

Documents (facts) confirming the export procedure

## **EXPORT TO THE EUROPEAN UNION COUNTRIES**

1. VAT registration validity in another state (informative document from the VIES system) when the invoice is issued to the customer. ***Submission is required.***
2. Copy of the VAT registration certificate issued by relevant institutions in another EU state PVM, or extract from the register. ***Submission is required.***
3. Sale-purchase agreement. ***Submission is optional, point 3 or 4.***
4. VAT invoice, including statement of acceptance-transfer. ***Submission is optional, point 3 or 4.***
5. Payment document under the VAT invoice. (Bank statement, cash income order, bank payment document.) ***Submission is required.***
6. CMR, where the vehicle was transported by a car transporter. Document proving payment to the transporter. ***Submission is required.***
7. Document in a free-form from the VAT payer (buyer) confirming that the vehicle reached the specified destination, date of arrival and full address. ***Submission is required.*** (Enclosed sample - "Written confirmation" may be used).
8. Vehicle registration document in another state, where the VAT payer is registered, or another registration-confirming fact in that state. ***Submission is required, if there is no CMR.***

## **EXPORT TO OTHER COUNTRIES OUTSIDE THE EU TERRITORY**

1. To finalize the export procedure by completing the export declaration upon departure from the EU and submitting it to the border control post. ***P.S. After completion of the export declaration, no other evidence is required.*** Where the export declaration is not completed, other evidence confirming the fact of export may be presented:

2. Copy of the vehicle registration certificate in another country. ***Submission is required.***
3. Copy of the vehicle import declaration to another country. ***Submission is required.***
4. Other evidence confirming the fact of the vehicle export to another country.

***Participant holding a „Reliable customer status“ may be released from payment of the VAT deposit until the documents are received confirming the fact of transportation of the vehicle out of the Republic of Lithuania or the EU. (P.S. This is not exemption from the obligation to submit the documents confirming the fact of export/ import of the vehicle).***

