

APPROVED

by the Order No VA-37 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 22 March 2004
(version of the Order No VA-18 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 20 February 2019)

RULES FOR FILLING IN AND SUBMITTING THE FORM FR0531 OF AN ANNUAL RETURN OF A NON-RESIDENT OF LITHUANIA ON INCOME DERIVED FROM INDIVIDUAL ACTIVITY CARRIED OUT THROUGH THE FIXED BASE IN LITHUANIA AND THE FORM OF ANNEX FR0531V THERETO

**SECTION 1
GENERAL PROVISIONS**

1. Rules for Filling in and Submitting the Form FR0531 of an Annual Return of a Non-resident of Lithuania on Income Derived from Individual Activity Carried out Through the Fixed Base in Lithuania and the Form of Annex FR0531V Thereto (hereinafter – the Rules) set the procedure for filling in the Form FR0531 of an Annual Return of a Non-resident of Lithuania on Income Derived from Individual Activity Carried out Through the Fixed Base in Lithuania (hereinafter – the tax return) and the Form of Annex FR0531V thereto “Income derived from individual activities through the fixed base in Lithuania” (hereinafter – Annex FR0531V) and for submitting them to the tax administrator of the Republic of Lithuania.

2. The Rules have been prepared in accordance with the provisions of the Law of the Republic of Lithuania on Personal Income Tax (hereinafter – the Law on Personal Income Tax), of the Law of the Republic of Lithuania on Tax Administration, and in accordance with other legal acts.

3. The terms used in the Rules correspond to the terms defined in Article 2 of the Law on Personal Income Tax and other tax laws.

4. The tax return has to be submitted to the tax administrator of the Republic of Lithuania by non-residents of Lithuania having received (earned) income from individual activity through a fixed base in Lithuania during the tax period. The obligation of non-residents of Lithuania to submit the tax return is prescribed in Article 30(1) of the Law on Personal Income Tax.

5. The tax return has to be submitted and the payable income tax has to be paid at the end of the tax period (calendar year) by May 1 of the following calendar year. Income tax has to be paid through a bank institution to the budget revenue collection accounts of the State Tax Inspectorate.

If, during the tax period, a non-resident of Lithuania ceases individual activity through a fixed base in Lithuania, he has to submit the tax return on income received (earned) from individual activity through a fixed base in Lithuania during the last tax period and to pay the payable income tax at the end of the tax period by May 1 of the following calendar year.

**SECTION 2
REQUIREMENTS FOR FILLING IN THE TAX RETURN**

6. The tax return and the Annex FR0531V thereto have to be filled in in conformity with the following requirements:

- 6.1. has to be filled in using a black or dark blue pen (ink);
- 6.2. the text has to be written in capital block letters;
- 6.3. each letter and number must be entered exactly in a separate box of a field without extending beyond the lines of the specified fields;

6.4. when the indicator being entered is shorter by its characters than the number of the boxes intended for it in the corresponding field, then boxes can be left blank on both the left and right sides of the field, except for the fields in which amounts are entered. Amounts must only be entered on the right side of the field (in other words, blank boxes can only be left on the left side of the field);

6.5. amounts of income received, of allowable deductions, and of losses incurred during the tax period that are being entered cannot be rounded, i.e. they must be specified in euros and cents. If an amount of income consists only of whole numbers, zeros must be entered after the decimal point;

6.6. Amounts of income tax have to be rounded: 1-49 cents shall be eliminated and 50-99 cents shall be deemed euro;

6.7. no dashes or other characters should be entered in blank fields. Spaces have to be left between words. Characters have to be entered in separate boxes;

6.8. the above requirements must be complied with in filling in the tax return by computer;

6.9. a computerized and printed tax return and the Annex FR0531V thereto must retain proportions of the original document form (distances between characters in the corners, distances between these characters and additional fields).

7. Amounts of income and amounts of income tax paid have to be entered exactly in the appropriate fields of the tax return and of Annex FR0531V thereto.

8. The tax return and Annex FR0531V thereto have to be filled in in the following order:

8.1. Annex FR0531V to the tax return has to be filled in. When the tax return is filled in by computer, fields 1 and 2 of the tax return have to be filled in before starting filling in Annex FR0531V to the tax return;

8.2. the tax return has to be filled in.

SECTION 3 SUBMISSION OF THE TAX RETURN

9. In declaring income received (earned) from individual activity through a fixed base in Lithuania during the last tax period, a non-resident of Lithuania has to submit to the tax administrator version 4 of the tax return and of Annex FR0531V thereto.

10. The tax return may be submitted to the tax administrator in the following ways:

10.1. it may be submitted electronically through the electronic declaration system of the State Tax Inspectorate (<http://deklaravimas.vmi.lt>), in accordance with the Rules for the Electronic Submission of Documents approved by the Order VA-83 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 21 July 2010 on the Approval of the Rules for the Electronic Submission of Documents (hereinafter – the Rules for the Electronic Submission of Documents);

10.2. it may be served directly to a civil servant of the County State Tax Inspectorate or its employee working under an employment contract;

10.3. it may be sent by post to the County State Tax Inspectorate to its published address or to the Document Management and Archiving Division of the Tax Liability Department of the STI under the Ministry of Finance at the address: Neravų str. 8, LT-66257 Druskininkai.

SECTION 4 FILLING IN ANNEX FR0531V TO THE TAX RETURN

11. Taxable and non-taxable income received in cash and / or in kind (earned - if the resident applies the accrual accounting principle) by a non-resident of Lithuania during the tax period from individual activity carried out through a fixed base in Lithuania, as well as proceeds from the sale or other transfer of ownership of non-current assets used in individual activity, except for proceeds from the sale or other transfer of ownership of property that is immovable by nature, income from lease of property that is immovable by nature and income from transactions in financial instruments, have to be declared in Annex FR0531V to the tax return.

The following income/proceeds of a non-resident of Lithuania has/have to be declared in Annex FR0531V to the tax return:

11.1. income received (earned) from individual agricultural activity carried out through a fixed base in Lithuania;

11.2. income received (earned) from a registered individual activity (except for sports activity and activity in which performers are engaged) carried out through a fixed base in Lithuania, as well as income received (earned) from individual activity (except for sports activity and activity in which performers are engaged) carried out through a fixed base in Lithuania when, according to the Law on Personal Income Tax, such individual activity must be registered;

11.3. income received from activity carried out under business certificates (except for a business certificate “Lease of residential premises, without accommodation services (rural tourism services or bed and breakfast services) (that is not considered taxable with a fixed income tax):

11.3.1. income received from legal entities whose activities are identical to the activities of a resident carried out with a business certificate for goods sold and / or services provided;

11.3.2. income received from services provided and goods sold to legal entities (including self-manufactured goods) and from non-self-manufactured goods that have been sold to residents for the purposes of their individual trade activity exceeding 4,500 euros;

11.3.3. income from activity carried out under all business certificates (except for a business certificate “Lease of residential premises, without accommodation services (rural tourism services or bed and breakfast services) exceeding 45,000 euros;

11.4. proceeds from the sale or other transfer of ownership of non-current assets used in agricultural activity (except for a property that is immovable by nature). Income from lease, sale or other transfer of ownership of property that is immovable by nature (whether or not such a property is used in an individual activity) received by a non-resident of Lithuania through a fixed base in Lithuania, as well as income from transactions in financial instruments is not classified as income from individual activity, and therefore, does not have to be declared in Annex FR0531V. Income of a non-resident of Lithuania received from activity in which a resident is engaged under a business certificate does not have to be declared in this Annex, except for income specified in Sub-Item 11.3 of the Rules.

12. When more than one sheet of Annex FR0531V to the tax return is filled in, a serial number of each sheet of this Annex attached to the tax return has to be specified in a field “Annex sheet number”. It is not necessary to enter the sheet number when only one sheet of Annex FR0531V to the tax return is filled in.

13. An identification number of the registration in the Register of Taxpayers that has been given to a non-resident of Lithuania at the time of registration of individual activity through a fixed base in Lithuania, has to be entered in field 1 of Annex FR0531V to the tax return. The taxpayer identification number being entered must match the identification number specified in field 1 of the tax return.

14. The tax period for which the tax return is submitted has to be specified in field 2 of Annex FR0531V. The tax period being entered must match the tax period specified in field 2 of the tax return.

15. The following has to be specified in separate lines of Annex FR0531V to the tax return:

15.1. income from individual agricultural activity received (earned) through a fixed base in Lithuania (denoted by income type code 35 in field V7);

15.2. income (denoted by income tax code 93 in field V7) received (earned) from registered individual activity through a fixed base in Lithuania, and income from activity that must be registered (including income specified in Sub-Items 11.3-11.4 of the Rules). If during the tax period a non-resident of Lithuania has been engaged in several different types of individual activity through a fixed base in Lithuania, then allowable deductions related to any type of activity (except for

agricultural activity) and carried forward tax losses that have been accumulated in previous tax periods (except for those related to agricultural activity) shall be calculated jointly and entered in the line of Annex FR0531V to the tax return in which this income denoted by income type code 93 is declared. Allowable deductions related to the receipt (earning) of income from individual agricultural activity during the tax period and carried forward tax losses related to this activity that have been accumulated in previous tax periods shall be entered in the line of Annex FR0531V to the tax return in which this income denoted by income type code 35 is declared.

16. The income tax rate applied according to the Law on Personal Income Tax to income of a non-resident of Lithuania received (earned) from individual activity through a fixed base in Lithuania has to be entered in field V1 of Annex FR0531V to the tax return:

16.1. zero – when income from agricultural activity received by a resident who, during the tax period, is not required to register and is not registered as a taxpayer for value added tax purposes is declared;

16.2. fifteen – when taxable income from individual activity, including income from agricultural activity, received (earned) by a resident who is registered or must register as a taxpayer for value added tax purposes, is declared

17. Field V2 of Annex FR0531V to the tax return has to be filled in by entering in it an activity type code 01, when income type code 35 is entered in field V7 of Annex FR0531V to the tax return and proceeds from the sale or other transfer of ownership of non-current assets used in agricultural activity is declared. In other cases, field V2 shall not be filled in.

18. An amount of income received (earned) by a non-resident of Lithuania during the tax period (specified in field 1 of the tax return) through a fixed base in Lithuania from the income type specified in field V7 of a relevant line of this Annex and from the activity type specified in field V2 (when an activity type code 01 is specified in field V2), without deducting the allowable deductions related to that activity, income tax withheld (paid), contributions of compulsory health insurance and of the state social insurance, has to be entered in field V3 of Annex FR0531V to the tax return. A non-resident of Lithuania having received during the tax period more than 4,500 euros from activity under business certificates (not including from activity “Lease of residential premises, without accommodation services (rural tourism services or bed and breakfast services)”) from services provided and goods sold to legal entities (including self-manufactured goods) and from non-self-manufactured goods that have been sold to residents for the purposes of their individual trade activity, has to enter in field V3 an amount of income received from activity specified in business certificates calculated after deducting 4,500 euros from the total amount of such income.

A non-resident of Lithuania having received during the tax period more than 45,000 euros from activity under all business certificates (not including from activity “Lease of residential premises, without accommodation services (rural tourism services or bed and breakfast services)”), has to enter in field V3 an amount of income received from activity specified in business certificates calculated after deducting 45,000 euros from the total amount of such income.

19. An amount of allowable deductions related to the income specified in field V3 of this Annex calculated in accordance with the procedure prescribed in Article 18 of the Law on Personal Income Tax and in the Description of the Procedure for Attribution of Expenses of a Non-Resident of Lithuania, that are Related to the Receipt / Earning of Income from Individual Activity through a Fixed Base in Lithuania, to Allowable Deductions and of their Calculation, approved by the Order No 304 of the Minister of Finance of the Republic of Lithuania of 25 September 2002 on the Approval of the Description of the Procedure for Attribution of Expenses of a Non-Resident of Lithuania, that are Related to the Receipt / Earning of Income from Individual Activity through a Permanent Base in Lithuania, to Allowable Deductions and of their Calculation, has to be entered in field V4 of Annex FR0531 to the tax return.

When non-taxable income received (earned) from agricultural activity through a fixed base in Lithuania is declared, zero has to be entered in field V4 (i.e. when income type code 35 is entered in field V7, and zero in field V1).

An amount equal to 30% of income from individual activity received (earned) through a fixed base in Lithuania can be entered in field V4 as allowable deductions instead of actually incurred

expenses of individual activity, except in cases when a non-resident of Lithuania receives income from individual activity or a part thereof from a person related through employment relationship or through the relationship that is consistent with the essence of employment relationship.

When income from individual activity received (earned) through a fixed base in Lithuania, that is specified in Sub-Item 11.3 of the Rules, is declared, expenses related to income received from activity under a business certificate shall not be included in calculating an amount to be entered in field V4. A non-resident of Lithuania having not incurred expenses related to receipt of income from individual activity through a fixed base in Lithuania and/or unwilling to deduct allowable deductions or to recognize as allowable deductions an amount equal to 30% of received (earned) income, has to enter zero in field V4.

The selected method of calculating allowable deductions (based on actual expenses or 30% of income) applies to all income received (earned) from all income types.

20. An income type code has to be entered in field V7 of Annex FR0531V to the tax return:

20.1. 35 – when income from agricultural activity is declared;

20.2. 93 – when income from other individual activity (except for agricultural activity) described in Sub-Items 11.2-11.4 of the Rules, is declared.

21. An amount of income received (earned) by a non-resident of Lithuania engaged in individual activity through a fixed base in Lithuania or an amount of losses of the tax period has to be entered in field V8 of Annex FR0531V to the tax return. An amount to be entered in field V8 of Annex FR0531V to the tax return is calculated by deducting an amount in field V4 of this Annex from an amount in field V3 of this Annex. When an amount in field V4 of Annex FR0531V to the tax return is greater than an amount in field V3, i.e. when losses of the tax period are calculated, an amount in field V8 of Annex FR0531V to the tax return has to be entered with a minus sign.

When zero is obtained after deduction of an amount in field V4 of Annex FR0531V to the tax return from an amount in field V3 of Annex FR0531V to the tax return, then zero has to be entered in field V8 of Annex FR0531V to the tax return.

22. Field V9 of Annex FR0531V to the tax return has to be filled in when a non-resident of Lithuania recognizes income from individual activity carried out through a fixed base in Lithuania according to the accrual accounting principle, and when a non-resident of Lithuania, who declares income from individual activity for the tax period received through a fixed base in Lithuania, in previous tax periods incurred losses calculated in tax returns for previous periods, in which income has been declared on an accrual basis, and such losses (or part thereof) have not been carried forward to the tax return of the next tax period. An amount of losses carried forward has to be entered:

22.1. in field V9 of a line of Annex FR0531V to the tax return in which income from agricultural activity is declared (when income type code 35 is specified in field V7, and a tax rate of 15% is specified in field V1). Only an amount of losses of agricultural activity that have not been carried forward in previous tax periods can be entered in it;

22.2. in field V9 of a line of Annex FR0531V to the tax return in which income from individual activity is declared (when income type code 93 is specified in field V7, and a tax rate of 15% is specified in field V1). An amount of losses of all types of individual activity (except for agricultural activity), that have been accrued and have not been carried forward in previous tax periods, can be entered in it.

Tax losses can be carried forward Tax losses can be carried forward indefinitely. However, such loss carry-forward shall be terminated if a non-resident of Lithuania terminates a relevant type of activity from which losses arose.

A non-resident of Lithuania having not incurred in previous tax periods losses from individual activity carried out through a fixed base in Lithuania, as well as a non-resident of Lithuania who applied the cash accounting principle in previous tax periods has to enter zero in field V9 of Annex FR0531V to the tax return.

23. An amount of taxable income reduced by allowable deductions has to be entered in field V5 of Annex FR0531V to the tax return, and in case of a non-resident of Lithuania who applies the accrual accounting principle – also an amount of losses from prior tax periods. An amount of income to be entered in field V5 is calculated by deducting an amount in field V9 from an amount in field

V8. When zero is entered in field V9, then an amount in field V8 has to be entered in field V5. When an amount entered in field V8 is negative, i.e. with a minus sign (-), then zero has to be entered in field V5. If the income tax rate specified in field V1 is zero, then zero has to be entered in field V5.

24. Field V10 of Annex FR0531V has to be left blank.

25. The total calculated amount of taxable income, declared in fields V5, from individual activity received (earned) during the tax period through a fixed base in Lithuania has to be entered in field V6 of Annex FR0531V. If the calculated amount specified in field V5 is equal to zero, then zero has to be entered in field V6.

26. A box “Accumulation” in field VA “Method of accounting” of Annex FR0531V has to be marked by X when a non-resident of Lithuania who is engaged in individual activity through a fixed base in Lithuania applies the accrual accounting principle. A non-resident of Lithuania, who applies cash accounting principle, has to mark a box “Cash” by X.

A box “Accumulation” has to be marked by a non-resident of Lithuania who is registered as a taxpayer for value added tax purposes or who has assigned to the individual activity, that is carried out in Lithuania through a fixed base, the non-current assets used in that activity.

SECTION 5

FILLING IN THE TAX RETURN

27. Field 1 of the tax return has to be filled in in accordance with the procedure prescribed in Item 13 of the Rules.

28. Field 2 of the tax return has to be filled in in accordance with the procedure prescribed in Item 14 of the Rules.

29. Fields 3 to 7 of Section 1 “General data of the non-resident of Lithuania, performing individual activities through the fixed base in Lithuania” of the tax return have to be filled in regardless of whether during the tax period a non-resident of Lithuania carried out individual activity through a fixed base in Lithuania by himself or whether he carried out individual activity through a fixed base in Lithuania through a dependent representative (agent). The following details of a non-resident of Lithuania have to be specified in this part:

29.1. the forename(s) and surname(s) from the personal identity document of a resident have to be entered in field 3 of the tax return. One blank box has to be left between the forename and surname. When there is not enough space in the field to enter the forename(s), then the first letter of the forename(s) and the surname(s) have to be entered. One blank box has to be left between the first letter of the forename and the surname;

29.2. address of the place of residence in Lithuania of a non-resident of Lithuania has to be entered in field 4. The address may not be specified if a non-resident of Lithuania is engaged in individual activity through a fixed base in Lithuania through a dependant representative (agent);

29.3. code of a foreign country whose resident is the person declaring income has to be entered in field 5 (the list of country codes is available in Annex to the Rules “Codes of foreign countries” (hereinafter – the Annex to the Rules).

A foreign country listed on the List of Target Territories approved by Order No 344 of the Minister of Finance of the Republic of Lithuania of 22 December 2001 on the Approval of the List of Target Territories is marked with a code “TT” (target territory).

29.4. a telephone or fax code and number of a non-resident of Lithuania have to be entered in field 6. A space has to be left between the telephone code and number;

29.5. field 7 has to be left blank.

30. Fields 8 to 13 of Section 2 “General data on a dependent representative (agent)” of the tax return have to be filled in only when a non-resident of Lithuania is engaged in individual activity through a fixed base in Lithuania through a dependent representative (agent). The following details of a representative (agent) have to be specified in this part:

30.1. identification number of a dependent representative (agent) has to be entered in field 8:

30.1.1. if such a representative (agent) is a resident of Lithuania, then his personal number has to be entered;

30.1.2. if such a representative (agent) is a non-resident of Lithuania, then a code given to a non-resident of Lithuania by a registrar of the Population Register of the Republic of Lithuania (hereinafter – the Population Register) has to be entered if a non-resident of Lithuania has such a code. If a non-resident of Lithuania does not have a code from the Population Register, then the identification number of the registration in the Register of Taxpayers, that has been given to such a non-resident of Lithuania, has to be entered;

30.1.3. if such a representative (agent) is a Lithuanian unit, then the taxpayer identification number (code) of such a unit has to be entered;

30.1.4. if such a representative (agent) is a foreign unit that carries out activity through a permanent establishment in Lithuania, then the taxpayer identification number (code) in Lithuania of such a unit has to be entered;

30.1.5. if such a representative (agent) is a foreign unit that does not carry out activity through a permanent establishment in Lithuania, then the identification number of such a unit (registration or other number given to the unit in accordance with the legislation of the relevant foreign country) has to be entered;

30.2. the following details have to be entered in field 9:

30.2.1. forename(s) and surname(s) of a resident if a representative (agent) is a resident of Lithuania or a non-resident of Lithuania;

30.2.2. unit name if a representative (agent) is a Lithuanian unit or a foreign unit;

30.3. the following details have to be entered in field 10:

30.3.1. address of the place of residence in Lithuania of a resident if a representative (agent) is a resident of Lithuania or a non-resident of Lithuania. If a representative (agent) is a non-resident of Lithuania who does not have a place of residence in Lithuania, then any address in Lithuania at which such a resident could be found has to be specified;

30.3.2. address of the establishment of the unit if a representative (agent) is a Lithuanian unit or a foreign unit;

30.4. code of a country whose resident is a dependent representative (agent) or in which a unit that is a dependent representative (agent) is registered has to be entered in field 11 (the list of country codes is available in Annex to the Rules);

30.5. telephone or fax code and number of a dependent representative (agent) has to be entered in field 12. A space has to be left between the telephone code and number;

30.6. field 13 has to be left blank.

31. The following details have to be entered in fields 14 to 21 of Section 3 “Income derived from individual activities through the fixed base in Lithuania and income assessed by non-resident of Lithuania” of the tax return:

31.1. an amount of taxable income received by a non-resident of Lithuania during the tax period, that is calculated by adding together the amounts in fields V6 of all sheets of Annex FR0531V to the tax return has to be entered in field 14 of the tax return;

31.2. an amount of income tax on income from individual activity received (earned) through a fixed base in Lithuania, that has been calculated according to the provisions of the Law on Personal Income Tax and that is payable by a resident of Lithuania (and that is calculated as described below) has to be entered in field 15 of the tax return:

31.2.1. calculation of an amount of income tax on taxable income from individual activity (including agricultural activity) received (earned) through a fixed base in Lithuania during the tax period: amounts of income in fields V5 of all sheets of Annex FR0531V to the tax return, when income type code 35 and/or 93 is specified in field V7 of lines of fields V5, have to be added together and the obtained total amount of income is multiplied by 0.15;

31.2.2. calculation of an amount of credit of income tax that is applicable to taxable income of a non-resident of Lithuania from individual activity (including agricultural activity) received (earned) through a fixed base in Lithuania:

31.2.2.1. when the total amount of taxable income from individual activity (including agricultural activity), that is entered in fields V5 of all sheets of Annex FR0531V, is equal to zero or exceeds 35,000 euros, then an amount of income tax credit is equal to zero;

31.2.2.2. when the total amount of taxable income from individual activity (including agricultural activity), that is entered in fields V5 of all sheets of Annex FR0531V, is greater than zero but does not exceed 20,000 euros, then an amount of income tax credit is calculated according to the formula:

$\text{Credit} = (\text{the total amount of taxable income from individual activity (including agricultural activity) specified in fields V5 of all sheets of Annex FR0531V}) \times 0.1;$

31.2.2.3. when the total amount of taxable income from individual activity (including agricultural activity) entered in fields V5 of all sheets of Annex FR0531V exceeds 20,000 euros but does not exceed 35,000 euros, then an amount of income tax credit is calculated according to the formula:

$\text{Credit} = (\text{the total amount of taxable income from individual activity (including agricultural activity) specified in fields V5 of all sheets of Annex FR0531V}) \times (0.1 - 2 : 300\,000 \times (\text{the total amount of taxable income from individual activity (including agricultural activity) specified in fields V5 of all sheets of Annex FR0531V} - 20,000)).$

An amount of income tax credit is calculated in euros and cents. When the calculated amount of income tax credit is negative, it is considered zero;

31.2.3. calculation of an amount of income tax on income from individual activity (including agricultural activity) received (earned) through a fixed base in Lithuania: an amount of applicable credit of income tax calculated in accordance with the procedure prescribed in Sub-Item 31.2.2 of the Rules (this amount has to be entered in field 15 of the tax return) is deducted from an amount of income tax calculated in accordance with the procedure prescribed in Sub-Item 31.2.1 of the Rules.

31.3. an amount of income tax that has been withheld in Lithuania during the tax period by income tax withholder from the paid amounts that are attributed to a fixed base, through which a non-resident of Lithuania has been engaged in individual activity in Lithuania during the tax period has to be entered in field 16 of the tax return.

If income tax has not been withheld, then zero has to be entered in field 16 of the tax return. Zero has also be entered in field 16 of the tax return when a non-resident of Lithuania, who has been engaged in individual activity through a fixed base in Lithuania during the tax period, received from a foreign country income related to such individual activity, from which income or equivalent tax has been withheld in that foreign country;

31.4. an amount of income tax on income from individual activity received (earned) through a fixed base in Lithuania, that has been by a non-resident of Lithuania himself before the date of submission of the tax return (in case of a revised tax return - before the date of submission of a revised tax return) has to be entered in field 17 of the tax return.

If a non-resident of Lithuania has not paid income tax before the data of submission of the tax return, then zero has to be entered in field 17 of the tax return.

Zero has also be entered in field 17 of the tax return when a non-resident of Lithuania, who has been engaged in individual activity through a fixed base in Lithuania during the tax period, received from a foreign country income related to such individual activity, on which the he has paid income or equivalent tax in the foreign country;

31.5. an amount of income tax paid before the date of submission of the tax return at the expense of another person for a non-resident of Lithuania on the income of such a resident from individual activity received (earned) through a fixed base in Lithuania has to be entered in field 18 of the tax return

If, during the tax period, no income tax has been paid by another person at his own expense for a non-resident of Lithuania to the budget revenue collection accounts of the State Tax Inspectorate, then zero has to be entered in field 18 of the tax return;

31.6. an amount of tax to be paid or overpaid by a non-resident of Lithuania on income from individual activity received (earned) through a fixed base of Lithuania has to be entered in field 19

of the tax return. This amount is calculated as follows: amounts entered in fields 16 to 18 of the tax return are added together and an amount entered in field 15 of the tax return is deducted from the amount obtained:

31.6.1. when an amount of income tax to be entered in field 19 of the tax return is equal to zero, then zero has to be entered;

31.6.2. when an amount of income tax to be entered in field 19 of the tax return has been calculated with a minus sign, then a minus sign has also to be entered in field 19 of the tax return. When an amount of income tax entered in field 19 of the tax return is negative, then, in accordance with the procedure prescribed by the Law on Personal Income Tax, a non-resident of Lithuania has to pay it to one of the budget revenue collection accounts of the State Tax Inspectorate;

31.6.3. when a positive amount of income tax has been obtained in field 19 of the tax return (an amount of income tax refundable to a resident), then field 20 and field 23 of the tax return has to be filled;

31.7. an overpaid amount of the tax, that is refundable to a non-resident of Lithuania from the budget of the Republic of Lithuania, has to be entered in field 20 of the tax return. Such an amount is calculated by deducting an amount entered in field 18 of the tax return from an amount entered in field 19 of the tax return. If an amount entered in field 18 of the tax return is higher than an amount entered in field 19 of the tax return, then zero has to be entered in field 20 of the tax return;

31.8. field 21 of the tax return has to be left blank.

32. Number of the sheets of Annex FR0531V of the tax return that is attached to the tax return has to be entered in field 22 of the tax return.

33. Number of the account held by a non-resident of Lithuania with a bank or other credit institution located in Lithuania, to which he requests to refund the overpaid amount(s) specified in field 20 of the tax return, has to be entered in field 23 of the tax return.

When a non-resident of Lithuania wishes an amount of income tax overpaid to the budget of the Republic of Lithuania to be refunded to him to his account held with a foreign bank, he shall not fill in field 23 of the tax return. In this case, an amount of income tax overpaid to the budget of the Republic of Lithuania is transferred to an account held with a foreign bank when a non-resident of Lithuania submits Form FR0781 of the Application for the refund (crediting) of overpayment (difference) or amounts unduly recovered approved by the Order No VA-186 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 7 December 2004 on the Refund (Set-off) of Tax Overpayment (Difference).

34. A paper tax return has to be signed by a non-resident of Lithuania who has been engaged in individual activity through a fixed base in Lithuania, on whom the Law on Personal Income Tax imposes an obligation to submit a tax return, or by his representative. When, in accordance with the law, filling in and signing the tax return has been delegated to a representative, it has to be signed by that representative (resident) or by the head of a legal entity, or by a person authorized by him (when a representative is a legal entity), and such a representative, the head of a legal entity, or a person authorized by him has also specify in the tax return his forename and surname.

When, in accordance with the law, filling in and signing the tax return has been delegated to a representative, a power of attorney or other document certifying representation, that has been issued in accordance with the procedure established by law, must also be attached to the tax return (except in cases when the tax return is filled in and signed for a minor child (adopted child) by his legal representative (one of the parents or adoptive parents)).

The tax return submitted in electronic format shall contain an electronic signature or other means of authentication specified in the Rules for the Electronic Submission of Documents.

SECTION 6
FINAL PROVISIONS

35. A non-resident of Lithuania shall be held liable in accordance with the procedure prescribed by the legal acts of the Republic of Lithuania for failure to submit, late submission of the tax return or for entering incorrect data in the tax return.

Annex to the Rules for Filling in and Submitting the Form FR0531 of an Annual Tax Return of Income of a Non-resident of Lithuania from Individual Activity Through a Fixed Base in Lithuania and the Form of Annex FR0531V Thereto

CODES OF FOREIGN COUNTRIES

Country code	Name of the country
IE	Ireland
AM	Armenia
AU	Australia
AT	Austria
AZ	Azerbaijan
BY	Belarus
BE	Belgium
BG	Bulgaria
CZ	Czech Republic
DK	Denmark
GB	Great Britain
EE	Estonia
GR	Greece
GE	Georgia
IN	India
IS	Iceland
ES	Spain
IT	Italy
IL	Israel
JP	Japan
US	USA
AE	United Arab Emirates
ME	Montenegro
CA	Canada
KZ	Kazakhstan
CN	China
CY	Cyprus
KG	Kyrgyzstan
HR	Croatia
KW	Kuwait
LT	Lithuania
LV	Latvia
PL	Poland
LU	Luxembourg
MK	Macedonia
MT	Malta
MA	Morocco
MD	Moldova

MX	Mexico
NO	Norway
NL	The Netherlands
ZA	South Africa
KR	South Korea
PT	Portugal
FR	France
RO	Romania
RU	Russia
RS	Serbia
SG	Singapore
SK	Slovakia
SI	Slovenia
FI	Finland
SE	Sweden
CH	Switzerland
TR	Turkey
TM	Turkmenistan
UA	Ukraine
UZ	Uzbekistan
HU	Hungary
DE	Germany
TT	Target area
XX	Other country
