

REPUBLIC OF LITHUANIA
LAW ON DECLARATION OF THE PROPERTY OF RESIDENTS

16 May 1996 – No I-1338
(As last amended on 11 February 2010 – No XI-684)
Vilnius

CHAPTER I
GENERAL PROVISIONS

Article 1. Purpose of the Law

This Law shall establish declaration of the property belonging to residents by the right of ownership and money assets held by them (hereinafter referred to as the “property”), as well as declaration of the property (including income received) when applying for the provision of State-guaranteed legal aid or cash social assistance.

CHAPTER II
DECLARATION OF PROPERTY

Article 2. Residents Subject to Property Declaration

1. The following residents shall be subject to property declaration in accordance with this Law:

- 1) state politicians and their family members;
- 2) candidates for the office of state politicians and their family members;
- 3) Members of the European Parliament elected for the Republic of Lithuania (hereinafter referred to as “Members of the European Parliament”) and their family members;
- 4) candidates for Members of the European Parliament elected for the Republic of Lithuania (hereinafter referred to as “candidates for Members of the European Parliament”) and their family members;
- 5) civil servants and their family members, bailiffs and their family members, notaries and their family members;
- 6) Presidents of the courts of the Republic of Lithuania, their deputies, chairmen of court divisions, judges and their family members;

- 7) the Director of the National Courts Administration and his family members;
- 8) the Seimas Ombudsmen and their family members;
- 9) the Auditor General, his deputies and their family members;
- 10) the Equal Opportunities Ombudsman and his family members;
- 11) the Ombudsman for Children and his family members;
- 12) prosecutors and their family members;
- 13) the Commander of the Lithuanian Armed Forces, his deputies and their family members;
- 14) servicemen in professional military service of the national defence system whose activities are regulated by the Law on Operational Activities, officers in professional military service and their family members;
- 15) members of the Board of the Bank of Lithuania and their family members;
- 16) the Inspector of Journalist Ethics and his family members;
- 17) heads and officials of institutions and agencies, financed from the State budget and appointed by the Seimas, the Speaker of the Seimas, the President of the Republic or the Prime Minister, and their family members;
- 18) chairmen of state (standing) commissions and councils of the Seimas, the President of the Republic, the Government and other state (standing) commissions and councils appointed in accordance with special laws, their deputies and members thereof as well as their family members;
- 19) heads of state institutions of higher education and their family members;
- 20) residents who wish to receive cash social assistance and their family members;
- 21) residents who wish to receive State-guaranteed legal aid and who, under the Republic of Lithuania Law on State-Guaranteed Legal Aid, are required to declare their property (including income received);
- 22) permanent residents of Lithuania who have attained 18 years of age and are in possession of the property specified in paragraph 2 of Article 3 of this Law, also persons aged 18 and over who have acquired the right to permanent residence in Lithuania in accordance with the procedure laid down by the Law of the Republic of Lithuania on the Legal Status of Aliens.

Note. Residents specified in subparagraph 22 must, by 1 May 2010, declare the property held by them on 31 December 2009.

2. Family members specified in subparagraphs 1–20 of paragraph 1 of this Article shall be considered spouses and children (adopted children) under 18 years of age living together with them, who must declare their property only if they are permanent residents of Lithuania. A permanent resident of Lithuania shall be a natural person who is considered to be a permanent resident of Lithuania under the provisions of the Law of the Republic of Lithuania on Income Tax of Individuals.

3. The property of minor family members shall be declared by one of the parents (adoptive parents).

4. The agency for civil service management must, on the basis of data from the Register of Civil Servants, by 1 February of the calendar year, submit to the central tax administrator a list of the names of residents who were employed as civil servants during the calendar year preceding the calendar year in which the list is submitted.

Article 3. Property Subject to Declaration

1. Residents specified in subparagraphs 1-21 of paragraph 1 of Article 2 of this Law must declare the following property held by them:

1) immovable property, including unfinished structures;

2) movable property, where such type of property is subject to legal registration under the legal acts of the Republic of Lithuania;

3) monetary funds kept in banks and other credit institutions or elsewhere than in banks and other credit institutions, where the total amount of the monetary funds exceeds LTL 5,000;

4) monetary funds that have been borrowed and have not been repaid, where the total amount of the monetary funds exceeds LTL 5,000;

5) monetary funds that have been lent and have not been recovered, where the total amount of the monetary funds exceeds LTL 5,000;

6) works of art, precious stones, jewellery and precious metals, where the value of one such item exceeds LTL 5,000;

7) securities, where the total amount of such securities exceeds LTL 5,000.

2. Residents specified in subparagraph 22 of paragraph 1 of Article 2 of this Law must declare the following property held by them:

1) immovable property, including unfinished structures the titles to which have not been registered in the Real Property Register of the Republic of Lithuania;

2) funds kept elsewhere than in banks of the Republic of Lithuania and other credit institutions, where the total amount of the funds exceeds LTL 5,000;

3) works of art, precious stones, jewellery and precious metals, where the value of one such item exceeds LTL 5,000;

4) property referred to in subparagraphs 4, 5 and 7 of paragraph 1 of this Article.

3. Property specified in paragraphs 1 and 2 of this Article as subject to declaration shall include both the property held in the Republic of Lithuania and in foreign states.

4. Property received for assistance provided in the course of covert cooperation with entities of operational activities and in other cases specified by laws shall not be subject to declaration.

5. Residents specified in subparagraphs 20 and 21 of paragraph 1 of Article 2 of this Law shall also declare the income received.

Article 4. Substantiation of the Sources of Acquisition of Declared Property

1. The local tax administrator shall have the right to issue a mandatory instruction requiring a resident to substantiate the sources of acquisition of declared property (with the exception of the property the sources of acquisition whereof the permanent resident of Lithuania has already substantiated when declaring the property in accordance with other legal acts).

2. At the request of the local tax administrator, the sources of acquisition of declared property shall be substantiated by documents attesting to the transactions, other legally valid documents or written confirmations issued by third parties in conformity with the laws. The documents attesting to the transactions, other legally valid documents or written confirmations issued by third parties must contain the data based on which the identity of the person who has paid out the funds may be established.

3. Documents drawn up in a foreign language must be accompanied by a translation into the Lithuanian language certified by the translator and documents issued in foreign states which are subject to legalisation under international legal acts and laws of the Republic of Lithuania must be legalised.

Article 5. Property Declaration Procedure

1. Residents specified in subparagraphs 1-19 of paragraph 1 of Article 2 of this Law shall declare property held on 31 December of the calendar year for which a property declaration is filed (hereinafter referred to as the “declaration”) by filing one copy of the declaration with the tax administrator. At the request of these residents, two copies of the declaration may be filed. One of them, with a stamp confirming the filing of the declaration, shall be returned to the resident who has filed it.

2. A declaration shall be filed annually by 1 May of the calendar year following the calendar year for which the property held is declared, except for cases specified in Articles 6, 7 and 7¹ of this Law.

3. The data in the declarations for the past five calendar years may be updated, starting with the calendar year preceding the calendar year in which the updates are made.

4. The form of the declaration and the procedure for completing and filing thereof shall be established by the central tax administrator. Residents declaring their property under this Law shall be supplied with declaration forms and instructions for completion of declarations free of charge.

5. Civil servants and officials of state institutions having the rights of entities of operational activities of the Republic of Lithuania whose activities are regulated by the Law on Operational Activities and their family members shall declare their property in accordance with a separate procedure and within the time limits established by the Government or an institution authorised by it.

Article 6. Declaration of Property by Candidates for the Office of State Politicians and Members of the European Parliament, Elected or Appointed State Politicians and Members of the European Parliament, Recruited or Appointed Civil Servants, State Politicians and Members of the European Parliament Who Ceased to Hold Office, Civil Servants Dismissed from Office and Their Family Members

1. Candidates for the office of state politicians, candidates for Members of the European Parliament and their family members must declare the property held on 31 December of the calendar year preceding the calendar year in which they run for office. The local tax administrator shall within 15 working days of the date of filing of the declaration issue these residents with extracts containing the basic data from the declaration, in the form approved by the Central Electoral Commission, which they must submit to the Central Electoral Commission or the constituency electoral committee.

2. Elected or appointed state politicians and Members of the European Parliament and their family members as well as recruited or appointed civil servants and their family members, except for those who have declared the property held on 31 December of the calendar year preceding the calendar year in which the state politicians or the Members of the European Parliament were elected or appointed to office and the civil servants were recruited or appointed to office, must declare the property held on 31 December of the calendar year preceding the calendar year in which the state politicians or the Members of the European Parliament were elected or appointed to the office and the civil servants were recruited or appointed to the office. Declarations shall be filed within 30 days of the election, appointment or admission to office. The local tax administrator shall, within 15 working days of the date of filing of the declaration, issue the elected or appointed state politicians and Members of the European Parliament and their family members as well as the recruited or appointed civil servants and their family member who have declared their property with certificates of filing of the declaration, except for those who have declared the property held on 31 December of the calendar year preceding the calendar year in which the state politicians or the Members of the European Parliament were elected or appointed to the office and the civil servants were recruited or appointed to the office and who receive the certificates of filing of the declaration from the local tax administrator within five working days.

3. State politicians and Members of the European Parliament who ceased to hold office and their family members as well as dismissed from office civil servants, bailiffs, notaries and their family members must declare the property held on 31 December of the calendar year in which they ceased to hold office or were dismissed from office in accordance with the procedure laid down in Article 5 of this Law.

Article 7. Declaration of the Property (Including Income Received) of Residents Who Wish to Receive State-Guaranteed Legal Aid and Residents Who Wish to Receive Cash Social Assistance and Their Family Members

1. Residents who wish to receive State-guaranteed legal aid must, in cases specified by the Law of the Republic of Lithuania on State-Guaranteed Legal Aid, declare their property (including income received) prior to applying for the provision of State-guaranteed legal aid.

2. Residents who wish to receive State-guaranteed legal aid shall declare the property held on the last day of the month preceding the month in which an application for the provision of State-guaranteed legal aid is submitted and income received for one year (the last 12 months) before the date of submission of an application for the provision of State-guaranteed legal aid. Where the resident who wishes to receive State-guaranteed legal aid has already declared the property held and income received for one year (the last 12 months) within the three months preceding the month in which an application for the provision of State-guaranteed legal aid was submitted, he shall not be required to declare the property held and income received for one year (the last 12 months). Where State-guaranteed legal aid has been provided for longer than one year, after a period of one year from the date of adoption of the decision to grant the State-guaranteed legal aid, the declaration covering the following year (12 months), starting with the month in which the previous declaration was filed, must be filed with the local tax administrator.

3. Residents who wish to receive cash social assistance and their family members must declare their property (including income received) at the request of the municipality.

4. Residents who wish to receive cash social assistance and their family members shall declare the property held on the last day of the month preceding the month in which an application for the provision of cash social assistance was submitted and income received for the last 12 months before submission of an application for the provision of cash social assistance.

5. Residents who wish to receive State-guaranteed legal aid as well as residents who wish to receive cash social assistance and their family members shall declare their property (including income received) by filing two copies of the declaration with the local tax administrator. The local tax administrator shall, within seven working days from the date of filing of the declaration, return one copy of the declaration with a stamp confirming the filing thereof. Residents shall submit this

copy of the declaration to the institution (official) deciding on the provision of State-guaranteed legal aid or the municipality – deciding on the granting of cash social assistance.

6. At the request of the residents who have declared the property held (including income received) specified in this Article, three copies of a declaration may be filed. Two copies of the declaration, with a stamp confirming the filing thereof, shall be returned to the resident who has filed the declaration.

Article 7¹. Reference Property Declaration

1. Residents specified in subparagraph 22 of paragraph 1 of Article 2 of this Law shall once declare the property held by them on 31 December of the calendar year in which they have attained 18 years of age or in which they have acquired the right to permanent residence in Lithuania in accordance with the procedure laid down by the Law of the Republic of Lithuania on the Legal Status of Aliens (where this right has been acquired after attaining 18 years of age). The declaration shall be filed by 1 May of the calendar year following the calendar year for which the property held is declared. In this case, a reference property declaration shall be filed.

2. Where persons specified in paragraph 1 of this Article are not in possession of the property referred to in paragraph 2 of Article 3 of this Law, filing of a reference property declaration shall not be mandatory and it shall be considered that such persons have declared that they are not in possession of the property referred to in paragraph 2 of Article 3 of this Law in accordance with the established procedure.

3. A reference property declaration shall not be filed where a person must declare his property in compliance with subparagraphs 1–19 of paragraph 1 of Article 2 of this Law.

CHAPTER III FINAL PROVISIONS

Article 8. Data Accumulation and Control

The tax administrator shall verify the accuracy of the data provided in declarations, collect and store the declarations filed as well as the data relating to the property held by residents received from other sources.

Article 9. Liability for Violation of this Law

1. Residents subject to property declaration specified in subparagraphs 1-19 and 22 of paragraph 1 of Article 2 of this Law avoiding to file declarations, failing to file them on time or not filing them at all or providing incorrect data shall incur administrative or criminal liability.

2. Where a person has not declared his property in accordance with the procedure set forth by this Law, such property may not be indicated for the purpose of substantiating the sources of acquisition of another property. Where a competent state institution has initiated a tax inspection in respect of persons specified in paragraph 1 of this Article or another investigation of an offence referred to in paragraph 1 of this Article, such persons shall no longer have the possibility of filing or updating property declarations for the respective period on a voluntary basis. Should the declaration nonetheless be filed, it would be disregarded by the competent state institution and would not be assessed.

Article 10. Procedure for Public Announcement of the Declaration Data

1. The data of a declaration may be made public where there is a written consent of the resident.

2. The data of declarations of the property held on 31 December of the calendar year in which residents held the position of the President of the Republic, Members of the Seimas of the Republic of Lithuania, Members of the European Parliament, Prime Minister, Ministers, Chancellor of the Prime Minister, Deputy Chancellors of the Prime Minister, heads of departments of the Office of the Prime Minister, Advisers to the Prime Minister, Vice Ministers, members of municipal councils, Chancellors of the Ministries, Presidents of the courts of the Republic of Lithuania and their deputies, chairmen of court divisions, judges, members of the Commission on Tax Disputes under the Government of the Republic of Lithuania, members of the Chief Administrative Disputes Commission, Prosecutor General and his deputies, heads of structural divisions of the Prosecutor General's Office as well as heads of county and district prosecutors' offices, Auditor General and his deputies, civil servants of the National Audit Office, county governors and their deputies, heads (director generals, directors, governors) of the institutions under the Government of the Republic of Lithuania (departments, agencies, services, inspectorates) and departments, services and inspectorates under the Ministries and their deputies as well as heads (director generals, directors, governors) of other state authorities and their deputies, Chairperson of the Board of the Bank of Lithuania and Deputy Chairpersons, civil servants of the Customs Department under the Ministry of Finance and territorial customs offices, civil servants of the State Tax Inspectorate under the Ministry of Finance and county tax inspectorates, civil servants of statutory institutions within the sphere of management of the Ministry of the Interior, the Seimas Ombudsmen, civil servants of the state security system and their family members, except for the declaration data of civil servants and officials of state institutions having the rights of entities of operational activities, whose activities are regulated by the Law on Operational Activities and their family members, shall be made public without a written consent of these residents.

3. The central tax administrator shall publish the data of declarations of residents specified in paragraph 2 of this Article in the special supplement to the official gazette *Valstybės žinios*. The extract containing the basic data from declarations shall be established by the Government of the Republic of Lithuania or an institution authorised by it. Such extracts of the declarations as well as the extracts containing the basic updated data of the declarations for the past calendar year shall be submitted to the editorial office of the official gazette *Valstybės žinios* by the central tax administrator annually by 1 September. The official gazette *Valstybės žinios* shall publish the extracts of the declaration data, including the updated data of the declarations for the past calendar year, annually by 1 October.

4. Other civil servants and their family members may publish their declaration data in the special supplement to the official gazette *Valstybės žinios* at the expense of the State. The approved extract containing the basic data of the declaration as well as a written consent to make the declaration data public shall be submitted to the editorial office of the official gazette *Valstybės žinios* by the resident himself. The terms for submission of the extracts containing the basic data of the declaration and making such data public shall be the same as specified in paragraph 3 of this Article.

Article 11. Preparation of Certificates Necessary for Completion of the Declaration

At the request of residents specified in paragraph 1 of Article 2 of this Law, banks, other credit institutions and other legal entities of the Republic of Lithuania shall issue certificates of the property held by the residents specified in subparagraphs 3-5 of paragraph 1 of Article 3 of this Law. The certificates shall be prepared and issued free of charge within 10 working days from the date of receipt of the application.

I promulgate this Law passed by the Seimas of the Republic of Lithuania.

PRESIDENT OF THE REPUBLIC

Translated by J. Gamulevičiūtė

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