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NEWSLETTER LITHUANIA

SUCCESSFUL TOGETHER

Issue:
February
2023

Tax changes of 2023 at a glance

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→ Major Tax Changes

Value added tax

Application of the reduced VAT rate of 9 per cent is extended on catering services, cultural and sporting events, as well as sports' and performers' services

The Parliament of the Republic of Lithuania (hereinafter – Seimas) adopted amendments to the Value Added Tax (hereinafter – VAT) Law on reduced VAT rate application for accommodation, catering, cultural, sporting, performing and other services.

According to the adopted new provisions, a reduced VAT rate of 9 per cent applies to accommodation services and to attendance of all types of arts and cultural institutions and events. The reduced VAT rate of 9 per cent for catering services has been extended for one year – until 31 December 2023, and for performers' services, sporting events and services for half a year – until 30 June 2023.

In addition, it has been decided to extend the application of the reduced VAT rate of 9 per cent to e-books and electronic non-periodical information publications for an indefinite period. Publications whose advertising makes up more than 4/5 of the total publication or whose music or video content makes up all or most of the publication are excluded.

The original amendment to the Law can be found [here](#).

Application of VAT registration threshold to related companies from 2023

Until 2023, if the same or related persons controlled several companies, all of them and they themselves must register as VAT payers if the amount of their total income per year exceeded the VAT payer's registration threshold (the normal registration threshold is 45,000 euros).

From 1 January 2023, this procedure has been changed and from now on it is not required to calculate the amount of total remuneration (income) of all related persons for the last 12 month period if the separation of their businesses is not artificial (none of their management bodies is the same person and the economic activities they carry out are of a different nature) and the persons are able to prove this.

Related companies that can prove this are allowed to count the threshold of 45,000 euros (the normal registration threshold) separately and

register as VAT payers only if their own income exceeds the VAT payer registration threshold.

The amendment of the VAT Law can be found [here](#).

From 2023, VAT deduction is permissible for electric vehicles

On 3 November 2022 Article 62 of the VAT Law which prohibits the deduction of VAT for passenger vehicles was amended by Seimas.

From 1 January 2023, it is allowed for persons (legal and natural), VAT payers carrying out economic VAT taxable activities, to deduct purchase or import VAT for M1 class electric vehicles purchased, if the value of the M1 class electric vehicle does not exceed 50,000 euros (including VAT).

This provision applies only to vehicles purchased from 1 January 2023.

At the same time, the first answers from the State Tax Inspectorate under the Ministry of Finance (hereinafter – STI) to relevant questions on the VAT deduction of electric vehicles have also been prepared, clarifying that:

- When purchasing an electric vehicle from the EU, it is necessary to calculate the purchase VAT, regardless of the fact that it was subject to 0 per cent VAT rate. If the value of the electric vehicle including VAT is more than 50,000 euros – VAT deduction is not allowed.
- The 50,000 euros threshold also includes import VAT and customs duties charged by the Customs.
- VAT deduction for renting an electric vehicle is allowed in cases where it is proven that the purchase price of the rented electric car did not exceed 50,000 euros.
- The benefit applies only to electric cars, i.e. vehicles powered by electricity only, where the energy for mechanical motion is supplied by an energy storage device. Hybrid cars do not fall into this category.

The original amendment to the Law can be found [here](#).

The answers of the STI to the relevant questions regarding the VAT deduction of electric cars from 2023 you can find [here](#).

VAT refund declaration form for foreign passengers is changed

From 1 October 2022, the declaration for the VAT refund for foreign passenger (form FR0420) is no longer valid. Now such declarations must and can be submitted only electronically.

TAX FREE declarations are submitted to the tax authorities using a web service, i.e. by submitting a VAT refund declaration data file in XML format (one data file in XML format is intended for submitting the data of one VAT refund declaration).

If form FR0420 is filled out after 1 October 2022 and the Customs stamps the goods as having been exported, the VAT will not be refunded as FR0420 form is not valid since 1 October 2022.

If it is not possible to provide the information electronically, it is possible to use the services of other intermediaries who deal with VAT refunds to foreign passengers.

Please note that Lithuanian retailers cannot sell luxury goods to Russian citizens and issue TAX FREE forms to them.

The Government resolution on VAT refund to foreign passengers can be found [here](#).

You can find out the rules for filling out and submitting the declaration [here](#).

More information on the bans on Russian citizens can be found [here](#).

VAT classification has been updated

Since 19 May 2022, three additional new codes have been added to the i.SAF VAT classification by the order of the Head of the STI:

- PVM54 – 9 per cent VAT rate on services purchased from abroad,
- PVM55 – 0 per cent VAT rate intended for transactions of goods and services related to them in Lithuania, as well as services related to goods intended for support that are delivered from the EU,
- PVM56 – VAT is not charged on goods intended for support that are purchased from the EU.

Also, since 22 September 2022, a new VAT classification code – PVM57 – has been introduced by the order of the Head of the STI and used for services purchased from EU VAT payers, for which the sales VAT is calculated by the buyer, and which must be taxed with reverse charge at 9 per cent VAT rate.

The order of the Head of the STI on the additional classification codes adopted in May 2022, can be found [here](#).

The order of the Head of the STI on the additional classification code adopted in September 2022, can be found [here](#).

Application of reverse charge rule for IT goods has been extended

The resolution of the Government of the Republic of Lithuania (hereinafter – Government), which entered into force on 30 June 2022, extends the period during which reverse purchase VAT is applied to mobile phones, tablets and laptops until 31 December 2026.

The Government resolution on the reverse charge rule can be found [here](#).

Annual VAT return and its filling rules have been changed

The new annual VAT return (form FR0516) and the rules for filling in it have been approved by the order of the Head of the STI of 7 October 2022 and entered into force from 1 January 2023.

The new form FR0516 (version 02) of the annual VAT return and the form FR0516A (version 02) of the Annex to the annual VAT return must be submitted when declaring or revising VAT for the tax periods in 2022 and later. The Annex to the form, which is intended for the declaration of fixed assets acquired before 30 June 2002, and the provisions concerning the requirements for completing the paper form are no longer included.

The order of the head of the STI can be found [here](#).

→ Major Tax Changes

Personal income tax

Compensations for mobile work is reduced

From 1 November 2022, amendments to the Labour Code enter into force, reducing the maximum rate of compensation for workers whose work is mobile,

or is performed in outdoor conditions or involves travelling or commuting, from 50 per cent to 30 per cent of the base (tariff) salary.

It should be noted that these changes to the level of compensation are only transitional

provisions, as such compensation will be abolished as from 1 June 2023. Thus, bonuses paid to an employee for work performed in the outdoor environment, or involving travel or commuting, can continue to be paid, but they will be taxed in the same way as salaries.

More information can be found [here](#).

Rules for filling out an annual personal income tax return are changed

The rules for filling out, submitting and revising the Model Income Tax Return (form GPM311) and its annexes have been amended, and the four annexes to the rules are set out.

Provisions of the rules on the declaration of expenses on the payments for works on decoration and repair of buildings (except for the renovation (modernisation) of multi-apartment dwellings), the repair of vehicles and the care of minor children are no longer in force.

The amendments are relevant for permanent residents of Lithuania when declaring income received (earned) for the tax periods 2022 and beyond.

The original legal act can be found [here](#).

Self-employed residents are allowed to choose the accounting principle

From 1 January 2023, amendments to the personal income tax (hereinafter – PIT) Law came into force, which allow self-employed individuals who are not obliged to apply the accrual accounting principle (except for VAT taxable persons, to whom this principle is mandatory) to opt for the accrual accounting principle but, in this case, they will have to apply the accrual accounting principle until the end of their activity.

This procedure applies to the calculation and declaration of income for tax periods from 2023 and beyond.

The amendment to the PIT Law can be found [here](#).

Deadline for application to transfer support is shortened

Under the new procedure, the application for the allocation of a share of the paid PIT to support recipients or political organizations (form FRO512), as well as adjustments to such applications for a calendar year, will only be possible until 30 June of the following year.

For example, a resident who decides in 2022 not to support a chosen support recipient, and who has submitted the application for a share of the PIT up to and including 2024, must revise

this application between 1 January 2023 and 30 June 2023. The revised application will no longer result in the transfer of the income tax portion of the resident's income for the tax periods 2022, 2023 and 2024.

If the application is revised after 30 June of the current calendar year, the revised application will no longer result in a transfer of PIT from the next tax period. A resident who has not revised the application by 30 June of the tax year concerned may revise it from 1 January of the following year.

This order has entered into force on 1 January 2023.

The order of the Head of the STI can be found [here](#).

Changes to the rates of PIT and state social insurance contributions, the minimum monthly salary and the tax exempt amount

On 17 November 2022, Seimas adopted the Law on the Budget of the State Social Insurance Fund (hereinafter – Sodra) for 2023, where the average monthly salary for 2023 (hereinafter – AMS) amounting to 1,684.9 euros was also approved.

Also, since 1 January 2023, the minimum monthly salary (hereinafter – MMS) is increased to 840 euros, and the minimum hourly salary (hereinafter – MHS) to 5.14 euros.

The tax-exempt amount of income (hereinafter – TEA) has been increased to 625 euros per month. The higher TEA is applied to those persons whose monthly salary is up to 1,926 euros, for those who earn more – the calculation of TEA has not been changed:

- A resident whose monthly salary is not more than 1 MMS (840 euros) is subject to a monthly TEA of 625 euros.
- If a monthly salary is more than 1 MMS, but does not exceed 1,926 euros, the following formula applies: $TEA = 625 - 0.42 \times (\text{gross salary amount} - 840)$.
- If a monthly salary is more than 1,926 euros, then the following TEA formula applies: $TEA = 400 - 0.18 \times (\text{gross salary amount} - 642)$.

Due to the change of the MMS and TEA formula, the net salary of employees with the minimum salary is increase by 83 euros.

Please find below the table with the main amounts for 2023 that affect the calculation of PIT and Sodra contributions.

The amendment to the PIT Law can be found [here](#).

The Law on the Adoption of Indicators for the Budget of the State Social Insurance Fund for 2023 can be found [here](#).

	2023	2022
MMS	840 euros	730 euros
MHS	5.14 euros	4.47 euros
AMS	1,684.9 euros	1,504.1 euros
TEA (max)	625 euros	460 euros
The annual TEA does not apply when the annual income exceeds:	34,370.67 euros	34,370.67 euros
Monthly TEA is not applicable when monthly income exceeds:	2,864.22 euros	2,864.22 euros
Sodra ceiling for self-employed persons	43 DG – 72,450.7 euros	43 DG – 64,676.3 euros
Employment-related income		
The PIT 20 per cent rate applies until:	60 DG – 101,094 euros	60 DG – 90,246 euros
The PIT 32 per cent rate applies from:	60 DG – 101,094 euros	60 DG – 90,246 euros
Sodra ceiling	60 DG – 101,094 euros	60 DG – 90,246 euros

Changes to taxation of daily allowances for travelling abroad

The principle of taxation of daily allowances for foreign business trips remains unchanged, but the changes of MMS and MHS mean that the calculation of non-taxable income for foreign business trips is changed in relation to the new (increased) rates, i.e., MMS (MHS) multiplied by the coefficient of 1.65.

From 1 January 2023, the full amount of daily allowances for foreign business trips are exempt from taxation if:

- the employee's established monthly salary is equal to or more than 1,386 euros (= MMS (840 euros) x coefficient 1.65; before the amendment – 1,204.5 euros) or
- the hourly tariff remuneration (HTR) applicable to the employee is equal to or more than 8.481 euros (= MHS 5.14 x coefficient 1.65; before the amendment – 7.376 euros).

If the employee's established monthly salary or HTR is less than the above indicated amounts and the total amount of daily allowances per month is equal to or less than 50 per cent of the employee's established monthly salary, the daily allowances are not subject to PIT.

However, if the total amount of daily allowances per month is more than 50 per cent of the employee's established monthly salary, the excess is subject to PIT at a rate of 20 per cent.

More information can be found [here](#) and [here](#).

→ Major Tax Changes

Corporate income tax

Corporate income tax benefit for large investment projects

Corporate income tax (hereinafter – CIT) benefit applies to legal persons that have concluded investment agreements for large projects.

The conditions for this benefit have been changed as of 1 January 2023. The reduced CIT regime is only available to taxpayers who actually carry out research and experimental development activities and subsequently derive income from the exploitation of the intellectual property

assets in respect thereof for a maximum period of 20 years.

The benefit applies to large project investment agreements concluded by 31 December 2025, where all required conditions are met. The amendment to the CIT Law and all conditions can be found [here](#).

No taxes for property taken for public needs

On 1 January 2023, amendments to the PIT Law and the CIT Law came into force, establishing that

remuneration received by natural and/or legal persons for land and/or other property taken for public use is not subject to PIT or CIT.

This provision will be applied to the calculation and declaration of PIT and CIT for the tax periods of 2023 and beyond.

The original amendment to the CIT Law can be found [here](#).

The original amendment to the PIT Law can be found [here](#).

→ Major Tax Changes

Excise Duty

Excise duty changes from 2023

On 1 January 2023 the following provisions entered into force:

- The owner of a warehouse of excisable goods are obliged to keep records of all the operations carried out in the warehouse of excisable goods (including the mandatory use of measuring and accounting tools and requirements for their use).

- Taxpayers are no longer required to register for excise duties on electricity.
- Heated tobacco products are exempt from excise duty if they are destroyed under the supervision of a competent authority. If excise duty has already been paid for the destroyed heated tobacco products, the amount of excise duty may be credited or refunded.

Product subject to excise duty	Excise duty rate in 2022	Excise duty rate from 1 January 2023
Beer 1%	7.82 euro/hl	8.6 euro/hl
Wine and other fermented beverages up to 8,5% strength	78 euro/hl	93 euro/hl
Wine and other fermented beverages of an alcoholic exceeding 8,5% strength	181 euro/hl	199 euro/hl
Intermediate products up to 15% strength	200 euro/hl	216 euro/hl
Intermediate products above 15% strength	285 euro/hl	308 euro/hl
Ethyl alcohol 100%	2,163 euro/hl	2,310 euro/hl
Cigarettes: Minimum excise duty rate	122.5 euro/1,000 units	130 euro/1,000 units
Specific element of the excise duty	74.3 euro/1,000 units	79.6 euro/1,000 units
Cigars and cigarilles	66 euro/kg	79 euro/kg
Smoking tobacco, unmanufactured tobacco	97 euro/kg	104.6 euro/kg
Heating tobacco products	45.6 euro/1,000 units	60.2 euro/1,000 units
Electronic cigarette liquid	0.15 euro/ml	0.19 euro/ml

From 13 February 2023 the following provisions will enter into force:

- Excise goods subject to excise duty will have to be transported by means of an electronic simplified excise goods transport document (e-SAD) instead of a paper document.
- The institutes of consignors of excise goods and consignees of excise goods are introduced.
- The excise declaration will have to be submitted by the general deadline for submission of excise declarations, i.e. after the end of a tax period until the 15th day of the following month.

- Persons established outside Lithuania no longer need to appoint a fiscal agent in Lithuania, who would be delegated to carry out all duties related to the declaration and payment of excise duties.
- The list of cases when excisable goods are exempt from excise duty has been extended, for example, when excisable goods on which excise duty has been paid in Lithuania are transported from an approved consignor to an approved consignee in another EU Member State for commercial purposes, the excise duty paid on these goods has to be refunded.

The amendment to the Excise Duty Law can be found [here](#).

The order of the Head of the STI and the new rules can be found [here](#).

Excise duties are increased

From 1 January 2023, excise duties on all types of alcoholic beverages (beer, wine from fresh grapes and other fermented beverages, intermediate

products) and ethyl alcohol, as well as on tobacco products for smoking (cigarettes, cigars and cigarillos, smoking tobacco, heating tobacco, raw tobacco, untreated tobacco) and electronic cigarette liquid are increased.

The amendment to the Excise Duty Law can be found [here](#).

→ Major Tax Changes

Tax administration law

Revised definition of “Person”

As of 1 May 2023, the definition of “person” in the Tax Administration (hereinafter – TA) Law will be changed.

“A person means a natural person, a legal person, including any other organisation recognised as a legal entity under the laws of the Republic of Lithuania or of a foreign state, an investment fund, a pension fund.”

The definition has been extended to include investment and pension funds.

The amendment to the TA Law can be found [here](#).

Fines for violations of the tax law are increased

From 1 May 2023, fines for violations of tax laws are doubled. Instead of the previous 10 per cent – 50 per cent, now a fine of 20 per cent – 100 per cent of the unpaid tax will be imposed.

It should be noted that the fine can be doubled if the taxpayer has already been penalized for an infringement of the same tax law within the last five years.

Amounts of fines are amended in the TA Law and the VAT Law. The amendments regarding the amount of the fines will enter into force from 1 May 2023. However, tax infringements committed before this amendment will be subject to the old (current) procedure.

Amendment of the TA Law can be found [here](#). Amendment of the VAT Law can be found [here](#).

Operators of electronic platforms have to report the data to the STI

Platform operators, i.e. entities (legal persons) that enter into contracts with sellers to use all or part of the electronic platform, – have to start collecting

information from 1 January 2023 and submit their first reports for 2023 by 31 January 2024.

The data has to be provided only by platform operators that are Lithuanian taxable persons or persons established in Lithuania or which have permanent establishments in Lithuania, as well as third-state operators, if they provide the conditions for carrying out activities in the EU. Operators of foreign platforms must be registered in accordance with the procedure established by the STI.

Platform operators are required to collect information on active sellers (both natural and legal persons) using their platform who are engaged in:

- renting of real estate, including residential and commercial real estate,
- personal services,
- selling goods,
- rental of any kind of vehicles.

Operators do not have to collect information on:

- state and municipal enterprises,
- companies whose shares are traded on a recognized stock market or companies related to them,
- sellers who have made fewer than 30 sales on the platform and whose remuneration does not exceed 2,000 euros per calendar year,
- sellers who have facilitated real estate activity more than 2,000 times during a calendar year.

The operators of platforms whose business model does not contain reportable information on sellers, as well as by the operators of foreign platforms where the STI receives the relevant information in the context of exchanges of information under international treaties or agreements are exempted from an obligation to provide the data to the STI.

The amendment to the TA Law relating to the transfer of [Directive \(EU\) 2021/514](#) on administrative cooperation in the field of taxation (DAC7) can be found [here](#).

List of minimum requirements for a reliable taxpayer is extended

As of 1 May 2023, the amendment to the TA Law will enter into force, which will allow not only legal persons but also natural persons to be included into the list of unreliable taxpayers.

The amendment adds that if a natural person (or a legal person) carrying out an individual activity has committed an offence of illegal employment in the last 3 years, such persons will be placed on the list of taxpayers who do not meet the minimum requirements of reliable taxpayers.

Prior to this amendment, only employers or other responsible persons could be included into the list of unreliable taxpayers for illegal employment offences.

The list of articles of the Code of Administrative Offences which would lead to the inclusion of managers, other responsible persons or persons carrying out individual activities of legal persons into the said list of unreliable taxpayers has also been amended by deleting from the list of articles those articles for which the maximum amount of the fines is less than 1,500 euros.

In addition, there is an exception that the minimum requirements for a reliable taxpayer do not apply to budgetary institutions, the Bank of Lithuania, state and municipal institutions, bodies, offices or organizations, the State Enterprise “Deposit and Investment Insurance” and European economic interest groups.

Amendment of the TA Law can be found [here](#).

Shorter period for tax law amendments

The TA Law has been supplemented by the provision, which allows amendments to tax laws, adopted together with the Law on Approval of Financial Indicators of the State Budget and Municipal Budgets, to enter into force earlier than 6 months (6 months is the usual deadline for new amendments to tax laws), but only if such tax amendment does not disadvantage the situation of taxpayers.

Amendment of the TA Law can be found [here](#).

Changes to the rules on calculation of interest and default interest

From 1 May 2023, the rules on calculation of interest on tax loans, interest payable by the STI for late repayment of overpayments and interest on late payments will be amended.

From then on, they will be determined on the basis of the yield on the secondary market on the last working day of the previous calendar quarter (“maturity in the next 12 months”) of a Governmental security. Until now, the interest rate on treasury bills, which have not been traded since 2015, was taken into account.

It is also foreseen that the interest paid cannot be lower than 0 per cent and that the interest paid on the tax loan and the interest paid by the STI for late repayment of the overpayment will be at the same rate.

In addition, the default interest is increased by 7 percentage points compared to the interest.

Amendment of the TA Law can be found [here](#).

List of functions of the tax authorities is expanded

From 1 May 2023, the list of functions of the tax authorities will be expanded by including the analysis of tax risks and taxpayers' behaviour and the prevention of non-compliance with tax obligations.

Although in practice the tax authorities have performed these functions in the past, this amendment will consolidate this right of the tax authorities.

The amendment of the TA Law can be found [here](#).

Increased requirements for processing personal data

One of the duties of the tax authorities is to ensure compliance with personal data protection requirements. In this context, the tax authorities will be prohibited from 1 May 2023 from publishing personal identification numbers of natural persons. In addition, it is specified that other data of natural persons will also be published on a very limited basis.

It also details what information on:

- taxpayers,
- support recipients,
- VAT payers – legal persons,
- investment and pension funds can be published by the STI.

More information can be found [here](#).

→ Major Tax Changes

Other tax news

Tax treaties

The Convention between the Government of the Republic of Lithuania and the Government of the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income entered into from 1 January 2023.

Morocco becomes the 58th state with which Lithuania applies a tax treaty.

The Convention between the Government of the Republic of Lithuania and the Kingdom of Morocco can be found [here](#).

Intrastat thresholds

The Director of Statistics Lithuania has approved the new Intrastat thresholds, applicable since 1 January 2023.

1. Reporting limits:

- acquisitions - 500,000 euros (was 280,000 euros),
- dispatches - 300,000 euros (was 200,000 euros).

Reporting thresholds are the amounts above which VAT payers are required to report on the acquisition or dispatches of goods from/to EU Member States.

2. Limits for providing statistical value:

- acquisitions - 7 million euros (was 5 million euros),
- dispatches - 10 million euros (was 8 million euros).

The thresholds for reporting statistical values are the amounts above which VAT taxable persons are obliged to report the statistical values of acquired and/or dispatched goods.

The original order can be found [here](#).

Restriction of cash payments

The Law on Restriction of Cash Payments entered into force on 1 November 2022, according to which settlements and payments for cash transactions cannot exceed 5,000 euros (or an amount equivalent to this amount in a foreign currency).

For example, if a car with a value of 8,000 euros is purchased, from 1 November 2022 the person must pay the full amount only in non-cash, since the value of the transaction is known in advance and exceeds 5,000 euros.

The exception applies when mutual settlements or payments according to the transaction

cannot take place in non-cash since payment service providers do not provide the necessary services at the place of these settlements or payments, and according to the transaction, it is necessary to settle immediately. In this case, it is allowed to make the payment in cash, but the person who received the money must report this within 10 days to the STI by submitting form PRC915, in which he has to specify the circumstances and the identification data of the parties of the transaction.

The Law on Restriction of Cash Payments can be found [here](#).

The rules for completing and submitting form PRC915 can be found [here](#).

The relevant explanations of the STI regarding the restriction of cash payments can be found [here](#).

Recalculated tax values of land plots

Every five years, new average market values are established and enter into force, which are treated as taxable values and on which land or property taxes are calculated.

The new average values of land plots are applicable since 1 January 2023. The change in the five-year average market values of land is 43 per cent.

The average market values that came into force from January 2023 can be found [here](#).

More information about the recalculated average market values of land and buildings can be found [here](#).

News regarding the i.EKA subsystem for smart electronic cash registers

From 1 January 2023, new requirements for cash registers came into force: they have to be equipped with the i.EKA smart electronic cash register subsystem, cash registers must be modernized and supplemented with new security and data transmission modules.

The obligation to provide the data of accounting documents (cash receipts) for economic transactions is established for taxpayers in the following stages:

- from 1 January 2023, traders using computerized cash registers, whose income in 2021 exceeded 300,000 euros are required to submit the data to the i.EKA system,
- from 1 November 2023, VAT payers using electronic cash registers, whose income in 2021 exceeded 300,000 euros, will be required to submit the data to the i.EKA system,

- from 1 May 2024, users of the old cash registers will be connected to the system,
- from 1 May 2025, all businesses using cash registers will be connected to the system.

The administrative liability will not be applicable if taxpayers for whom the obligation to provide cash registers' data comes into force from 1 January 2023 contacted a certified cash register service provider until 31 December 2022 (or will contact until 31 October 2023 for taxpayers for whom the reporting obligation takes effect from 1 November 2023) regarding the installation of a cash register complying with the new technical requirements for cash registers and the performance of cash register operations and have written evidences, e.g. a contract. The contract has to have the specification of the expected date of installation and availability of the cash register.

More information can be found [here](#).

Tax on disposal of non-hazardous waste at the landfill is increased and the list of environmental pollution taxpayers is expanded

From 1 January 2023, the tax on disposal of non-hazardous waste at the landfill is increased from 10 to 50 euros per ton.

By the same amendments of the Law on Environmental Pollution Taxes entities operating installations that use organic solvents (OS) are added to the list of environmental pollution taxpayers.

Owners and operators of OS installations, of which there are currently 117 in Lithuania, will be obliged to pay environmental pollution taxes.

More information can be found [here](#).

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