APPROVED

By the Order No. 333 of 21 November 2002

of the Head of the State Tax Inspectorates under

the Ministry of Finance of the Republic of Lithuania

(Revised Order No. VA-48 of 19 June 2020

of the Head of the State Tax Inspectorates under

the Ministry of Finance of the Republic of Lithuania)

*The classification shall apply to the issue of business certificates for self-employed individuals from 01/07/2020.*

**CLASSIFICATION OF THE TYPES OF ACTIVITIES THAT MAY BE CARRIED OUT UNDER A BUSINESS CERTIFICATE FOR SELF-EMPLOYED INDIVIDUALS**

1. List of activities for which business certificates for self-employed individuals may be acquired:

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| --- | --- | --- | --- | --- |
| Code | Type of activity | Other conditions | Link to the Classification of Economic Activities approved by Order No. DĮ-226 of 31 October 2007 of the Director General of the Department of Statistics under the Government of the Republic of Lithuania on the Approval of the Classification of Economic Activities (2 REV, hereinafter referred to as “NACE”) | Activity group |
| 1 | 2 | 3 | 4 | 5 |
| 002 | Logging, wood production, logging services, including logging in the forest | \* | (included in NACE classes 02.20; 02.40) | Services |
| 003 | Retail trade of non-food products |  | (NACE class 45.32; 47.82; 47.89; 47.99; included in NACE class 45.40) | Trade |
| 004 | Trade |  | (NACE classes 47.81; 47.82; 47.89; 47.99) | Trade |
| 006 | Renting of personal and household goods other than audiovisual works and sound recordings | ST | (NACE classes 77.21; 77.29) | Services |
| 007 | Computer games (for each set) | ST | (included in NACE class 62.09) | Services |
| 008 | Cleaning of shoes |  | (included in NACE class 96.09) | Services |
| 009 | Paid toilet and weighing services | ST | (included in NACE class 96.09) | Services |
| 010 | Provision of accommodation services (rural tourism services) | ST | (included in NACE class 55.20) | Services |
| 012 | Preparation and spinning of textile fibres | \*, ST | (NACE class 13.10) | Services |
| 013 | Manufacture of made-up textile articles | \*, ST | (NACE class 13.92) | Manufacture |
| 014 | Manufacture and repair of wearing apparel  | \*, ST | (NACE classes 14.11; 14.12; 14.13; 14.14; 14.19; included in NACE class 95.29) | Services |
| 015 | Manufacture and repair of luggage, handbags and the like, saddlery and harness | \*, ST | (NACE class 15.12; included in NACE class 95.23) | Services |
| 016 | Repair of footwear | ST | (included in NACE class 95.23) | Services |
| 017 | Manufacture and repair of builders' carpentry and joinery, wooden containers, other products of wood, mattresses. | \*, ST | (NACE classes 16.22; 16.23; 16.24; 31.03; included in NACE classes 16.29; 32.99; 33.19) | Services |
| 018 | Manufacture of products of cork, straw, plaiting materials, wreaths, baskets, bouquets, brooms, brushes and other manufacturing n.e.c. (excluding manufacture of protective equipment) | \*, ST | (NACE class 32.91; included in NACE classes 15.12; 16.29; 22.19; 22.29; 25.99; 30.92; 32.99) | Manufacture |
| 019 | Manufacture of ceramic household and ornamental articles | \*, ST | (NACE class 23.41) | Manufacture |
| 020 | Manufacture and construction of concrete, plaster and cement products and articles; cutting, shaping and finishing of stone, including removal/cutting of records in monumental stones | \*, ST | (NACE class 23.69; included in NACE class 23.70) | Services |
| 021 | Manufacture of building joiners and metal carpentry, manufacture and installation of tools, locks and hinges | \*, ST | (NACE class 25.72; included in NACE classes 25.12; 25.73; 43.29; 43.32) | Services |
| 022 | Repair of agricultural and forestry tractors and other agricultural and forestry machinery | ST | (included in NACE class 33.12) | Services |
| 023 | Repair of personal and household goods | ST | (NACE classes 95.21; 95.23; 95.25; included in NACE classes 95.22; 95.29) | Services |
| 024 | Repair of electrical household appliances | ST | (NACE class 95.21; included in NACE class 95.22) | Services |
| 025 | Manufacture of articles of amber and its imitation | \*, ST | (included in NACE class 32.13) | Manufacture |
| 026 | Manufacture of fishing gear, catching of Chironomidae larva. | \*, ST | (included in NACE classes 03.12; 32.30) | Services |
| 027 | Manufacture of candles and other wax casting | \*, ST | (included in NACE class 32.99) | Manufacture |
| 029 | Photographic activities (excluding photojournalists) |  | (included in NACE class 74.20) | Services |
| 030 | Book binding, finishing | ST | (included in NACE class 18.14) | Services |
| 031 | Activities of hairdressing, cosmetic offices and salons, solariums | ST | (NACE class 96.02; included in NACE class 96.04) | Services |
| 032 | Musician services (excluding concert activities) |  | (included in NACE class 90.01) | Services |
| 033 | Activities of recreational parks and beaches, provision of recreational vehicles, camping grounds services, and short-term rental of leisure and amusement equipment as an integral part of amusement services | ST | (included in NACE classes 55.30; 93.29) | Services |
| 034 | Household activities (catering at parties, cleaning of apartments, cleaning of furniture and carpets, maintenance of gardens, afforestation, breaking of wood, collection of waste) |  | (included in NACE classes 01.61; 02.20; 38.11; 56.21; 81.21; 81.30; 96.01) | Services |
| 035 | Tool sharpening | ST | (included in NACE class 25.62) | Services |
| 036 | Repair of electric motors, generators, transformers | ST | (included in NACE class 33.14) | Services |
| 037 | Grave maintenance and burial ground custodian services |  | (included in NACE class 96.03) | Services |
| 038 | Cleaning of furnaces, chimneys and fireplaces |  | (included in NACE class 81.22) | Services |
| 039 | Art restoration | ST | (included in NACE class 90.03) | Services |
| 040 | Glass shaping | ST | (included in NACE class 23.12) | Services |
| 041 | Repair of watches, clocks and jewellery | ST | (NACE class 95.25) | Services |
| 042 | Repair of bicycles | ST | (included in NACE class 95.29) | Services |
| 043 | Provision of accommodation services (bed and breakfast services) | ST | (included in NACE classes 55.20; 55.90) | Services |
| 044 | Manufacture of preserved pastry goods and cakes; Manufacture of rusks and biscuits; | \*, ST | (NACE class 10.72; included in NACE class 10.71) | Manufacture |
| 045 | Manufacture and dyeing of fur, manufacture of fur products and articles | \*, ST | (NACE class 14.20; included in NACE classes 13.20; 13.91; 15.11) | Services |
| 046 | Manufacture of knitted and crocheted fabrics, manufacture of knitted and crocheted items and articles | \*, ST | (NACE classes 14.31; 14.39; included in NACE classes 13.91; 14.19) | Manufacture |
| 047 | Manufacture of footwear | \*, ST | (NACE class 15.20; included in NACE class 16.29) | Manufacture |
| 048 | Manufacture of furniture | \*, ST | (NACE classes 31.01; 31.02; 31.03; 31.09; included in NACE class 29.32) | Manufacture |
| 051 | Renting of a residential unit for accommodation purposes (for one object), except accommodation services (rural tourism services or bed and breakfast services) | \*\*, ST | (included in NACE class 68.20) | Services |
| 052 | Smoking of fish, meat and products thereof | ST | (included in NACE classes 10.13; 10.20) | Services |
| 053 | Manufacture of fruit and vegetable juice | ST | (NACE class 10.32) | Services |
| 054 | Grain milling | ST | (included in NACE class 10.61) | Services |
| 055 | Maintenance and repair of office machines, accounting machines, computers and electronic equipment | ST | (NACE class 95.11; included in NACE class 33.12) | Services |
| 056 | Translation and interpretation activities (including minor printing) |  | (NACE class 74.30; included in NACE class 82.19) | Services |
| 062 | Manufacture and repair of jewellery | \*, ST | (included in NACE classes 32.12; 95.25) | Services |
| 063 | Manufacture of imitation jewellery | \*, ST | (included in NACE class 32.13) | Manufacture |
| 064 | Filming at entertainment events (excl. preparation of reports, information shows and other activities of a journalistic or investigative nature) |  | (included in NACE class 74.20) | Services |
| 067 | Manufacture of items of Applied Art and Fine Arts | \*, ST | (included in NACE class 90.03) | Manufacture |
| 068 | Distribution (sale/rental) of audiovisual works and/or phonograms on any medium | ST | (included in NACE classes 47.89; 47.99; 77.22) | Services |
| 069 | Gift wrapping | ST | (included in NACE class 82.92) | Services |
| 071 | Repair of musical instruments | ST | (included in NACE class 95.29) | Services |
| 073 | Restoration of baths |  | (included in NACE class 33.11) | Services |
| 074 | Manufacture and repair of embroidered articles | \*, ST | (included in NACE classes 13.99; 95.29) | Services |
| 075 | Hairdressing of pets | ST | (included in NACE class 96.09) | Services |
| 076 | Manufacture of animal-drawn vehicles, boats (canoes, kayaks, elders), rafts | \*, ST | (included in NACE classes 30.12; 30.99) | Manufacture |
| 077 | Activities of coaches if the person has not concluded a sports activity agreement (contract) |  | (included in NACE class 85.51) | Services |
| 078 | Raising of breeding pets | \*, ST | (included in NACE class 01.49) | Manufacture |
| 079 | Renting of books, magazines and newspapers | ST | (included in NACE class 77.29) | Services |
| 080 | Repair of carpets and articles thereof | ST | (included in NACE class 95.29) | Services |
| 081 | DJ at a disco activities |  | (included in NACE class 90.01) | Services |
| 082 | Tourist guide activities |  | (included in NACE class 79.90) | Services |
| 084 | Repair of animal-drawn vehicles, boats (canoes, kayaks, elders), rafts | ST | (included in NACE classes 33.15; 33.17) | Services |
| 085 | Silviculture of forest building material (planting, replanting, reforestation , thinning) | \*, ST | (included in NACE class 02.10) | Services |
| 086 | Forest nursery activities | \*, ST | (included in NACE class 02.10) | Manufacture |
| 088 | Manufacture of medals, medallions | \*, ST | (included in NACE class 32.12) | Manufacture |
| 089 | Weaving of cotton and linen fabrics | \*, ST | (included in NACE class 13.20) | Manufacture |
| 090 | Copying and text reproduction activities | ST | (included in NACE class 82.19) | Services |
| 091 | Astrology activities | ST | (included in NACE class 96.09) | Services |
| 092 | Stairwell cleaning |  | (included in NACE class 81.21) | Services |
| 093 | Renting of boats | ST | (NACE class 77.21.10) | Services |
| 094 | Renting of bicycles | ST | (NACE class 77.21.30) | Services |
| 095 | Renting of textiles, jewellery, clothing, footwear | ST | (included in NACE class 77.29) | Services |
| 096 | Window cleaning |  | (included in NACE class 81.21) | Services |
| 098 | Rescue activities |  | (included in NACE class 93.29) | Services |
| 099 | Care of disabled persons, including minors with disabilities, and other persons (except minors) activities |  | (included in NACE classes 88.10; 88.91) | Services |
| 100 | Activities of hammersmith (farrier) | ST | (included in NACE class 01.62) | Services |
| 101 | Post-construction building cleaning work |  | (included in NACE class 43.39)  | Services |
| 102 | Special construction works (preparation of construction site, roofing, laying of foundations, bricklaying, concrete, hydro-insulation works, construction and dismantling of scaffolding and working platforms, installation of flues), excluding finishing and repair works of buildings and other structures |  | (NACE classes 43.12; 43.91; included in NACE class 43.99) | Services |
| 103 | Qualification and further training activities | ST | (included in NACE classes 85.51; 85.52; 85.59) | Services |
| 105 | Environmental maintenance, street cleaning, removal of snow and ice |  | (included in NACE classes 81.29; 81.30) | Services |

2. Explanation of marks and abbreviations used under “Other conditions”:

2.1. “\*” means that a business certificate grants the right of sale of self-made goods without acquiring a business certificate for retail sale;

2.2. “\*\*” means that residential premises may be rented for a period chosen by the resident;

2.3. “ST” means that the address must be indicated in the business certificate of the place where the manufacture, services or trade activities are carried out or the address of the premises rented under the certificate throughout the entire time of the validity of the license or part of its time; where the place of business is not known beforehand, the address at which the person acquiring the business certificate can be contacted.

3. Explanations of the operating conditions relating to NACE:

3.1. if the classes of the NACE referred to in column 4 of this classification are not referred to as “included in”, the resident may engage in all activities under those NACE classes, subject to the conditions of activity specified in paragraph 2 of this classification, provided that the legal acts regulating the respective activities or court decisions do not prohibit residents from engaging in such activities;

3.2. if the classes of the NACE referred to in column 4 of this classification with the indication “included in”, the resident may engage only in activities included in the title of activity which fall within the indicated classes of the NACE, subject to the conditions of activity specified in paragraph 2 of this classification, provided that the legal acts regulating the respective activities or court decisions do not prohibit residents from engaging in such activities.

4. In carrying out activities for which a business certificate has been acquired, a resident must observe the territorial restrictions specified in the business certificate, which may be as follows:

4.1. activities may be carried out without restricting the territory of activity;

4.2. activities may be carried out throughout the Republic of Lithuania, except for the territories of Alytus, Kaunas, Klaipėda, Palanga, Panevėžys, Šiauliai, Vilnius City Municipalities and Neringa Municipality and the territory of Marijampolė Municipality;

4.3. activities may be carried out only within the territory of a specific municipality.