

Lithuania

Table LT.1: Tax Revenue

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.9	11.9	11.8	12.0	11.8	11.3	11.2	11.4	11.9	11.9	11.8	11.7	11.8	22	5.7
VAT	8.0	7.9	7.3	7.8	7.8	7.5	7.5	7.6	7.7	7.8	7.8	7.7	7.9	14	3.9
Taxes and duties on imports excluding VAT	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	12	0.1
Taxes on products, except VAT and import duties	3.0	3.1	3.6	3.3	3.1	2.9	2.9	2.9	3.2	3.3	3.3	3.3	3.2	18	1.6
Other taxes on production	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.4	0.4	0.4	26	0.2
Direct taxes	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.4	5.6	5.4	5.6	8.7	17	4.2
Personal income taxes	6.5	6.5	4.1	3.6	3.5	3.5	3.6	3.6	3.9	4.0	3.8	4.0	7.1	13	3.4
Corporate income taxes	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.6	25	0.8
Other	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	26	0.0
Social contributions	9.1	9.5	12.5	11.6	11.0	10.8	10.8	11.1	11.6	12.1	12.2	12.6	9.6	20	4.7
Employers'	7.5	7.8	8.4	7.4	7.1	7.1	7.2	7.4	7.8	8.2	8.3	8.5	0.7	26	0.4
Households'	1.6	1.6	4.1	4.2	3.9	3.6	3.6	3.6	3.8	3.9	3.9	4.1	8.9	4	4.3
Less: capital transfers (1)	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	30.1	30.6	30.2	28.3	27.2	26.9	26.9	27.5	28.9	29.7	29.5	30.0	30.1	25	14.7
B. Structure by level of government															
as % of total taxation															
Central government	67.8	66.9	56.4	56.4	57.0	57.7	58.0	57.6	57.7	57.1	56.5	55.9	65.9	10	9.7
State government (2)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	1.2	1.2	1.6	1.8	1.6	1.6	1.2	1.2	1.3	1.3	1.2	1.2	1.2	24	0.2
Social security funds	30.2	30.9	41.3	41.1	40.6	40.0	40.0	40.3	40.0	40.7	41.5	42.1	32.0	10	4.7
EU institutions	0.8	1.0	0.7	0.7	0.7	0.7	0.8	0.9	1.0	0.9	0.9	0.9	0.9	3	0.1
C. Structure by economic function															
as % of GDP															
Consumption	11.2	11.2	11.0	11.2	11.1	10.6	10.6	10.8	11.3	11.3	11.4	11.3	11.4	19	5.5
Labour	14.8	15.0	15.2	14.1	13.5	13.2	13.3	13.6	14.3	14.8	14.8	15.3	15.2	18	7.4
of which on income from employment	14.0	14.2	13.8	12.5	12.0	12.0	12.2	12.5	13.1	13.6	13.5	14.0	13.9	20	6.8
Paid by employers	7.5	7.9	8.4	7.5	7.2	7.2	7.2	7.5	7.8	8.2	8.3	8.5	0.7	26	0.4
Paid by employees	6.5	6.3	5.4	5.0	4.9	4.8	5.0	5.0	5.3	5.4	5.2	5.5	13.1	3	6.4
Paid by non-employed	0.8	0.9	1.4	1.6	1.4	1.2	1.1	1.2	1.2	1.2	1.2	1.3	1.4	15	0.7
Capital	4.1	4.3	4.0	2.9	2.6	3.1	3.0	3.1	3.4	3.5	3.3	3.4	3.5	25	1.7
Income of corporations	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.6	25	0.8
Income of households	0.4	0.5	0.8	0.5	0.5	0.6	0.6	0.5	0.6	0.7	0.7	0.8	0.9	9	0.4
Income of self-employed	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	22	0.3
Stock of capital	0.7	0.7	0.8	0.8	0.8	0.7	0.6	0.6	0.7	0.6	0.5	0.5	0.5	26	0.2

Table LT.1: Tax Revenue (continued)

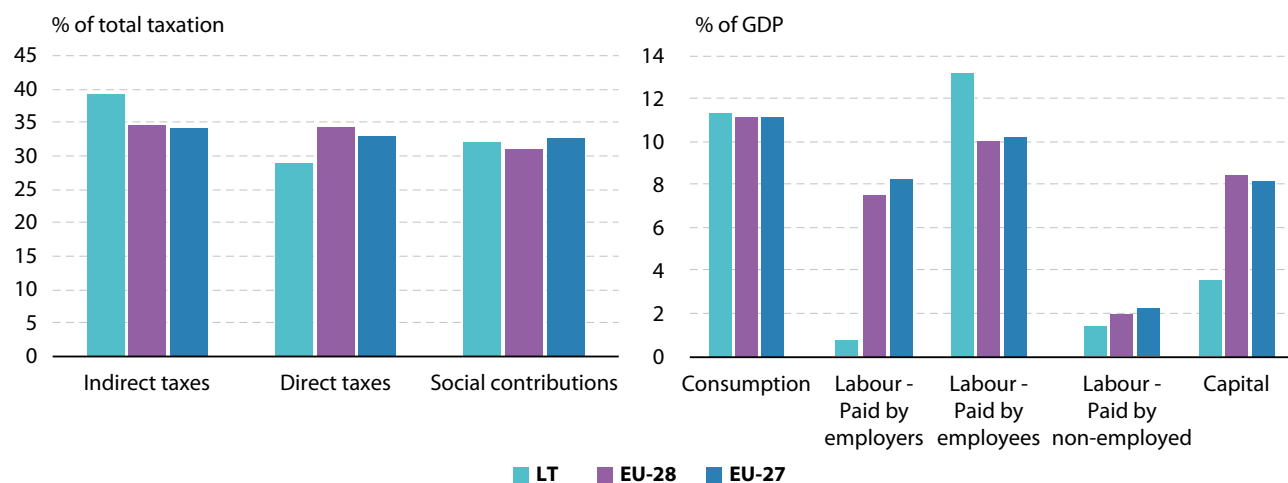
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	1.7	1.6	2.0	1.8	1.7	1.6	1.7	1.7	1.9	1.9	1.9	2.0	1.9	23	0.9
Energy	1.6	1.5	1.9	1.8	1.6	1.5	1.5	1.6	1.7	1.7	1.7	1.8	1.7	19	0.8
of which transport fuel taxes	1.5	1.5	1.9	1.7	1.6	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.7	7	
Transport	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.0
Pollution and resources	0.06	0.06	0.07	0.03	0.05	0.05	0.05	0.05	0.10	0.10	0.10	0.11	0.09	11	0.0
E. Property taxes as % of GDP															
Taxes on property	0.5	0.5	0.7	0.7	0.6	0.6	0.4	0.5	0.5	0.4	0.4	0.3	0.3	26	0.2
Recurrent taxes on immovable property	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	20	0.1
Other taxes on property	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.1	0.0	0.0	26	0.0
F. Implicit tax rates %															
Consumption	16.1	15.8	14.7	15.6	15.8	15.3	15.4	15.7	16.2	16.3	16.6	16.7	17.0	20	
Labour	33.0	32.2	31.0	30.5	30.7	30.8	31.0	31.2	31.2	31.2	30.8	31.4	30.0	22	
G. Payable tax credits as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:	:	

(1) Representing taxes assessed but unlikely to be collected.

(2) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure LT.1: Tax revenues by main taxes, 2019
(in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Table LT.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Expansion of PIT allowance for studies	Base decrease	Legislation: 10-12-2020 In force from: 18-12-2020
The maximum monthly non-taxable amount increased from EUR 350 (as budgeted for 2020 before COVID-19 crisis) to EUR 400 as of 1 July 2020, applicable as of 1 January 2020.	Base decrease	Legislation: 23-06-2020 In force from: 01-07-2020
Social security contributions: Employee		
As of 2021 the ceiling of SSC is applied for the insured person's overall employment income (combined from all employers)	Base decrease	Legislation: 23-12-2020 In force from: 01-01-2021
Social security contributions: Employer		
As of 2021 the ceiling of SSC is no longer applied for the SSC paid by the employer	Base increase	Legislation: 23-12-2020 In force from: 01-01-2021
Deferring or arranging the SSC payments (at all SSC types: employee's, employer's and self-employed) in instalments according to the agreed schedule without interest to be paid. (Note: An interest-free SSC loan agreement can be concluded after 5 years or earlier).	Neutral	Legislation: 07-05-2020 In force from: 15-03-2020
Corporate income tax		
Introduction of a new tax relief (for maximum period of 20 years) for companies implementing large projects under large project investment agreements (concluded during the period 2021 - 2025). Applicable if the average number of employees of such a company required to implement a large project during the tax year is not less than 150 (when investing in Vilnius - not less than 200) and private capital investments in the large project are not less than EUR 20 million (EUR 30 million when investing in Vilnius). The relief would be applied only if at least 75 per cent of income of the company in the relevant tax period consists of income from data processing, web server services (hosting) and related activities or income from manufacturing, and only if income is obtained from a large project.	Rate decrease	Legislation: 30-06-2020 In force from: 01-01-2021
Value-added tax		
Abolishment of pre-existing limitations to the size to refundable VAT immediately	Neutral	Legislation: 2020-06-26 In force from: 2021-01-01
Abolition of import VAT relief for parcels up to EUR 22	Base increase	Legislation: 2020-11-05 In force from: 2021-07-01
Reduced 5% VAT rate introduced for electronic newspapers, magazines and other periodicals excluding publications of erotic and/or violent nature or publications failing to comply with professional ethics, recognised as such by an institution authorised under the law, and products in which paid advertising accounts for more than 4/5 of total area of the publication or in which music or video content accounts for all or the most of the total area.	Rate decrease	Legislation: 22-12-2020 In force from: 01-01-2021
Reduced 0% VAT rate introduced for the supplies of COVID-19 vaccines and in vitro diagnostic medical devices	Rate decrease	Legislation: 22-12-2020 In force from: 01-01-2021
Other taxes		
Deferring or arranging the taxes in instalments according to the agreed schedule without interest to be paid. (Note: An interest-free tax loan agreement can be concluded until 30 June 2021 and the instalments are to be paid until 31 December 2022).	Neutral	Legislation: 16-03-2020
Stopping the tax arrears recovery actions (Note: the tax arrears recovery actions are stopped until 30 June 2021) and release from late payment of interest.	Neutral	Legislation: 16-03-2020
The limitation period for calculating and recalculating the tax is, as a general rule, reduced to 3 years.	Neutral	Legislation: 28-06-2018 In force from: 01-01-2020