

## Law on Declaration of the Property and Income of Residents

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<b>Descriptors:</b> amendment of a law, income, tax collection, tax return, tax system, taxpayer, wealth			

Official Translation

**LAW OF THE REPUBLIC OF LITHUANIA  
ON DECLARATION OF THE PROPERTY AND INCOME OF RESIDENTS**

May 16, 1996 No I - 1338  
(as amended by July 20, 2000. No. VIII - 1887)

Vilnius

**ARTICLE 1. Purpose of the Law**

This law shall establish declaration of the property and income of the residents of the Republic of Lithuania, based upon taxes and other obligatory payments to the state.

**ARTICLE 2. Declared Property**

1. Residents of the Republic of Lithuania, listed in Article 11 of this Law must declare :

- 1) property held at the start of the calendar year, acquired in the course of the calendar year, or held at the conclusion of the calendar year, as follows:
  - a) property subject to registration including, movable and immovable long-term property, for which legal registration has been established, buildings of unfinished construction or completed construction, but unregistered;
  - b) property which is not subject to registration, including, art works, wares fashioned from precious metals also, wares containing precious stones and fashioned from them, when the value of one such unit shall be in excess of 2,000 lt;
  - c) money assets, money which has been loaned, shares, bonds, bills of exchange and other securities, according to each individual category, in excess of 2,000 lt.;
  - d) money on hand, including that which has been borrowed and not returned, when their general sum exceeds 2,000 lt
- 2) all types of income (in money or in kind) obtained throughout the calendar year from loans paid back, deposit sums and paid income tax.
- 3) gift sums of money throughout the calendar year, when their general sum exceeds 2,000 lt;

2. The property established as subject to declaration, shall include both that which is held in the Republic of Lithuania and abroad.

3. The declarable income, property acquired, loaned and not returned funds (including also, those loaned at the beginning of the calendar year and not returned) as well as gift funds obtained during a calendar year, must be substantiated by appropriate transaction documents or other documents having legal power. Residents who are declaring their income according to this

Law for the first time, must substantiate the funds in their possession at the start of the calendar year, which exceed the minimal amount of assets to be declared at the start of the calendar year as established by the Commission for assessment of the property to be assessed, including those borrowed, must substantiate with transaction documents or other documents having legal power, which meets the requirements of laws. A translation into the Lithuanian Language, approved by a notary procedure, must be included along with foreign language documents, while documents issued by a foreign state must be legalised, with the exception of instances wherein according to the agreements in force in the Republic of Lithuania, they are exempted from legalising.

4. Having established that the money possessed at the start of the calendar year, exceeded the minimal size of assets which had to be declared at the beginning of the corresponding year, established by the Commission to assess the assets which must be registered (in instances, when residents declare their property and income for the first time, in accordance with this Law), the income obtained during the calendar year, acquired property, loaned and not returned funds (including the money that was loaned and not returned at the start of the calendar year) and gift money which was not substantiated by transaction documents in keeping, shall assign a 20 percent of the unsubstantiated sum, penalty with requirements of the laws or other documents having legal power. The fine shall be paid within 20 days of the receipt of the decision by the Tax Inspectorate, to assign the penalty. An unpaid penalty shall be collected according to the procedure established by the Republic of Lithuania on Law.

### **ARTICLE 3. Persons Subject to Property and Income Declaration**

1. Resident natural persons of the Republic of Lithuania, listed in Article 11 of this Law, whose principal place of residence is in the Republic of Lithuania and natural persons who resided in Lithuania during an accountable year, either with interruptions, or spent 183 or more consecutive days in the Republic of Lithuania, excluding foreign diplomats, employees of diplomatic representations and consular institutions, who are foreign citizens, shall declare both property and income, filing with their local State Tax Inspectorate, according to their place of residence, two copies of their property and income declaration, according to the procedure established by the Government of Lithuania or an institution authorised by it. The principal place of residence is considered that which the resident declares in the Republic of Lithuania, and if the resident does not declare a place of residence, his principal place of residence shall be considered that where he resides constantly or most of the time, or location which is the place comprising his personal, social or economic interests. The property and income of minors, and minors who are handicapped, and pensioners who require care and are residing with a family, shall be declared. Considered as a family, shall be spouses and children (adopted children) of up to 18 years of age who live together with them. If a person becomes a family member or ceases to be one during that calendar year, for which income and property are being declared, he must declare the income and property for the entire calendar year. If the children (adopted children) attain the age of 18 during the calendar year in which the property and income are being declared, one of the parents (foster parents), shall declare the income. For non declaration of the property and income of a minor, the person because of whom the obligation to declare income and property according to this Law, arises shall be held liable.

2. Each year, the declaration shall be filed by March 1 for the preceding calendar year. The person filing declaration shall himself be liable for the accuracy of data included in the property and income declarations.

3. The declaration data provided during the past five-calendar-years, starting to count from the calendar year preceding the one being checked, may be checked. The Central Tax Administrator shall establish the procedure of tax checking. Data concerning the money held in non credit institutions may be checked only in the event when the data indicated in the

declaration for the end of the year in the earlier calendar year fails to correspond to the data indicated in the calendar year declaration being checked concerning the money held at the beginning of the year. Declaration data about received loans can not be checked ???

#### **ARTICLE 4. Property and Income Declaration**

The Government shall establish the form and methodological instructions, of the property and income declaration and how it should be completed. The State Tax Inspectorate, shall provide free property and income declaration blanks and methodological instructions to persons declaring their property and income in accordance with this Law. Completed property and income declarations shall be placed under permanent safekeeping.

#### **ARTICLE 5. Declaration of Property and Income of Political Candidates, New Politicians or Public servants and Politicians or Public servants No Longer Occupying Their Positions, and Other Persons No Longer Occupying Their Positions**

1. Candidates for the Presidency of the Republic of Lithuania, members of Seimas, the Prime Minister and Ministers, or those appointed public servants and members of their families, must declare their property and income, from the start of the calendar year to the start of their candidacy. The State Tax Inspectorate shall issue within a period of fifteen work days, approved extracts of the principal data of the declaration, which the person must submit to the Central Electoral Commission or the district electoral commission.

2. Public servants appointed to position and family members thereof must declare their property and income for the period from the start of the calendar year to the day of appointment to this position. The declarations should be submitted within twenty days of the appointment to the position. The State Tax Inspectorate shall issue certificates attesting submission of the declaration, to appointed Public servants and family members thereof within 15 work days. The public servants must submit these certificates (their own as well as those of their family members) to their place of employment.

3. A politician who has vacated his post or a state employee, who has been relieved of his duties, and other persons indicated in the annexes of this Law, as well as the members of the families thereof, shall declare their property and income at the end of the year (for the entire calendar year).

4. The property and income declarations of persons who are candidates to political posts, newly-elected politicians, newly-appointed public servants and politicians, who have left their posts and public servants who have been relieved of their duties, who have ceased to occupy the positions indicated in the annexes and family members thereof, shall be separated in statistical records, from other declarations.

#### **ARTICLE 6. Procedure of Certificate Submission**

Legal and natural persons and entities who do not have the rights of a legal person of the Republic of Lithuania, who have paid to residents listed in Article 11 of this law, any type of compensation, have given property as well as valuables without any compensation in return, or have rendered services and in certain instances have deducted taxes, by March 1 of each year, must prepare certificates of a form approved by the Central Tax Administrator, indicating the sums of money paid, tax deductions or other mandatory payments provided, property, or services rendered during the course of the preceding year, to residents of the Republic of Lithuania. One copy of this certificate the issuers shall send or issue, free of charge to the

residents of the Republic of Lithuania, indicated in Article 11 of this Law, and the other copy shall be sent to the regional State Tax Inspectorate of their area of residence.

2. The persons indicated in Article 11 of this Law, must by February 1 of each year inform in writing, the legal, natural persons and entities not having the rights of a legal person (who in the course of the corresponding calendar year have paid any type of compensation, provided property and assets or provided services) in order that the certificate indicated in part 1 of this Article would be given to the regional State Tax Inspectorate of their place of residence and to them. If the persons had submitted a request later than February 1, the certificate must be issued within 10 work days from the day of receipt of the request. A certificate must be issued in accordance with the written notification.

3. Legal and natural persons and entities not having the rights of a natural person, of the Republic of Lithuania, who have paid out compensation of any type, have given free of charge any property or valuables or have provided services over the course of a corresponding period of the calendar year, or have provided some services to political candidates or government officials starting new duties, upon their written request, must submit the certificate indicated in part 1 of this of this Article. These certificates shall be prepared and sent free of charge.

4. The Government or an institution authorised by it shall establish the time limits and procedure of certificate submission by public servants and officers of State institutions of the Republic of Lithuania having the rights of operational activity entities, whose activities are regulated by the Law on Operational Activities and members of their families.

#### **ARTICLE 7. Data Accumulation and Control**

1. The State Tax Inspectorate shall verify the accuracy of the data included in property and income declarations, collect and safeguard the declarations filed by the Republic of Lithuania residents indicated (amended 25 February 1997) in Article 3 of this Law, as well as information obtained from other sources concerning the income and property of these residents of the Republic of Lithuania, shall verify, send to the editorial office of "Valstybės Žinios" (Official Gazette) and issue a copy of income and property declaration of residents of the Republic of Lithuania to the declarer of his property and income (amended 25 February 1997).

2. Having established that taxes have been paid incorrectly, or have not been paid at all, the State Tax Inspectorate shall exact them according to the procedure established by the Law On Tax Administration or corresponding tax law.

#### **ARTICLE 8. Liability for Violation of Law**

The person obligated to declare his property and income, who shall avoid filing a declaration of property and income, shall be late in filing, or shall not have filed it at all or have submitted false data, shall be held administratively and criminally liable.

#### **ARTICLE 9. Guarantee of Confidentiality of Information**

1. Upon obtaining information, concerning property and income, from employers and taxpayers, or while verifying the data of property and income declaration, employees of the State Tax Inspectorate and also other persons, who while in the line of duty, have become familiar with that information, must keep it confidential.

2. Persons who shall be in violation of the procedure for keeping and use of this information, shall be held liable according to procedure established by laws. The information regarding hidden or undeclared property and income, and also, the economic sanctions and payments established to be in arrears to the budget, shall not be kept confidential.

## **ARTICLE 10. Procedure for Publication of Property and Income Declaration Data**

1. Information regarding the property and income declared by the Republic of Lithuania residents may be made public with the written consent of the declarer, with the exception of information regarding the declarations of politicians and public servants and members of their families (amended 25 February 1997), listed in Annex 1 of this Law.

2. The residents of the Republic of Lithuania listed in Annex 1 of this Law, such as politicians and public servants, with the exception of the employees and officers of entities having the right to operational activities, whose activities are regulated by the Law on Operational Activities, and their family members, shall publish information on their and their family members' property and income declarations in the special supplement of "Official Gazette" (Official Gazette), at state expense. The Government of the Republic of Lithuania or an institution authorised by it, shall establish the list of published data. The State Tax Inspectorate under the Ministry of Finance shall by September 1, submit copies of their verified declarations as well as excerpts of the last year's declarations to the editorial office of "Official Gazette." The information on declarations, including the verified data of last calendar year's declaration, shall be published annually by October 1, shall be published annually by "Official Gazette," before the first of May.

3. The residents of the Republic of Lithuania, listed in Annex 2, such as, public servants and members of their families, may publish in the special supplement of "Official Gazette," information on their property and income declarations, at their own expense. The declarer himself shall submit the verified copy of declaration and his written consent to publish the declaration, to the editorial office of "Official Gazette." The time terms of submitting and publishing of declaration copies shall be the same as indicated in part 2 of Article 10."

## **ARTICLE 11. Procedure for Application of the Law**

This Law shall apply from January 1, 1996, according to the following procedure:"`

1) The politicians of the Republic of Lithuania and public servants listed in Annex 1 of this Law, and their family members shall according to this Law, declare their property and income from 1996;

2) Officials and officers of the State Department of Security, the internal affairs system and members of their families, except the persons specified in item 4 of this Article, as well as court bailiffs and members of their families, who shall commence to declare their property and income for 1997;

3) The state employees, listed in Annex 2 of this Law, heads of economic entities and their family members shall commence declaration of property and income from 1996;

4) The employees and officers of Republic of Lithuania state institutions, having the right to operational activities, whose activities are regulated by the Law on Operational Activities, and their family members shall commence declaration of property and income according to the time limits and procedure established by the Government or an institution authorised by it;

5) Residents of the Republic of Lithuania, who during the calendar year have extended loans to legal persons, natural persons and enterprises not having the right of legal person, the sum of which is over 10,000 litas, or have given some gifts during the calendar year which total over 10,000 litas, begin declaring their property and income from the calendar year in which they have extended loans or given gifts.

## **ARTICLE 12. Coming into Effect of the Law**

Upon coming into effect of this Law, Law No I - 729 dated December 22, 1994 of the Republic of Lithuania "On Declaration of Property and Income of Residents," shall be no longer valid.

*I promulgate this law passed by the Seimas of the Republic of Lithuania*

**PRESIDENT OF THE REPUBLIC**

**ALGIRDAS BRAZAUSKAS**

Lithuania  
and  
Annex 1 of the Republic of  
Law On Declaration of Property  
Income of Residents No I - 1338

**Listing of  
politicians, public servants and their family members, who shall declare  
their property and income, from 1996 and for 1997 (amended 17 February 1998)**

1. The President of the Republic
2. Members of the Seimas of the Republic of Lithuania
3. The Prime Minister and Ministers, vice-ministers and secretaries of ministries of the Republic of Lithuania.
4. Republic of Lithuania court chairmen, their deputies, chiefs of sections and judges and court bailiffs, members of the Commission on Tax Disputes under the Government of the Republic of Lithuania.
5. The General Prosecutor and deputies of the General Prosecutor, departments of the Office of the General Prosecutor and also, the heads of area and district prosecutor offices. (amended 25 February 1997)
6. Public servants of the State Control Office employees of State Control
7. District chiefs, district deputy chiefs (amended 25 February 1997)
8. Chiefs of Republic of Lithuania Government agencies (departments, agencies, services, inspectorates), heads of departments, services, inspectorates and other state governing institutions established under ministries, (general directors, directors, chiefs) and deputy chiefs (according to the list of the institutions listed in this item published by an institution authorised by the Government).
9. Chairman and deputy chairmen of the Board of the Bank of Lithuania
10. Officers of the Customs Department under the Ministry of Finance and local customs office staff members.
11. Officers of the State Tax Inspectorate under the Ministry of Finance and local tax inspectorate staff members.
12. Public servants of the internal affairs system and the Department of Tax Police under the Ministry of the Interior.
13. Members of municipal councils
14. Seimas ombudsmen
15. Public Servants of the System of State Security

16. Servicemen and officers of the National Defence System, whose activities are regulated by the Law on Operational Activities.

The public servants, listed in item 13 of Annex 1 and members of their families, and also the vice-ministers and members of their families may complete and submit their declarations to the State Tax Inspectorate before March 20, 1997.

Annex 2 of the Republic of  
Lithuania Law "On Declaration of  
Property and Income of  
Residents," May 16, 1996, No I -

1338

### **Listing of**

#### **public servants, managers of economic entities and their family members, who shall declare their property and income from 1996**

1. Political (personal) confidence public servants.
2. Chief of the Office of the Republic of Lithuania Seimas, section managers and their deputies
3. Chief Finance Accountant of the President's Office, heads managers (heads) of office departments (sectors)
4. The Secretary of the Republic of Lithuania Government, heads of Government Office Sections (chiefs) and deputies of section heads (chiefs) Chief Accountant (financier) and deputies of Chief Accountant (financier).
5. Chief accountants (financiers) and deputy chief accountants (financiers) and deputy chief accountants (financiers) of Government of the Republic of Lithuania institutions (departments, agencies, services and inspectorates) and departments, services, inspectorates established under ministries and other state administrative institutions (according to the list published by an institution authorised by the Government of the institutions listed in this item).
6. Heads and deputy heads of structural subdivisions of (departments, boards, offices, sections, subsections, sectors, bureaux, groups, secretariats) of ministries
7. Chief of the Army of Lithuania and deputies of the Army Chief
8. Persons holding diplomatic rank
9. County chiefs, deputy county chiefs (amended 25 February 1997) of administration structural subdivisions (departments, boards, inspectorates, sections, services, sectors, bureaux, groups).
10. Chief accountants (financiers) of county chief (amended 25 February 1997) administrations and deputy chief accountants (financiers)
11. Administrators and deputy administrators of municipalities
12. Heads and deputy heads of local administration subdivisions (departments, sections, subsections, sectors, bureaux, groups, service centres) and deputy heads and deputy chief executives of neighbourhoods.
13. Prosecutors
14. Bank of Lithuania board members
15. Chairmen of councils and boards of commercial banks, deputy chairmen of administrations and boards and board members and heads of administrations as well as structural subdivisions (affiliates, sections, representations) and their deputies.

16. Heads of all types of enterprises, except the owners of individual (personal) enterprises, and their deputies members of councils and administrations deputy heads of administrations, council and board members and chief accountants (financiers), also, chiefs and deputy chiefs of structural subdivisions (affiliates, sections, representations).

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