

## i.MAS

On 1 October 2016 Lithuania has launched smart tax administration system (**i.MAS**).

The objectives of the system are the following: to reduce the administrative burden on taxpayers, to increase recording of taxpayers' income and effectiveness of tax administrator while transferring collection, processing, management and delivery of transaction data to electronic space.

i.MAS consists of 2 subsystems: **i.SAF** and **i.VAZ** (in the future more subsystems will be installed).

### 1. i.SAF

i.SAF – electronic invoicing system. From 1 October 2016 taxable persons registered as VAT payers in Lithuania are obliged to provide data of registers of issued and received VAT invoices.

However the data should not be submitted by the taxpayers who are not registered as VAT payers and the taxpayers who are registered as VAT payers only because of the acquisitions from the EU and do not carry any economic activity.

### 2. i.VAZ

i.VAZ – electronic consignment note subsystem, designed to supply data of consignment notes as well as provide electronic services on issuing, transferring and receiving the documents.

From 1 October 2016 taxpayers, who send, receive and transport cargo in Lithuania by road vehicles, are obliged to submit data of consignment notes via i.VAZ subsystem.

Persons are obliged to provide data only if the following conditions are met:

- goods are loaded and transported by road vehicles only in Lithuania;
- consignor and consignee are natural and legal persons engaged in economic activity; and
- the freight business relationship between the sender and / or recipient, and / or carrier and / or transport organizer and / or other persons authorized by them are established.

Data of consignment note must be provided via i.VAZ by the document creator. The consignor is responsible for the accuracy of the data provided by the document creator as provided in the Road Transport Code.

For more information about the i.MAS and the subsystems i.SAF and i.VAZ please see the webpage administered by the State Tax Inspectorate – [www.vmi.lt](http://www.vmi.lt).