

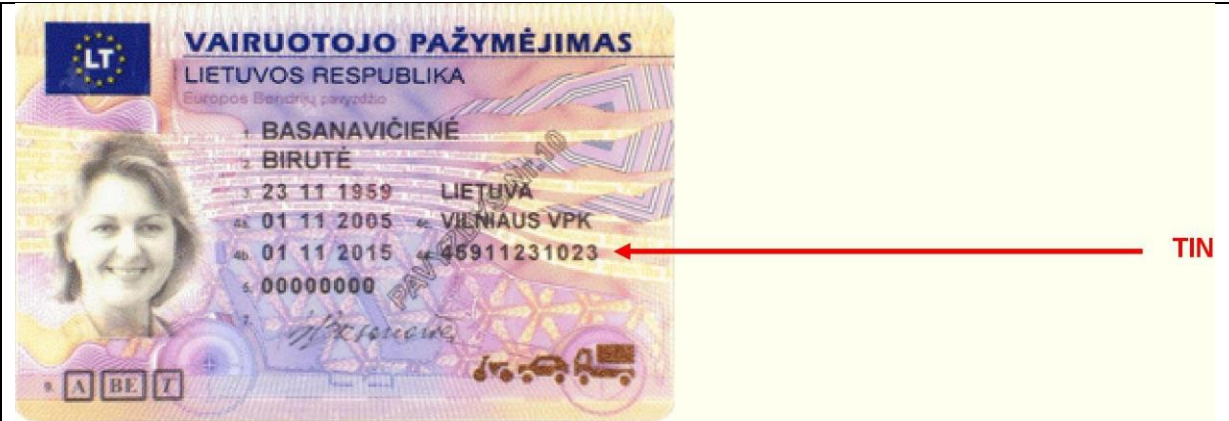
Jurisdiction's name:		LITHUANIA	
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>Please provide here a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p>			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	[Yes/No]	Entities	[Yes/No]
Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.			
Response:			
Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.			
Response:			
Section II – TIN Structure			
<p>This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline here the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).</p> <p>TIN structure: TIN = F SEQ K, where „F“ = {6, 9} is a fixed number, „SEQ“ is 8 digits generated from sequence of natural numbers (Exp.: 00000001, 00000002), „K“ is a control number calculated according to the algorithm described below.</p> <p>1. The TIN consists of a ten-digit number N9N8N7N6N5N4N3N2N1K, where tenth digit number (K) is a control number of TIN. The taxpayer's identification number is considered correct if the value of its control number is equal to the number determined according to the algorithm presented in items 2-8.</p> <p>2. Take nine digits N9 N8 N7 N6 N5 N4 N3 N2 N1 from TIN and every digit is multiplied by the corresponding number in the sequence 9, 8, 7, 6, 5, 4, 3, 2, 1. The obtained results are summed up. $A = \text{Sum}(N_i * i)$, where $i = 1, \dots, 9$.</p> <p>3. Then the sum is divided by the module of a two-digit number equal to the first two digits of the TIN number N9N8 $B = A \text{ mod } N9N8$. (e.g. Oracle PL/SQL: „A MOD N9N8” or „MOD(A, N9N8)”)</p>			

4. If the obtained remainder is $B < 10$, then it is the control number of the tax payer $K = B$.
5. If the obtained remainder is $B \geq 10$, then the digits of the remainder S_j, S_{j-1}, \dots, S_1 are added up:
 $Z = \text{Sum}(S_m)$, where $m = 1, \dots, j$.
6. If the obtained sum is $Z < 10$, then it is the control number of the tax payer $K = Z$.
7. If the sum is $Z \geq 10$, then the digits of the remainder S_j, S_{j-1}, \dots, S_1 are added up:
 $Z = \text{Sum}(S_m)$, where $m = 1, \dots, j$.
8. The operation from 7th point is repeated until the number $Z < 10$ is obtained. The resulting number $Z < 10$ is the control number $K = Z$ of the taxpayer's identification number.

Section III – Where to find TINs

Please list here the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.





Section IV – TIN information on the domestic website

Please provide here hyperlinks to their domestic website where further information on TINs can be found.

<https://www.gyvreg.lt/>

In addition, please provide a link to an online TIN-verification tool, if available.

NOT AVAILABLE

Section V – Contact point for further information

Please provide here the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

Population Registry Service – A.Vivulskio str. 4A, Vilnius / phone-fax +370 52507811 / email – grt@gyvreg.lt