



CUSTOMS OF THE REPUBLIC OF LITHUANIA

CUSTOMS DEPARTMENT

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FREQUENTLY ASKED QUESTIONS ON ABOLITION OF IMPORT VAT EXEMPTION, SELF-DECLARATION OF GOODS IN CONSIGNMENTS, ETC. (information is constantly updated)

What will change on 1 July, when the import VAT exemption will be abolished?

Until 1 July, residents throughout the European Union benefit from the exemption from import VAT on goods in consignments from third countries, if their intrinsic value does not exceed 22 EUR. As of 1 July, this exemption will be abolished in all EU Member States, which means that the import VAT will be charged on all goods in consignments from third countries from the value of 0.01 EUR. The changes have been initiated in order to ensure fair business competition (the non-application of VAT on imports gave third country traders a tax advantage, made their goods cheaper), and to protect the EU market, traders and producers.

Will it be required to declare such goods?

Yes, upon imposing taxes on the goods of this price category, it will be mandatory to declare them by submitting a declaration to the customs authorities.

Who will declare the goods in consignments?

If the import VAT is not paid for the goods immediately, the goods will be declared either by the postal service provider / express parcel carrier or, if desired, by the buyer himself, after having informed of this the carrier in advance.

How will I be able to self-declare the goods and pay taxes for them?

It will be required to complete a simplified declaration in the Customs declaration processing system client portal (iMDAS). The system will calculate the taxes to be paid, and the consignee of the consignment will have a possibility to pay them immediately.

What will I have to do to self-declare the goods?

First of all, you will have to create an account [on the Common user management portal](#) (BAP) by logging in via the E-Government Gateway. The second step is to obtain an Economic Operator Registration and Identification (EORI) number. Once it has been granted, you will be able to declare yourself your low value (i.e. between 0.01 EUR and 1000 EUR) consignments.

What is the EORI number?

The EORI (Economic Operator Registration and Identification) number means a unique number throughout the European Union assigned by the customs authorities. This number is used to identify a person in the Lithuanian customs information systems. The EORI number is given once, and this service is free of charge, if the person applies to the territorial customs office himself (not through agents).

In order to obtain the EORI number, it is required to complete the application (see the form [here](#)), and to submit it to the territorial customs office.

Will I have to inform the company transporting my consignment that I intend to declare my consignment myself?

If you intend to declare your goods in the consignment yourself, you will have to inform the carrier of the consignment in advance in the manner indicated by it. If you do not inform the carrier, it will declare the goods automatically. However, you will have to pay for this service.

If somebody sends me a gift from a third country, will I have to declare it and pay taxes?

Such goods (gifts) will also have to be declared by submitting the customs declaration, but no import duties will have to be paid, if the goods comply with all of the following requirements:

- the consignments consist of the goods of a non-commercial nature, i.e. goods for private use;
- both their consignor and consignee are natural persons;
- they are sent not for consideration and not regularly;
- the total value of the goods sent per consignment does not exceed 45 EUR.

What taxes can be calculated for my goods in the consignments?

The goods may be subject, depending on their value and nature, to import duties, excise duties and import VAT. If you complete the declaration yourself, all taxes will be calculated by the system.

What liability do I face, if I indicate in the declaration a lower price than I actually paid for the goods?

Residents, who declare goods themselves, assume full responsibility for providing correct data to the customs authorities. Customs officials will check certain consignments on a random basis or through a risk assessment system. A fine may be imposed for submitting incorrect data in the declarations (Article 211-212 of the Code of Administrative Offences).

If I buy goods in May 2021 and they are received in July, do I have to pay import VAT? Will I have to pay the tax for the goods, if they had to be received before 1 July, but, because of some interference, they were late and arrived already in July?

Yes, you do. The obligation arises when the goods are presented for the customs formalities in Lithuania, and not when they are acquired or brought into Lithuania. Thus, if the import declaration for the release for free circulation of the goods is accepted by the customs authorities in July, the import VAT will already be required to be paid for them. The VAT exemption will apply to those goods in consignments, whose import declarations will be accepted by the customs authorities by the end of 30 June.

Will I be able to recover the import taxes paid, if the goods are not suitable for me and I want to return them to the seller?

Yes, you do. You will need to complete the export declaration and to dispatch the goods to the seller via the Lithuanian Post or express parcel carrier. After the dispatch of the goods, you will have to submit to the territorial customs office, operating within the area of your activity, an application for refund of import taxes paid. The application to the territorial customs will be required to clearly state the reasons for returning the goods, indicate the number of the consignment in which the goods were imported to Lithuania (and / or the number of the customs invoice to the consignee of the postal consignment, the number of the import customs declaration (MRN)), and the number of the consignment by which the goods were returned to the consignor. The application will be accompanied by an invoice issued by the consignor to the consignee, the copies of correspondence with the consignor regarding the identified defect of the goods, etc.