VMI | STATE TAX INSPECTORATE

Enhancing Accessibility of E-Services for Non-Residents: The Lithuanian Approach

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Access to Lithuanian Tax Authority e-Services for Non-Residents

EU-Level Access

- **eIDAS framework** – recognition of qualified electronic identification means from other EU countries. Non-residents from EU/EEA can log in using their national eIDs (if integrated).

National Solution (Lithuania)

- **Lithuanian e-Residency card** – provides non-residents with digital identity for secure access to e-services in Lithuania.

Institutional / STI-Specific Access

- **Direct log-in** to the STI e-services

Register of Foreigners (non-residents) and E-Residency

Register of Foreigners (Non-Residents)

Data of foreigners who have economic and/or social interests and/or obligations in the Republic of Lithuania are collected, processed and stored in a **Single State Register** (the Register of Foreigners). Taxpayer register is integrated with the Register of Foreigners since 2023.

A foreigner registered in the Register of Foreigners is properly identified and will have the opportunity to use electronic (remote) services provided in the Republic of Lithuania, including services provided by the State Tax Inspectorate.

On the basis of the data in the Register of Foreigners, **e-Resident status** may be granted and a qualified e-signature certificate issued.

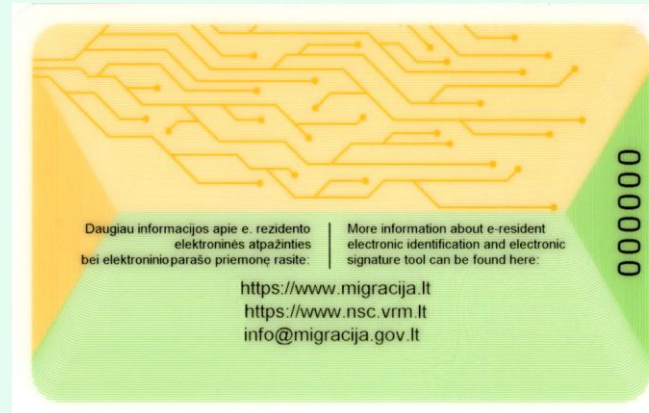# What is E-Residency?

Digital Identity
Secure electronic identification for non-residents to access Lithuanian government services remotely

Global Access
Available to anyone worldwide, regardless of physical location or nationality

Official Status
Government-issued digital credentials with legal recognition for online transactions

How to apply for Lithuanian e-Residency?

- **Submission of an application** via MIGRIS (Lithuanian Migration Information System)

- **Where to apply:**
  - ✓ Abroad → via foreign (external) service providers
  - ✓ In Lithuania → via Migration Department

- **Within 4 months** visit in person at foreign service provider/Migration Department is needed

- **In addition:**
  - ✓ 18+ years
  - ✓ Valid travel document
  - ✓ Residence permit/visa (if required)
  - ✓ Biometric data (photo + 2 fingerprints)
  - ✓ Status is granted for 3 years

⊟ Your personal data

Personal identification number in the Republic of Lithuania ❓

Code of a foreigner with interests in Lithuania (if it has been provided to you and you know it)

Identification code in a foreign state (if such a code is provided in a foreign state)

Name(s) ❓ *

JOHAN

Surname(s) ❓ *

SMITH

Previous name (s) ❓

Former surname(s) ❓

Date of birth (year, month, day) *

YYYY-MM-DD

Gender *

Direct log-in to the STI e-services

Direct Access to the STI e-services

Direct Access to the STI e-services is possible:

1. With access credentials provided by the STI to connect to the STI's e-services (name and password)

2. Via external systems (e-banking, e-government gateway)
3. With an electronic signature (mobile or stationary e-signature)

> Only foreign persons who hold a **temporary or permanent residence permit** in Lithuania and a Lithuanian personal identification number may sign in via external systems and with an electronic signature

Issuance of Access Credentials by the STI

1. For Clients without Lithuanian Tax ID / Personal ID

- **Natural persons:** apply in person, by mail (notarized ID copy is required), or by e-mail with qualified e-signature.
- **Heads of foreign companies:** based on data submitted in self-service in the form of registration of foreign company, in person or by mail.

2. With Lithuanian Tax ID / Personal ID

- Request via free-form application: in person, by mail (notarised ID copy is required), or by phone (Call-center).

Access Credentials will be sent to e-mail or postal address.

Key Statistics

E. Residency certificates: ~200 per year

Most popular **e-services** for non-residents:
• Registration of individual activity (self-employment)
• Submission of declarations (tax returns)
• Tax refunds
• Issuance of certificates for double taxation relief

Top countries by number of e-service users :
•   Estonia
•   Poland
•   Germany
•   Ukraine
•   Belarus

Thank You for Your Attention!

Feel free to try and order the Lithuanian e-Resident card
[I want to become an electronic resident - Migracijos departamentas](#)