

APPROVED  
by Order No.1B-591  
of 18 September 2006  
of Director General of the Customs  
Department under the Ministry of  
Finance of the Republic of Lithuania

## **RULES FOR ONLINE REPORTING ABOUT TRADE OF A LITHUANIAN VAT PAYER WITH THE EU MEMBER STATES**

### **I. GENERAL PROVISIONS**

1. Rules for online reporting about trade of a Lithuanian VAT payer with the EU Member States (further –Intrastat) (further –Rules) lay down the procedure for online submission of reporting data to the Intrastat by the payers of the value added tax (further – VAT payers) and legal persons of the Republic of Lithuania authorised in the order set by legal acts to complete and submit Intrastat reporting data for a VAT payer (further – agents).

2. Following these Rules, Intrastat reports on arrivals or dispatches and their amending Intrastat reports, approved by Order No. DI-218/1B-1057 of 10 December 2003 of Director of the Department of Statistics under the Government of the Republic of Lithuania (further – Department of Statistics) and Director of the Customs Department under the Ministry of Finance of the Republic of Lithuania (further – Customs Department) “On the Rules for completing reports on data relating to trade between the Republic of Lithuania and EU states and approval of the forms of Intrastat report” (Žin., 2003, Nr. 117-5380), shall be submitted.

3. Concepts used in the Rules:

**IDAIS** – online application software for processing data relating to trade between the Republic of Lithuania and the EU states.

**Registered external user of IDAIS** – VAT payer or agent, having concluded with a territorial Customs office an agreement on online submission of Intrastat reports, whose authorised representative has been registered as an IDAIS user and has received his username and password.

**Non-registered external user of IDAIS** – any Internet user.

**Representative of a VAT payer or agent** – any person authorised by VAT payer or agent to submit Intrastat reporting data via Internet (online).

**VAT payer acting through an agent** – any VAT payer, having authorised an agent to submit Intrastat reports and desiring to review in IDAIS its own Intrastat reports.

**Intrastat reporting message** – text file with the extension “xml” wherein the representative of VAT payer or agent shall submit Intrastat reporting data by using general rules for the structuring of XML documents and requirements laid down by the Customs Department for the construction and structure of the document.

**Response message** – text file with the extension “xml” wherein the data of IDAIS system’s reply to the received Intrastat reporting message shall be presented by using general rules for the structuring of XML documents and requirements laid down by the Customs Department for the construction and structure of the document.

**Data submission online** – submission of Intrastat reporting data by means of IDAIS.

Other concepts used in these Rules have been defined in Commission Regulation (EC) No 1982/2004 of 18 November 2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92, Law on Value Added Tax of the Republic of Lithuania (Žin., 2002, No. [35-1271](#)), Resolution No 1086 of 10 July 2002 of the Government of the Republic of Lithuania on foreign trade and value

added tax data collection procedure (Žin., 2002, Nr. [72-3034](#)), Order No. DĮ-267/1B-1192 of Director General of the Department of Statistics to the Government of the Republic of Lithuania and Director General of the Customs Department under the Ministry of Finance approved on 28 December 2004 “The Rules on the Filling, Submission and Acceptance of Declarations on Trade with EU Member States from the Value Added Tax Registered Lithuanian Traders” (Žin., 2004, Nr. [188-7050](#)).

4. Intrastat reporting data submitted by a VAT payer or agent via IDAIS shall have the same legal power as an Intrastat report submitted in writing.

## **II. PRESENTATION OF REQUESTS TO BE REGISTERED AS IDAIS EXTERNAL USER**

5. VAT payers or agents, wishing to submit and (or) review Intrastat reporting data online by means of IDAIS, must present a request to the territorial Customs office with which Intrastat reports will be filed (with any additional documents required) for registration of a representative of a VAT payer or agent as an external user of IDAIS.

6. The request can be presented to the territorial Customs office in writing or online by means of IDAIS. Additional documents shall be presented to the territorial Customs office in writing within 3 days as of the presentation of the request by means of IDAIS.

7. A written request must be signed by the head of a legal person or a person authorised by him. The following data must be presented in the request:

7.1. in case the request is provided by a VAT payer:

7.1.1. code of the VAT payer from the Register of VAT payers;

7.1.2. name of the VAT payer;

7.1.3. office address, phone and fax of the VAT payer;

7.1.4. name and code from the Classification of territorial Customs offices (approved by Order No. 100 of 12 February 2001 of the Customs Department “On approval of Classification of Territorial Customs Offices”) of the Intrastat report’s submission place where the data of Intrastat reports will be transferred;

7.2. in case the request is provided by an agent:

7.2.1. code of the legal person;

7.2.2. name of the legal person;

7.2.3. office address, phone and fax number of the legal person;

7.2.4. name and code from the Classification of territorial Customs offices of the Intrastat report’s submission place where the Intrastat reporting data will be transferred;

7.3. in case the request is provided by a VAT payer acting through an agent:

7.3.1. code of the VAT payer from the Register of VAT payers;

7.3.2. name of the VAT payer;

7.3.3. office address, phone and fax of the VAT payer.

8. On presenting the request online by means of IDAIS, all *boxes* of the set form shall be completed.

9. The following shall be attached to the request:

9.1. the list of the representatives of VAT payers or agents, which will submit and (or) review reports by means of IDAIS, by indicating the name, surname and position, e-mail address, manner to receive passwords for the purposes of login with IDAIS;

9.2. the copies of the agreements concluded with VAT payers and consents by the VAT payers for review by IDAIS of the data of reports submitted for previous periods, in case the reports will be submitted by agents;

9.3. in case Intrastat reporting data will be submitted by an Intrastat reporting message:

9.3.1. the copy of the software certificate issued according to the requirements for evaluating the Intrastat reporting electronic data structuring software and its compliance, approved by Order No. 1B-1014 of 11 November 2004 of Director General of the Customs Department “On approval of evaluation of Intrastat reporting electronic data structuring software and its compliance” (Žin.,

2004, Nr. [166-6085](#); 2005, Nr. [143-5220](#)), and confirming that the software used by an applicant to structure Intrastat reporting electronic data has been certified;

9.3.2. the copy of the software licence issued by the producer of the software;

9.3.3. the name and number of a software version that will be used by the applicant to structure the Intrastat reporting electronic data.

### **III. CONCLUSION OF AGREEMENT FOR ONLINE SUBMISSION OF INTRASTAT REPORTING DATA**

10. Requests presented in writing or online shall be examined at the territorial Customs office within 3 working days as of the day of receiving information indicated in items 7–9 of the Rules. A reply will be submitted to a VAT payer or agent in writing or by e-mail.

11. An officer from the Statistical Analysis Division of the territorial Customs office shall check whether the data presented by the VAT payer or agent comply with the requirements laid down in items 7–9 of the Rules.

12. If the data submitted comply with the requirements laid down in items 7–9 of the Rules, the officer from the Statistical Analysis Division of the territorial Customs office shall conclude an agreement for online submission of reporting data about the trade of the Lithuanian VAT payer with the EU Member States (Annex 1) or an agreement for online review of reporting data about the trade of the Lithuanian VAT payer with the EU Member States (Annex 2) (further both agreements referred to as the Agreement), and shall deliver it to the VAT payer or agent and the head of the territorial Customs office or his authorised deputy for signature.

13. If the data submitted do not comply with the requirements laid down in items 7-9 of the Rules, the Agreement with the VAT payer or agent shall be refused to be concluded. The VAT payer or agent shall be informed of the refusal in writing, by indicating the motives and appeal procedure.

14. The VAT payer or agent whose request has not been satisfied may apply repeatedly only when it eliminates the faults indicated.

15. Desiring to grant authorisation to submit Intrastat reporting data online to its new representative, the VAT payer or agent shall provide to the territorial Customs office a written request wherein it shall indicate the number of the Agreement, the name, surname and e-mail address as well as the manner to receive the name and password for login purposes of the new representative;

16. If the representative authorised by the VAT payer or agent loses the power to submit Intrastat reporting data on his behalf, the VAT payer or agent shall immediately inform of it in writing and by e-mail the territorial Customs office.

17. If the VAT payer terminates the Agreement with the agent on completion and submission of Intrastat reports, it must inform of it in writing or by e-mail within 1 working day as of the day of the termination of the Agreement the territorial Customs office with which the Agreement for online submission of reporting data about the trade of the Lithuanian VAT payer with the EU Member States has been concluded.

### **IV. REGISTRATION OF REPRESENTATIVES OF VAT PAYERS OR AGENTS DESIRING TO SUBMIT INTRASTAT REPORTING DATA ONLINE**

18. After the territorial Customs office and the VAT payer or agent sign the agreement, it shall be registered in the procedure set by the head of the territorial Customs office.

19. The representatives indicated by the VAT payer or agent shall be registered in the territorial Customs office as external users of IDAIS within 1 working day as of the signature of the Agreement.

20. Each external user of IDAIS shall be given a username and a password for login purposes. The given usernames and passwords shall be provided in the manner indicated by the VAT payer or agent.

21. The agent representatives shall be entitled to review the Intrastat reporting data only for the period indicated in the consent of the VAT payer being represented.

22. A VAT payer acting through an agent shall be entitled to review the Intrastat reporting data of its enterprise, submitted by the agent on its behalf, without the right of correcting them.

23. In case VAT payer or agent provides a repeated request to the territorial Customs office regarding the registration of a new representative, the new representative shall be registered as an external user of IDAIS in the territorial Customs office not later than the next working day.

24. After the territorial Customs office terminates the Agreement with the representative of the VAT payer or agent, the registration of the representatives of the VAT payer or agent shall be cancelled.

## **V. ACCEPTANCE, CONTROL AND REGISTRATION OF INTRASTAT REPORTING DATA SUBMITTED ONLINE, AND INFORMING THE REPRESENTATIVES OF VAT PAYER OR AGENT OF PROCESSING RESULTS**

25. A registered external user of IDAIS can submit Intrastat reporting data and (or) notification of absence of trade with the territorial Customs office online in real time by connecting to the Intrastat online reporting site <https://intrastat.cust.lt/>.

26. A registered external user of IDAIS, submitting Intrastat reporting data online, for the purposes of login with IDAIS, must use only the username and password given to it which identify it in the information system as an authorised representative of the VAT payer or agent having signed the Agreement with the territorial Customs office.

27. On submitting online Intrastat reporting data, the external users of IDAIS shall follow the Order No. DI-267/1B-1192 of Director General of the Department of Statistics to the Government of the Republic of Lithuania and Director General of the Customs Department under the Ministry of Finance approved on 28 December 2004 “On approval of the rules on the filling, submission and acceptance of declarations on trade with EU member states from the value added tax registered Lithuanian traders” and IDAIS user manual.

28. A registered external user of IDAIS may submit Intrastat reporting data:

28.1. having completed the Intrastat reporting form online in a real time mode;

28.2. having submitted an Intrastat reporting message:

28.2.1. *using the structure* of Intrastat reporting data submitted by VAT payers;

28.2.2. *using the structure* of INSTAT/XML document data.

29. The structures of the data of Intrastat reports submitted by VAT payers, INSTAT/XML document and INSTAT/XML response message, defined by the the Customs Department, shall be published on the Lithuanian Customs` Internet web site at the address <https://intrastat.cust.lt>.

30. Intrastat reporting data shall be confirmed in the system only in such case where all of them have been submitted without errors. IDAIS shall inform the user of the erroneously completed boxes of Intrastat report by a message displayed online in the Intrastat reporting data entry or display window.

31. If the registered external user of IDAIS submits an Intrastat reporting message, the said user shall be informed, on its request, of the processing results by a response message.

32. Erroneously submitted Intrastat reporting data may be registered, on the user`s request, by means of IDAIS.

33. If the data structure of the Intrastat reporting message does not comply with the requirements of the Customs Department indicated in item 29 of the Rules, the Intrastat reporting message shall not be accepted and registered. The code and description of the error detected shall be indicated in the response message submitted to the representative of the VAT payer or agent.

34. The Intrastat reporting data submission shall be considered successful if those data are confirmed in the system. The date of the online submission of the Intrastat reporting data shall be considered to be the date of its registration in IDAIS; this date shall be set by software application.

35. Having submitted online successfully the Intrastat reporting data, the representative of the VAT payer or agent shall not submit to the territorial Customs office these reporting data in writing, with the exception of cases provided for in the Agreement.

## **VI. FINAL PROVISIONS**

36. Upon termination of the Agreement referred to in part III of the Rules or in case of the non-operation of IDAIS, a VAT payer or agent must submit Intrastat reporting data to the territorial Customs office in writing or electronically, using the Intrastat reporting message structure indicated in item 29 of the Rules and without failing to comply with the dates set for submitting Intrastat reports.

37. VAT payers or agents wishing to submit Intrastat reporting data online must have installed in personal computers used by them a data transmission network and Internet Explorer browser (not lower than version 0.3) or other analogous web browser.

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**MODEL AGREEMENT FOR ONLINE SUBMISSION OF REPORTING DATA ABOUT THE TRADE  
OF THE LITHUANIAN VAT PAYER WITH THE EU MEMBER STATES**

\_\_\_\_\_ No. \_\_\_\_\_  
(conclusion date) (registration number)  
\_\_\_\_\_  
(conclusion place)

\_\_\_\_\_ (further – VAT payer or agent),  
(name of the VAT payer or legal person of the Republic of Lithuania, authorised  
in the order set by legal acts to complete and submit Intrastat reports

represented by \_\_\_\_\_, acting according to \_\_\_\_\_  
(position, name, surname)

and the territorial Customs office (further – Customs authorities), represented  
by \_\_\_\_\_,

(position, name, surname)

acting according to \_\_\_\_\_ (further together referred to as the Parties),  
concluded this agreement (further – Agreement).

**I. OBJECT OF THE AGREEMENT**

1. This Agreement shall define the relations between the VAT payer or agent and Customs authorities on submitting and accepting the reporting data about the trade of the VAT payer with the EU Member States (further – Intrastat reports) using the online application software for processing data relating to trade between the Republic of Lithuania and EU Member States (further – IDAIS).

**II. AGREEMENT TERMS AND OBLIGATIONS BY THE PARTIES**

2. The VAT payer or agent shall commit itself:

2.1. on submitting Intrastat reporting data to follow the Rules for online reporting about the trade of a Lithuanian VAT payer with the EU Member States;

2.2. to provide correct data of Intrastat reports;

2.3. to ensure the safety and confidentiality of usernames and passwords (further – authentication data) received according to this Agreement for the purposes of login with IDAIS, not to transfer this information to the third persons;

2.4. to ensure that every authorised VAT payer or agent's representative submitting Intrastat reporting data uses the username and password given to him;

2.5. to ensure that, before starting to submit Intrastat reporting data, all representatives of the VAT payer or agent get familiarised with the Rules for online reporting about the trade of a Lithuanian VAT payer with the EU Member States;

2.6. to inform immediately in writing and by e-mail of the change of its representative;

2.7. to submit a written Intrastat report on request of the Customs authorities.

3. VAT payer or agent shall agree:

3.1. that Intrastat reporting data submitted online has the same legal power as Intrastat reports submitted in writing;

- 3.2. with the safety requirements for online submitted Intrastat reports;
- 3.3. that the Customs authorities would register all actions on performing the online submission of Intrastat reports. If necessary, these records may be used to prove the submission of the Intrastat reports of the VAT payer or agent by telecommunication networks.
4. The Customs authorities shall commit themselves:
- 4.1. to accept Intrastat reporting data, if they comply with the Agreement terms and have been submitted by means of IDAIS online or in the format laid down by the Customs authorities;
- 4.2. to consult the authorised representatives of the VAT payer or agent on the issues of online submission of Intrastat reporting data;
- 4.3. to register in the set order the authorised representatives of the VAT payer or agent in IDAIS within 1 day from the date of signing the Agreement and to issue the authentication means to the authorised representatives of the VAT payer or agent;
- 4.4. having received the VAT payer or agent's message about the loss of the authentication means or their transfer to the third persons, to block immediately and not later than the next working day the possibility for the representative(s) of the VAT payer or agent to login with IDAIS;
- 4.5. having received in writing the VAT payer or agent's request, to change the given authentication means or to issue new ones;
- 4.6. to ensure the safety of the information system.
5. The Customs authorities have the right not to accept Intrastat reporting data, if they do not comply with the Agreement terms and (or) format set by the Customs authorities.

### **III. RESPONSIBILITIES AND PROCEDURE FOR RULING OF ISSUES**

6. The Customs authorities shall be responsible for the storage of Intrastat reporting data submitted online by the VAT payer or agent.
7. The Customs authorities shall not be responsible for the failure of the VAT payer or agent to login with IDAIS due to the faults in communication networks or for the loss or distortion, that happened due to the breakdowns, of the Intrastat reporting data submitted online.
8. The VAT payer or agent, having not ensured the security of authentication means, having transferred them to the third persons and not informed of it the Customs authorities, shall be completely responsible for the consequences.
9. None of the Parties shall have the right to delegate the implementation of this Agreement to the third persons.
10. The Parties shall be responsible in the order set by legal acts of the Republic of Lithuania for the non-execution or inappropriate execution of the obligations undertaken under this Agreement.
11. Issues arising due to this Agreement shall be ruled in the courts of the Republic of Lithuania according to the laws of the Republic of Lithuania.
12. The Parties shall be released from the responsibility for the total or partial non-execution of their obligations undertaken under this Agreement, in case such non-execution occurred due to *force majeure* according to Article 6.212 of the Civil Code of the Republic of Lithuania and the Rules on releasing from amenability due to *force majeure* circumstances, approved by Government Resolution No. 840 of 15 July 1996 (Žin., 1996, Nr. [68-1652](#)).

### **IV. OTHER CONDITIONS**

13. The service of the registration and maintenance of the users of IDAIS shall be rendered by the Customs authorities to the VAT payer or agent according to this Agreement free of charge.
14. Any changes in the legal status, name, address or other requisites of each Party shall be communicated to the other Party in writing within 3 working days.

### **V. VALIDITY OF THE AGREEMENT**

15. This Agreement shall enter into force the next working day from the day of its signature.

16. This Agreement shall be concluded for unlimited duration.

17. This Agreement may be altered only with the written consent of the Parties which shall constitute the continuation and integral part of this Agreement.

18. This Agreement may be terminated:

18.1. upon changes in legal acts;

18.2. on the initiative of the Customs authorities:

18.2.1. immediately, upon receiving by the Customs authorities a notice about any detected unauthorised login or attempt to login with IDAIS;

18.2.2. upon written notification of it to the VAT payer or agent within 5 working days, if the VAT payer or agent does not comply with the terms of the Agreement;

18.3. on the initiative of the VAT payer or agent, upon written notification of it to the Customs authorities 5 working days before the termination of the Agreement;

18.4. in other cases provided for in legal acts.

19. This Agreement is made in two copies having equal legal power, one copy for each party.

## VI. REQUISITES OF THE PARTIES

\_\_\_\_\_  
(name of territorial Customs office)

\_\_\_\_\_  
(address)

\_\_\_\_\_  
(name of VAT payer or legal person of the Republic of Lithuania, authorised in the order set by legal acts to complete and submit Intrastat reports)

\_\_\_\_\_  
(address)

phone \_\_\_\_\_, fax \_\_\_\_\_

VAT payer code from the Register of VAT payers  
or enterprise code from the Register of legal persons  
of the legal person authorised in the order set by legal acts  
to complete and submit Intrastat reports \_\_\_\_\_

Head of territorial Customs office

Representative of VAT payer or legal person of the Republic of  
Lithuania, authorised in the order set by legal acts to complete and  
submit Intrastat reports

\_\_\_\_\_  
\_\_\_\_\_  
(name, surname)

\_\_\_\_\_  
\_\_\_\_\_  
(name, surname, position)

\_\_\_\_\_ 200

\_\_\_\_\_ 200

\_\_\_\_\_



**MODEL AGREEMENT FOR ONLINE REVIEW OF REPORTING DATA ABOUT THE TRADE OF  
THE LITHUANIAN VAT PAYER WITH THE EU MEMBER STATES**

\_\_\_\_\_ No. \_\_\_\_\_  
(conclusion date) (registration number)  
\_\_\_\_\_  
(conclusion place)

\_\_\_\_\_  
(name of VAT payer) (further – VAT payer),

represented by \_\_\_\_\_, acting according to \_\_\_\_\_  
(position, name, surname)

and territorial Customs office (further – Customs authorities), represented  
by \_\_\_\_\_,

(position, name, surname)

acting according to \_\_\_\_\_ (further together referred to as the Parties),  
concluded this agreement (further – Agreement).

**I. OBJECT OF THE AGREEMENT**

1. This Agreement shall define the relations between the VAT payer and Customs authorities on reviewing the reporting data about the trade of the VAT payer with the EU Member States (further – Intrastat reports) using the online application software for processing data relating to trade between the Republic of Lithuania and EU Member States (further – IDAIS).

**II. AGREEMENT TERMS AND OBLIGATIONS BY THE PARTIES**

2. The VAT payer shall commit itself:

2.1. to ensure the safety and confidentiality of usernames and passwords (further – authentication data) received according to this Agreement for the purposes of login with IDAIS, not to transfer this information to the third persons;

2.2. to ensure that every authorised VAT payer's representative uses the username and password given to him;

2.3. to inform immediately in writing and by e-mail of the change of its representative.

3. The Customs authorities shall commit themselves:

3.1. to consult the authorised representatives of the VAT payer on the issues of online submission of Intrastat reporting data;

3.2. to register in the set order the authorised representatives of the VAT payer in IDAIS within 1 day from the date of signing the Agreement and to issue the authentication means to the authorised representatives of the VAT payer;

3.3. having received the VAT payer's message about the loss of the authentication means or their transfer to the third persons, to block immediately and not later than the next working day the possibility for the representative(s) of the VAT payer to login with IDAIS;

3.4. having received in writing the VAT payer's request, to change the given authentication means or to issue new ones;

3.5. to ensure the safety of the information system.

### III. RESPONSIBILITIES AND PROCEDURE FOR RULING OF ISSUES

4. The Customs authorities shall not be responsible for the failure of the VAT payer to login with IDAIS due to the faults in communication networks.

5. The VAT payer, having not ensured the security of authentication means, having transferred them to the third persons and not informed of it the Customs authorities, shall be completely responsible for the consequences.

6. None of the Parties shall have the right to delegate the implementation of this Agreement to the third persons.

7. The Parties shall be responsible in the order set by legal acts of the Republic of Lithuania for the non-execution or inappropriate execution of the obligations undertaken under this Agreement.

8. Issues arising due to this Agreement shall be ruled in the courts of the Republic of Lithuania according to the laws of the Republic of Lithuania.

9. The Parties shall be released from the responsibility for the total or partial non-execution of their obligations undertaken under this Agreement, in case such non-execution occurred due to *force majeure* according to Article 6.212 of the Civil Code of the Republic of Lithuania and the Rules on releasing from amenability due to force majeure circumstances, approved by Government Resolution No. 840 of 15 July 1996 (Žin., 1996, Nr. [68-1652](#)).

### IV. OTHER CONDITIONS

10. The service of the registration and maintenance of the users of IDAIS shall be rendered by the Customs authorities to the VAT payer according to this Agreement free of charge.

11. Any changes in the legal status, name, address or other requisites of each Party shall be communicated to the other Party in writing within 3 working days

### V. VALIDITY OF THE AGREEMENT

12. This Agreement shall enter into force the next working day from the day of its signature.

13. This Agreement shall be concluded for unlimited duration.

14. This Agreement may be altered only with the written consent of the Parties which shall constitute the continuation and integral part of this Agreement.

15. This Agreement may be terminated:

15.1. upon changes in legal acts;

15.2. on the initiative of the Customs authorities:

15.2.1. immediately, upon receiving by the Customs authorities a notice about any detected unauthorised login or attempt to login with IDAIS;

15.2.2. upon written notification of it to the VAT payer within 5 working days, if the VAT payer does not comply with the terms of the Agreement;

15.3. on the initiative of the VAT payer:

15.3.1. in case the VAT payer decides to submit Intrastat reporting data not through an agent, upon written notification of it to the Customs authorities 5 working days before the termination of the Agreement;

15.4. in other cases provided for in legal acts.

16. This Agreement is made in two copies having equal legal power, one copy for each party.

### VI. REQUISITES OF THE PARTIES

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(name of territorial Customs office)

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(address)

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(name of VAT payer or legal person of the Republic of Lithuania, authorised in the order set by legal acts to complete and submit Intrastat reports)

\_\_\_\_\_ (address)  
phone \_\_\_\_\_, fax \_\_\_\_\_

VAT payer code from the Register of VAT payers  
or enterprise code from the Register of legal persons  
of the legal person authorised in the order set by legal acts  
to complete and submit Intrastat reports \_\_\_\_\_

Head of territorial Customs office

Representative of VAT payer or legal person of the Republic of  
Lithuania, authorised in the order set by legal acts to complete and  
submit Intrastat reports

\_\_\_\_\_  
\_\_\_\_\_  
(name, surname)

\_\_\_\_\_  
\_\_\_\_\_  
(name, surname, position)

\_\_\_\_\_ 200

\_\_\_\_\_ 200  
\_\_\_\_\_