Jurisdiction's name:	**LITHUANIA**

Information on Tax Identification Numbers

Section I – TIN Description

Natural persons:
In Lithuania the TIN equals the Lithuanian personal code.
This code is immutable throughout the life of the natural person.

Non-natural persons / companies:
In Lithuania the TIN equals the code the Lithuanian legal entity code.
All legal entities registered in the Register of Legal Entities are assigned a legal entity code. This code is immutable throughout the life cycle of the legal entity. The legal entity code must be printed in the legal entity's official documents.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	[Yes]	**Entities**	[Yes]

Section II – TIN Structure (natural persons)

Structure: TIN Format	[C1, C2, C3, C4, C5, C6, C7, C8, C9, C10, C11]		Where C1 to C11 are characters.
Structure: Range	C1, C2, C3, C4, C5, C6, C7, C8, C9, C10, C11		A numeric.
Structure: Rules	C1		Can only take the value 1 to 6.
	C2, C3		Two last digits of a year.
	C4, C5		Month (in the range 1...12).
	C6, C7		Day of month (in the range 1...31 depending on month and year).
Structure: Sample	10101010005.		
Syntax: Check Digit	C11		1. Multiply the values of each position by the corresponding weight:

Check digit calculation:

1. Multiply the values of each position by the corresponding weight:

C1	1	C6	6
C2	2	C7	7
C3	3	C8	8
C4	4	C9	9
C5	5	C10	1

2. Add up the results of the above multiplications;
3. Get modulo 11 of the result of the previous addition;
4. C11 = control number if remainder isn't equal to 10;
5. If remainder is 10, calculate a new check digit with over corresponding weight:

C1	3	C6	8
C2	4	C7	9
C3	5	C8	1
C4	6	C9	2
C5	7	C10	3

6. Add up the results of the above multiplications;

		7. Get modulo 11 of the result of the previous addition; 8. C11 = control number if remainder isn't equal to 10; if remainder is 10, control number C11 = 0.
Syntax: Sample	33309240064	1. 3*1=3; 3*2=6; 3*3=9; 0*4=0; 9*5=45; 2*6=12; 4*7=28; 0*8=0; 0*9=0; 6*1=6 2. 3 + 6 + 9 + 0 + 45 + 12 + 28 + 0 + 0 + 6 = 109 3. 109 MOD 11 = 10 4. 3*3=9; 3*4=12; 3*5=15; 0*6=0; 9*7=63; 2*8=16; 4*9=36; 0*1=0; 0*2=0; 6*3=18 5. 9 + 12 + 15 + 0 + 63 + 16 + 36 + 0 + 0 +18 = 169 6. 169 MOD 11 = 4 (i.e. C11)

Section II – TIN Structure (non-natural persons)

The legal entity code has a fixed length and consists of 9 digits.

The code is provided from an unused 8-digit code pool with the addition of a 9th check digit. The check digit is calculated according to module 11 by evaluating the weights of each of the first 8 digits.

The rule for forming the 9th check digit:
Each digit of the legal entity code, starting with the first one, is multiplied by the weights 1, 2, 3, 4, 5, 6, 7, 8. The sum of the products is calculated, which is divisible by 11.

The remainder of the division is the 9th check digit of the legal entity code. If the remainder is 10, then another 8-digit code is taken from the unused code set and the 9th check digit is calculated again.

Section III – Where to find TINs

Identity Card

Most recent Identity card of Republic of Lithuania shown below:

Individual TIN is equal to Personal code.

Earlier year identification cards examples can be found using website below:

https://adic.lrv.lt/en/identity-documents/personal-identity-c

Passport

Most recent passport of Republic of Lithuania shown below:

Individual TIN is equal to Personal code.

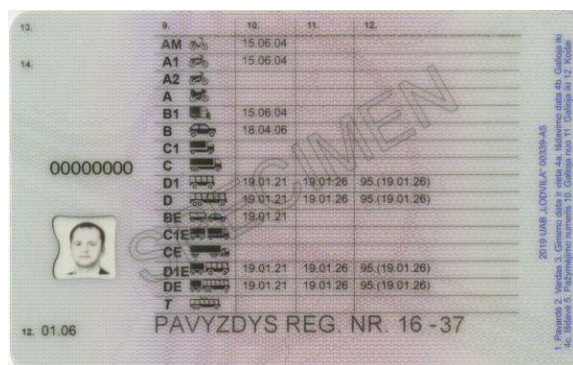Earlier year identification cards examples can be found using website below:

https://adic.lrv.lt/en/identity-documents/lithuanian-passport/

Driver's license

Individual TIN is 4d. National (personal) identification number in driver's license.

Other valid driver's license examples can be found in website bellow:

https://www.consilium.europa.eu/prado/en/prado-documents/ltu/f/docs-per-category.html

Section IV – TIN information on the domestic website

Natural persons:

The EU TIN on Europa portal can provide a verification tool which allows checking the CPR syntax (i.e. algorithm) and the TIN structure. The online check module does not confirm the identity of a person or the existence of the TIN.

Information about TINs can be found here - https://www.registrucentras.lt/en/

Non-natural persons / companies:

Information about TINs can be found here - https://www.registrucentras.lt/en/

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.

State Enterprise Centre of Registers – Studentu str. 39, Vilnius / phone +370 5 2688262/ email – info@registrucentras.lt