NATIONAL AUDIT OFFICE OF LITHUANIA SURVEY ON SMART TAX ADMINISTRATION SYSTEM

1. Has your country implemented/ is currently implementing a project aimed at introducing a national system for collecting the taxpayers' data about the carried-out transactions (e.g., collecting detailed data on invoices, etc.)?
    o   Yes
    o   No

2. Please indicate what data on economic activity of taxpayers is collected by central tax authorities and when has the collection of data started:

    o   Value added tax invoice data. Data has been collected from year _____
    o   Data of consignment notes. Data has been collected from year _____
    o   Data of cash operations. Data has been collected from year _____
    o   Accounting data in a standard file. Data has been collected from year _____
    o   Other (please enter other data that is collected and not identified above): _____

3. What is the purpose for collecting the data identified in Q2?

    _____

4. Are there any restrictions on the scope of the collected data, e.g., the data should be submitted by taxpayers whose turnover reaches a certain threshold?
    o   Yes, there are certain restrictions in place.
    o   No, there are no restrictions and data have to be submitted by all taxpayers.

    In case there are restrictions in place, please indicate the type of restrictions by the collected data sets:

    _____

5. Is the collection of more data than indicated in Q2 planned in the future?
    o   Yes, it is planned.
    o   No, it is not.

If YES, please indicate in brief what additional data you are planning to collect and what are the reasons for collecting more data from taxpayers:

    _____

6. Do central tax authorities analyse the collected data on economic activity of taxpayers and use them in developing various analytical models that allow to better assess the risky tax payers, select them and apply more efficient control measures?
    o   Yes
    o   No

If YES, please comment on what new analytical models have been developed and how they have assisted the central tax authorities to improve their activities:

    _____

7. Is the project also focused on the development of new electronic services for taxpayers?
   o Yes
   o No

If you have pointed out that electronic services have been developed or that there is a plan to develop them in the future, please specify what kind of e-services they are, what they allow or will allow users to perform (e.g., cross-check of invoice data against data of business partners; fully automated completion of tax returns based on the received data, etc.):

_____

8. Do central tax authorities conduct cost-benefit analysis of this project based on the prescribed criteria?
   o Yes
   o No

If YES, please describe the applied assessment criteria:

_____

9. Are artificial intelligence solutions introduced in tax administration (i.e., are unsupervised models developed that are used to identify the previously unknown risks).
   If YES, please comment:

_____

10. If available, please provide a link to the primary source (a web link) to the information about the ongoing/completed project by the central tax authorities.

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11. If available, please indicate a contact person (phone number, email) for further clarification of the replies:

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