


Lithuania

VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	21
Reduced	9, 5
Increased	n/a

General	In principle, for each supply or service rendered by a company a proper invoice must be issued. The general foresees that VAT on goods or services supplied within the territory of Lithuania should be calculated and reported upon issuance of the invoice. If however the service or good is supplied or price is paid before the issuance of the invoice, VAT should be calculated and reported upon the supply or payment, depending on which event occurs earlier. In case where long-term (continuing) services are supplied, the Law on VAT establishes that VAT invoice may be issued for all the services rendered throughout the month, but no later than by the 10th day of the month following the month during which the services were supplied.
Specifics	
Language of the invoices	Lithuanian Law on VAT does not establish specific language requirements. The Law on Bookkeeping and the Law on the State Language, which regulates the use of the state language in public life of Lithuania, protection and control of the state language, and the responsibility for violations of this law, prescribes that all transactions, agreements with foreign natural and legal persons and other company's document should be executed in the state language (i.e. Lithuanian) and only translations into one or more languages may be attached to them, if needed. However, this applies to Lithuanian based companies only that are subject to the mentioned regulation. Moreover, in practice sometimes Lithuanian companies disregard the language requirements and issue invoices in foreign languages acceptable to their counterparties and we are not aware of cases when such invoices have been challenged only on the ground of the Law on the State Language, i.e. that the invoice is issued in the language other than Lithuanian. Violation of the language requirement normally should not make the invoice invalid, provided that all invoicing details, such as invoice number, date of issuance, VAT numbers, names and addresses of the parties, taxable amount and other required data are duly indicated.
Invoices in foreign currency	For invoices in a foreign currency, the VAT amount must be indicated in EUR.

Invoicing Requirements

Date of issue

Sequential invoice number

Name and address of supplier

EU-VAT-ID-No. of supplier

Name and address of customer

EU VAT-ID-No. of customer for intra-Community supplies*

EU VAT-ID-No. of customer for reverse charge supplies*

EU VAT-ID-No. of customer for domestic supplies*

**In the invoice should be identified VAT registration number of the customer specified by him at acquisition of the goods/services. Where a taxable person of the Republic of Lithuania supplies goods or services in the territory of the country, the customer's local VAT registration number (if registered for VAT) should be specified in all cases.*

Date of supply of goods/services/payment if different from invoice date

Nature (description) of goods supplied/services rendered

Quantity of goods supplied/extent of services rendered

Net amount per item

Taxable amount for the VAT

Applicable VAT rate

VAT amount

VAT amount in local currency of place of supply obligatory (in Lithuania VAT amount in EUR should be specified)

Amount or percentage of granted discounts

Indication that invoice relates to intra-Community supply

Reference to provision in local legislation in case of intra-Community supplies or alternatively reference to provision in EC-Directive in case of intra-Community supplies

Indication that reverse charge applies

Indication that supply is VAT exempt

Reference to provision in local legislation in case of VAT exemption or alternatively reference to provision in EC-Directive in case of VAT exemption

Where a special VAT taxation scheme for tourism services applies – a reference “Margin taxation scheme. Travel agencies“ and where a special VAT taxation scheme for second-hand goods, works of art, collectors’ items and antiques applies – the relevant reference “Margin taxation scheme. Second-hand Goods“, “Margin taxation scheme. Works of Art“, “Margin taxation scheme. Collector’s Items and Antiques“ should be given on the invoice. Where a VAT invoice is issued by the customer on behalf of the supplier of goods/services – a reference „Self-Billing of Invoices“ should be given.

Remarks on invoices	
intra-Community supplies	PVM įstatymo 49 straipsnis
Triangulation	PVM įstatymo 12(2) straipsnis
Reverse Charge	Atvirkštinis apmokestinimas
Export of goods to non-EU countries	PVM įstatymo 41 straipsnis
Self-billing	Sąskaitų faktūrų išsirašymas

Invoices for small amounts	Invoices for small amounts are possible up to an amount of 100 €
Invoicing Requirements	Date of issue
	Sequential invoice number
	Name of supplier
	VAT number of supplier
	Name and address and VAT number of customer specified by him. Where a taxable person of the Republic of Lithuania supplies goods or services in the territory of the country, the customer's VAT registration number (if registered for VAT) should be specified in all cases.
	Nature (description) of goods supplied/services rendered
	Taxable amount for the VAT
	Applicable VAT rate
	VAT amount in EUR

Input VAT refund / deduction	
Travel expenses for own staff	
Accommodation (hotel)	Yes, provided that accommodation costs incurred during business trip.
Meals (for own staff) during a business trip	No
Transportation costs (bus, train)	Yes
Taxi	No
Rental car	No
Fuel costs for passenger cars (gas, diesel etc.)	Yes
Telecommunication	Yes
Other expenses	
Entertainment expenses (for third parties e.g. customers)	50% (subject to further requirements)
Gifts (for third parties, e.g. customers etc.)	Gifts with the value below EUR 75: Yes (subject to further requirement) Gifts with the value over EUR 75: No