

立陶宛税收居民身份认定规则

一、个人

根据立陶宛个人所得税法（第 IX-1007 号）第 4 条的规定，立陶宛税收居民个人是指：

- 1) 永久性住所位于立陶宛境内的个人；
- 2) 个人、社会关系或经济利益位于立陶宛境内的个人；
- 3) 一个纳税年度内在立陶宛境内连续或累计停留达到 183 天的个人；

- 4) 在连续两个纳税年度内在立陶宛境内累计停留达到 280 天，并且在其中任何一个纳税年度内累计停留达到 90 天的个人；

- 5) 立陶宛公民；根据雇佣合同或具有雇佣性质的其他文件获得报酬的个人；在国外居住但生活费用由立陶宛国家预算或市级预算承担的个人。

即使符合以上规定，仍不视为立陶宛税收居民的情形如下：

- 1) 其他国家或地区的外交人员，外交使团随行的行政、技术、服务人员，以及领事馆和国际组织中的上述人员（永久性居住地，个人、社会关系或经济利益位于立陶宛境内的无国籍人士除外）；

- 2) 受雇于其他国家或地区政府、政治团体或行政机构

在立陶宛工作并仅就该工作收取报酬的外籍个人；

3) 进入立陶宛境内的唯一目的是基于一固定场所开展其个人活动的外籍个人。

二、实体

任何在立陶宛境内注册成立的实体均视为立陶宛税收居民。

根据企业所得税法（第 IX-675 号）的规定，立陶宛税收居民实体是指依据立陶宛共和国法律注册成立的法人实体。

三、不视为税收居民的实体

在立陶宛境外注册成立的实体均不视为立陶宛税收居民。

四、联系方式

State Tax Inspectorate under the Ministry of Finance of the Republic
of Lithuania

地址：Vasario 16-th str. 14, 01514 Vilnius, Lithuania.

立陶宛纳税人识别号编码规则

一、纳税人识别号介绍

立陶宛纳税人识别号在以下 3 种情况下发放：

- 立陶宛公民出生时
- 外籍个人获得立陶宛永久居留权时
- 外籍个人获得立陶宛暂时居留权时

纳税人识别号是一组由 11 位数字组成的唯一的号码，该号码载于所有身份证明文件，如护照、身份证、驾照、学生证等。

填写所得税申报表或办理其他税务事项时须一并提供纳税人识别号。

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
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二、纳税人识别号编码规则

格式 - 99999999999

解释 - 11 位数字

注释 - 唯一的个人代码

*上述 11 位数字纳税人识别号仅适用于个人

三、如何找到纳税人识别号



四、国内网站信息

<http://www.gyvreg.lt/index.html>

五、联系方式

International Information Exchange Division

International Cooperation Department

State Tax Inspectorate under the Ministry of Finance

电话: +370 5 2687993

资料来源：

立陶宛税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Lithuania-Tax-Residency.pdf>

立陶宛纳税人识别号编码规则： _

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Lithuania-TIN.pdf>

Lithuania- Information on residency for tax purposes

Section I –Criteria for Individuals to be considered a tax resident

According to the Article 4 of the Law on Personal Income Tax (No.IX-1007) Lithuanian resident shall mean:

- 1) any natural person whose permanent place of residence is in Lithuania during the tax period, or
- 2) any natural person whose place of personal, social or economic interests is in Lithuania rather than in a foreign country during the tax period, or
- 3) any natural person who is present in Lithuania for a period or periods in the aggregate of 183 days or more during the tax period, or
- 4) any natural person who is present in Lithuania for a period or periods in the aggregate of 280 days or more during successive tax periods and who stayed in Lithuania for a period or periods in the aggregate of 90 days or more in any of such tax periods, or
- 5) any natural person who is a citizen of the Republic of Lithuania but does not meet the above mentioned criteria, and who receives remuneration under an employment contract or a contract in its essence corresponding to an employment contract or whose costs of living in another country are covered from the state budget or municipal budgets of Lithuania.

There are some exceptions; a natural person, even though he complies with the above mentioned provisions, shall not be deemed to be a resident of Lithuania if he is:

- 1) a diplomatic agent of a foreign state, member of the administrative and technical staff or service staff of the diplomatic mission, consular post or international organisation, who is not a citizen of the Republic of Lithuania (except for stateless persons whose permanent place of residence or place of personal, social or economic interests is in Lithuania during the tax period), or
- 2) not a citizen of the Republic of Lithuania who receives only such income which is incidental to employment relations or relations in their essence corresponding to employment relations for performing work in Lithuania from a foreign country, its political or territorial administrative unit or its local authorities, or
- 3) not a citizen of the Republic of Lithuania who only carries on individual activities in Lithuania from a fixed base, which is the sole purpose of his arrival in Lithuania.

Section II –Criteria for Entities to be considered a tax resident

An entity will be treated as Lithuanian tax resident if it is incorporated in Lithuania.

According to the provisions of Law on Corporate Income Tax (No IX-675) Lithuanian taxable entity (Lithuanian tax resident) shall mean a legal person registered in accordance with the procedure prescribed by the legal acts of the Republic of Lithuania.

Section III –Entity types that are as a rule not considered tax residents

Entity not incorporated (not registered) in Lithuania is not treated as Lithuanian tax resident.

Section IV –Contact point for further information

State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania
Address: Vasario 16-th str. 14, 01514 Vilnius, Lithuania.

Lithuania-Information on Tax Identification Numbers

Section I –TIN Description:

TIN is provided in three cases:

- to each new born citizen of Lithuania
- foreigners who receive permission for permanent living in Lithuania
- foreigners who receive permission for temporary living in Lithuania

It is a unique 11 digits number used in all identity documents – passports, ID cards, driving licenses, students ID, etc.

The same TIN is used when filling in tax returns and for other tax purposes

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	Yes
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Section II –TIN Structure:

Format – 99999999999

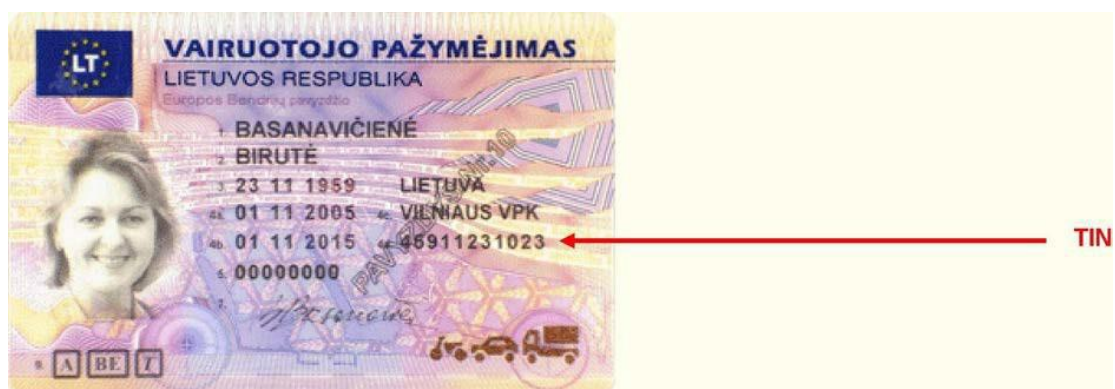
Explanation – 11 digits

Comment – unique personal number

*Above mentioned 11 digits’ TIN is only attributed to individuals

Section III –Where to find TINs?





Section IV – TIN information on the domestic website

<http://www.gyvreg.lt/index.html>

Section V – Contact point for further information

International Information Exchange Division
State Tax Inspectorate under the Ministry of Finance
Tel. +370 5 2687993