Debt of State Social Insurance Fund to the company
2.2.4.6.		2445	Accounts receivable from accountable persons
2.2.4.6.1.		24450	The value of accounts receivable from accountable persons
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SECTION FIVE
ACCOUNT TYPE TABLE NO 2

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

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1.1.2.2.	1123	Amortization (-)
1.1.3.	113	Other intangible assets
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1.1.3.2.	1131	Prepayments
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1.2.2.2.	1212	Prepared for use
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1.2.3.3.	1223	Depreciation (-)
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1.2.5.2.	1242	Prepared for use
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1.2.6.1.	1250	Construction in progress
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1.2.7.	126	Other tangible assets
1.2.7.1.	1260	Acquisition cost price
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1.3.1.1.	1301	Amounts to be received after one year
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1.3.2.2.	1312	Held to maturity long term investment
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2.1.1.2.	2012	Production in progress
2.1.1.3.	2013	Finished products
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2.2.1.1.	2101	Customers
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2.2.2.6.			2116	Receivables from other persons
2.2.2.7.			2117	VAT receivable
2.2.2.8.			2118	Other receivables
2.2.2.9.			2119	Doubtful debts (-)
2.3.				
2.3.1.				
2.3.1.1.				
2.3.1.2.				
2.3.1.3.				
2.3.2.				
2.3.3.				
2.4.				
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2.4.5.				
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3.5.2.2.1.				
3.5.2.2.2.				
3.5.2.3.				
3.5.2.4.				
3.5.3.				
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4.1.				
4.1.1.				
4.1.1.1.				
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4.1.1.3.				
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4.2.1.1.				
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4.2.2.1.				
4.2.2.2.				
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4.2.4.				
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4.2.5.3.				
4.2.5.4.				
4.2.5.5.				
4.2.6.				
4.2.6.1.				
4.2.6.2.				
5.				
5.1.				
5.1.1.				
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5.2.1.				
5.2.2.				
5.3.				
5.3.1.				
5.3.2.				
5.3.3.				
	3			EQUITY AND FUNDING
				Capital
	30			
	31			Revaluation reserve
	32			Other reserves
	33			Performance
		331		Performance of reporting year
		332		Performance of the previous year
	34			Financing
		341		Receivable financing
		342		Financing received
		3421		Grant
		3422		Ring-fenced contributions
		34221		Financing amounts from the state budget
		34222		Other ring-fenced contributions
		3423		Membership fees
		3424		Other financing
		350		Income and expense summary
	4			LIABILITIES
				Long-term liabilities
	40			
		400		Financial debts
			4001	Leasing (lease agreement) and similar liabilities
			4002	To credit institutions
			4003	Other financial debts
		401		Other long-term liabilities
	41			Short-term liabilities
		410		A current year part of long term debts
			4101	A current year part of leasing (financial lease) or similar liabilities
			4102	To credit institutions
			4103	Other financial debts
		411		Financial debts
			4111	To credit institutions
			4112	Other debts
		412		Trade accounts payable
		413		Prepayments received
		414		Employment related liabilities
			4141	Payroll payable
			4142	Personal income tax payable
			4143	Social insurance contributions payable
			4144	Guarantee fund contributions payable
			4145	Accruals for annual leave pay
		415		Other short-term liabilities
			4151	VAT payable
			4152	Other payables
	5			INCOME
				Income from services provided, products sold
	50			
		501		Income for the services provided
		502		Income for the products sold
		503		Discounts, returns (-)
	51			Income from financing
		511		Income from use of financing amounts from the state budget
		512		Other income from financing
	52			Other income
		521		Income from transfer of non-current assets
		522		Income from assets lease
		523		Profit from investment activity

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5.3.6.	526	Positive effect of exchange rate changes
5.3.7.	527	Other income
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6.1.	60	Cost price of services provided and products sold
6.1.1.	601	Cost price of services provided
6.1.2.	602	Cost price of products sold
6.1.3.	603	Increase / decrease 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
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SECTION SIX
ACCOUNT TYPE TABLE NO 3

Account type table of the General ledger of public sector entities

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