

APPROVED

by the Order No V-46 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 7 February 2003 (version of the Order No VA-19 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 24 February 2016)

**RULES FOR FILLING IN AND SUBMITTING THE DECLARATION FORM
FR0459 OF THE TAX ON INCOME OF CATEGORY B DERIVED BY THE NON-
RESIDENT OF LITHUANIA**

**SECTION 1
GENERAL PROVISIONS**

1. These Rules for Filling in and Submitting the Declaration Form FR0459 of the Tax on Income of Category B Derived by the Non-resident of Lithuania (hereinafter – the Rules) set the procedure for filling in and submitting to the tax administrator the Declaration Form FR0459 of the Tax on Income of Category B Derived by the Non-resident of Lithuania and its additional sheets (hereinafter – the declaration).

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 LPIT) and of the Law of the Republic of Lithuania on Tax Administration (hereinafter – the LTA).

3. The terms used in the Rules correspond to the terms defined in the LPIT, the LTA and other legal acts.

4. The duly completed declaration has to be submitted to the tax administrator by non-residents of Lithuania having received not through their fixed base in Lithuania Category B taxable income sourced in Lithuania. According to the provisions of the LPIT, the following elements are classified as such income of a non-resident of Lithuania:

4.1. income related to the employment relationship or corresponding relations, income from sports activity and performing activity in Lithuania from a foreign entity not through its permanent establishment in Lithuania and from a non-resident of Lithuania not through his fixed base in Lithuania;

4.2. income from lease of property located in Lithuania that is immovable by nature received from a resident of Lithuania, from a foreign entity not through its permanent establishment in Lithuania and from a non-resident of Lithuania not through his fixed base in Lithuania;

4.3. proceeds from the sale or other transfer of ownership of movable property (including property that is movable by nature which is recognised as immovable by law) that, according to the legal acts of the Republic of Lithuania, is subject to registration, that is (or has to be) registered in Lithuania and that was acquired not earlier than three years before its sale or other transfer of ownership, received from a resident of Lithuania, from a foreign entity not through its permanent establishment in Lithuania and from a non-resident of Lithuania not through his fixed base in Lithuania;

4.4. income/proceeds received from a resident of Lithuania, from a foreign entity not through its permanent establishment in Lithuania and from a non-resident of Lithuania not through his fixed base in Lithuania:

4.4.1. for property immovable by nature located in Lithuania that was sold or otherwise transferred to ownership not earlier than ten years before the sale or other transfer of ownership, except for the property immovable by nature that is specified in Sub-item 4.4.2.;

4.4.2. for housing located in Lithuania (including land attached to the housing), in which the place of residence has been declared for less than two years, that was sold or otherwise transferred to ownership, and such proceeds were used within a period of one year to purchase another housing in the country of the European Economic Area, in which the place of residence has been declared.

The obligation of non-residents of Lithuania to submit the declaration is set out in Article 31 of the LPIT.

5. A non-resident of Lithuania has to submit the declaration and to pay the payable income tax to the budget of the Republic of Lithuania not later than 25 days from the date of receipt of Category B income (income tax is paid through a bank institution to the budget revenue collection account of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania

6. Category B income received by a non-resident of Lithuania from a foreign country in currency other than euro must be specified in euros on the basis of the official exchange rate between the euro and the currency of that foreign country that has been set by the European Central Bank on the date of actual receipt of such income.

SECTION 2

REQUIREMENTS FOR FILLING IN THE DECLARATION

7. The declaration has to be filled in in conformity with the following requirements:

7.1. has to be filled in using a black or dark blue pen (ink);

7.2. the text has to be written in capital block letters;

7.3. letters and numbers must be entered exactly at the intended locations without extending beyond the lines of the specified fields;

7.4. dashes between letters or numbers must be entered in separate boxes;

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

7.6. amounts of income being entered cannot be rounded, i.e. they must be specified in euros and cents.

When the amount of income consists only of whole numbers, zeros must be entered after the decimal point.

7.7. Amounts of income tax have to be entered in euros.

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

7.8. no dashes or other characters should be entered in blank fields;

7.9. a computerized declaration must retain proportions of the original document form;

8. The declaration has to be filled in as follows:

8.1. if a non-resident of Lithuania declares only one type of Category B income sourced in Lithuania that has been received not through his fixed base in Lithuania from one person, then he must only fill in one sheet of the declaration.

8.2. if a non-resident of Lithuania declares several types of Category B income sourced in Lithuania that has been received not through his fixed base in Lithuania, or Category B income of the same type received from different persons, then he has to fill in not only the main sheet of the declaration, but also its additional sheets FR0459P. In this case, the declaration has to be filled in as follows:

8.2.1. the declaration has to be filled in up to field 24 (inclusive)

8.2.2. then additional sheets of the declaration have to be filled in (two types of Category B income or Category B income of the same type received from different persons can be declared in one additional sheet of the declaration);

8.2.3. filling in the declaration has to be completed.

SECTION 3 FILLING IN THE DECLARATION AND ITS ADDITIONAL SHEETS

9. Data about a non-resident of Lithuania who received Category B income has to be entered in **sheets 1-9** of the declaration:

9.1. personal number of a non-resident of Lithuania or other identification number specified in his personal identity document has to be entered in **field 1**. If a non-resident of Lithuania does not have personal number or other identification number, the series and number of his personal identity document have to be entered in this field (one blank box has to be left between the characters of the document series and number);

9.2. taxpayer identification number (code) of a non-resident of Lithuania in the Register of Taxpayers or in the Population Register of the Republic of Lithuania has to be entered in **field 2**.

If a non-resident of Lithuania does not have these numbers (codes), before submitting the declaration, he has to register himself in the Register of Taxpayers in accordance with the procedure laid down in the Rules for the Registration of Natural Persons to the Register of Taxpayers / Deregistration from the Register of Taxpayers approved by the Order No VA-36 of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 25 June 2013 on the Approval of the Rules for the Registration of Natural Persons to the Register of Taxpayers / Deregistration from the Register of Taxpayers. A non-resident has to enter in this field the taxpayer identification number obtained in this way;

9.3. a forename(s) and surname(s) of a non-resident of Lithuania have to be entered in **field 3**. One blank box has to be left between a forename(s) and surname(s). When a non-resident of Lithuania is registered in several forenames and / or surnames, then all forenames and surnames have to be specified, and if there is not enough space to enter all data, only the first forename and the first surname have to be specified. One blank box has to be left between the forenames and surnames;

9.4. a municipality code from a list of municipality codes on the other side of the declaration sheet has to be entered in **field 4**:

9.4.1. if a non-resident of Lithuania lives in Lithuania, then the code of the municipality of his residence in Lithuania has to be entered in field 4 of the declaration;

9.4.2. if a non-resident of Lithuania does not have a place of residence in Lithuania and:

9.4.2.1. he declares income from lease of property located in Lithuania that is immovable by nature or proceeds from the sale or other transfer of ownership of immovable property located in Lithuania or of movable property that is subject to legal registration in Lithuania, then code of the municipality in whose territory such a property sold or otherwise transferred to ownership is registered has to be entered in field 4 of the declaration;

9.4.2.2. declares income from sports activity or activity in which performers are engaged, that is carried out in Lithuania, then code of the municipality in whose territory he was or is engaged in activity has to be entered in field 4 of the declaration. If a resident was or is engaged in activity in the territories of several municipalities, then code of any municipality in whose territory activity is carried out can be entered in field 4 of the declaration;

9.5. code of a foreign country whose resident is the income declaring person has to be entered in **field 5** (codes of foreign countries are listed in the Annex to the Rules);

9.6. address of the permanent place of residence of a non-resident of Lithuania in a foreign country (street, house number, city or location) has to be entered in **field 6**. If a country code "XX" (other country) is specified in field 5, then not only street name, house number, name of the city or location but also the name of the foreign country has to be specified in field 6;

9.7. address of the place of residence of a non-resident of Lithuania in Lithuania (street, house number, city or location) has to be entered in **field 7**. If a resident has no place of residence in Lithuania, this field has to be left blank;

9.8. telephone or fax code and number (in Lithuania or in a foreign country) has to be entered in **field 8**. The code and number must be separated by means of a dash.

9.9. **Field 9** has to be left blank.

10. Date of filling in the declaration (year, month and day) has to be entered in **field 10** of the declaration. A non-resident of Lithuania cannot submit to the tax administrator several declarations stating the same date of filling in the declaration.

11. A box “Provisional” or “Revised” of **field 11** of the declaration has to be marked by X depending on the type of the declaration (provisional or revised) is being submitted.

12. **Field 12** of the declaration must be only filled in when a revised declaration is being submitted. When the revised declaration is being submitted, a date of filling in the declaration that is being revised has to be entered.

13. Data on a person from whom a non-resident of Lithuania received Category B income of a relevant type has to be entered in **fields 13-16** of the declaration:

13.1. identification number of the person has to be entered in **field 13**:

13.1.1. if income has been received from a resident of Lithuania, then his taxpayer identification number (code) in the Population Register of the Republic of Lithuania or in the Register of Taxpayers has to be entered;

13.1.2. if income has been received from a non-resident of Lithuania not through his fixed base in Lithuania, then his personal number or other identification number has to be entered. If a non-resident of Lithuania does not have personal number or other identification number, the series and number of his personal identity document have to be entered in this field (one blank box has to be left between the characters of the document series and number);

13.1.3. if income has been received from a foreign entity not through its permanent establishment in Lithuania, then identification number of such entity (registration or other number assigned to the entity in accordance with the legislation of a relevant foreign country) has to be entered;

13.2. forename and surname or name of a person/entity has to be entered in **field 14**:

13.2.1. if income has been received from a resident of Lithuania or from a non-resident of Lithuania not through his fixed base in Lithuania, then forename(s) and surname(s) of such resident have to be entered. One blank box has to be left between the forename(s) and surname(s). When a non-resident of Lithuania is registered in several forenames and / or surnames, then all forenames and surnames have to be specified, and if there is not enough space to enter all data, only the first forename and the first surname has to be specified. One blank box has to be left between the forenames and surnames;

13.2.2. if income has been received from a foreign entity not through its permanent establishment in Lithuania, a name of such entity has to be entered;

13.3. code of a foreign country in which a person having paid amounts is considered to be a resident or an entity has to be entered in **field 15** (codes of foreign countries are listed in the Annex to the Rules);

13.4. address of the permanent place of residence of a person or of the place of registration of an entity has to be entered in **field 16**:

13.4.1. if income has been received from a resident of Lithuania, then the address of the permanent place of residence of such resident has to be entered;

13.4.2. if income has been received from a non-resident of Lithuania not through his fixed base in Lithuania, then the address of the permanent place of residence of such a resident in a foreign country has to be entered;

13.4.3. if income has been received from a foreign entity not through its permanent establishment in Lithuania, then the address of the permanent establishment of such an entity in a foreign country has to be entered;

13.4.4. if a country code “XX” (other country) is specified in field 15, then the name of the foreign country must also be specified in field 16.

14. Data about Category B income sourced in Lithuania that has been received by a non-resident of Lithuania not through his fixed base in Lithuania and income tax calculated on it and paid have to be entered in **fields 17-24** of the declaration:

14.1. date of receipt of income (year, month and day) has to be entered in **field 17**;

14.2. income type code has to be entered in **field 18**. A list of codes of types of Category B income sourced in Lithuania received by a non-resident of Lithuania not through his fixed base in Lithuania can be found on the other side of the declaration sheet;

14.3. the income tax rate at which the income specified in box 22 is taxed has to be entered in **field 19**;

14.4. the total amount in euros and cents of Category B income (without having deducting allowable deductions and income tax paid) that has been received by a non-resident of Lithuania has to be entered in **field 20**;

14.5. **field 21** has to be filled in only if income type code 10, 16, 17 or 18 is specified in field 18.

The total amount (EUR, cents) of allowable deductions laid down in Article 19 of the LPIT has to be entered in field 21 of the declaration, i.e. the purchase price of the property, the statutory mandatory payments related to the sale or other transfer of ownership of this property

14.6. an amount of taxable Category B income (EUR, cents), on which income tax is calculated applying the tax rate entered in field 19 has to be entered in **field 22**. In case field 21 of the declaration is filled in, the amount of income entered in field 22 must be equal to the amount obtained by deducting the amount entered in field 21 from the amount entered in field 20. When an amount of income tax to be entered in field 22 of the declaration is negative, then zero has to be entered in this field.

In other cases, the amount of income entered in field 22 has to be equal to the amount of income entered in field 20;

14.7. an amount of income tax (EUR) calculated by multiplying the amount of income entered in field 22 by the income tax rate specified in field 19 has to be entered in **field 23**;

14.8. an amount of income tax (EUR) paid to the budget of the Republic of Lithuania by a non-resident of Lithuania on the income specified in field 22 before the date of submitting the declaration has to be entered in **field 24**. If income tax has not been paid before the date of submitting the declaration, this field has to be left blank.

15. Additional sheets of the declaration have to be filled in taking into account from how many different persons a non-resident of Lithuania received income or how many types of Category B income he received. Two types of Category B income or income of the same type received from two different persons can be declared in one additional sheet of the declaration.

16. Additional sheet FR0459P of the declaration has to be filled in as follows (when more than one additional sheet of the declaration is filled in, the serial number of each additional sheet attached has to be specified in the field “Additional sheet number”):

16.1. data of **fields 1, 2, 10, 11 and 12** has to be moved from fields 1, 2, 10, 11 and 12 of the declaration;

16.2. **fields 13-24** have to be filled in in accordance with the procedure set forth in Items 13-14 of the Rules.

17. The number of additional sheets attached to the declaration has to be entered in **field 25** of the declaration.

18. The total calculated amount of income tax, which has to be equal to the sum of fields 24 of all sheets of the declaration, has to be entered in **field 26**.

If no additional sheets are attached to the declaration being submitted, then the amount of field 26 has to be equal to the amount of field 23.

19. A total amount of income tax paid to the budget of the Republic of Lithuania by a non-resident of Lithuania, which has to be equal to the sum of fields 24 of all sheets of the declaration, has to be entered in **field 27**.

If no additional sheets are attached to the declaration being submitted, then the amount of field 27 has to be equal to the amount of field 24.

SECTION 4 SUBMISSION OF THE DECLARATION

20. The declaration can be submitted to the tax administrator by a non-resident of Lithuania, who is obliged to declare income, by himself, or this can be done by a person authorized by him. When the declaration is filled in and signed on behalf of a non-resident of Lithuania by a person authorized by him in accordance with the procedure prescribed by law, a notarized power of attorney must be enclosed to the declaration submitted in a paper form.

21. The declaration may be submitted to the tax administrator in the following ways:

21.1. it may be served directly to an employee of the County State Tax Inspectorate (hereinafter - CSTI);

21.2. may be submitted electronically through the EDS;

21.3. sent by post.

22. One copy of the duly filled in declaration has to be submitted to the tax administrator.

In declaring proceeds from the sale or other transfer of ownership of immovable property located in Lithuania or of movable property that is subject to legal registration in Lithuania, a non-resident of Lithuania must have documents confirming the purchase price of such property and amounts paid at the time of the sale or other transfer of ownership of such a property, which are prescribed by law as mandatory payments. When verifying the declaration, the tax administrator has the right to request the submission of such documents in case of uncertainty.

23. If a taxpayer requires copies of the declarations, several copies of the declarations may be provided at his request

If a non-resident of Lithuania serves several copies of the declaration directly to an employee of the CSTI, then one copy of the declaration remains with the CSTI, and other copies bearing a tag of the CSTI about the receipt are returned to a submitter. If a taxpayer requires a copy of the declaration submitted electronically through the EDS, which is endorsed with the tax administrator's tag, a resident may apply to the CSTI.

SECTION 5 FINAL PROVISIONS

24. A non-resident of Lithuania may 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 declaration or for entering incorrect data in the declaration.

Annex to the Rules for Filling in and Submitting the Declaration Form FR0459 of the Tax on
Income of Category B Received by the Non-resident of Lithuania

CODES OF FOREIGN COUNTRIES

Country code	Country name
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
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
XX	Other country
