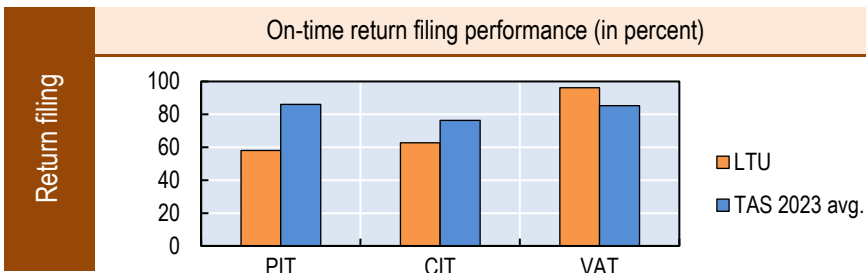
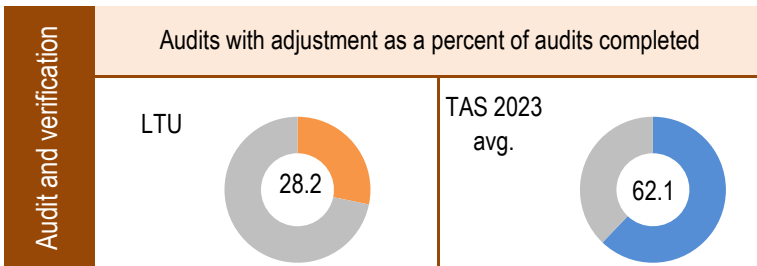


Lithuania (LTU)



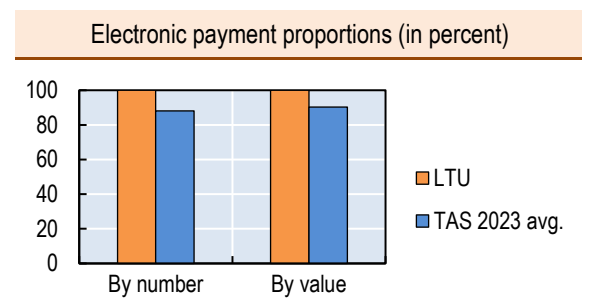
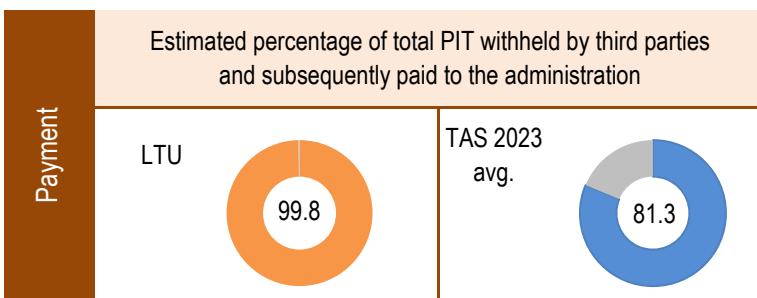
Returns filed electronically (in percent)

	LTU	TAS 2023 avg.
PIT	100.0	87.0
CIT	100.0	94.9
VAT	100.0	97.1



Additional assessments through audits as a percent of tax collections

	LTU	TAS 2023 avg.
	0.6	3.7



Debt collection

	LTU	TAS 2023 avg.
Total year-end arrears as a percent of total net revenue	8.2	31.8
Collectable arrears as a percent of total year-end arrears	70.1	55.2

Caveat Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance. Therefore, TAS 2023 and the observations it makes need to be interpreted with this in mind. Care should be taken when considering a jurisdiction's practices to fully appreciate the complex factors that have shaped a particular approach. Similarly, regard needs to be had to the distinct challenges and priorities each administration is managing.

Legend

PIT: Personal income tax	SSC: Social security contributions
CIT: Corporate income tax	FTEs: Full time employees
VAT: Value added tax	N.A.: Data not available

Access the 2023 publication and data:

<https://oe.cd/TAS>

Disclaimer:

<http://oe.cd/disclaimer>

For more information

Contact us by email:

fta@oecd.org

Visit our public website:

<https://oe.cd/fta>