



REGISTERS AND DOCUMENTS OF COMPANIES

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RIMESS companies group composes from companies carrying out activities in Lithuania, Latvia and Estonia since 1992. RIMESS companies group belongs to „Praxyty AISBL“ – new international association, which unites dynamic international, national and regional companies of accountancy and audit. UAB „RIMESS“ has a licence to provide audit services and was one of the first audit company in Lithuania. In RIMESS Lithuania work 5 auditors – partners and a team of 33 professionals, which provide services in three Lithuanian cities: Vilnius, Kaunas and Klaipėda. In UAB „RIMESS“ list of clients there is more than 300 companies, working in various fields of business, including manufacturing, sales, finances, constructing, services, energetics. Client of UAB „RIMESS“ are companies from 100 biggest Lithuanian companies, small and medium companies, personal companies, public establishments, associations, charity organisations and budget institutions.

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Publication „Registers and documents of companies“ is meant for companies registered in Lithuania. Here are presented documents and registers set in legal acts, compulsory or recommended to have for all companies, not including documents and registers, which are compulsory for companies carrying out the specific activity. The Publication will be regularly updated and its new versions will be posted on UAB “Rimess” website.

The Publication has been developed in observance of legal acts applicable at March 2009. The Publication is of advisory type and should not be treated as legal consultations.



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REGISTERS OF ACCOUNTANCY AND TAXES

No.	Register's/Document's name	Form	Comments
1.	Register of received and signed out invoices.	Free form.	Companies, which are not VAT payers, must administer the Register of received and signed out invoices.
2.	Register of received and signed out VAT invoices	Free form. Rules of administering the Register of received and signed out VAT invoices are approved by the order of the Head of State Tax Inspectorate under the Finance Ministry of the Republic of Lithuania No. VA-55, approved on 21 April 2004.	Companies, which are VAT payers, must administer the Register of received and signed out VAT invoices. Company's manager must nominate a person, responsible for the administration of the Register of received and signed out VAT invoices.
3.	Register of sale VAT from purchased goods (services).	Free form. Rules of administering the Register of sale VAT from purchased goods (services) and the recommended form approved by the order of the Head of State Tax Inspectorate under the Finance Ministry of the Republic of Lithuania No. VA-19, dated on 23 February 2004.	The Register must be filled by the companies VAT payers, which calculate the sale VAT from purchased goods (services) under the requirements of Law on VAT and wishing and having a right to include that VAT into VAT deduction.
4.	Register of goods being exported to the other EU state for the purposes set in the Law on VAT, article No. 5 ¹ (2(5-7)).	Free form. Rules on registering goods being exported to the other EU state for the purposes set in the Law on VAT, article No. 5 ¹ (2(5-7)) are set	The Register must be filled by companies, which are or not VAT payers, if they: - transport goods from Lithuania to another EU state, where the works of maintenance of these goods if they after that will be returned to Lithuania and to the same company, which transported goods;

		in the order of the Head of State Tax Inspectorate under the Finance Ministry of the Republic of Lithuania No. VA-27, approved on 1 March 2004.	<ul style="list-style-type: none"> - goods are being exported temporary to another EU country, where these goods temporary are being used for services provision; - goods are being temporary exported from Lithuania for a period not longer than 24 months to another EU state, if these goods, when they would be exported from the third country into the member state, could be formed as a procedure of the custom's temporary import, which means, that goods are being not taxable by import customs.
5.	Register of services rendered and of goods being imported for rendering these services, as indicated in article 13 (5) of the Law on VAT.	<p>Free form.</p> <p>Rules on accountancy of services rendered and of goods being imported for rendering these services, as indicated in article 13 (5) of the Law on VAT, are approved by the order of the Head of State Tax Inspectorate under the Finance Ministry of the Republic of Lithuania No. VA-27.</p>	
6.	Cashbook.	<p>Free form.</p> <p>Required requisites of the cashbook are set in the ruling No. 179.</p>	All cash operations must be written into cashbook..
7.	Register of cash operations.	Form of the Register of cash operations is approved by the order of the Head of State Tax Inspectorate under the Finance Ministry of the Republic of Lithuania No. V-255.	Companies, which use the cash-machines, must fill the separate Register of cash operations registered in the State Tax Inspectorate for every cash-machine which being used.
8.	Accountancy book of the check blanks of money acceptance and/or payment	<p>Free form.</p> <p>Example of the Accountancy book of the check blanks of money acceptance and/or payment is approved by the order of the</p>	Companies, which use checks of money acceptance and/or payment, must fill the Accountancy book of the check blanks of money acceptance and/or payment in order to carry out the accountancy of the check blanks.

		Finance ministry No. 340.	
9.	Tickets accountancy book.	Free form. Example of the Tickets accountancy book is approved by the order of the Finance ministry No. 341.	Companies, which are using tickets, must fill the Tickets accountancy book for the accountancy of made (purchased) and sold tickets, as well as used and returned tickets. Rules on the usage and accountancy of tickets are not applicable for transport and lottery tickets, as well as tickets, which are being sold with the cash-machine and the check of the cash machine is being given.
10.	Chart of accounts.	Free form. Example of the chart of accounts is approved by the Standards Council's Ruling of the Public Institution of the Accountancy Institution of the Republic of Lithuania No. 2.	Chart of accounts must be drafted by the company and approved the General Manager.

REGISTERS AND DOCUMENTS OF THE EMPLOYMENT

No.	Register's/document's name	Form	Comments
1.	Register of the employment contracts.	Form is set by the Ruling of the Government of the Republic of Lithuania, No. 503.	Employment contracts must be signed in the Register of employments contracts on the day of signing the employment contract.
2.	Register of employees' certificates.	Form is set by the Ruling of the Government of the Republic of Lithuania, No. 503.	Issue of the Employee's certificate, approval of rules on having and holding in the work place the employee's certificate, is the responsibility of the employer.
3.	Register of work time accountancy.	Free form. Example of the Register of work time accountancy is set by the Ruling of the Government of the Republic of Lithuania, No. 78.	
4.	Introductory instruction on safety and health of employees.	Instruction must be prepared according to the Law on Employee's Safety and Health of the Republic of Lithuania and other laws regulating health and security of employees.	Instruction on security and health of employees must be approved by the employer. Instruction is being harmonized with the Committee of company's employees' security and health (if it's established) or with the representative of employees.
5.	Instruction on instructing at the work place.	Instruction must be prepared according to the Law on Employee's Safety and Health of the Republic of Lithuania and other laws regulating health and security of employees.	Instruction on instructing at the work place is being prepared for some occupations of employees, works (eg. work in the high, repairing works and etc.), for a usage of some work equipment, dangerous materials usage.
6.	Register of the employees' safety and health instructing.	Free form.	Such register is being recommended for every company in order to assure the issue of the documents related with the implementation of personal rights, proving the legal circumstances. Employees approve about the familiarisation of the

			company employees' safety and health legal acts.
7.	Internal Labour Rules.	Free form.	This is an obligatory, local legal act. Issues mentioned in the Internal Labour Rules are set in the Labour Code of the Republic of Lithuania and other legal acts.
8.	Register of the employees, being familiarised with the Internal Labour Rules.	Free form.	When the employment contract is being signed, the employer must familiarise the employee with the Internal Labour Rules. Person being employed confirms about the familiarization with the Internal Labour Rules by signing in the Register of employees, being familiarised with the Internal Labour Rules.
9.	Working regulations of employees.	Free form.	Employees functions are set more detailed in the Working regulations of employees.
10.	Register of employees, being familiarised with the working regulations of employees.	Free form.	When the employment contract is being signed, the employer must familiarise the employee with Working regulations of employee. This Register is recommended for all companies, in order to assure the issue of the documents related with the implementation of personal rights, proving the legal circumstances.
11.	Register of the acts of accidents and incidents at work.	Form is set by the Ruling of the Government of the Republic of Lithuania, No. 1118.	Incidents, accidents and deaths, happened at work, must be registered in the Register of the acts of accidents and incidents at work
12.	Passport of employee's safety and health condition.	Form is set by the order of the Minister of the Health of the Republic of Lithuania No. A1-588//V-611.	This document is obligatory for all companies.

OTHER DOCUMENTS

No.	Register's/Document's name	Form	Comments
1.	Written obligation on not disclosing the commercial (industrial) information.	Free form. It must be approved by the General Manager of the company.	It is being used in cases, when the shareholder asks company for submitting some documents, containing the commercial (industrial) information.
2.	Register of inspections performed by State control institutions.	Free form.	Officers of the State control institutions must write in the company's Register of inspections performed by the state control institutions the name of the State control institution, his (her) name, surname, position, object of inspection, date of inspection short findings of the inspection and to sign.
3.	Shareholders' registry book	Form is set by the Ruling of the Government of the Republic of Lithuania, No. 1041.	This registry book is obligatory for all limited liability companies, having certificated shares. Order on filling is set by the Ruling of the Government of the Republic of Lithuania, No. 1041.
4.	Register of the share operations.	Form is set by the Ruling of the Government of the Republic of Lithuania, No. 1041.	This Register is being used for the accountancy of non-certificated shares. Order on filling is set by the Ruling of the Government of the Republic of Lithuania, No. 1041.
5.	Accounts of non certificated shares	Form is set by the Ruling of the Government of the Republic of Lithuania, No. 1041.	Accounts for non certificated shares are being used for accountancy of non certificated shares. Order on filling is set by the Ruling of the Government of the Republic of Lithuania, No. 1041.
6.	Register of documents being sent and received.	Free form.	This Register is of recommendatory nature, except state and municipalities' institutions, as well as companies and other subjects, which are authorised to perform functions of public administration.



7.	Register of company's internal documents.	Free form. Example is prepared by the order of the General Manager of Lithuanian archive department under the Government of the Republic of Lithuania, No. 88.	This Register is of recommendatory nature, except state and municipalities' institutions, as well as companies and other subjects, which are authorised to perform functions of public administration.
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