

Annex

To facilitate the provision of information on good practices and challenges with respect to the establishment of effective financial disclosure systems for appropriate public officials (inter alia information on legislation, policies, practices and institutions on establishing and maintaining effective financial disclosure systems for appropriate public officials, including measures as may be necessary to permit their competent authorities to share that information with the competent authorities in other States parties) the Secretariat has prepared the following questionnaire as a guide that States parties may wish to use.

The Secretariat also wishes to draw the attention of the Government to the note entitled “Asset and interest disclosure systems (article 8, paragraph 5, of the United Nations Convention against Corruption)” contained in document [CAC/COSP/WG.4/2018/3](#) that could be used as background material for the completion of the questionnaire.

Contact information

1. Basic information

1.1. Does your country have a financial disclosure system(s) for appropriate public officials in line with articles 8, paragraph 5 and 52, paragraphs 5 and 6 of the Convention? **YES**

- a. Please provide a broad overview of your country’s financial disclosure system(s) for public officials and list the relevant national legislation.

The Law on Property Declaration of Residents (hereinafter - the LPDR) regulates which persons are required to declare property and assets for the reporting period and which property (assets) must be specified in the declaration. Article 10 of the LPDR lists which data of officials, public officials and their family members and their property declarations are published publicly on the State Tax Inspectorate (hereinafter – [STI](#)).

- b. If your country has, in addition, ad hoc financial disclosure requirements, please provide a broad overview, including applicable categories of officials, sectors/activities, etc.
- c. What is the objective(s) of your country's financial disclosure system(s) (please select all that apply)?
- Detection of illicit enrichment
 - Prevention of conflicts of interest
 - All of the above (combined system)
 - Other, please describe: _____

If NO,

- a. Please describe (cite and summarize) the alternative measures put in place to ensure full compliance with article 8, paragraph 5 and article 52, paragraphs 5 and 6 of the Convention or is planning to take, together with the envisaged time frame, if any.

1.2. Has your country criminalized “illicit enrichment” as foreseen under article 20 of the Convention? **YES**

Illicit enrichment is criminalized in the Criminal Code of the Republic of Lithuania.

Article 189¹. Unjust Enrichment

1. A person who holds by the right of ownership the property whose value exceeds 500 MSLs (25 000 Eur), while being aware or being obliged and likely to be aware that such property could not have been acquired with legitimate income, shall be punished by a fine or by arrest or by a custodial sentence for a term of up to four years.

2. A person who takes over the property referred to in paragraph 1 of this Article from third parties shall be released from criminal liability for unjust enrichment where he gives a notice thereof to law enforcement institutions before the service of a notice of suspicion and actively cooperates in determining the origin of the property.

3. A legal entity shall also be held liable for the acts provided for in this Article.

2. Targeted officials

2.1. Please list the categories of officials required to file a financial disclosure. Please select all that apply and provide the range of targeted officials in each relevant category.

Public officials, including representatives from all branches and agencies of government:

Members of the legislative branch, please list: *state politicians;*

Members of the judiciary and prosecution, please list:

Presidents and chairmen of courts of the Republic of Lithuania and their deputies, heads of court departments, judges;

Director of the National Judicial Administration;

Members of the European Commission accepted into office at the proposal of the Government of the Republic of Lithuania;

Members of European Court of Auditors;

Members of the Court of Justice and the General Court of the European Union;

Members of the Committee of Regions; Members of the European Economic and Social Committee; officials of judicial and other international institutions;

Prosecutors.

Members of the executive branch, including armed forces and agencies subordinate to a minister, please list:

Civil servants, bailiffs, notaries;

Controllers of the Seimas (it is the national name of the Parliament);

The state auditor, deputy state auditors, other employees of The National Audit Office of Lithuania;

Commander of the Lithuanian Armed Forces, Deputy Commanders of the Armed Forces;

Professional military service officers, intelligence officers.

Officials of independent government bodies (e.g., standalone boards, commissions and agencies that fall outside the executive, legislative and judicial branches of government), please list:

X Officials at the supranational (high-level) bodies (e.g., representatives of the country in regional and global organizations/bodies), please list:

Members of the European Parliament, elected from the Republic of Lithuania.

X Officials at subnational levels of government (e.g., officials at the level of local government, provinces, and municipalities), please list:

Heads of state or municipal institutions, other budgetary institutions;

Heads of departments of state or municipal institutions, other budgetary institutions, their deputies (applies to a structural unit that is not in another structural unit);

Heads and officials of institutions and bodies financed from the state budget appointed by the Seimas, the Speaker of the Seimas, the President of the Republic or the Prime Minister; Chairmen of the Seimas, the President of the Republic, the Government, other state (permanent) commissions and councils appointed in accordance with special laws, their deputies and members;

X Political party officials, please list:

Members of a political parties, with the exception of persons whose political party membership fee does not exceed 360 Eur per calendar year.

X Representatives of publicly owned (fully and partially) enterprises, please list:

Heads and officers of institutions and bodies financed from the state budget appointed by the Seimas, the Speaker of the Seimas, and the President of the Republic or the Prime Minister; Chairmen, their deputies and members of the Seimas, the President of the Republic, the Government, other state (permanent) commissions and councils appointed in accordance with special laws;

Heads and their deputies of joint-stock companies whose shareholder is the state or municipality;

Heads of state and municipal enterprises and their family members, as well as deputy heads;

Heads and their deputies of public institutions, the founder or shareholder of which is the state or municipality;

Heads of associations founded by the state or municipality;

Heads of public high schools;

Heads of state or municipal institutions, other budgetary institutions, their deputies;

Heads of departments of state or municipal institutions, other budgetary institutions, their deputies (applies to a structural unit that is not in another structural unit);

Heads and members of their families, deputy heads of companies that are important for ensuring national security;

Members of the Board of the Bank of Lithuania.

X Representatives of private entities, professional associations, foundations and similar bodies performing public functions and services of public interest, please list:

Members of councils and/or boards of credit institutions, heads of administrations, deputy heads of administrations;

Members of councils and/or boards, managers, their deputies, chief editors, their deputies, editors, their deputies of the public information producer and/or disseminator.

X Other, please list:

Candidates for state politicians.

Candidates for members of the European Parliament elected from the Republic of Lithuania;

The Equal Opportunities Ombudsperson;

The Ombudsperson for Child's Rights;

The Inspector of Journalist Ethics;

Residents wishing to receive social assistance in cash;

Individuals donating to an independent political campaign participant (with exceptions);

Residents wishing to receive support for purchasing or renting a home in accordance with the Law on support for purchasing or renting a home or a financial incentive for young families purchasing their first home in accordance with the Law on financial incentives for young families purchasing their first home;

Intelligence Controllers;

Candidates for other positions as specified by the LPDR.

If a public official is required to declare assets, this obligation also applies to his family members.

2.2. What factor(s) shaped the decision on the targeted categories of officials? Please select all that apply.

- Objective of the system
- Hierarchical level and position of officials
- Corruption risk level of sectors and functions
- Resources and capacity to manage and verify disclosure
- X Other.

The categories of target officials are specified in LPDR.

2.2.1. Please elaborate on your response above.

2.3. Does any authority have the power to request any official who would usually fall outside the disclosure system to file financial disclosure (e.g., designate those in high-risk categories, those under investigation for corruption offences, etc.)? **NO**

2.4. How does your country create and update the list of filers?

Information Technology and Communications department under the Ministry of the Interior of the Republic of Lithuania submits data about civil servants and public officials who are required to declare assets to the STI once a year. Also, articles 4 - 8 of the LPDR regulate which institutions and companies are required to submit lists of persons who are obliged to declare assets.

2.5. Please provide the approximate number of filers.

Every year, the obligation to declare assets is formed for approximately 100,000 people.

3. Frequency of disclosure

3.1. When and how often are targeted officials required to file/submit financial disclosures?
Please select all that apply.

- Upon entering office
- Upon leaving office
- Annually
- Biennially (once every two years)
- Once every three years
- Some categories of officials are more frequently required to declare than the others.
- Other, please describe.

The declarations of the previous reporting year shall be submitted by May 1 of the following calendar year. (i.e: for the year 2022 until May 2, 2023), except for the cases specified below.

Candidates for positions specified in Article 2, Part 1, Paragraph 5 and Paragraphs 23, 29 - 35 of LPDR and their family members must submit property declarations to STI within 7 days from the date of submitting the application to apply for the specified positions.

Persons whose data are classified in accordance with the procedure established by law and their family members, civil servants and officials of criminal intelligence entities and their family members, as well as intelligence officers and their family members, submit resident property declarations annually until the calendar year following the calendar year, for whose assets are declared, on July 1.

After ceasing to hold office, state politicians and members of the European Parliament and their family members, as well as persons dismissed from office, who held the office specified above, and their family members must declare available property (assets) on December 31 of the calendar year in which they ceased to hold office or were dismissed from office. The declaration for the calendar year is submitted by May 1 of the current year.

3.2. Does the competent authority have the power to request targeted officials (filers) to submit ad hoc financial disclosures between the official submission periods? **NO**

Information provided at point 3.1.

3.3. Are the targeted officials required to update/amend their financial disclosures between submission periods? **YES**

If YES, please provide the ground for updating/amending submitted disclosures and the relevant time frame.

Property declarations declaration is allowed to be revised for the current year and for past 5 years, if there are inaccuracies in them.

4. Competent authority and disclosure process

4.1. Which authority/entity is responsible for collecting and maintaining financial disclosures? Please select all that apply.

- Central competent authority
 - Entities employing the targeted officials
 - Other authorities depending on the categories/levels of officials (election Commissions, supreme courts, parliamentary committees, etc.). Please list:
-

4.2. How are the financial disclosures submitted?

- Centralized submission directly to the central competent authority via:
 - Electronic (online) submission system
 - Submission using the paper submission
 - Delegated submission using paper submission (e.g., to individual bodies, which store them and transmit them to the competent authority)
- Delegated submission using both paper and electronic (online) submission (*paper declarations are submitted to individual bodies while the electronic copies are submitted to a centralized online system of the competent authority*)
- Other.

4.2.1. Please elaborate on your response above and describe the processes and methods of submitting the disclosures.

Property declarations are submitted electronically through the Electronic Declaration System (EDS), <https://deklaravimas.vmi.lt>. For example, state politicians, civil servants and members of their families, candidates for civil servants, candidates for state politicians and members of their families must submit declarations electronically.

Declarations completed in a paper form are submitted by the persons filling them in for verification.

Persons whose data is classified in accordance with the procedure established by law and their family members, civil servants and officials of criminal intelligence entities whose activities are regulated by the Law on Criminal Intelligence and the Law on Intelligence, and their family members and intelligence officers and their family members declare their property (assets) as specified in the procedure of the Government or its authorized institution.

4.3. If electronic submission is possible, please describe the online tools and platforms available for submitting financial disclosures.

The Electronic Declaration System (EDS) - <https://deklaravimas.vmi.lt>.

4.4. Please describe the measures implemented to ensure compliance and appropriate quality of information when completing and submitting the financial disclosure (e.g., disseminating information materials, training, awareness raising, etc.).

The declaration of the resident's (family's) annual property (form FR0001) and the rules for filling it in were approved by the head of the STI by order no. VA-13 in 2004. It can be found on the STI website www.vmi.lt by selecting "Forms" in the main menu (at the top of the screen) (by entering the form code FR0001). Also, on the website of the STI, after selecting "Tax Directory" from the main menu, from the menu on the right, you can find answers to the most frequently asked questions.

Consultation on the annual resident (family) property declaration form FR0001 can be obtained by calling 1882 or +370 5 260 5060.

5. Scope of disclosures

5.1. Please list the assets and interests included in the financial disclosure forms, including categories of assets and other financial interests. Please also refer to the list below.

X Immovable and movable assets

- their value and source
- those (assets) held in the name of others

X Income

- their source

X Securities

- Investments

X Savings

- Bank accounts
- Any other business relationships with financial institutions

X Liabilities / loans / mortgage

X Cash

X Gifts

- Livestock

X Ownership interests (*shareholdings*) in companies and other legal entities and arrangements

- Business / outside activities (*business interests and financial connections*)
- License(s) (*to carry out commercial activities*)
- Usufruct rights (to use and benefit from an asset owned by others)
- Information on all legal persons linked to the official in any way, individual economic activity, membership and position in undertakings, establishments, associations or foundations

5.2. Is the requirement to disclose an asset dependent on its value (*e.g., assets below a certain threshold do not need to be declared*)? Please explain.

Article 3, Part 1 of the LPDR lists the assets owned in the Republic of Lithuania and foreign countries and the value of which residents who are obliged to declare must declare. This property owned on December 31 of the calendar year is declared: 1) immovable property, including unfinished construction; 2) a movable object, if legal registration is mandatory for this type of object according to the legal acts of the Republic of Lithuania; 3) cash and cash equivalents (hereinafter referred to as funds) held in banks and other credit institutions or outside of banks and other credit institutions, if their total amount exceeds 1,500 Eur; 4) borrowed and unpaid funds, if their total amount exceeds 1,500 Eur; 5) lent and unrecovered funds, if their total amount exceeds 1,500 Eur; 6) works of art, precious stones, jewelry, precious metals, when their unit value exceeds 1,500 Eur; 7) securities, if their total value exceeds 1,500 Eur.

5.3. Does the information mentioned in question 5.1 include assets and relevant financial interests located both in and outside the country? **YES**

5.3.1. **If YES**, does it require the disclosure of an interest in or a signature or other authority over a financial account in a foreign country (please see article 52, paragraph 6, of the Convention)? - *No*

5.4. Does your country's financial disclosure system include a declaration of beneficial ownership (of legal entities and arrangements, including nominee arrangements and trusts)?¹ **NO**

Please explain.

5.4.1. Are the targeted officials required to declare assets and interests held, managed or controlled through such legal entities and arrangements? **YES**

If YES, please explain.

Public official must declare all the assets he owns listed in point 5.1.

5.5. Are targeted officials also required to submit information for their family members? **YES**

If YES,

a. Please describe the scope of the family members (spouse(s), registered/non-registered partner(s), children (minor, financially dependent, within the same household, age limits, etc.)).

Article 2, paragraph 2 of the LPDR indicates in which cases the obligation to declare assets also falls on family members.

Spouses and children (adopted children) living together under the age of 18 are considered family members, who must declare assets only if they are permanent residents of Lithuania.

A permanent resident of Lithuania is a natural person who is considered a permanent resident of Lithuania according to the Personal Income Tax Law of the Republic of Lithuania.

When assets are declared in order to receive financial support, unemployed persons between the ages of 18 and 24 who are studying in general education schools, vocational training institutions or higher education institutions according to full-time study programs, as well as persons in the period from the day of graduation from general education schools, are also considered family members until September 1 of the same year, as well as persons recognized as family members by court order and parents (adoptive parents) of spouses or single persons living together.

b. Please describe the type of information that must be submitted for family members. Is it the same as of the public official?

¹ On beneficial ownership, please refer to the conference room paper prepared by the secretariat entitled "Good practices and challenges with respect to beneficial ownership and how it can foster and enhance the effective recovery and return of proceeds of crime" ([CAC/COSP/WG.2/2022/CRP.1](#)).

Yes, the same information is provided and the same types of assets are declared as those of the public official himself.

5.6. Does the financial disclosure system cover individuals other than the family members of the filers? **NO**

If **YES**, please list the applicable individuals and the type of information that needs to be submitted.

5.7. For subsequent regular financial disclosures, what is the extent of information included in such financial disclosures?

- Information required in the disclosure includes only changes in the equity of the filer since the last disclosure
- A complete new disclosure (i.e., a net worth statement)
- Other, please describe: _____

Financial information is provided annually.

5.8. Does your country's financial disclosure regime require declaring expenditures? **NO**

6. Access to disclosed information

6.1. Is the information on financial disclosure publicly available? **YES IN PART**

If YES OR YES IN PART

- a. Please describe the measures in place to ensure public access to financial disclosure information (e.g., *proactive publication on a central online platform and/or on relevant authorities' websites, ad hoc disclosure in a paper form upon request, etc.*)

Article 10 of LPDR enumerates what information extracts from the property declaration of officials, civil servants and their family members are published publicly on the STI website.

- b. If not all disclosures are publicly available, please list the categories of targeted officials whose disclosures are accessible and/or remain confidential.

Pursuant to the provisions of Article 10 of the LPDR, data extracts from the property declarations of public officials holding these positions are publicly published:

- *The President of the Republic of Lithuania;*
- *Members of the European Parliament, elected from the Republic of Lithuania;*
- *Members of the Seimas;*
- *Members of municipal councils;*
- *Mayors of municipalities (heads of municipalities);*
- *The Prime Minister and ministers;*
- *The Chancellor of the Government, his deputies;*
- *Prosecutor General and Deputy Prosecutor General, Heads of Structural Units of the General Prosecutor's Office, Heads of District and District Prosecutor's Offices and their Deputies;*

- *Court presidents, their deputies, department presidents*
- *Heads of government institutions (departments, agencies, services, inspectorates), departments, services, inspectorates established under ministries, other state management institutions (general directors, directors, bosses) and their deputies;*
- *Controllers of the Seimas;*
- *The State Comptroller and his deputies;*
- *The Commander of the Lithuanian Armed Forces and Deputy Commanders of the Armed Forces;*
- *Vice ministers;*
- *The Equal Opportunities Ombudsperson and his deputies;*
- *Chancellors of Ministries;*
- *Director of the National Judicial Administration and his deputies;*
- *The Ombudsperson for Child's Rights;*
- *The Inspector of Journalist Ethics;*
- *Heads of State and municipal institutions, other budgetary institutions, their deputies;*
- *Heads of State higher education institutions, their deputies;*
- *Heads and their deputies of public institutions, the founder or shareholder of which is the State or municipality;*
- *Chairman of the Board of the Bank of Lithuania, Deputy Chairman and members of the Board;*
- *Heads and their deputies of companies important for ensuring national security;*
- *Heads and their deputies of joint stock companies whose shareholder is the State or municipality;*
- *Heads of State and municipal institutions and companies and their deputies;*
- *Civil servants of political (personal) trust (e.g. advisors to the President, Speaker of the Seimas or Prime Minister, directors of municipal administrations and others);*
- *State employees of the Customs Department under the Ministry of Finance of the Republic of Lithuania and territorial customs (there are exceptions);*
- *Civil servants of the STI and county state tax inspectorates (there are exceptions);*
- *Civil servants of statutory bodies in the management area of the Ministry of Internal Affairs;*
- *Judges;*
- *Members of the Tax Disputes Commission under the Government of the Republic of Lithuania;*
- *Members of the Chief Commission for Administrative Disputes;*
- *Civil servants and employees of the National Audit Office of Lithuania;*
- *Intelligence controllers (except for persons whose data are classified according to the procedure established by law).*

These persons performed the prescribed duties on December 31 of the calendar year for which the assets are declared.

Pursuant to Article 10(4) of the LPDR, other public officials and their family members may submit a request to the central tax administrator to publish their declaration data on the STI website.

- c. **If only part of the financial disclosure information is available, please list the type of information that is publicly available.**

The following information is made public:

- a calendar year in which the data of the property declaration of the annual resident (family) are published (form FR0001);
- a name and a surname of a resident;
- a job group or a job title;
- the value of the resident's property on December 31 of the reporting year, of which:
 - 1) the value of premises, apartments in apartment buildings, residential houses (parts of houses), unfinished construction, garages, engineering and other structures, plots of land located in the Republic of Lithuania or a foreign country and registered in the real estate register;
 - 2) the value of vehicles;
 - 3) the value of other registrable items, works of art and jewelry;
 - 4) the value of shares, Government securities and/or other securities;
 - 5) the amount of cash available in credit institutions and outside them in the Republic of Lithuania or in a foreign country;
 - 6) the amount of borrowed and unpaid funds;
 - 7) the amount of lent and unrecovered funds.

d. Does accessing financial disclosure information entail any costs? – *No. The information is published free of charge on the STI website.*

e. Does the publication of financial disclosure provide features to search information by different types of information, e.g., legally and beneficially held entities' names and business addresses, types of assets and interests? Please explain. - *No.*

f. Do the means of enabling public access allow for a comparison of the targeted officials' assets and interests over a specific period? – *Yes, it is possible to compare the assets held in the last four tax periods.*

g. Are any measures in place to protect the personal information of the targeted officials and their family members, when applicable? Please explain. –

Persons whose data are classified in accordance with the law and their family members, civil servants and officials of criminal intelligence entities and their family members, as well as intelligence officers and their family members must submit declarations of resident's property not to the STI, but to the heads of authorized institutions or those authorized by the heads persons, in accordance with the resolution of the Government of the Republic of Lithuania on 28.04.2004 no. 516.

h. Please provide the link(s) to the online platform/resource where financial disclosure information is available to the public, if applicable.

<https://www.vmi.lt/evmi/lt/metines-gyventojo-seimos-turto-deklaracijos-duomenu-israsai>

6.2. Do the relevant competent national authorities (law enforcement, FIU, tax and customs authorities, etc.) have access to the financial disclosures? **YES**

According to the Article 8 of the Law on the Special investigations service²², pursuing its activity objective and implementing tasks assigned to it, the Special Investigations Service (hereinafter – STT) have the right to receive free of charge data of the state information resources and documents as well as other information necessary to carry out the functions of STT from government and municipal authorities, institutions and enterprises, the State and municipality managed enterprises, enterprises whose shareholder is the State or a municipality, public institutions that are established, owned or co-owned by the State or a municipality.

Based on this provision, STT has the right to obtain the data from the financial disclosures from the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania (hereinafter – State Tax Inspectorate).

Therefore, in order to obtain the needed information, an official request is made to the State Tax Inspectorate requesting to provide data from the financial disclosures, indicating the legal basis and the scope of the required data.

Also, it should be emphasized, that STT has signed a data provision agreement with the State Tax Inspectorate regarding the data provision from the "Model for determining inconsistencies between income and expenditure of individuals". The purpose of this model is to identify and assess potential discrepancies between available information on family assets/liabilities and available information on family income/expenses. This model also includes the data from the financial disclosures.

7. Verification of financial disclosure information

7.1. Is the information disclosed verified? **NO**

7.2. How does your country determine which disclosures to verify?

- Annual verification plan(s)
- Periodic mandatory verification of specific categories of officials
- Random sampling of declarations
- Media reports and/or complaints from the public
- Requests from law enforcement / investigative units
- Other, please describe: _____

7.3. If applicable, does the electronic financial disclosure mechanism(s) allow for automated verification (cross-checking) of information across various registers and databases held by the public and private entities, such as registries of various assets, company registers, HR, tax and real estate data, etc.? **NO**

7.4. Do the competent authorities have timely and direct access to databases and information necessary to verify information in the financial disclosure? **NO**

7.5. Do competent authorities have access to the information held by financial institutions, including bank account records? **YES**

²² Republic of Lithuania Law on the Special Investigation Service adopted on 2nd of May, 2000, by Resolution No. VIII-1649 (consolidated version 8th of April, 2021) https://www.stt.lt/data/public/uploads/2021/04/stt_istatymas_eng_2021_04_08.pdf

Please explain.

The STI disposes of such information as is provided by financial market participants themselves in accordance with the provisions of Article 55 of the Tax Administration Law of the Republic of Lithuania.

7.6. Please provide the overall verification rate of financial disclosures in percentages for each applicable verification method. N/A

8. Sanctions

8.1. Please provide an overview of sanctions for non-compliance with financial disclosure requirements, including the sanctionable conducts, type of sanctions, forms of sanctions (administrative/criminal) and targeted officials.

Persons who violate the declaration procedure (i.e. avoid submitting declarations on time or fail to submit them at all, or provide incorrect data) are liable in administrative or criminal proceedings.

When the resident's (family's) annual property declaration is submitted after the deadline or is not submitted at all, the administrative responsibility for the resident according to Article 187 of the Code of Administrative Offences arises from the day after the deadline for submitting the declaration has expired.

8.2. Is there any applicable statute of limitations? **YES**

Article 39 of the Code of Administrative Offences of the Republic of Lithuania provides that an administrative penalty may be imposed not later than within two years from the date on which the administrative offence was committed or, in the case of a continuous administrative offence, within two years from the date of its discovery. Therefore, in the event that the taxpayer fails to submit the corresponding declaration, the tax administrator shall have the right to draw up a record of administrative misconduct within 2 years from the date of the administrative offence or within 2 years from the date of the discovery.

Pursuant to Article 95(1) of the Criminal Code of the Republic of Lithuania (hereinafter referred to as "CC"), a person who has committed a criminal act may not be convicted if:

1) I have passed:

three years in which the offence was committed;

eight years in which the negligent or minor intentional crime was committed;

twelve years after the commission of a less serious premeditated crime;

15 years when a serious crime was committed;

twenty-five years in which a very serious crime was committed;

thirty years after the commission of a crime involving the intentional deprivation of another person's life;

Article 11 of the Criminal Code specifies the offences and provides that the offence is dangerous and that the act (act or omission) prohibited by this Code is punishable by a custodial sentence. Crimes are intentional and careless. Intentional crimes are divided into minor, less serious, serious and very serious crimes. A minor offence is a premeditated crime for which the maximum penalty provided for in the criminal law does not exceed three years' imprisonment. A less serious crime is a premeditated crime for which the maximum penalty provided for in the criminal law exceeds three years' imprisonment but does not exceed six years' imprisonment. A serious crime is a premeditated crime for which the maximum penalty provided for in the criminal law exceeds six years' imprisonment but does not exceed ten

years' imprisonment. A very serious crime is a premeditated crime for which the maximum penalty provided for in the criminal law exceeds ten years' imprisonment.

For failure to submit declarations, criminal liability is laid down in Article 221 of the Criminal Code, which provides that a person who, in order to avoid taxes or other contributions in the amount of more than 100 MSLs in accordance with the procedure laid down by legal acts, fails to submit a declaration to an institution authorised by the State or a report or other document on the income, profits or assets of a person approved in accordance with the established procedure, after the said State institution has reminded in writing of the obligation to submit them, shall be punished by a fine or a term of imprisonment of up to four years.

A person who commits the act provided for in paragraph 1 of this Article where the amount of taxes or other contributions exceeds 500 MSL shall be punished by imprisonment of between two and six years.

Therefore, under Article 221 of the CC, a criminal offence for failure to submit declarations is considered to be a less serious offence and is subject to a limitation period of 12 years, after which a person cannot be held criminally liable.

8.3. Please describe the powers available to the competent authority (responsible for verification of disclosures) to impose and enforce the sanctions described above.

Article 589 of the Code of Administrative Offences of the Republic of Lithuania (hereinafter referred to as 'the ANK') establishes a list of institutions which are assigned according to their competence to draw up administrative misconduct protocols for the relevant articles of the ANC, e.g. the employees of the State Tax Inspectorate have the right to draw up administrative misconduct protocols for the articles of the ANC referred to in Article 589(1) of the Law on Administrative Offences, including Article 187 of the Law on Administrative Offences.

The Criminal Code (CC) does not specify which specific investigating authority carries out pre-trial investigations in accordance with a specific article of the Criminal Code. However, in accordance with Article 164 of the Code of Criminal Procedure of the Republic of Lithuania, pre-trial investigation is carried out by pre-trial investigation officers. The pre-trial investigation shall be organised and managed by the prosecutor. The prosecutor may decide to conduct all or part of the pre-trial investigation himself. However, each pre-trial investigation authority shall carry out a pre-trial investigation within the limits of its competence.

9. International cooperation and asset recovery

9.1. Does your country (proactively or at the request of another State party) share financial disclosure information with foreign States? **YES**

The Financial Crime Investigation Service exchange financial disclosure information with foreign States through Europol's Secure Information Exchange Network Application (SIENA), Asset Recovery Office (ARO), Interpol, Financial Intelligence Unit (FIU), Egmont Group of Financial Intelligence Units, European Investigation Order (EIO) / International Letter of Request (ILOR) through the Prosecutor General's Office and the Ministry of Justice. As well by signing cooperation agreements (hereafter – CA) and memorandum of understanding (hereafter – MOF) to further strengthen cooperation with these national authorities:

- CA with the Tax and Customs Board of the Republic of Estonia on cooperation in the fight against financial and other irregularities within the scope of competence;
- CA with the Centre for Combating Economic Crimes and Corruption of the Republic of Moldova on cooperation in the fight against financial and other irregularities within the scope of competence;
- MOF between the competent authorities of Lithuania and of Belgium concerning cooperation in the exchange of financial intelligence related to money laundering;
- MOF between the competent authorities of the Republic of Bulgaria (Bureau of Financial Intelligence Agency to the Ministry of Finance) and of the Republic of Lithuania (Financial Crime Investigation Service under Ministry of the Interior) concerning cooperation in the exchange of financial intelligence related to money laundering;
- MOF between the competent authorities of the Republic of Lithuania and of the Czech Republic concerning cooperation in the exchange of financial intelligence related to money laundering;
- MOF between the competent authorities of Lithuania and of Estonia concerning cooperation in the exchange of financial intelligence related to money laundering;
- MOF between the Financial Crime Investigation Service under the Ministry of the Interior of the Republic of Lithuania and the Financial Monitoring Service of Georgia concerning cooperation on counteracting legalisation of proceeds from crime (money laundering) and terrorist financing;
- Agreement memorandum between the Financial Crime Investigation Service under the Ministry of the Interior of the Republic of Lithuania and 2nd Department of the Guardia Di Finanza - General Headquarters (Italy) concerning the cooperation combating money laundering;
- MOF between Money Laundering Prevention Division (MLPD) of the Republic of Lithuania and Anti-Money Laundering Department (AMLDD) of the Republic of Croatia on cooperation and mutual assistance concerning the exchange of information to money laundering;
- MOF between the competent authorities of Lithuania and of Latvia concerning cooperation in the exchange of financial intelligence related to money laundering;
- MOF between the competent authorities of Lithuania and of Poland concerning cooperation in the exchange of financial intelligence related to money laundering;
- MOF between the Financial Crime Investigation Service under the Ministry of the Interior of the Republic of Lithuania and the Financial Intelligence Unit of Portugal concerning cooperation in exchanging information related to money laundering, terrorist financing and major financial crimes;
- Letter of information sharing between the Financial Crime Investigation Service in the Ministry of Interior (Republic of Lithuania) and the Office for Money Laundering Prevention (OMLP) in the Ministry of Finance (Republic of Slovenia) concerning the exchange of information related to money laundering;
- MOF between the competent authorities of Lithuania and of Finland concerning cooperation in the exchange of financial intelligence related to money laundering.

9.2. Does your country cooperate and execute requests received from foreign authorities to assist them in the verification of information in their financial disclosures? **YES**

Law enforcement agencies use Europol Information System – Secure Information Exchange Network Application (SIENA) to co-operate with other law enforcement agencies in Europe investigating foreign bribery and bribery (only for Criminal intelligence purpose).

STT operates at local and international level to strive for common benefits in the fight against corruption. STT, by signing cooperation agreements, further strengthened cooperation with these national authorities:

- On the 20th of May, 2021 STT together with Commission for Anti-Corruption and Illegal Assets Forfeiture of the Republic of Bulgaria signed a Memorandum of Cooperation. Object of the agreement – establish cooperation in order to exchange experience and share information about corruption-related criminal acts including bribery of foreign public officials in international business transactions, corruption prevention as well as anti-corruption education and awareness raising in accordance with the competence.

- On the 31st of May, 2022 STT together with State Security Department of Lithuania, Second Investigation Department under the Ministry of National Defence, and Lithuanian Criminal Police Bureau signed a Cooperation Agreement. Object of the agreement – to cooperate in the field of technical operations development of competences, based on the principles of mutual benefit, equality and mutual assistance, and to exchange related information. The agreement provides that the parties shall cooperate in: exchange of information, knowledge, experience and good practice in raising competences, sharing experience and knowledge about new technologies, raising the qualifications of officers, improving skills in joint trainings.

- On the 22nd of October, 2019 STT together with Federal Bureau of Anti-Corruption (BAK) of the Federal Ministry of the Interior of the Republic of Austria signed a Memorandum of Understanding. The purpose – closer cooperation and exchange of information and experience between the institutions in the area of corruption prevention.

- On the 1st of June, 2018 STT together with the Serious Fraud Office of the United Kingdom signed a Memorandum of Understanding. The aim of this Memorandum of Understanding is to promote and assist cooperation and coordination through the exchange of information, for the prevention and detection of offences of serious corruption, economic crime and bribery of public officials. As well as to set out arrangements for cooperation and the exchange of useful information. Furthermore, to tackle bribery of foreign public officials as it is defined in the OECS Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.

- On the 13th of December, 2016, STT together with the National anti-corruption bureau of Ukraine signed the Cooperation Agreement. The purpose of this agreement is closer, clearer and quicker cooperation between the institutions on the issues related to corruption prevention and corruption-related criminal prosecution and criminal intelligence (operational activities).

- On the 27th of May, 2016 STT together with the State security service of Georgia signed the Cooperation Agreement with the purpose of closer, clearer and quicker cooperation between the institutions on the issues related to corruption prevention and corruption-related criminal prosecution and criminal intelligence (operational activities).

- On the 25th of March, 2015 STT together with the Central Anti-Corruption Bureau of the Republic of Poland signed a Memorandum of Understanding with the purpose of closer cooperation and exchange of information and experience in the area of corruption prevention and detection, investigation and disclosure of corruption-related criminal acts.

- On the 14th of November, 2012 STT together with the Corruption Prevention and Combating Bureau of the Republic of Latvia signed a Cooperation Agreement with the purpose of closer cooperation on the issues related to corruption prevention, proceedings in civil and administrative matters relating to corruption, operational activities (criminal

intelligence) and pre-trial investigations.

- On the 12th of June, 2012 STT together with the Centre for Combating economic crimes and Corruption of the Republic of Moldova signed a Cooperation Agreement on the exchange of information and experience in the area of corruption prevention as well as other fields related to the fight against corruption.

- On the 27th of April, 2011 STT signed a Memorandum on the Extension with Anti-Corruption Directorate under the Prosecutor General of the Republic of Azerbaijan.

Furthermore, for faster communication purposes STT use personal contact information (phone calls, email, online meetings, etc.) to co-operate with internal law enforcement agencies.

The Financial Crimes Investigation Service receives and fulfils requests for assistance in verifying financial information in the same ways as described in point 9.1.

9.3. If applicable, please provide the contact details of the authority responsible for the above types of international cooperation (for exchanging financial disclosure information).

There is no institution responsible for the specified types of international cooperation.

Good practices

9.4. Please provide examples of any good practices in connection with your country's financial disclosure regime that facilitated the recovery and return of proceeds of crime.

STT actively and successfully uses the STI's "Model for determining inconsistencies between income and expenditure of individuals" for criminal and asset investigations, analytical anti-corruption intelligence, and the search for illegally acquired assets. The model includes 17 different data sets on individuals' income, expenses, liabilities, registered assets, cash balances of natural persons, participation in the ownership of legal entities, etc. This model also includes the data from the financial disclosures. The model automatically calculates possible discrepancies between the available information on family assets/liabilities and the available information on family income/expenditure. This preliminary identification and estimation of the discrepancy between the income, expenditure and assets of the subjects allows for a rapid risk assessment of the subjects.

9.5. Do you have any case studies or examples where the financial disclosure regime has enabled or facilitated the recovery and return of proceeds of crime in (or for) your country?

The STI's "Model for determining inconsistencies between income and expenditure of individuals" has been used by STT from the end of 2022, so there are not many examples of studies.

9.6. Please provide examples of good practices concerning the operation of your country's financial disclosure system, including policies and measures adopted to enhance compliance with financial disclosure requirements.

The STT has launched at least 2 criminal investigations using this tool. The model has been used to identify public officials whose income does not match the expenditure to

acquire assets, as well as public officials who have received high-risk loans from legal entities related to them. The model's information on public officials' bank balances and declared cash, the value of real estate contracts, declarations by legal persons on loans granted to individuals, and other information on the income received and expenditure incurred by public officials contributed to the identification of risky cases.

10. Challenges

10.1. What were the main challenges faced by your country when introducing the financial disclosure system(s)?

Action Plan 2020-2022 under the National Anti-Corruption Programme of the Republic of Lithuania for 2015-2025 foreseen some measures for a greater data openness:

- *measure 1.1.2 "to regulate the scope and procedure of mandatory published open format municipalities' incomes and expenses data publication in the electronic space". Based on this, the website <https://lietuvosfinansai.lt> was created, which publishes data on municipal incomes and expenses in an open format.*

- *measure 1.1.3 "to open data related to transactions regarding the transfer of state and municipal real estate in the electronic space (on the websites of municipalities, state real estate - State Property information search system)". By implementing this measure, in 2021 public enterprise "Turto bankas" created a subsystem of the State Property Information Search System for publicised data on the website www.valstybesturtas.lt. The "Open data" section of this website contains information about all transactions concluded by state real estate managers regarding state real estate (trust, use, lease, sale). It should be noted that the data of natural persons are depersonalised during publication.*

10.2. In your opinion, what are the main challenges faced by competent authorities of your country to verify financial disclosures, including accessing information regarding assets and financial interests located abroad?

Such challenges were not identified by the country's competent authorities.

10.3. What are the main challenges faced by your country when imposing and enforcing sanctions for non-compliance?

No such challenges have been identified.

11. Follow-up to the special session of the general assembly against corruption

11.1. Please describe any other measures, if any, that your country may have taken to implement paragraph 7³ of the political declaration adopted by the General Assembly at its special session against corruption held in June 2021.

Additional measures to implement the 2021 in June part 7 of the political declaration against corruption adopted at the special session of the General Assembly was not taken up

³ 7. We will strengthen our efforts to prevent, identify and manage conflicts of interest, including by assessing and mitigating corruption risks and through effective and transparent financial disclosure systems, with information disclosed by appropriate public officials made available as widely as possible, and we will use innovative and digital technology in this field, with due regard for data protection and privacy rights.

12. Other

- 12.1. Please provide any other information you consider relevant to your country's legal framework and practices in connection with establishing an effective financial disclosure system that is not highlighted in the questions above.

We have no additional information to submit.