

Lithuania
13th Directive (86/560/EC) VAT refunds

I. RECIPROCITY AGREEMENTS – Article 2(2)

1. Does your country have any reciprocity agreements?

Yes, Lithuania has reciprocity agreements.

2. If yes, what countries are included in the reciprocity agreements?

Foreign taxable entities established in these countries are able to refund VAT in Lithuania:

- a. Armenia
- b. Iceland
- c. Canada
- d. Norway
- e. Switzerland
- f. Turkey

This list of countries is subject to adjustments in cases of changes in VAT refund practices.

3. What is the equivalent third country tax to which the reciprocity agreements prelate?

The third country tax should be equivalent to VAT paid in Lithuania.

4. What goods and services are allowable under the reciprocity agreements?

Under the reciprocity agreements the same goods and services as for EU Member States are allowable. However some restrictions might be applicable (see answer to question 21).

5. Are there any specific or additional rules applicable in relation to reciprocity agreements?

There are no specific rules applicable in relation to reciprocity agreements.

6. If your country has no reciprocity agreements, do you still allow refunds?

Not applicable

II. TAX REPRESENTATIVES – Article 2(3)

7. Does your country require the appointment of a tax representative?

A foreign taxable person is not required to appoint an authorized tax representative.

8. What conditions are imposed when appointing a tax representative?

A foreign taxable person can appoint any EU Member State's taxable person to represent its interest for a VAT refund in Lithuania. In cases where an application is submitted by an authorized representative of a foreign taxable person a power of attorney must be presented.

III. REFUND ARRENGEMENTS – Article 3(1)

9. What are the time limits that are applied for making a claim?

A foreign taxable person who wishes to get a VAT refund should apply to Vilnius County State Tax Inspectorate of (hereinafter CSTI) not later than the 30th of June of the next calendar year following that calendar year for the period of which he wished to get a VAT refund. Thus, an application for a refund of input VAT paid during the year 2015 must be submitted by 30 June 2016.

10. What periods are eligible for a refund?

A foreign taxable person is entitled to claim for refunds of input VAT of goods and services paid in Lithuania, acquired or imported within the period:

- not longer than a calendar year and not shorter than 3 calendar months of the same calendar year;
- or shorter than 3 calendar months provided that these months are the last months of a calendar year.

11. Where shall the applications be made?

Documents can be submitted directly to Vilnius CSTI (by bringing them to CSTI) or sending them by post or using the online services (My STI). However in order to use online services a person has to be an authorized user or to have a Lithuanian tax representative.

Applications for a refund of input VAT of goods and services acquired in Lithuania can be sent to the following postal address:

Vilnius County State Tax Inspectorate
Ulonu str. 2,
LT-08245 Vilnius
Lithuania

12. What is the minimum amount of VAT that can be refunded?

A minimal refundable VAT amount is 400 Euro. However in a case when a refund application is submitted for VAT which was paid during a whole calendar year or during the part left before the end of a calendar year which is shorter than 3 calendar months the minimum refundable amount is 50 Euro.

13. How can the applicant receive an application form?

A foreign taxable person may ask for a VAT refund application form (FR0445) directly from Vilnius CSTI or this form can be found [here](#). If online services are used the application form is not used.

14. What languages may be used for completion of the form?

Lithuanian and English languages may be used for completion of the form (FR0445).

15. What information is requested on the application form? Please could you provide a copy of the form or a website link?

All necessary information for completion of the application form can be found in the attached copy of the form ([FR0445](#)).

16. Is any information optional? If yes, what information?

There is no optional information.

17. Who is authorized to sign the application form?

The application shall be signed and stamped with the seal by the head of the foreign taxable entity or the person authorized by him.

18. What evidence is required to support an application?

A foreign taxable person is required to submit the following documents in addition to application:

- Originals or copies of VAT invoices or import declarations on the basis of which corresponding amounts of VAT were paid. When fuel is purchased, originals or copies of receipts of a cash register may be submitted provided that information identifying the buyer of fuel is indicated by technical means (the name of the taxable person, the code or the number of the special fuel purchase card). In case a foreign taxable person is identified only by the number of the special fuel purchase card indicated in VAT invoices and cash-register receipts, originals or copies of the documents on the basis of which it can be established for whom this card was issued also should be submitted;
- A statement (certificate) issued by a competent authority of a foreign state confirming that a foreign taxable person is registered as a VAT (or any equivalent tax) payer in that foreign state;

- In cases where an authorized representative of a foreign taxable person submits an application for a VAT refund, a power of attorney must be presented.

In case the documents are drawn up in a foreign language (except English or Lithuanian), a legally certified translation into the Lithuanian language of the documents must be submitted.

19. What time-limits does your country apply to making a refund?

Vilnius County State Tax Inspectorate upon the reception of a foreign taxable person's application for a VAT refund must adopt a relevant decision within the period of 4 months. When additional information is required or a tax examination must be performed a decision shall be adopted within 2 month following the day of the reception of additional information or the performance of an examination.

Having adopted a decision to refund the whole or part of the VAT amount to a foreign taxable person, a refundable amount shall be transferred to the account indicated in an application within 10 working days as of the adoption of the decision. An application may indicate a bank account of not only a foreign taxable person or his authorized representative but also of a third party.

IV. ELIGIBILITY – Article 4(2)

20. Are there any other conditions applicable?

There are no other conditions applicable.

21. Are certain types of expenditure excluded and if so which?

A foreign taxable person shall not be entitled to a refund of input VAT for:

- 1) passenger cars;
- 2) passenger car rental services;
- 3) services of passenger transportation with passenger cars (taxi services);
- 4) goods and services intended for the purposes of entertainment and representation (e.g., catering, treating (soirees, banquets) attendance of entertainment and cultural events, etc.).

The agreement with Turkey provides that VAT is refunded just in cases connected with provision of transportation services and in cases connected with participation in different exhibitions or fairs.

V. MAJOR DIFFERENCES BETWEEN REFUNDS UNDER THE 13th AND THE 2008/9/EC DIRECTIVE

22. What are the main procedural differences between applying for a VAT refund based on the 2008/9/EC Directive and a refund on the 13th Directive?

The refund claims under 2008/9/EC Directive are accepted only electronically, the deadlines for applications differ.

23. Do certain types of expenditure give rise to refund under the 2008/9/EC Directive but not under the 13th Directive? If yes, please specify the types of expenditure.

Taxable persons established only in the EU Member States shall be refunded 75 per cent of VAT paid for goods and services intended for the purposes of entertainment and representation.



FR0445.pdf