

Lithuania Amends Domestic DAC7 Rules

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Report from our correspondent Eglė Burbaitė

Lithuania has amended the rules regarding submission of information to tax authorities regarding activities performed on platforms. The rules were amended after receiving comments that the rules do not fully transpose the requirements of the [Amending Directive to the 2011 Directive on Administrative Cooperation \(2021/514\) \(DAC7\)](#).

The rules were supplemented with the following provisions:

- definitions under DAC7 were included, such as "reportable period", "data breach", "primary address", "goods" and "VAT identification number"; moreover, the definitions of "entity" and "effective qualifying competent authority agreement" were replaced with those of DAC7;
- in the event that the platform operator has no vendors to report, it must submit an Extensible Markup Language (XML) data file through the electronic portal of the tax authorities (TIES)' portal, without specifying information in it, and additionally inform the tax authorities about this in writing by submitting supporting documents;
- in the event that there is more than one reporting platform operator, the operator that provides information on behalf of another must indicate in the XML data file through the TIES portal that the information is provided on behalf of another reporting platform operator and its identification data. The other operator, on behalf of whom the information was provided, must submit an XML data file (without information about reportable sellers) through the TIES portal, indicating that this information is provided by another platform operator. The tax administrator will consider that the first operator indicates that the information is provided on behalf of the second, and the second indicates this in the XML data file, as supporting evidence;
- it is stated that the remuneration is any type of remuneration paid or credited to the seller for the relevant activity and the tax administrator must be notified in the local currency, converted or calculated by the platform operator; and
- "primary address", if the seller is a natural person, is understood to be the address of the main place of residence, and if the seller is a legal entity or a person of any other legal and/or activity form, except for a natural person, the address of the registered office.

The amendments can be found [here](#) (in Lithuanian only).

