THE EPPO/OLAF XVII

Compendium of National Procedures

Desktop Codes on the Procedural Law of the
Member States with Annotations by National Experts

Pierre Hauck, Jan-Martin Schneider

Lithuania

λογος

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Volume XVII – Lithuania

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Desktop Codes on the Procedural Law of the Member States
with Annotations by National Experts,
Volumes I (Austria) – XXVII (Sweden)

Volume XVII – Lithuania

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This volume has been reviewed and updated for accuracy of content with the kind assistance of an anonymous expert. Nevertheless, the authors take full responsibility for the content.

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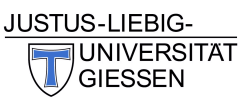

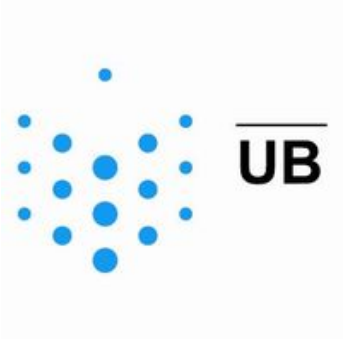

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* The Lithuanian chapter was also revised by a national expert. However, due to his or her prominent professional position, this person does not wish to be named so as not to give the impression that the chapter reflects the official position of the Lithuanian state authorities. Nevertheless, we thank this person very much for this valuable contribution.

Preface and Acknowledgements

Every year, millions of euros of taxpayers' money are lost to fraud against the European Union budget. The fight against fraud has therefore been a key element in protecting the Union's financial interests for decades, and it still is. Since then, many different political and legal approaches have been taken to create a secure situation.

In essence, this financial protection by way of fighting crime is nowadays not only provided by the national judiciary, but also to a significant extent by the EU's own investigative bodies of the European Public Prosecutor's Office (EPPO) and the European Anti-Fraud Office (OLAF).

These two authorities work on the basis of their own EU regulations, each of which has in common to refer to the national legal situation with regard to the conduct of investigations. This concerns the law of the EPPO as a whole, insofar as the EPPO Regulation in Art. 30 para 1 and para 4 refers to nationally to be created (para 1) or nationally existing powers (para 4). This also applies to OLAF's right to carry out so-called external investigations, which are so important, in the event that an Economic Operator refuses to participate in the investigation, so that in this case it is not Union law but national law that forms the basis for the investigation (cf. Art. 3 para 6 OLAF Regulation).

However, these references to national law are not enough; the problems of applying the law are only just beginning: Knowledge of national rules is usually reserved for those familiar with the national legal system, and at the level of the EU authorities these are very few. EU authorities, including the investigative authorities in question here, are rather characterized by the fact that they are made up of many employees from the most diverse Member States. It is true that for both authorities, certain mechanisms (namely the EDPs as part of the EPPO and AFCOS for OLAF) have been put in place to ensure that national legal competence is conveyed. But by and large, the respective national investigative procedure law remains a closed book in terms of criminal procedure or administrative law, not to mention the language barrier that threatens to become insurmountable for most people within the EU when seeking access to the law of other countries.

This publication series aims to remedy these shortcomings. It presents the law of criminal procedure and administrative investigation for all 27 Member States in English and in the language of the Member State. It thus provides easy access to the procedural rules of a foreign legal system, which are so important for EU investigative work. However, this presentation does not stop there, but explains these national rules, which are printed in bilingual form, from a competent source, namely from national experts. In this way, an explanatory work has been created that clearly ensures access to and understanding of foreign areas of law in the field of criminal procedural and administrative fraud investigations.

The editors would like to thank the European Commission for generously supporting the research underlying this work with funds from the EU's Hercule III programme, and

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The project was also successful because the third-party funding administration of the Justus Liebig University in the shape of Dr Christian Maarten Veldman, Anja Daßler and Jochen Stein took a lot of work off our shoulders.
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Fair comments and suggestions for improving the work are always welcome at eppo.olaf@web.de.

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Pierre Hauck & Jan-Martin Schneider

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Executive Summary: The first parts (A–B) of this Lithuanian volume collect both Union law and Lithuanian law focusing on fiscal criminal investigations in relation to EU fraud detrimental to the EU's financial interests and the measures taken by the EPPO regional offices in relation to the investigation into such conduct. Here, we outline as an output of our research the conduct of investigations in Lithuania in general: Who is involved, which provisions apply, how are investigations carried out? This includes explanations of the possible procedures enacted by the EPPO represenatives in(front of) Lithuania(n) courts. We name practical examples, publicly known EPPO cases, EU fraud typologies and occasionally relevant case law (with regard to Art. 26–33 EPPO Regulation). Then, the last section of Part B offers a non-exhausive first introduction on defence provisions under Lithuanian and Union law that must be observed in EPPO proceedings. Part C of this volume deals with OLAF investigations in Lithuania and is intended to read how the regulation relates to national law. The main focus is on the law applicable during on-the-spot controls carried out by the OLAF in accordance with Art. 3 of the OLAF Regulation and the national application of it. The numerous national partners within the framework of external investigation are also listed within the chapter. The entire volume is written in English, while the footnotes present the original Lithaunain legal texts to offer a reliable source for legal interpretations.

General structure and concept: Prof. Dr. *Pierre Hauck* LL.M. (Sussex) Part B severally (EPPO Analysis): Prof. Dr. *Pierre Hauck* LL.M. (Sussex) / Dr. *Jan-Martin Schneider* (Dipl.-Jur. MR; R.A., University of Gießen) / *Alastair Laird* (R.A., University of Gießen) / *Nur Sena Karakocaoğlu* (Dipl.-Jur. FFM.; R.A., University of Gießen) organisations via questionnaires (AFCOS, OAFCN members and Experts
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Abbreviations

AFCOS	Anti-fraud coordination service
BAP	Customs Administration / Lietuvos Respublikos muitinė
BK	Criminal Code / Baudžiamasis kodeksas
BPK	Code of Criminal Procedure / Baudžiamojo proceso kodeksas
CFR	Charter of Fundamental Rights of the EU
CJEU/ECJ	Court of Justice of the European Union/European Court of Justice
COCOLAF	Advisory Committee for the Coordination of Fraud Prevention
CPVA	Central Project Management Agency / Centrinė projektų valdymo agentūra
EAW	European Arrest Warrant
ECP	European Chief Prosecutor
EDPs	European Delegated Prosecutors
EIO	EIO – European Investigation Order
EP	European Prosecutor
EPPO	European Public Prosecutor's Office
FNTT	Financial Crime Investigation Service / Finansinių nusikaltimų tyrimo tarnyba
GC (aka CFI ex-2009)	General Court of the EU / formerly Court of First Instance
GP	Prosecutor General's Office, Generalinė prokuratūra
JIT	Joint Investigation Team
LCPB	Lithuanian Criminal Police Bureau / Lietuvos kriminalinės policijos biuras

LVAT	Supreme Administrative Court of Lithuania / Lietuvos vyriausiasis administracinis teismas
MGL	Amounts of minimum standard of living (MSL). determined by the Government, f.e., 49 eur, from 01/01/2023) / Minimalus gyvenimo lygis
MLA	Mutual legal assistance
Muitinė LCD	Lithuanian Customs Department
NMA	National Payment Agency under the Ministryy of Agriculture / Nacionalinė mokėjimo agentūra prie Žemės ūkio ministerijos
OAFCN (-Member)	OLAF Anti-Fraud Communicators' Network
OLAF	European Anti-fraud office
PC	Permanent Chamber (EPPO)
PVM mokėtojo kodas	VAT number
SRS	Lithuania's State Revenue Service
STT	Special Investigation Service of the Republic Of Lithuania
VMI	State Tax Inspectorate / Valstybinė mokesčių inspekcija
VšĮ Centrinė projektų valdymo agentūra	Central Project Management Authority, CPMA (Structural Funds)
ZUM	Ministry of Agriculture of the Republic of Lithuania / Lietuvos Respublikos žemės ūkio ministerija

* For reasons of brevity, in the Bibliography the European Commission is abbreviated to EU Commission in the footnotes.

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Explanation of Symbols & Highlighting

Text passages highlighted in grey show Union law.

Text passages marked with boxes show relevant national law.

Plain Tables display either a synopsis of a foreign law text and the English translation or a summary of institutions and relevant case law.

Tables with symbols in the first row contain case studies (EPPO & OLAF cases) or relevant jurisprudence.

Margin numbers (1, 2, 3…) in the General Margin enable citation.

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Pictures/Figures/Symbols Used

= Expert/Introduction to national law

= Customs legislation/Customs cases

= Examples

= Nota bene/General note

Case Law/Access to files

= Tax police/tax-related matters

= Excerpt

= Arrest, pre-trial detention (e.g. Art. 33)

Ⓟ = Problems resulting from national law

= (Important) National Articles

= (criminal) police); relevant for investigators

= Funds area (e.g maritime)

= procurement area

= judicial authorisation required (e.g. Art. 30)

= urgent measures (e.g. Art. 27, 28)

Π = Plaintiff (Pi)

Δ = (Delta) Defendant

= Case Studies (Overviews)

= Expert comment

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Thinking by j4p4n https://openclipart.org/detail/308838/thinking; Graduate by j4p4n https://openclipart.org/detail/308889/graduate; Train Pictogram by libberry. https://openclipart. org/detail/173654/train-pictogram; Search Ideogram by libberry. https://openclipart.org /detail/188650/search-ideogram; Sketched police car by Firkin. https://openclipart.org /detail/303507/sketched-police-car.
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National transposition measures communicated by the Member States concerning: Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law OJ L 198, 28/07/2017, p. 29–41 (BG, ES, CS, DA, DE, ET, EL, EN, FR, GA, HR, IT, LV, LT, HU, MT, NL, PL, PT, RO, SK, SL, FI, SV). The Member States bear sole responsibility for all information on this site provided by them on the transposition of EU law into national law. This does not, however, prejudice the results of the verification by the Commission of the completeness and correctness of the transposition of EU law into national law as formally notified to it by the Member States. The collection National transposition measures is updated weekly. https://eur-lex.europa.eu/legal-content/EN/NIM/?uri=CELEX:32017L1371. Art. 15 TFEU and Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents.

This volume is intended to provide a general overview and discussion of the issues dealt with in relation to EPPO/OLAF. It is not intended as a substitute for legal advice in a specific situation and should not be used as such. The laws cited are presented as of 31/12/2023. The may have changed in the meantime. The authors assume no responsibility for actions taken or not taken based on this publication.

A. General Collection of Material for Part B and Part C

I. Collection of Cases for OLAF and EPPO concerning PIF Investigations

Lithuanian **legal research** can be done **via** various **databases**.[1] Besides ongoing EPPO and OLAF cases we list the most prominent ones and frequently cited cases, that have a certain value for future decisions in the *PIF-Acquis* crimes area or show the **legal (doctrinal) problems of the past**, which are important for lawyers, EDPs and SNEs.[2] Essential quotes from the High Courts are limited to a certain audience[3], which seems problematic as e.g. human-rights related decisions can be *stare decisis* in **EPPO and OLAF cases**, which might require the EU Commission to consider a publication platform for EPPO and OLAF cases even asides from doctrinal matters to showcast with more transparency an EU-wide substantive-PIF law area. 1

1. EPPO Regulation

Table 1: EPPO Regulation Examples concerning the Material Scope and Investigation Measures from National Case-Law

Relates to	Judgment, ECLI etc.	Content
Art. 22–27	Kaunas district court, Case No: 1–1851–246/2014, Type of case: criminal case Court.	Crimes and misdemeanours against property, property rights and property interests; independent consultant in the Kingdom of Belgium; member of the European Parliament; accused KK requests the termination of the criminal proceedings stating that the statute of limitations for criminal liability has expired; Art. 3 CPC.
Art. 33	ECJ, Case C-477/16 PPU *Openbaar Ministerie v Ruslanas Kovalkovas*, ECLI:EU:C:2016:784.	The CJEU held that an organ of the executive (e.g., a Ministry of Justice) cannot be an "issuing judicial authority" under Art. 6 EAW Framework Decision; an EAW signed by a ministry is not a "judicial decision" under Art. 1 para 1. Courts and, for prosecution EAWs, the Prosecutor General's Office, not

[1] See Elona Norvaišaitė, Lithuanian Legal Research https://www.nyulawglobal.org/globalex/lithuania1.html. See https://bit.ly/4fIItK6. Both accessed 31 December 2025.
[2] See https://lrkt.lt/en/publications/other-publications/official-constitutional-doctrine-of-the-constitutional-court/. Accessed 31 December 2025. For a complete review of constitutional decisions see Selected Official Constitutional Doctrine (1993–2020) Vilnius, 2021, 1212 p.
[3] See https://www.infolex.lt/tp/Default.aspx?Id=999. Accessed 31 December 2025.

		the Ministry of Justice. This aligns Lithuanian practice with the CJEU line and the EU handbook. After Kovalkovas/Poltorak, only judicial authorities can issue EAWs. Lithuania has aligned with this: courts/Prosecutor General issue, Ministry of Justice no longer does. For EPPO PIF cases, EDPs must route any EAW through those judicial channels; OLAF continues administrative work but should ensure referrals reach judicial issuers to enable valid arrests/surrenders.
Art. 22–26	EPPO Investigation case	EU funds for rural car services diverted to motor racing EPPO in Vilnius filed an indictment against a Lithuanian citizen and NGO for misusing a subsidy project (worth €150,000) by using equipment for private motor racing rather than rural car services.[4]
Art. 22–26	EPPO Investigation case	Indictment of the mayor of Šiauliai & two others EPPO indicted the mayor for attempted subsidy fraud connected to an EU-funded street lighting modernization project (ca. €1.7 million) involving manipulation of public procurement.[5]
Art. 22–26	District Court of Vilnius, EPPO conviction	Convictions for SME support fund fraud (ca. €580,000) convicted six individuals and one company for document forgery, fraudulent account management, and high-value fraud concerning EU funds for SMEs.[6]
Art. 22–26	Regional Court of Vilnius, Case Number: Unknown.	Fraud, forgery and bribery in research & innovation projects (2024) Two individuals were convicted in Vilnius for illegal acquisition of ca. €130,000 via forged documents, fraudulent financial statements, and bribery, following an EPPO-led investigation.

[4] See https://bit.ly/4uA24kl. Accessed 31 December 2025.
[5] See https://bit.ly/4wTHWv2. Accessed 31 December 2025.
[6] See https://bit.ly/4e6RJq9. Accessed 31 December 2025.

Art. 22–26	Regional Court of Vilnius, 20. April 2024, Case Number: Unknown.	Conviction in Vilnius: former director of National Food & Veterinary Risk Institute. The Regional Court of Vilnius convicted a former director on bribery, money laundering, illegal enrichment, document forgery, and fraudulent accounting in relation to public procurement with EU & national funds.[7]
Full	Applicability of ECtHR	On EPPO and ECtHR see Calleweart 2021.

2. OLAF Regulation

Table 2: Examples Concerning National Case-Law and Actions of OLAF

Relates to Art.	Judgment, ECLI, etc.	Content
Art. 1–4	ECJ, C–615/19 P, , *John Dalli v. European Commission*, Judgement of 25 February 2021 ECLI:EU:C: 2021:133.	Allegedly illegal conduct of the European Commission and the European Anti-Fraud Office (OLAF), Procedural rules governing the OLAF investigation, Opening of an investigation, Right to be heard
Art. 3	Supreme Administrative Court of Lithuania, Title: [2019–05–08][personalized decision in the case][eP-26–438–2019], Case No: eP–26–438/2019, Type of case: administrative case.	VAT fraud, appeal, dismissed, Tax Disputes Commission under the Government of the Republic of Lithuania, Directive 2010/45/EU.
Art. 3, 5, 7	Vilnius District Administrative Court, Title: [2019–01–23][personalized decision in the case][eI–284–561–2019], Case No: eI–284–561/2019, Case type: administrative case. Subsequent decision:	If the customs office has doubts about the origin of the goods specified in the certificate of origin form A, it must contact the competent authorities of the country that issued these certificates; appealed decisions of the Department and MGK are again based exclusively on the report of the European Anti-Fraud Office; customs offices of the Kingdom of Thailand

[7] See https://eucrim.eu/news/overview-of-convictions-in-eppo-cases-april-june-2024/. Accessed 31 December 2025.

	Supreme Administrative Court of Lithuania, [2017–03–23][personalized decision in the case][A–352–556–2017] Case No: A–352–556/2017, Type of case: administrative case.	Decision of Supreme court, revision partially satisfied.
Art. 2, 3	Supreme Administrative Court of Lithuania Title: [2022–06–16][personalized decision in the case][eP–71–1047–2022]; Case No: eP–71–1047/2022.	VAT fraud-related case.
Art. 1–3	Supreme Administrative Court of Lithuania [2020–01–15][personalized decision in the case][eA–2911–662–2019], Case No: eA–2911–662/2019.	VAT fraud, imported fuel.
Art. 4 Internal Investigations	ECJ, Case C–591/19 P, *European Commission v. Fernando De Esteban Alonso*, Judgment of the Court (First Chamber) of 10 June 2021. ECLI:EU:C:2021:468.	Appeal, Civil service, Internal investigation by the European Anti-fraud Office (OLAF) , Forwarding of information by OLAF to the national judicial authorities, Filing of a complaint by the European Commission, Concepts of an official who is 'referred to by name' and 'implicated', Failure to inform the interested party, Commission's right to file a complaint with the national judicial authorities before the conclusion of OLAF's investigation, Action for damages.
Art. 7	ECJ, C–650/19 P, *Vialto Consulting Kft. v. European Commission*, Judgement of 28 October 2021, ECLI:EU:C:2021:879.	Appeal, Investigation by the European Anti-Fraud Office (OLAF), On-the-spot checks, Regulation (Euratom, EC) No 2185/96, Article 7, Access to computer data, Digital forensic operation, Principle of legitimate expectations, right to be heard, Non-material damage, Article 7(1) of Regulation

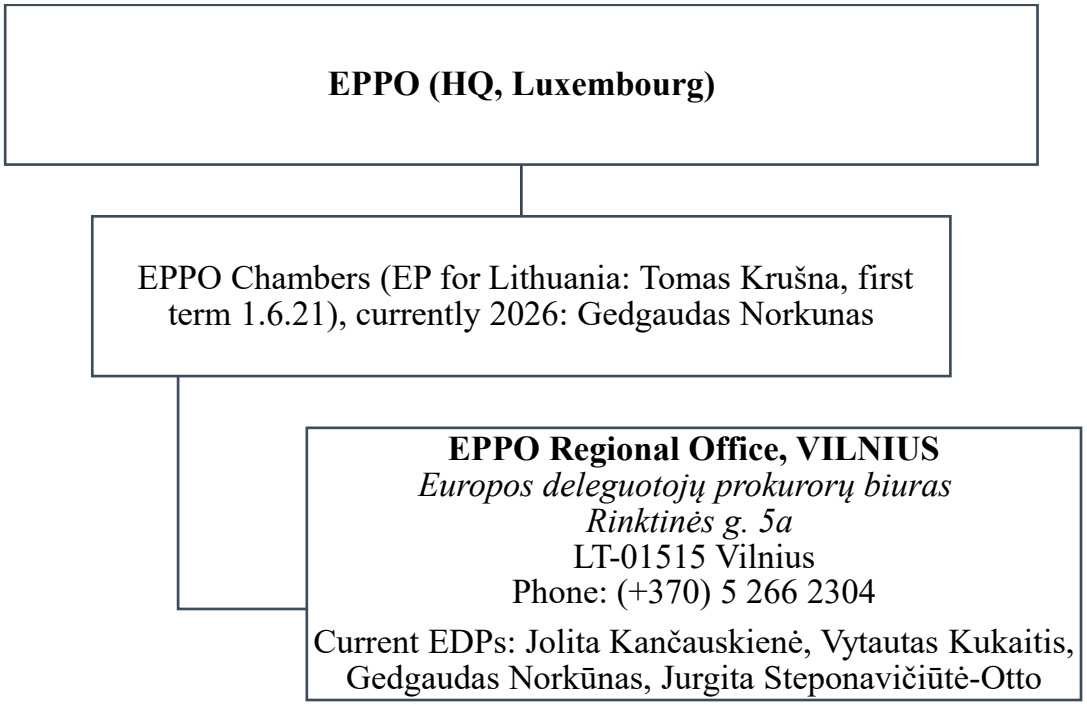
		(EC) No 2185/96, Principle of sound administration, Legitimate expectations, Proportionality; National public procurement, Devolved management, Decision of a national authority, Investigations by OLAF, Non-material damage, Sufficiently serious breach of a rule of law conferring rights on individuals.
Art. 10	ECJ, Case T–110/15, *International Management Group v. European Commission Judgment of the General Court (Eighth Chamber) of 26 May 2016*, ECLI:EU:T:2016:322.	Access to documents, Regulation (EC) No 1049/2001, Documents relating to an OLAF investigation, Access refused, Exception concerning the protection of the purpose of inspections, investigations and audits, Obligation to carry out a specific and individual examination, Category of documents.
Art. 3, 7, 9, 9a/b.	ECJ, C-524/15, GC, *Menci*, Judgement of 20 Mar 2018.	*Ne bis in idem* and punitive administrative sanctions.
Art. 9, 9a/b, 11.	ECtHR, *Engel and Others v. Netherlands*, GC, 8 June 1976 – Engel criteria (matière pénale).	The idea that what matters is the nature and afflictive purpose of the sanction, not whether the procedure is formally administrative may apply eventually as well in OLAF investigations and national Lithuanian investigations our court proceedings based on an OLAF report.

Source: Own Research; EPPO (2024) Annual Reports Website. https://www.eppo.europa.eu/en/documents/2023-numbers. Accessed 31 December 2025; EPPO Lex (2024) https://eppo-lex.eu/eppo-atlas-malta/. Accessed 31 December 2025.

II. Institutions

1. The EPPO in Lithuania

2 *Table 3: The EPPO's Regional Office in Lithuania*



Source: EPPO Website; Lithuanian Regional EPPO Center.

3 The EPPO has been set up in 2021 but seen already changes since then. The EPPO's regional center in Lithuania is located in Vilnius and equipped with EDPs. The **European Prosecutor** Gedgaudas Norkunas works from Address 11 Avenue John F. Kennedy L-1855 Luxembourg, Phone +352 4301 37560, Mobile +370 686 46 866, Email Gedgaudas.NORKUNAS@eppo.europa.eu. **Office of the European Delegated Prosecutors** Rinktines St. 5a LT-01515 Vilnius, Phone (8 5) 266 2404, Emails generaline.prokuratura@prokuraturos.lt, europos.prokuratura@prokuraturos.lt, European Delegated Prosecutor Jolita Kancauskiene, Phone +370 5 266 2443, Mobile +370 687 85 653, Emails Jolita.KANCAUSKIENE@eppo.europa.eu, Jolita.Kancauskiene@prokuraturos.lt, European Delegated Prosecutor Darius Karčinskas, Phone +370 5 266 2404, Emails Darius.KARCINSKAS@eppo.europa.eu, Darius.Karcinskas@prokuraturos.lt, European Delegated Prosecutor Vytautas Kukaitis, Phone +370 5 266 2359, Mobile +370 686 42 660, Emails Vytautas.KUKAITIS@eppo.europa.eu, Vytautas.Kukaitis@prokuraturos.lt, European Delegated Prosecutor Jurgita Steponavičiūtė-Otto, Phone +370 5 266 2465, Emails Jurgita.STEPONAVICIUTE-OTTO@eppo.europa.eu, Jurgita.Steponaviciute-Ottoprokuraturos.lt.

2. Organisation of the Criminal Justice System in Lithuania

Table 4: National Authorities Involved in PIF-Offences Investigations **4**

Investigative and prosecuting authorities	**Relevant administrative authorities**

- General Prosecutor's Office of the Republic of Lithuania
  · Organized Crime and Corruption Investigation Department
  · 6 regional prosecution offices → their 2nd division focuses on investigating economic and financial crimes[8]
- Financial Crimes Investigation Service
- Special Investigations Service (STT) (*Specialiųjų tyrimų tarnyba*)
- Customs of the Republic Lithuania
  · Customs Criminal Service/Muitinės kriminalinė tarnyba
- Police
  · Territorial police commissariats
  · Organized crime units
- State Border Guard Service
- Military Police
- Fire and Rescue Department
	- State Food and Veterinary Service of the Republic of Lithuania
	  · National Food and Veterinary Risk Assessment Institute (carries out risk assessment functions and laboratory research in the fields of food and feed safety, quality and veterinary medicine)[9]
	- State Tax Inspectorate
	- Central tax administration
	- Local tax administration
	- Customs Administration
	- VAT Offices
	- Payment Agencies under the supervision of the Ministries concerned (Agriculture, Economy, Social Affairs etc., Defence and Maritime Environments…)
	  · National Paying Agency under the Ministry of Agriculture of the Republic of Lithuania
	- Markets Development Agency
	- Financial Crime Investigation Service (AFCOS) – Ministry of Interior

[8] Official website of the Lietuvos Respublikos Prokuratūros. online: https://www.prokuraturos.lt/en/structure-and-contacts/structure/4422. Accessed 31 December 2025.
[9] See EPPO Press Release from 14 June 2022. online: https://bitly.cx/hInTd. Accessed 31 December 2025.

	- Ministry of Finance of the Republic of Lithuania (Managing Authority) - National Audit Office of Lithuania - Ministry of Agriculture of the Republic of Lithuania - Central Project Management Agency - Lithuanian Business Support Agency - European Social Fund Agency - Environmental Projects Management Agency - National Paying Agency under the Ministry of Agriculture - Investment and Business Guarantees, Ltd

Sources: Lithuanian Government Websites.

III. Sources of law

The following pages present a list of the applicable sources of law: **5**

1. National Laws

EPPO & PIF-Investigation related laws and administrative documents **6**

- Constitution of the Republic of Lithuania
- Criminal Code of the Republic of Lithuania
- Criminal Procedure Code of the Republic of Lithuania

Before the Start of a Pre-Trial Investigation **7**

- Law on Criminal Intelligence of the Republic of Lithuania

In the Main Stage of Proceedings/During Trial **8**

- Civil Code of the Republic of Lithuania
- Code of Civil Procedure of the Republic of Lithuania
- Code of Administrative Offences of the Republic of Lithuania
- Law on the Courts of the Republic of Lithuania
- Law on Prosecutor's Office of the Republic of Lithuania
- Recommendations of Prosecutor General:
  - Regulations of the Competence of Prosecution Service and Prosecutors
  - Recommendations on Prosecutors' Specialization in Criminal Proceedings and Distribution of Pre-trial Investigations to Prosecutors
  - Recommendations on the Commencement of the Pre-trial Investigation and Order of its Registration
  - Recommendations on the Pre-trial Investigation of Money Laundering Criminal Acts (Articles 189, 216 Of The Criminal Code)
  - Recommendations regarding the activities of the prosecutor in the organization and management of the pre-trial investigation
  - Recommendations regarding the preparation of a report of suspicion and the re-classification of criminal acts during the pre-trial investigation
- Law of Organized Crime Prevention
- Criminal Law Convention on Corruption
- Civil Law Convention on Corruption
- Corruption Prevention Law of the Republic of Lithuania
- Law on Intelligence
- Law on State and Service Secrets
- Law on Financial Crimes Investigation Service
- Law on Money Laundering and Terrorist Financing Prevention

9 ***Most relevant national laws concerning OLAF investigations:***

- Excise Law of the Republic of Lithuania/Lietuvos Respublikos akcizų įstatymas
- Tax Administration Law of the Republic of Lithuania/Lietuvos Respublikos mokesčių administravimo įstatymas
- Code of Administrative Offences

10 ***Obligation of Art. 117 EPPO Regulation National documents status***
Obtained and published: yes[10]

2. Special National Laws

11 This means the Law amending Articles 35, 168, 170, 214, 217, 218, 234, 381, 418, 426 and the appendix of the Criminal Procedure Code of the Republic of Lithuania, Supplementing the Code with Articles 174 And 67[1].

12 The Lithuanian legislator has adopted in 2020 the following amendments to the Criminal procedure code:

- regulations according the competence of The European Public Prosecutor's Office and european prosecutors – they have the same legal possibilities as national procesutors: European Delegated Prosecutor and the European Public Prosecutor shall act as prosecutors and take decisions in accordance with the rules of criminal procedure and Regulation (EU) 2017/1939 set out in this Code in pre-trial investigations and prosecutions) and
- 2017 October 12 Council Regulation (EU) 2017/1939 implementing enhanced cooperation in the framework of the European Public Prosecutor's Office (OJ 2017 L 283, p. 1) – is added to annex of the CPC.

13 The following table presents a synopsis table of the original Lithuanian law and an unofficial English Translation:

[10] See EPPO Lithuania. online: https://www.eppo.europa.eu/sites/default/files/2021-11/02-LT_0.pdf. Accessed 31 December 2025.

Synopsis 1: Original Lithuanian EPPO Adoption Act vs. Unofficial translation **14**

Original text	Unofficial translation
Lietuvos respublikos Baudžiamojo proceso kodekso 35, 168, 170, 214, 217, 218, 234, 381, 418, 426 straipsnių ir priedo pakeitimo, kodekso papildymo 17^4 ir 67^1 straipsniais Įstatymas 2020 m. d. Nr. Vilnius **1 straipsnis. Kodekso papildymas 17^4 straipsniu** Papildyti Kodeksą 17^4 straipsniu: **“17^4 straipsnis. Europos prokuratūra** 1. Europos prokuratūra yra Europos Sąjungos baudžiamojo persekiojimo įstaiga, atliekanti, organizuojanti ir kontroliuojanti nusikalstamų veikų tyrimą bei vykdanti asmenų baudžiamąjį persekiojimą pagal Reglamente (ES) 2017/1939 nustatytą kompetenciją. 2. Europos prokuratūra pagal savo kompetenciją nusikalstamų veikų tyrimo ir baudžiamojo persekiojimo srityje dalyvauja baudžiamajame procese per Europos prokuratūros vardu Lietuvos Respublikos teritorijoje veikiančius Europos deleguotąjį prokurorą ir Europos prokurorą.	**The republic of lithuania Amendments to Articles 35, 168, 170, 214, 217, 218, 234, 381, 418, 426 of the code of criminal proceedings and addition to the annex Articles 174 and 67^1 The law** 2020 d. No Vilnius **Article 1 Addition of Article 17-4 to the Code** Add Article 17-4 to the Code: “**Article 17-4. European Public Prosecutor’s Office** 1. The European Public Prosecutor’s Office shall be the prosecuting authority of the European Union which conducts, organizes and controls the investigation of criminal offences and the prosecution of persons in accordance with the powers laid down in Regulation (EU) 2017/1939. 2. The European Public Prosecutor’s Office shall, in accordance with its competence in the field of investigation and prosecution of criminal offences, participate in criminal proceedings through a European Delegated Prosecutor and a European Public Prosecutor acting on behalf of the European Public Prosecutor’s Office in the territory of the Republic of Lithuania.

3. Europos prokuratūros nuolatinė kolegija, vadovaudamasi Reglamente (ES) 2017/1939 nustatytomis taisyklėmis, priima šiame reglamente nurodytus sprendimus dėl Europos deleguotojo prokuroro vykdomų tyrimų ir baudžiamojo persekiojimo, duoda privalomus nurodymus Europos deleguotajam prokurorui arba perduoda savo sprendimo priėmimo įgaliojimus prižiūrinčiam Europos prokurorui.	3. The Permanent College of the European Public Prosecutor's Office shall, in accordance with the rules laid down in Regulation (EU) 2017/1939, decide on investigations and prosecutions by the European Delegated Prosecutor, issue binding instructions to the European Public Prosecutor or delegate its decision-making powers to the supervising European Public Prosecutor.
4. Europos deleguotasis prokuroras ir Europos prokuroras, atliekant ikiteisminį tyrimą ir vykdant baudžiamąjį persekiojimą teismuose, vykdo prokuroro funkcijas ir priima sprendimus vadovaudamiesi šiame Kodekse nustatytomis baudžiamojo proceso ir Reglamento (ES) 2017/1939 taisyklėmis."	4. The European Delegated Prosecutor and the European Public Prosecutor shall act as prosecutors and take decisions in accordance with the rules of criminal procedure and Regulation (EU) 2017/1939 set out in this Code in pre-trial investigations and prosecutions."
2 straipsnis. 35 straipsnio pakeitimas Pakeisti 35 straipsnį ir jį išdėstyti taip: **"35 straipsnis. Prokuroras** Prokuroras yra Lietuvos Respublikos generalinis prokuroras ir jam pavaldūs prokurorai, taip pat Europos prokuratūros vardu Lietuvos Respublikoje veikiantys Europos deleguotasis prokuroras ir Europos prokuroras, dalyvaujantys baudžiamajame procese pagal savo kompetenciją."	**Article 2 Amendment of Article 35** Amend Article 35 to read as follows: **"Article 35 Prosecutor** The Prosecutor shall be the Prosecutor General of the Republic of Lithuania and prosecutors subordinate to him, as well as the European Delegated Prosecutor acting on behalf of the European Public Prosecutor's Office in the Republic of Lithuania and the European Public Prosecutor participating in criminal proceedings in accordance with their competence."
3 straipsnis. Kodekso papildymas 67^1 straipsniu Papildyti Kodeksą 67^1 straipsniu:	**Article 3 Addition of Article 67-1 to the Code** Add Article 67-1 to the Code:

“67[1] straipsnis. Susižinojimo su užsieni o valstybių įstaigomis ir tarptautinėmis organizacijomis tvarka tiriant bylas, kai kompetentinga institucija paskirta Europos prokuratūra Tiriant bylas, kai kompetentinga institucija paskirta Europos prokuratūra, susižinojimas su užsienio valstybių įstaigomis ir tarptautinėmis organizacijomis vyksta Reglamento (ES) 2017/1939, šio Kodekso ir įstatymų nustatyta tvarka.”	**“Article 67[1] Communication with foreign and international institutions organizations in the investigation of cases by the competent authority designated European Public Prosecutor’s Office** In the case of cases where the competent authority is the European Public Prosecutor’s Office, contacts with foreign authorities and international organizations shall take place in accordance with Regulation (EU) 2017/1939, this Code and the law.”
4 straipsnis. 168 straipsnio pakeitimas Papildyti 168 straipsnį 7 dalimi: “7. Europos prokuratūros nuolatinė kolegija, vadovaudamasi Reglamente (ES) 2017/1939 nustatytomis taisyklėmis, gali nurodyti Europos deleguotajam prokurorui pradėti ikiteisminį tyrimą, jei šis yra priėmęs sprendimą atsisakyti pradėti ikiteisminį tyrimą arba patvirtinęs ikiteisminio tyrimo pareigūno priimtą nutarimą atsisakyti pradėti ikiteisminį tyrimą ar atmetęs asmens, pateikusio pareiškimą ar pranešimą dėl ikiteisminio tyrimo pradėjimo, skundą.”	**Article 4 Amendment of Article 168** Add the following para 7 to Article 168: “7. The Permanent College of the European Public Prosecutor’s Office may, in accordance with the rules laid down in Regulation (EU) 2017/1939, instruct the European Delegated Prosecutor to open a pre-trial investigation if he or she decides to refuse, a statement or notice of the opening of a pre-trial investigation.”
5 straipsnis. 170 straipsnio pakeitimas 1. Papildyti 170 straipsnį nauja 5 dalimi: “5. Europos deleguotasis prokuroras ar Europos prokuroras, priimdamas šio straipsnio 4 dalies 1, 3, 4 ir 5 punktuose nurodytus sprendimus, vado-	**Article 5 Amendment of Article 170** 1. The following para 5 is added to Article 170: “5. The European Delegated Prosecutor or the European Public Prosecutor shall take the decisions set out in this Code and in Regulation (EU) 2017/1939

vaujasi šiame Kodekse ir Reglamente (ES) 2017/1939 nustatytomis taisyklėmis.” 2. Buvusias 170 straipsnio 5 ir 6 dalis laikyti atitinkamai 6 ir 7 dalimis.	when taking the decisions referred to in points (1), (3), (4) and (5) of para 4.” 2. Former Article 170 (5) and (6) shall become paras 6 and 7 respectively.
6 straipsnis. 214 straipsnio pakeitimas Papildyti 214 straipsnį 8 dalimi: “8. Europos deleguotasis prokuroras ar Europos prokuroras, nutraukdamas ikiteisminį tyrimą, vadovaujasi šio Kodekso 212–214 straipsniuose nustatyta tvarka ir Reglamente (ES) 2017/1939 nustatytomis taisyklėmis.”	**Article 6 Amendment of Article 214** Add the following para 8 to Article 214: “8. The European Delegated Prosecutor or the European Public Prosecutor shall terminate the pre-trial investigation in accordance with the procedure laid down in Articles 212 to 214 of this Code and the rules laid down in Regulation (EU) 2017/1939.”
7 straipsnis. 217 straipsnio pakeitimas Papildyti 217 straipsnį 9 dalimi: “9. Europos deleguotasis prokuroras ar Europos prokuroras, atnaujindamas ikiteisminį tyrimą, vadovaujasi šio Kodekso 217 straipsnyje nustatyta tvarka ir Reglamente (ES) 2017/1939 nustatytomis taisyklėmis.”	**Article 7 Amendment of Article 217** Add the following para 9 to Article 217: “9. The European Delegated Prosecutor or the European Public Prosecutor shall reopen the pre-trial investigation in accordance with the procedure laid down in Article 217 of this Code and the rules laid down in Regulation (EU) 2017/1939.”
8 straipsnis. 218 straipsnio pakeitimas 1. Papildyti 218 straipsnį nauja 8 dalimi: “8. Europos deleguotasis prokuroras ar Europos prokuroras, surašydamas kaltinamąjį aktą, vadovaujasi šio Kodekso 219 straipsnyje nustatyta tvarka ir Reglamente (ES) 2017/1939 nustatytomis taisyklėmis.” 2. Buvusią 218 straipsnio 8 dalį laikyti 9 dalimi [...]	**Article 8 Amendment of Article 218** 1. In Article 218, the following para 8 is added: “8. The European Delegated Prosecutor or the European Public Prosecutor shall follow the procedure laid down in Article 219 of this Code and the rules laid down in Regulation (EU) 2017/1939 when drawing up the indictment.” 2. Former Article 218 (8) shall become para 9. [...]

9 straipsnis. 234 straipsnio pakeitimas Pakeisti 234 straipsnio 5 dalies 4 punktą ir jį išdėstyti taip: “4. Istatymų numatytais atvejais kreipiamasi į kompetentingą Europos Sąjungos teisminę instituciją dėl Europos Sąjungos teisės aktų aiškinimo ar galiojimo, – kol bus gautas šios institucijos prejudicinis sprendimas.”	**Article 9. Amendment of Article 234** Amend Article 234, paragraph 5, point 4 and read as follows: “4. In cases provided for by law, a request shall be made to the competent judicial institution of the European Union regarding the interpretation or validity of legal acts of the European Union, until a preliminary ruling is received from this institution.”
10 straipsnis. 381 straipsnio pakeitimas Pakeisti 381 straipsnio 3 dalį ir ją išdėstyti taip: “3. Kasacinės bylos nagrinėjimas taip pat atidedamas, jei prireikia kreiptis į Lietuvos Respublikos Konstitucinį Teismą, kad šis nuspręstų, ar įstatymas arba kitas teisės aktas neprieštarauja Lietuvos Respublikos Konstitucijai, arba jei prireikia kreiptis į kompetentingą Europos Sąjungos teisminę instituciją prejudicinio sprendimo Europos Sąjungos teisės aktų aiškinimo ar galiojimo klausimu, arba jei prireikia prašyti Europos žmogaus teisių teismo konsultacinės išvados dėl principinių klausimų, susijusių su Žmogaus teisių ir pagrindinių laisvių apsaugos konvencijoje ar jos protokoluose apibrėžtų teisių ir laisvių aiškinimu ar taikymu.”	**Article 10. Amendment of Article 381** Amend Article 381, paragraph 3, and read as follows: “3. The consideration of a cassation case shall also be postponed if it is necessary to apply to the Constitutional Court of the Republic of Lithuania to decide whether a law or other legal act is not in conflict with the Constitution of the Republic of Lithuania, or if it is necessary to apply to the competent judicial institution of the European Union for a preliminary ruling on the interpretation or validity of legal acts of the European Union, or if it is necessary to request an advisory opinion from the European Court of Human Rights on questions of principle related to the interpretation or application of the rights and freedoms defined in the Convention for the Protection of Human Rights and Fundamental Freedoms or its protocols.”
11 straipsnis. 418 straipsnio pakeitimas Papildyti 418 straipsnį 5 dalimi:	**Article 11 Amendment of Article 418** In Article 418, the following para 5 is added:

"5. Europos deleguotasis prokuroras ar Europos prokuroras, surašydamas pareiškimą dėl proceso užbaigimo teismo baudžiamuoju įsakymu, vadovaujasi šio Kodekso 418 ir 419 straipsniuose nustatyta tvarka ir Reglamente (ES) 2017/1939 nustatytomis taisyklėmis."	"5. The European Delegated Prosecutor or the European Public Prosecutor shall follow the procedure laid down in Articles 418 and 419 of this Code and the rules laid down in Regulation (EU) 2017/1939 when drawing up a statement to terminate proceedings with a the court's criminal order."
12 straipsnis. 426 straipsnio pakeitimas Papildyti 426 straipsnį 3 dalimi: "3. Europos deleguotasis prokuroras ar Europos prokuroras, surašydamas pareiškimą dėl bylos nagrinėjimo pagreitinto proceso tvarka, vadovaujasi šio Kodekso 426 ir 427 straipsniuose nustatyta tvarka ir Reglamente (ES) 2017/1939 nustatytomis taisyklėmis."	**Article 12 Amendment of Article 426** Add the following para 3 to Article 426: "3. The European Delegated Prosecutor or the European Public Prosecutor shall follow the procedure laid down in Articles 426 and 427 of this Code and the rules laid down in Regulation (EU) 2017/1939 when drawing up the application for an expedited procedure."
13 straipsnis. Kodekso priedo pakeitimas Papildyti Kodekso priedą 23 punktu: "23. 2017 m. spalio 12 d. Europos Tarybos Reglamentas (ES) 2017/1939, kuriuo įgyvendinamas tvirtesnis bendradarbiavimas Europos prokuratūros įsteigimo srityje (OL 2017 L 283, p. 1)."	**Article 13 Amendment of the Annex to the Code** Add item 23 to the Annex to the Code: "23. 2017 October 12 Council Regulation (EU) 2017/1939 implementing enhanced cooperation in the framework of the European Public Prosecutor's Office (OJ 2017 L 283, p. 1)."
14 straipsnis. Įstatymo įsigaliojimas Šis įstatymas įsigalioja 2020 m. lapkričio 20 d. Skelbiu šį Lietuvos Respublikos Seimo priimtą įstatymą. *Respublikos Prezidentas*	**Article 14 Entry into force of the law** This law will enter into force in 2020. November 20. I promulgate this law adopted by the Seimas of the Republic of Lithuania. *President of the Republic*

B. EPPO-Regulation

I. Introduction to the Lithuanian Legal Situation with the EPPO[11]

Hauck/Schneider/Karakocaoğlu

If, in the past, defence counsels in the area of **white collar crime across Europe** and within the areas, which are today the EPPO zone needed to master the **full repertoire of national criminal procedure**, today they must also know the EPPO Regulation by heart and, without doubt, the numerous EU-law "insertions" (*Öffnungsklauseln*) that accompany it much like a *virtuoso* musician who cannot rely solely on the classical canon.[12] Despite this metaphor, it is true that otherwise, defence lawyers in EPPO proceedings (may) risk losing their way in the "jungle of EU-wide discontinuance" provisions across the Member States, or being "taken for a ride" by the Permanent Chamber or the EDPs, which would certainly not amount to the best possible outcome for their clients.[13] The **main goal** is it to have fair investigations and fair proceedings to protect the EU's financial interests by the best way possible, the EPPO zone prosecution. **1**

Supranationalisation[14] is highly important and became a **new milestone** with the EPPO and today it has a(lready) **global impact** when it e.g. requests/seizes bank accounts in South America[15] – all with the aim to **effectively protect the Union's financial interests**[16]. **2**

Therefore the EPPO/OLAF CNP volumes shall provide **information on the national laws** e.g. of Lithuania, which are applicable in situations described within the Regulations by terms such as **national or domestic law** and which form the legal environment in which the EDPs or OLAF Units and their seconded national experts operate.[17] This is important as the **EPPO filled** according to legal experts a "**significant gap** in the **3**

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[11] This introduction, which is not exhaustive is adressed to readers seeking quick knowledge for any questions being confronted with EPPO actions in or from Lithuania and about the EPPO and OLAF operations possible in Lithaunia under the "new" national procedural amendments and shall offer a first summary of our studies and was controlled with the assistance of national information, for which we are grateful, and the research and authorship was shared among us.

[12] This metaphoric term is frequently used in Germany and parts of Europe to honour a longstanding academic or professional career in criminal and criminal procedure, see e.g. the Münchener AnwaltVerein e.V., MAV-Mitteilungen p. 42 using it publicly on a prominent figure. See Ramos 2023, pp. 43–70 emphasizing how important the principle of equality of arms is in EPPO proceedings due top Art. 41, 42 EPPO Regulation and the shortcomings of the Regulation from 2017.

[13] Pfister 2024 explaining various possibilities of deferral and discontinuation.

[14] Schmeer (2023) pp. 845–869 uses this term in her title of a paper expressing concerns if the EPPO mechanism is only a limited form of supranationalisation.

[15] See https://bit.ly/4v8alf9. Accessed 31 December 2025.

[16] The Court of Justice has clarified that the term "financial interests of the European Union" in Article 325 para 1 TFEU covers both sides of the EU budget EU revenue and expenditure, see ECJ, *Euro Box Promotion and Others* Joined Cases C-357/19, C-379/19, C-547/19, C-811/19 and C-840/19, ECLI:EU:C:2021:1034, 21 December 2021, mn. 183 and see ECJ, C-157/21, *Republic of Poland v European Parliament and Council*, ECLI:EU:C:2022:98, 16 February 2022, mn. 297.

[17] Pérez Marín 2020, pp. 36-41.

institutional framework [and is considered to be a] **profoundly democratic act**"[18] of the EU. The investigative scenery or statutory requirements in the Member States are still divergent, but if the EPPO Regulation request e.g. a judicial authorisation for a measure this must be guaranteed.[19]

4 **Agricultural and rural (subsidy) frauds** are one of the most prominent EU frauds and they are known from Spain to Lithuania.[20] Art. 325 TFEU[21] demands from the Member States an accurate engagement in the fight against fraud by using their legislature implementing the EPPO or OLAF Regulation.[22] The ECJ has ruled in the past years on national laws in Romania and their compatibility with the *telos* to fight fraud effectively and it received recently a request from Spain on the compatibility with the Catalonian amnesty regulations for the fight against fraud.[23] A very important, unsolved or only partly by some authors addressed question is the possibility to review internal acts of the Permanent Chambers, which are basically speaking the main burden for the defence as this is a "Blackbox" so-to speak and the decision does not reveal the internal arguments that could have been more favourable for a suspect or accused.[24] Lithuanian **criminal procedure** is traditionally rooted in an **inquisitorial model**, while increasingly incorporating adversarial elements within the Romano-Germanic legal tradition (II). The establishment of the EPPO required significant amendments to the Lithuanian Code of Criminal Procedure in 2020, aligning national law with Regulation (EU) 2017/1939 and integrating EDPs into domestic proceedings (IV.1.). These reforms introduced a **dual-**

[18] Kühn Baca 2023, pp. 49.
[19] See Zerbst 2025, pp. 155–168 on the situation of authorisation in the EPPO Regulation itself.
[20] For Lithuania see https://bit.ly/4uAwjYj. Accessed 31 December 2025.
[21] See despite of all only Pérez Marín 2024, p. 84 et seq.
[22] Marín (2020), pp. 36–41. This includes extensive CJEU jurisprudence on Art. 325 TFEU, too. ECJ, Case C-105/14, *Taricco and Others*, ECLI:EU:C:2015:555, 8 September 2015. The Taricco-Saga (for this see Amalfitano and Pollicino 2018: "To end on a positive note, the language of common constitutional traditions chosen by the ECJ in M.A.S. and M.B. avoided, at least on this occasion, the final clash between the two legal orders – which, however, is maybe just postponed.") ended with ECJ, C-42/17 M.A.S. and M.B. (Taricco II) ECLI: EU:C:2017:936, 5 December 2017. "Article 325(1) and (2) TFEU must be interpreted as requiring the national court, in criminal proceedings for infringements relating to value added tax, to disapply national provisions on limitation, forming part of national substantive law, which prevent the application of effective and deterrent criminal penalties in a significant number of cases of serious fraud affecting the financial interests of the European Union, or which lay down shorter limitation periods for cases of serious fraud affecting those interests than for those affecting the financial interests of the Member State concerned, unless that disapplication entails a breach of the principle that offences and penalties must be defined by law because of the lack of precision of the applicable law or because of the retroactive application of legislation imposing conditions of criminal liability stricter than those in force at the time the infringement was committed."
[23] Advocate General at the Court of Justice of the European Union (2021) Case C-811/19, *FQ and others* –Opinion delivered on 4 March; ECJ, *C-357/19, Euro Box Promotion and others*, Judgment delivered on 21 December; Advocate General at the Court of Justice of the European Union (2025) *C-523/24*, Opinion delivered on 13 November; ECJ, *C-612/15, Kolev and others*, Judgment delivered on 5 June.
[24] Sarasúa 2023, 365–401 saying that her "paper focused on the role of the Permanent Chambers and on their competences on the choice of forum by deciding to reallocate, merge or split cases and on the judicial review of those decisions, the latter of which presents several issues that need addressing from the perspective of the due respect for the right to a defence and to a fair trial.".

status prosecutorial model and new mechanisms of cooperation between national authorities and the EPPO (IV.2.–II.3.). Subsequent sections analyse current practice and landmark cases illustrating the **operational impact of the EPPO** in Lithuania (VI.–VII.), before examining in detail the material and procedural competences of OLAF within the Lithuanian criminal justice system (Part C).

II. National Legal & Institutional Framework: Parameters of the Criminal Procedure and the Impact of the EPPO Regulation in Lithuania

As said, the Lithuanian criminal procedure is traditionally based on an **inquisitorial model**, while the Romano-Germanic legal system also incorporates certain elements of adversarial procedure.[25] In order to accommodate the establishment of the EPPO, the Lithuanian Criminal Procedure Code was amended in **2020 by Law No. XIII-3051**.[26] Although the Regulation is directly applicable, amendments to the national law were necessary to guarantee investigative powers for the EU prosecutors. Therefore, several provisions of the Lithuanian CPC were aligned to the EPPO framework. **5**

With the amended and **added provisions**, the **institutional structure of the EPPO** including mechanisms for communication and cooperation between national authorities and the EPPO were implemented in Lithuanian law.[27] EDPs and the European Prosecutors were formally incorporated into the pre-trial investigations and court proceedings and were granted powers functionally equivalent to those of national prosecutors. As a result, they may initiate, merge, separate, suspend, terminate or resume pre-trial investigations or decide on the application of simplified procedures and prepare indictments. The permanent chambers may order EDPs to open investigations.[28] **6**

Despite their **functional equivalence** to national prosecutors, EDPs remain bound by Union law, with the primacy of the EPPO Regulation over national provisions recognised in Art. 4 para 3 CPC.[29] Importantly, the backdrop for **cross-border investigative activity** is also set with the updated rules of the national CPC, although the authorities will keep making use of the existing international mechanisms of cooperation.[30] The amendments further concern the new role of the EDPs in Lithuanian courts, empowering them to represent the prosecution and to lodge appeals at both first-instance and appellate levels.[31] Permanent Chambers and European Prosecutors operate as functional **7**

[25] Žibaitė-Neliubšienė, p. 89.
[26] Law Amending Articles 35, 168, 170, 214, 217, 218, 218, 234, 381, 418, 426 of the Code of Criminal Procedure of the Republic of Lithuania and the Amendment of Articles 17-4, 67-1, online: https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/fcc236b2afd611ea9a12d0dada3ca61b. Accessed 31 December 2025.
[27] See Jurka, Raimundas, in: Lietuvos teisė II dalis 85-92, 2020. DOI: 10.13165/LT-20-02-09, p. 88.
[28] Ibid, p. 88.
[29] Ibid, p. 89.
[30] Ibid, 88 et seq.
[31] Ibid, p. 88.

counterparts to superior prosecutors under Lithuanian law, particularly with regard to decisions on investigative scope and prosecutorial strategy.[32]

8 To establish **closer cooperation**, the Lithuanian Prosecutor General's Office (PGO) and the EPPO concluded a **working arrangement in 2021**.[33] Within the limits of the applicable legal frameworks, the scope of the arrangement aims on closer cooperation in the exchange of information, the support to the **decentralised levels of the EPPO**, case management systems as well as training and staff exchanges, cf. Art. 2.

9 The innovation that the Regulation brought to the Lithuanian criminal proceedings is the establishment of a renewed system of international cooperation in criminal cases and the opening of direct **canals of communication and contact** between the participating authorities.[34] This development enhances the effectiveness of criminal proceedings by relying on a more intensive form of mutual trust.[35]

III. Current Practice, Challenges and Landmark EPPO/OLAF Cases

10 In the years following the commencement of EPPO investigations, Lithuania has become a notable **focus of EPPO operational activity**, with 39 active investigations and an estimated total damage of € 77.21 million.[36] The investigative focus in Lithuania lies predominantly in the **implementation of assigned measures** within cross-border proceedings, as reflected by 90 incoming and 28 outgoing decisions in 2024.[37] Interestingly, the **annual report for 2024** further indicates that a notable number of investigations – 16 decisions from a total of 18 first court decisions – have been resolved in simplified prosecution procedures, rendering this practice particularly relevant from the perspective of national criminal procedure law.[38]

11 EPPO's **investigations in Lithuania** typically **target cases** of non-procurement-related expenditure fraud.[39] For instance, the EPPO uncovered a € 6 million EU subsidy fraud involving organised criminal networks, demonstrating the capacity for coordinated cross-border investigations in close collaboration with national authorities.[40] Although corruption cases make up less than 1% of the identified offences in 2024, the investigation concerning a former Member of the European Parliament on suspicion of abuse of

[32] Ibid, p. 88 et seq.
[33] Working Arrangement between the European Public Prosecutor's Office ("EPPO") and Prosecutor General's Office of the Republic of Lithuania ("PGO") on Mutual Support and Cooperation of 7 July 2021. online: https://bit.ly/4dOTAin. Accessed 31 December 2025.
[34] See Jurka, Raimundas, in: Lietuvos teisé II dalis 85-92, 2020. DOI:10.13165/LT-20-02-09, p. 89.
[35] Ibid, p. 89.
[36] EPPO, Annual Report of 2024, p. 40. online: https://bit.ly/42xrLpt. Accessed 31 December.
[37] Ibid, p. 40.
[38] Ibid, p. 40.
[39] Ibid, p. 41.
[40] EPPO, Lithuania: EPPO uncovers 6 million euro EU subsidy fraud involving organized crime. online: https://bit.ly/4dEkiK8. Accessed 31 December 2025.

office and fraud had a considerable impact, underlining that even senior political figures are not immune from scrutiny.[41]

As is generally the case in **contemporary criminal investigations**, challenges persist in the safeguarding of the fundamental rights, particularly in relation to **digital evidence**. In this respect, the EPPO, Member States and suspects alike are likely to benefit from the developing case law of the CJEU. Given the **exceptional nature of the EPPO system**, the Regulation demands to be interpreted to ensure the appropriate balance between the effectiveness of criminal proceedings and the protection of the fundamental rights of the accused. 12

IV. Material & Procedural Competence of the EDP

With the **adoption of amendments** to the Lithuanian Code of Criminal Procedure in 2020, Lithuania completed the domestic integration of the EPPO into its national criminal justice system[42]. These amendments introduces the **dual-status prosecutorial model** in which EDPs operate simultaneously as national prosecutors and as decentralized operational arms of the EPPO Headquarters. The Lithuanian legal order explicitly acknowledges the EPPO as an EU-level prosecutorial authority competent to investigate and prosecute offences affecting the Union's financial interests. A working arrangement between the EPPO and the Office of the Prosecutor General of Lithuania from 2021 governs practical cooperation, information exchange and access to national systems.[43] 13

1. Institutional Position of the EPPO in Lithuanian Law

The **insertion of Article 17-4** into the Code of Criminal Procedure provides the foundational legal basis for the EPPO's operation in Lithuania. The EPPO is defined as the prosecuting authority of the European Union tasked with organising, conducting and supervising criminal investigations and prosecutions within the scope of Regulation (EU) 2017/1939.[44] 14

Within Lithuania, the EPPO acts through EDPs and the European Prosecutor responsible for Lithuania. Both categories participate in national criminal proceedings, exercising prosecutorial functions in accordance with Lithuanian procedural law and the EPPO Regulation.[45] 15

16

[41] EPPO, Lithuania: EPPO expands fraud probe to former Member of European Parliament. online: https://bit.ly/4ujAmIG. Accessed 31 December 2025; Lin, Jeremias, Article on Euractiv of 30 August 2024, EPPO ermittelt gegen ehemaligen litauischen EU-Abgeordneten wegen des Verdachts auf Betrug mit EU-Geldern. online: https://bit.ly/3R6jgzf. Accessed 31 December 2025.
[42] Acknowledging that the Prosecution office is "an Institution of judicial power", Stukāns J (2020), pp. 32–35.
[43] See https://bit.ly/4debDzq. Accessed 31 December 2025.
[44] Code of Criminal Procedure, Article 17-4 para 1, incorporating Regulation (EU) 2017/1939.
[45] Article 17-4 para 2.

This dual integration reflects the EPPO's embedded-yet-supranational character: EDPs apply national criminal laws and procedure while remaining **fully subordinated to the EPPO hierarchy**.

17 The main of the EDPs is it to **investigate PIF offences** detrimental to the Union's interests. We found a national expert vision researching and it is working from *Financial Crimes Investigation Service Kaunas,* LT, whose article analyzed the implementation of **Directive 2017/1371 (EU)** critical besides our own studies. All in all, Lithuania meets the Directive's formal requirements but not its substantive goals.[46]

18 **Sanctions** are **inconsistent** and often insufficiently deterrent and **no meaningful case-law** exists **for corruption, money laundering or embezzlement** affecting EU financial interests and last but not least the (digital) VAT fraud[47] thresholds render the Directive practically irrelevant in Lithuania, which causes that legislative amendments are necessary for effective alignment and enforcement.[48]

19 Molienė explains that Lithuania's **statute of limitation periods** exceed the minimum threshold required by the Directive and are therefore sufficient. Earlier academic concerns that the Directive does not address suspension or interruption of limitation periods are mitigated by Lithuania's 2014 amendment to **Article 95 of the Criminal Code**, which codified such mechanisms.[49] Importantly, the Supreme Court (LAT) has held that the limitation period **stops running when a suspect hides from investigation**: "If the perpetrator absconds from the pre-trial investigation or the court, the limitation period is suspended."[50] Thus, the author concludes: Lithuania's limitation periods are long enough to ensure investigation and prosecution, and correctly structured to prevent impunity.[51]

20 Molienė's **overarching criticism** is from our point-of-view explicit: "With the entry into force of the Directive, **adequate protection of the Union's financial interests is not ensured**."[52] She argues that because the Directive sets only minimum rules, Lithuania retained wide discretion and introduced only minimal amendments, resulting in persistent disparities among offences and sanctions.[53]

21 She finds that Lithuania's **fraud provisions formally meet the Directive's requirements**. However, due to divergent sanctions for comparable types of fraud, the national

[46] Hauck 2025a, Art. 1 PIF Directive, see section on Lithuania within the tables and the table of contents.
[47] On (digital) VAT fraud and its legislation in LT see recently Di Nicola A, Flor R, Baratto G, Boriero D, Perrone G, Panattoni B, 2025, pp. 84, 113, 142–143, 170.
[48] Molienė 2022, 186–214 (208–209).
[49] See again Molienė 2022, 186 (206–207).
[50] Molienė 2022, 186–214 (207).
[51] Ibid, 207.
[52] Ibid, 206–207.
[53] Ibid, p. 207.

framework fails to meet the Directive's objectives: "The sanctions do not achieve the Directive's goals of being effective, proportionate and dissuasive."[54]

Fraud offences exist in law but **do not sufficiently deter or reflect the gravity of offences affecting EU financial interests**. Molienė notes that: No VAT fraud cases in Lithuania have ever reached the Directive's threshold of €10 million involving at least two Member States.[55] Thus, she concludes that for Lithuania, the Directive's threshold is "too high to have any practical relevance" and therefore does not contribute to prosecution or deterrence in the national context.[56] **22**

It was observed that Lithuania criminalises money laundering more broadly than required under EU rules.[57] **23**

Lithuania has criminalised **corruption in several articles** that formally meet the Directive's requirements (definitions, sanctions, limitation periods). But again we can hear the national expert, who found out that "There is no case-law directly related to corruption affecting the Union's financial interests."[58] **24**

Lithuanian law **does not link embezzlement** (Articles 183–184) to public officials, unlike the Directive's approach. However, if committed by a public official, the act is prosecuted as a concurrence of Article 228 (abuse of office) with Articles 183 or 184 and there is no Supreme Court practice involving embezzlement by Lithuanian public officials against EU financial interests.[59] **25**

Molienė concludes that Lithuania's legal system formally and theoretically **meets minimal Directive standards**.[60] However: "Both the wording of the offences and the scope of criminal liability (sanctions, limitation periods) remain rather different even after the Directive's entry into force, and the amendments adopted to align national law with the Directive were minimal."[61] **26**

Molienė finally proposes **concrete changes** amend **Articles 207 and 182 CC** align sanctions and damage thresholds or alternatively, add a third paragraph to Article 207 mirroring Article 182 and amend **Articles 189 and 216 CC** (money laundering).[62] She **27**

[54] Ibid, p. 208.
[55] Ibid, p. 208 nr. 2.
[56] Ibid, p. 208.
[57] According to Supreme Court case analysis, no cases have been directly connected to offences harming the Union's financial interests.
[58] Ibid, 208–209.
[59] Ibid, p. 208, nr. 5.
[60] Ibid, p. 208–209: "Having assessed the above, although the objective of the Directive – to strengthen the protection of the Union's financial interests by harmonising the definitions, sanctions and limitation periods of offences affecting the Union's financial interests – has been theoretically and formally achieved in the Republic of Lithuania, both the wording of the offences themselves and the criminality (sanctions, limitation periods) for them remained quite different even after the entry into force of the Directive, and the amendments made to the legal acts in order to harmonise them with the Directive were minimal.".
[61] Ibid, p. 208.
[62] Ibid, p. 209.

suggests shifting from a requirement of actual knowledge to a negligence-based threshold: Responsibility should arise also when the person "had or could have known" that the asset derived from criminal activity.[63]

2. Status of EDPs within the Lithuanian Prosecution Service

28 The legislator amended Article 35 of the Code, which places EDPs within the Lithuanian prosecution structure by listing them alongside the Prosecutor General and subordinate national prosecutors.[64] Amendments were made to the Law on the Prosecutor's Office (*Prokuratūros įstatymas*) by Law No. XIII-3052 of 11 June 2020, adding **EPPO-specific provisions** (incl. arts. 37^{11}–37^{12}). As a consequence, EDPs enjoy the same procedural standing and formal powers as national prosecutors, except where EPPO rules require otherwise.

3. Decision-Making Structure and Hierarchical Control

29 The Lithuanian Code expressly incorporates EPPO decision-making mechanisms. Under **Article 17-4 para 3**, the Permanent College (PC) may instruct an EDP to open a pre-trial investigation, issue binding instructions during an investigation, o delegate decision-making to the supervising European Prosecutor.[65]

30 This integration ensures that national procedural autonomy does not disrupt the unitary logic of EPPO case management. If an EDP refuses to open a pre-trial investigation, the Permanent College may override that decision pursuant to the newly added Article 168 para 7.

4. Powers of EDPs in Criminal Proceedings

31 Lithuanian procedural law has been adapted to reflect EPPO operational needs at each stage of the criminal process.

a) Opening and Directing Pre-Trial Investigations

32 EDPs may open investigations under the same procedural conditions as national prosecutors. When issuing decisions listed in Article 170 para 4 such as applying coercive measures or authorising specific investigative steps EDPs act under Article 170 para 5, which aligns national prosecutorial powers with those of the EPPO.[66]

b) Termination and Reopening of Investigations

33 Amendments to **Articles 214 and 217** provide that EDPs may **terminate or reopen** pre-trial investigations, following both Lithuanian procedural rules and EPPO Regulation

[63] Ibid, p. 209.
[64] Amendment to Article 35 of the Code of Criminal Procedure.
[65] Article 17-4 para 3.
[66] Amendment introducing Article 170 para 5.

standards.[67] These provisions avoid conflicts between national finality rules and EPPO's internal supervisory structure.

c) Indictments and Trial-Stage Activities

Under the updated **Article 218 para 8**, EDPs **prepare indictments** in accordance with national law and the EPPO Regulation.[68] Similarly, Articles 418 para 5 and 426 para 3 specify that EDPs must follow hybrid procedural requirements when preparing statements of termination or initiating expedited proceedings.[69] **34**

In all actions before national courts, EDPs are **treated as prosecutors acting on behalf of the EPPO** and listed like this in court documents. **35**

V. Navigation & Outlook

While concerns have been expressed regarding the **safeguarding of procedural rights** of suspects and accused persons in investigations conducted by the EPPO, such challenges – observed across several Member States – are likely to be addressed over time through the development of clarifying jurisprudence.[70] The reports on EPPO activities in Lithuania demonstrates a **steady increase** in both proceedings and judicial decisions over time. Notably, out of **18 court decisions**, only **one has been appealed in 2024**. This ratio suggests that, at present, EPPO proceedings in Lithuania largely meet the requirements of fairness and respect for procedural guarantees. **36**

The **new Article 67-1** establishes a distinct regime for communication with foreign authorities and international organisations in EPPO cases. When the EPPO is the competent authority, cooperation is governed exclusively by Regulation (EU) 2017/1939, the Lithuanian Code and national law.[71] This prevents the use of parallel mutual legal assistance channels outside EPPO supervision. **37**

The amendments also clarify the role of EU judicial oversight. Articles 234 para 5 (4) and 381 para 3 confirm that **Lithuanian courts must refer questions on EU law interpretation** or validity to the Court of Justice of the European Union when necessary.[72] This ensures uniformity of legal interpretation and safeguards the primacy of EU law in EPPO cases. **38**

[67] Amendments to Articles 214 para 8 and 217 para 9.
[68] Amendment introducing Article 218 para 8.
[69] Amendments to Articles 418 para 5 and 426 para 3.
[70] See Jurka, Raimundas, in: Lietuvos teisė II dalis 85-92, 2020. DOI: 10.13165/LT-20-02-09, p. 89.
[71] New Article 67-1 see above under sources of law.
[72] Amendments to Articles 234(5) para 4and 381 para 3.

VI. Criminal Investigations According to the EPPO Regulation Based on National Law (Measures)

39 In the **first EPPO year 2021** the Lithuanian EDPs[73], acting together with and under supervisions by the Lithuanian EP *Tomas Krušna*, opened 14 cases in total, whereby they only started to investigate two of them on their own and evoked therefore 12 cases in total from national authorities.[74] The total damage of the investigated cases was guessed to be at EUR 31,6 million in Lithuania. 13 investigations were still ongoing on 31.12.2021 and one was in trial at this time. The second EPPO Annual Report for 2022 will present more details on this matter and will for the first time show a full operational year of the regional office in Vilnius. Interestingly the regional office registered 19 inextricably linked offences in 2021.[75]

40 The Services that **conduct investigation on behalf of the EPPO**, such as the *Klaipėda* ***Department of the Special Investigation Service (STT***), which focuses primarily on fraud and corruption offences in the Lithuanian Republic, are analysed and presented below. On March 16 2022 the STT issued a Press Release stating that it was conducting investigations into a **potential procurement fraud scheme** as well as a p**otential subsidy fraud** worth EUR 200,000. This clearly indicates that Art. 28 EPPO Regulation is of particular interest for the investigations of the EPPO (see below → Art. 28 EPPO Regulation).

41 The Official Lithuanian Statistics Office offers an overview on Criminal offences in the last years[76]

42 *Figure 1: Criminal Offences Registered in Lithuania*

	Number of registered criminal acts | number[1]			The number of registered criminal acts per 100,000 population | number[1]		
	Town and Country	City	Village	Town and Country	City	Village
2021	42,525	32 182	10,343	1 516	1 682	1 159
	46,306	34,429	11,877	1 647	1 825	1 306
2020	51,449	38,459	12,990	1 841	2 043	1 425
2019	57,830	43,473	14,357	2 070	2 319	1 561

[73] Jolita Kančauskienė; Vytautas Kukaitis; Jurgita Steponavičiūtė-Otto; Darius Karčinskas.
[74] EPPO, Annual Report 2021, p. 40. online: https://bit.ly/3Ra12wQ. Accessed 31 December 2025.
[75] Ibid, p. 41.
[76] See https://osp.stat.gov.lt/statistiniu-rodikliu-analize?hash=021e7b73-4047-4cf2-8937-ce4781f4b0ec#/.

	Number of registered criminal acts | number[1]			The number of registered criminal acts per 100,000 population | number[1]		
	Town and Country	City	Village	Town and Country	City	Village
2018	63,846	47,699	16 147	2 257	2,513	1 735

Source: Official Lithuanian Statistics Office.

Compared with the **Annual Reports of the EPPO** on Lithuania it can be stated that only a small sum of offences is related to the EU's financial interests. But the offences committed detrimental to the EU's financial interests (see below → Art. 26 "The PIF offences in Lithuania") are economic-crime offences, which may potentially cause great damage to the budget. Therefore it is highly important to investigate them with professionals engaged in these crime areas (see → Art. 28 EPPO Regulation below). **43**

Table 5: Number of Persons Convicted by Lithuanian Courts **44**

		2017	**2018**	**2019**	**2020**	**2021**
Men and women	**For criminal acts**	18,058	19,779	17,564	16,060	15,010
	For crimes	17 194	18,786	16,487	14,927	13,917
	For misdemeanours	864	993	1 077	1 133	1 093
Men	**For criminal acts**	16,542	18 174	16,056	14,830	13,763
	For crimes	15,790	17,267	15,099	13,835	12,769
	For misdemeanours	752	907	957	995	994
Women	**For criminal acts**	1 516	1 605	1 508	1,230	1 247
	For crimes	1 404	1,519	1 388	1,092	1 148
	For misdemeanours	112	86	120 **	138	99

Source: Official Lithuanian Statistics Office.

[…]
ARTICLE 1
Rules on investigations

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1. Where, **in accordance with the applicable national law,** there are **reasonable grounds to believe that** an offence within the competence of the EPPO is being or has been committed, a European Delegated Prosecutor in a Member State which **according to its national law** has jurisdiction over the offence shall, without prejudice to the rules set out in Article 25(2) and (3), initiate an investigation and note this in the case management system.
2. Where upon verification in accordance with Article 24(6), the EPPO decides to initiate an investigation, it shall without undue delay inform the authority that reported the criminal conduct in accordance with Article 24(1) or (2).
3. Where no investigation has been initiated by a European Delegated Prosecutor, the Permanent Chamber to which the case has been allocated shall, under the conditions set out in Para 1, instruct a European Delegated Prosecutor to initiate an investigation.
4. A case shall as a rule be initiated and handled by a European Delegated Prosecutor from the Member State where the focus of the criminal activity is or, if several connected offences within the competences of the EPPO have been committed, the Member State where the bulk of the offences has been committed. A European Delegated Prosecutor of a different Member State that has jurisdiction for the case may only initiate or be instructed by the competent Permanent Chamber to initiate an investigation where a deviation from the rule set out in the previous sentence is duly justified, taking into account the following criteria, in order of priority:
(a) the place of the suspect's or accused person's habitual residence;
(b) the nationality of the suspect or accused person;
(c) the place where the main financial damage has occurred.
5. Until a decision to prosecute under Article 36 is taken, the competent Permanent Chamber may, in a case concerning the jurisdiction of more than one Member State and after consultation with the European Prosecutors and/or European Delegated Prosecutors concerned, decide to:
(a) reallocate the case to a European Delegated Prosecutor in another Member State;
(b) merge or split cases and, for each case choose the European Delegated Prosecutor handling it,
if such decisions are in the general interest of justice and in accordance with the criteria for the choice of the handling European Delegated Prosecutor in accordance with para 4 of this Article.
6. Whenever the Permanent Chamber is taking a decision to reallocate, merge or split a case, it shall take due account of the current state of the investigations.
7. The EPPO shall inform the competent national authorities without undue delay of any decision to initiate an investigation.

Table 6: Overview Box: Article 26 EPPO Regulation (PIF.Offences etc.) in Lithuania

1

Overview	
Relevant national law	Sources: 1. Criminal Code of the Republic of Lithuania. 2. Criminal Procedure Code of the Republic of Lithuania *Nota bene:* The material offences, which are stipulating the jurisdiction of the EPPO in Lithuania may be as well retrieved partly from the Customs Code of the Republic of Lithuania and the General Law establishing the Tax Administration of the Republic of Lithuania. Both Acts are secondary PIF *Acquis* related laws to the General Criminal Code and its PIF *Acquis* offences.
"an offence within the competence of the EPPO"	For the text of the offences that are mentioned by Art. 26 EPPO Regulation "an offence within…"/ cf. already the EU Fraud Commentary (Implementation of the PIF Directive) and cf. for details and case law → **below** Art. 26 "The PIF offences in Lithuania".
Sanctions & Liability for legal persons	**Article 20 Criminal liability of a legal person** 1. A legal person is liable only for criminal acts for which the special part of this Code provides for the liability of a legal person. 2. A legal person is liable for criminal acts committed by a natural person only if the criminal act was committed for the benefit or in the interests of a legal person by a natural person acting individually or on behalf of a legal person, if he/she had the right to: (1) to represent a legal entity or (2) make decisions on behalf of a legal entity, or (3) control the activities of the legal entity. 3. A legal entity may be liable for criminal acts also in the event that they were committed for the benefit of the legal entity by an employee of the legal entity or an authorized representative at the direction or permission of the person referred to in para 2 of this Article or because of insufficient supervision or control. 4. A legal person may be liable for criminal acts committed by another legal person controlled or represented by him under the conditions specified in paras 2 or 3 of this Article, if they were committed for the benefit of the above-mentioned legal person by

	the instruction or permission of the person holding a leading position in it or by the person authorized by him or due to insufficient supervision or control. 5. The criminal liability of a legal person does not remove the criminal liability of a natural person who committed, organized, incited or helped to commit a criminal act. The criminal liability of a legal person for a criminal act committed, organized, incited or assisted by a natural person for his benefit or in his interests is not removed by the criminal liability of a natural person, as well as by the fact that the natural person is exempted from criminal responsibility for this act or is not held accountable for other reasons. 6. According to this Code, the state, municipality, state and municipal institution and body, and international public organization are not liable. State and municipal companies, as well as public institutions whose owner or shareholder is the state or municipality, and joint-stock companies and closed joint-stock companies, all or part of whose shares belong to the state or municipality.
"[competence of] an EDP in Lithuania"	The competence of an EDP is determined by Article 13 EPPO Regulation as well as the national EPPO Adoption Law, which made amendments to certain acts → see below Sources of law/*Lex specialis*.
"jurisdiction"	Cf. Articles 4, 5, 6, 7, 8 from the Lithuanian Criminal Code and cf. commentary on Article 11 PIF-Directive in *Hauck* 2025b. **Article 4 Validity of the criminal law for persons who have committed criminal acts in the territory of the State of Lithuania or on ships or aircraft with the flag or insignia of the Lithuanian state** 1. Persons who have committed criminal acts on the territory of the State of Lithuania or on ships or aircraft with the flag or insignia of the State of Lithuania shall be liable in accordance with this Code. 2. The place where the criminal act was committed is the place where the person acted or had and could have acted, or the place where the consequences provided for by the criminal law appeared. The place of committing the criminal act of accomplices is the place where this act was committed, and if one of the accomplices acted in another place, the place of his action.

3. When the same criminal act is committed both in the territory of the State of Lithuania and abroad, that act is considered to have been committed in the territory of the State of Lithuania, if it was started, finished or stopped in this territory.
4. The issue of criminal liability of persons who, according to the norms of international law, enjoy immunity from criminal jurisdiction and have committed a criminal act on the territory of the State of Lithuania, shall be resolved in accordance with the international treaties of the Republic of Lithuania and this Code.

Article 5 Criminal liability of citizens of the and other persons permanently residing for crimes committed abroad
Citizens of the Republic of Lithuania and other persons permanently residing in Lithuania are liable for crimes committed abroad in accordance with this Code.

Article 6 Criminal liability of foreigners for crimes against the state of Lithuania committed abroad
Foreigners who do not have a permanent place of residence in the Republic of Lithuania are liable according to the criminal law if they have committed the crimes against the State of Lithuania provided for in Articles 114–128 of this Code abroad.

Article 7 Criminal liability for crimes stipulated in international treaties
Persons are liable in accordance with this Code, regardless of their nationality and place of residence, as well as the place where the crime was committed and whether the act committed is punishable under the laws of the place where the crime was committed, when they commit crimes for which liability is provided on the basis of international treaties:
(5) legalization of criminally obtained property (Article 216);
(6) bribery (Article 225);
(7) influence trade (Article 226);
(8) bribery (Article 227);

Article 8 Criminal liability for crimes committed abroad
1. A person who has committed crimes abroad, provided for in Articles 5 and 6 of this Code, is liable according to the criminal

	law only if the committed act is recognized as a crime and its commission is punished according to the criminal code of the state where the crime was committed and the Republic of Lithuania. If a person who has committed a crime abroad is tried in the Republic of Lithuania, but in both countries different punishments are provided for this crime, the punishment is given to the person who committed the crime in accordance with the laws of the Republic of Lithuania, but it cannot exceed the maximum amount established in the criminal laws of the country where the crime was committed. 2. A person who has committed the crimes provided for in Articles 5, 6 and 7 of the Criminal Code of the Republic of Lithuania is not liable under this Code, if he: (1) served the sentence imposed by the court of a foreign state; (2) was exempted from serving all or part of the sentence imposed by the court of a foreign state; (3) was acquitted, exempted from criminal liability or punishment by the judgment of a court of a foreign country, or the punishment was not imposed due to the statute of limitations or other legal grounds provided for in that country. 3. A citizen of the Republic of Lithuania or another person permanently residing in Lithuania, having committed one or more crimes abroad, provided for in Articles 129, 135, 138, 148 of this Code, Articles 149, 150, 151, 151^1, 152^1 , 153, Article 162, Part 1, Article 307, Part 3, Article 308, Part 3, Article 309, Parts 2 and 3 shall be punished regardless of whether the committed act is punished according to the place where the crime was committed state criminal law. Articles 17–4, 168 (7), 170 (5) etc of CPC regulate the procedural rules of the jurisdiction of EPPO.

Source: The authors.

a) Initiation of Investigations by Virtue of Article 26 para 1 EPPO Regulation

2 Article 26 needs to be seen independent from Articles 27. Article 26 stands on its own and describes a **principle of legality at Union level**[77], which has the effect of protecting the Unions's (own) financial interests. The Lithuanian CPC describes the pre-trial investigation in national law as follows:

3

Article 164 Subjects of pre-trial investigation
1.[78] The pre-trial investigation is conducted by pre-trial investigation officers. The pre-trial investigation is organized and led by the prosecutor. The prosecutor may decide to conduct all or part of the pre-trial investigation himself.
2. In the cases provided for in this Code, certain pre-trial investigation actions are performed by the pre-trial investigation judge.

Article 166[79] Beginning of the pre-trial investigation
1. The pre-trial investigation is started:
(1) upon receipt of a complaint, statement or notification of a criminal act;
(2) after the prosecutor or pre-trial investigation officer has identified the signs of a criminal act.
2. In the cases established by this Code, the pre-trial investigation is started only if there is a complaint from the victim.
3. Each case of initiation of a pre-trial investigation shall be registered in accordance with the procedure established by the Prosecutor General of the Republic of Lithuania.
4. The person who submitted the complaint, statement or report is notified of the initiated pre-trial investigation.

[77] The Lithuanian equivalent for national prosecutions is Art. 169 CPC: **Article 169 Actions of the prosecutor at the beginning of the pre-trial investigation**
1. Upon receiving a complaint, statement or report about a committed criminal act, or upon identifying the signs of a criminal act, the prosecutor immediately begins a pre-trial investigation.
2. After starting the pre-trial investigation, the prosecutor either performs all the necessary pre-trial investigation steps himself or entrusts the pre-trial investigation institution to do so.

[78] **164 straipsnis. Ikiteisminio tyrimo subjektai**
1. Ikiteisminį tyrimą atlieka ikiteisminio tyrimo pareigūnai. Ikiteisminį tyrimą organizuoja ir jam vadovauja prokuroras. Prokuroras gali nuspręsti pats atlikti visą ikiteisminį tyrimą ar jo dalį.
2. Šiame Kodekse numatytais atvejais tam tikrus ikiteisminio tyrimo veiksmus atlieka ikiteisminio tyrimo teisėjas.

[79] **166 straipsnis. Ikiteisminio tyrimo pradžia**
1. Ikiteisminis tyrimas pradedamas:
(1) gavus skundą, pareiškimą ar pranešimą apie nusikalstamą veiką;
(2) prokurorui ar ikiteisminio tyrimo pareigūnui patiems nustačius nusikalstamos veikos požymius.
2. Šio Kodekso nustatytais atvejais ikiteisminis tyrimas pradedamas tik tuo atveju, kai yra nukentėjusiojo skundas.
3. Kiekvienas ikiteisminio tyrimo pradžios atvejis užregistruojamas Lietuvos Respublikos generalinio prokuroro nustatyta tvarka.
4. Apie pradėtą ikiteisminį tyrimą pranešama skundą, pareiškimą arba pranešimą padavusiam asmeniui.
Straipsnio pakeitimai:
Nr. X–1236, 28–06–2007, Žin., 2007, Nr. 81–3312 (21–07–2007)

Article 169[80]
Actions of the prosecutor at the beginning of the pre-trial investigation
1. Upon receiving a complaint, statement or report about a committed criminal act, or upon identifying the signs of a criminal act, the prosecutor immediately begins a pre-trial investigation.
2. After starting the pre-trial investigation, the prosecutor either performs all the necessary pre-trial investigation steps himself or entrusts the pre-trial investigation institution to do so.

Thus as stated by Art. 164 et seq. CPC, **the pre-trial procedure** with the police acting is **almost like in Germany**, whereby in Lithuania Prosecutors working in the Division of Pre-trial Investigation Control "organize pre-trial investigation conduced by central **pre-trial investigation bodies** such as Criminal Police Bureau of Police Department (except for divisions of organized crime investigation), Financial Crime Investigation Service, State Border Guard Service, Customs Criminal Service, and Military Police as well as direct such investigations and control criminal procedure activities performed by the officers of the listed bodies".[81] **4**

The **EPPO's involvement is** triggered by a **report of a potentially relevant offence**. Such reports may originate from Union institutions, bodies, offices or agencies, from national authorities, or from private parties. At this stage, the EPPO must assess whether the reported facts indicate conduct falling within its competence. This provision establishes a duty to examine the information but does not in itself confer jurisdiction. **5**

Material competence defines the substantive scope of EPPO jurisdiction. The EPPO is competent for criminal offences affecting the financial interests of the European Union (PIF offences), as defined in Directive (EU) 2017/1371. These include, inter alia, fraud, corruption, misappropriation of EU funds, and serious cross-border VAT fraud. **6**

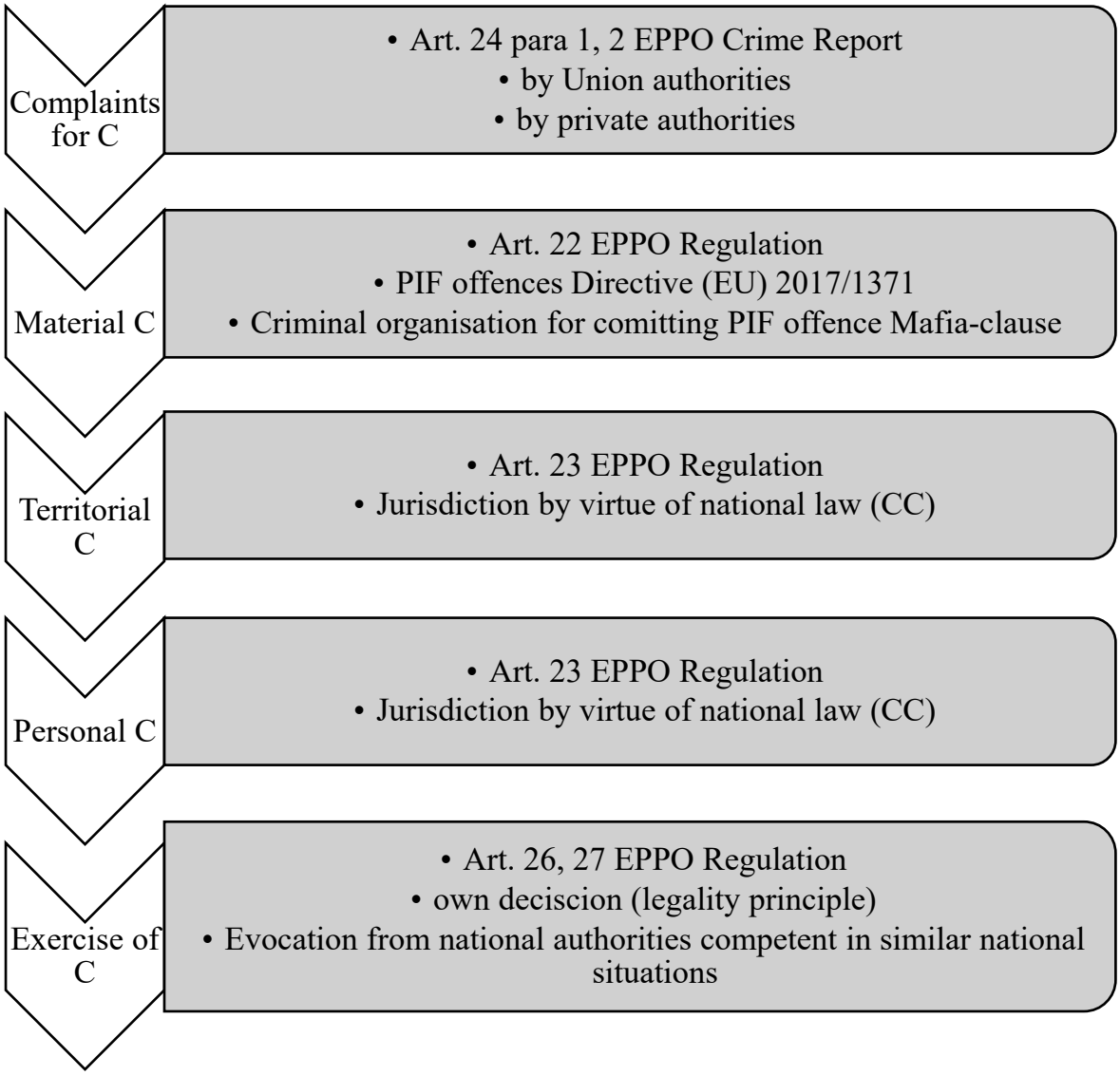
Territorial competence is not autonomously defined by Union law but is derived from the national criminal jurisdiction rules of the participating Member States. Personal competence likewise depends on national law. The EPPO may prosecute natural persons and, where provided by national law, legal persons. **7**

[80] **169 straipsnis. Prokuroro veiksmai pradedant ikiteisminį tyrimą**
1. Gavęs skundą, pareiškimą ar pranešimą apie padarytą nusikalstamą veiką arba pats nustatęs nusikalstamos veikos požymius, prokuroras tuoj pat pradeda ikiteisminį tyrimą.
2. Pradėjęs ikiteisminį tyrimą, prokuroras arba pats atlieka visus reikalingus ikiteisminio tyrimo veiksmus, arba tai padaryti paveda ikiteisminio tyrimo įstaigai.

[81] See Prosecutor General's Office 2025, https://www.prokuraturos.lt/en/home/control-pretrial-investigation/4416. Accessed 31 December 2025.

8 This figure shows the **typical structure** of how an EPPO investigations starts:

9 *Figure 2: EPPO – EPPO – Exercise of Competence in General*



Source: Own Diagram.

PIF-cases can be brought to the EPPO based on **ECR-crime reports** under Article **24(1)–(2)** of the EPPO Regulation. These reports may come from the EU (Union) authorities themselves or/and any EU/worldwide private parties. Under Article 22 EPPO Regulation, the EPPO is competent for offences affecting the EU's financial interests i.e. PIF offences (Directive (EU) 2017/1371) and participation in a criminal organization if it is connected to such PIF offence. According to **Art. 23 EPPO Regulation** the EPPO has jurisdiction when national law establishes jurisdiction over the offence (based on **national criminal code**). Jurisdiction applies depending on the persons involved, again as determined by national law (e.g., nationality or status rules **under domestic law**).

But what is the **effect of the reference** to national law? How have the cases been exercised in practice and what is the situation after one year of operational work? **10**

The **EPPO Annual Report 2021** provided information on the exercise of jurisdiction under Articles 26 and 27 EPPO Reg. (see above). From the Lithuanian point-of-view a prosecutor can be defined as follows: **11**

> **Article 35 Prosecutor**
> Prosecutor is the Prosecutor General of the Republic of Lithuania and the prosecutors subordinate to him, as well as the European Delegated Prosecutor and the European Prosecutor acting in the Republic of Lithuania on behalf of the European Public Prosecutor's Office, participating in criminal proceedings **according to their competence**.

The Constitution contains the following information on pre-trial investigations: **12**

> **Article 118**
> A pre-trial investigation shall be organised and directed, and charges on behalf of the State in criminal cases shall be upheld, by prosecutors [i.e. *scil*. as well EDPs].
> In cases established by law, prosecutors shall defend the rights and legitimate interests of the person, society, and the State.
> When performing their functions, prosecutors shall be independent and shall obey only the law.
> The Prosecution Service of the Republic of Lithuania shall be the Office of the Prosecutor General and territorial prosecutor's offices.
> The Prosecutor General shall be appointed and released by the President of the Republic upon the assent of the Seimas.
> The procedure for the appointment and release of prosecutors, as well as their status, shall be established by law.

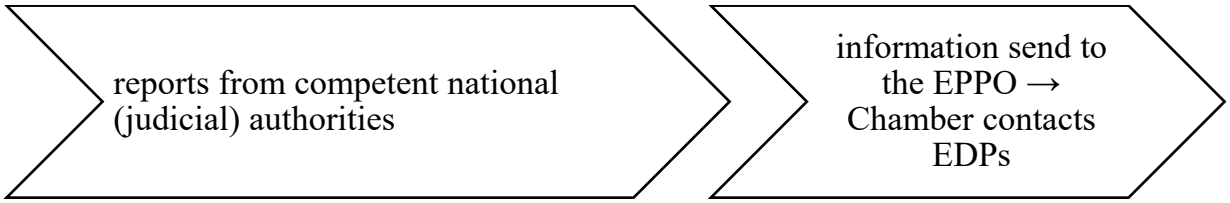
b) Relevant Sources of the Indications for a Criminal Offence Falling within the Competence of the EPPO

Petr Klement, now OLAF's new Director General once said that: "In order to achieve its goals, the **EPPO will need to establish smart information flows** between the central office in Luxembourg, delegated prosecutors, and national authorities and, at the same time, avoid causing delays in the information exchange. […] In this regard, some of the existing EU mechanisms concerning *de facto* **reporting of PIF crimes** seem to be obsolete, as well as **national law duties to report** such information to a national prosecution office in advance or in parallel to the EPPO."[82] This **needs to be fostered even further**. **13**

[82] Klement 2021, pp. 51–52.

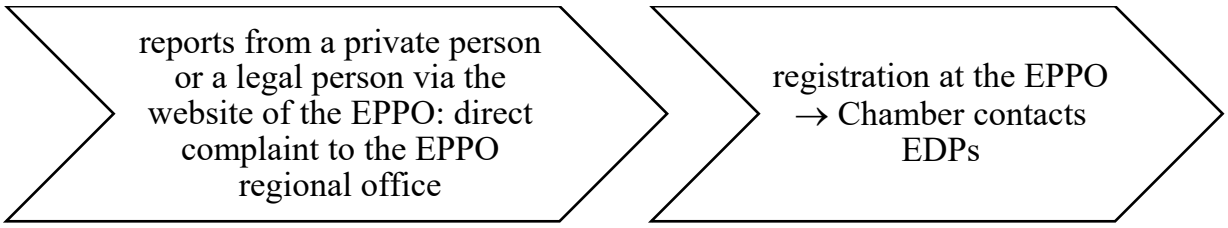
14 A **distinction** can be made between the direct and the indirect path for the transfer of infromation related to the competence:

15 *Figure 3: National (Indirect Way of) Obtaining Information for the EPPO Competence and the Exercise of Jurisdiction*



Authorities concerning Article 24 EPPO Regulation in Lithuania
Art. 27(2) to (8) Regarding (2) Institutions responsible for conducting the preliminary investigation – investigation institute, the criminal prosecution authority – public prosecutor's office under (3) – General Prosecutor's Office of the Republic of Lithuania.
to (4) – General Prosecutor's Office of the Republic of Lithuania.
to (5) – General Prosecutor's Office of the Republic of Lithuania.
under (7) – General Prosecutor's Office of the Republic of Lithuania.

16 *Figure 4: Right of Evocation/Time Limits/Refrain from Taking Decisions That Have a Precluding Effect*



17 **Another, third source of information** are the Union bodies, which are obliged to report either to OLAF or to the EPPO (e.g. by obliged by **Working Agreements**) – depending on the seriousness of the suspected conduct: irregularities only or clear foundations for potential criminal offences.

18 OLAF will either way report conduct that falls in the EPPO's competence by virtue of Article 12c OLAF Reg.

Nota bene: The national rules on the beginning of a pre-trial investigation are equal to the Union concept called "**EPPO Crime Reports**".

Article 166 Beginning of the pre-trial investigation
1. The pre-trial investigation is started:
(1) upon receipt of a complaint, statement or notification of a criminal act;

(2) after the prosecutor or pre-trial investigation officer has identified the signs of a criminal act.
2. In the cases established by this Code, the pre-trial investigation is started only if there is a complaint from the victim.
3. Each case of initiation of a pre-trial investigation shall be registered in accordance with the procedure established by the Prosecutor General of the Republic of Lithuania.
4. The person who submitted the complaint, statement or report is notified of the initiated pre-trial investigation.

Article 167 The beginning of the pre-trial investigation is only based on the complaint of the victim or the statement of his legal representative or the request of the prosecutor
1. Regarding the criminal acts provided for in Article 139, Part 1, Article 140, Part 1, 145, 148, 148 of the Criminal Code of the Republic of Lithuania in Articles, Part 1 of Article 149, Part 1 of Article 150, Part 1 of Article 151, Articles 152, 154, 165, 168, Parts 1 and 4 of Article 178, Parts 1 and 3 of Article 179, Parts 1 and 3 of Article 182, Part 1 of Article 183 and para 3, paras 1 and 3 of Article 184, paras 1 and 3 of Article 186, paras 1 and 3 of Article 187, para 188, para 1 of Article 294, para 313, the pre-trial investigation is started only in case of a complaint of the victim or a statement of his legal representative. In these cases, the process takes place in a general manner.
2. If the criminal acts referred to in para 1 of this Article have public significance or they have caused damage to a person who, for important reasons, cannot defend his legitimate interests, and there is no complaint from the victim or a statement from his legal representative, a pre-trial investigation into these acts must be initiated at the request of the prosecutor.
3. If the criminal acts provided for in Article 140 Part 1, Articles 145, 148, 148^1 , Article 149 Part 1, Article 150 Part 1, Article 151 Part 1, Article 165 of the Criminal Code of the Republic of Lithuania have signs of domestic violence, a pre-trial investigation shall be initiated, regardless of whether or not there is a complaint from the victim or a statement from his legal representative. In these cases, a pre-trial investigation is started, and the process is conducted in a general manner.
4. If, during the pre-trial investigation, it is established that the suspect's actions include such criminal acts, for which the investigation is conducted only based on the victim's complaint or the statement of his legal representative, or the prosecutor claim, signs, the pre-trial investigation of that act is conducted only after receiving the relevant complaint, statement or claim.

aa. Reports Determination of the Competence and Verification of Crime Reports

19 The first task of the EDPs is it to **determine whether the EPPO has competence** and jurisdiction or can obtain competence and exercise jurisdiction (see below → Article 27). These are **formal but essential questions**. They are determined by means of Union secondary legislation and special delegated guidelines required by secondary legislation, the so-called **Internal Rules on Procedure [of the EPPO]**.

20 This depends on the **criteria of the Regulation** (see → Articles 22, 23).

Nota bene: There are rules issued by the EPPO Chamber but they apply for Article 27 Right of evocation. Article 26 para 5 and 6 refer to special rules on splitting or merging cases on national territory if different regional offices have intiated an investigation in similar cases.

(1) The Union Standards, Article 24 para 6 et seq. EPPO Regulation

21 For the EPPO to be competent, the **requirements of the Regulation** must be met. Either an examination according to Article 24 para 6 must show that the EPPO is competent or the delegated prosecutor carries out an **examination and assessement** by virtue of Article 26 para 1 EPPO Regultion himself/herself without informing the Permanent Chamber and initiates an investigation about which he/she subsequently informs the Permanent Chamber.

22 The **IRP rules** state the following and are therefore binding instructions for the Lithuanian EDPs. **Article 17[4] CPC para 3** prescribes that the Permanent College of the European Public Prosecutor's Office shall, in accordance with the rules laid down in Regulation (EU) 2017/1939, decide on investigations and prosecutions by the European Delegated Prosecutor, **issue binding instructions** to the European Public Prosecutor or delegate its decision-making powers to the supervising European Public Prosecutor:

23 ***Article 40: Verification of information [Internal Rules of Procedure, 2020–12–/2020.003 IRP – EPPO]***

1. The verification for the purpose of initiating an investigation shall assess whether:
(a) the reported conduct constitutes a criminal offence falling under the material, territorial, personal and temporal competence of the EPPO;
(b) ***there are reasonable grounds under the applicable national law*** to believe that an offence is being or has been committed;
(c) there are obvious legal grounds that bar prosecution;
(d) where applicable, the conditions prescribed by Article 25(2), (3) and (4) of the Regulation are met.
2. The verification for the purpose of evocation shall additionally assess:
(a) the maturity of the investigation;

(b) the relevance of the investigation with regard to ensuring the coherence of the EPPO's investigation and prosecution policy;
(c) the cross-border aspects of the investigation;
(d) the existence of any other specific reason, which suggests that the EPPO is better placed to continue the investigation.
3. The ***verification shall be carried out using all sources of information available*** to the EPPO as well as any sources ***available to the European Delegated Prosecutor***, ***in accordance with applicable national law***, including ***those otherwise available to him / her if acting in a national capacity***. The European Delegated Prosecutor may make use of the staff of the EPPO for the purpose of the verification. Where appropriate, the EPPO may consult and exchange information with Union institutions, bodies, offices or agencies, as well as national authorities, subject to the protection of the integrity of a possible future criminal investigation.
4. The European Delegated Prosecutor shall finalise the verification related to the evocation of an investigation at least 2 days before the expiration of the deadline prescribed by Article 27(1) of the Regulation. The verification related to initiating an investigation shall be finalised no later than 20 days following the assignment.
5. If the European Delegated Prosecutor does not finalise the verification on whether or not to initiate an investigation within the prescribed time limit, or he/she informs their inability to do so within the foreseen time limit, the European Prosecutor shall be informed and where deemed appropriate extend the time available or issue an appropriate instruction to the European Delegated Prosecutor.
6. Where it concerns a decision on evocation, the European Delegated Prosecutor may ask the European Chief Prosecutor to extend the time limit needed to adopt a decision on evocation by up to 5 days.
7. Where the European Delegated Prosecutor does not issue a decision within the time limit, it shall be treated as a consideration not to evoke a case, and Article 42 applied accordingly.

Thus, the **EPPO's competence in Lithuania** derives from Regulation (EU) 2017/1939 as implemented by the Republic of Lithuania through the **EPPO Adoption** Act. The exercise of such competence is subject to the requirements and limitations established in Articles 22 to 25 of the EPPO Regulation. The Regional Centers shall be competent in Lithuania to investigate, prosecute, and bring to judgment the perpetrators of and accomplices in, criminal offences affecting the financial interests of the European Union as defined in Directive (EU) 2017/1371 **as transposed into Lithuanian national law** (see below). **24**

In determining **material competence**, the EPPO relies on national databases and information provided under Article 40 para 3 of the EPPO Internal Rules of Procedure **25**

(IRP), ensuring that the data substantiate the existence of an initial suspicion of a PIF offence.

The EPPO is **competent** in Lithuania **according to Art. 23** where:

- the criminal offence was committed, in whole or in part, within the territory of the Republic of Lithuania or any other participating Member State;
- the offence was committed by a national of a participating Member State, irrespective of the place of commission, where the Member State has jurisdiction under its national law; or
- the offence was committed by a person subject to the Staff Regulations of Officials or the Conditions of Employment of Other Servants of the European Union.

26 Accordingly, the EPPO may **exercise its jurisdiction in Lithuania** provided that at least one of the above connecting factors exists. In Lithuania, the modalities of communication are governed by the national EPPO Adoption Act and the Government **Notification of 2021** issued pursuant to **Article 117** of the Regulation. These instruments prescribe the procedure for the transfer of information from national authorities such as police, customs, or financial investigation services to the EPPO, ensuring compliance with supranational requirements. The registration and verification of such information by the EDP serves to determine whether the conditions for the EPPO's competence are met, particularly in relation to the nature of the offence, the estimated financial damage to the EU budget and the territorial relationships.

27 Next, the EPPO exercises its competence in accordance with Article 25 of the Regulation. The requirements of paragraphs 2 and 3 of that Article must be strictly observed, especially in relation to the **distinction** between **offences primarily affecting the EU's financial interests** and those **primarily affecting national interests**. However, the EPPO may initiate an investigation "without prejudice" to the rules set out in Article 25 para 2 and 3 and where preliminary indications point to a potential PIF offence within its material, territorial, and personal competence. Such initiation is subject to subsequent verification and possible review by the Permanent Chamber to ensure compliance with the jurisdictional boundarie

(2) Competence of the EPPO, Article 26 para 4

28 In cases of Article 26 para 4 the EPPO Regulation applies, and it does not relate to national law.

(3) Position and Jurisdiction of the EDPs in Lithuania

Article 17[4] European Public Prosecutor's Office
1. The European Public Prosecutor's Office shall be the prosecuting authority of the European Union which conducts, organizes and controls the investigation of criminal

offences and the prosecution of persons in accordance with the powers laid down in Regulation (EU) 2017/1939.
2. The European Public Prosecutor's Office shall, in accordance with its competence in the field of investigation and prosecution of criminal offences, participate in criminal proceedings through a European Delegated Prosecutor and a European Public Prosecutor acting on behalf of the European Public Prosecutor's Office in the territory of the Republic of Lithuania.
3. The **Permanent Chamber** of the European Public Prosecutor's Office shall, in accordance with the rules laid down in Regulation (EU) 2017/1939, d**ecide on investigations and prosecutions** by the European Delegated Prosecutor, **issue binding instructions** to the European Public Prosecutor or delegate its decision-making powers to the supervising European Public Prosecutor.
4. The European Delegated Prosecutor and the European Public Prosecutor shall act as prosecutors and take decisions in accordance with the rules of criminal procedure and Regulation (EU) 2017/1939 set out in this Code in pre-trial investigations and prosecutions.

Nota bene: Special regulation is established in separate Articles of the Code of Criminal Procedure for individual actions and decisions of the prosecutor during the pre-trial investigation (Articles 168 (7), 170 (5), 214 (8), 217 (9), 218 (8), 418 (5), 426 (3) of the CPC.

bb. How to Assess and Verify the Suspicion Level According to Article 26 para 1

The **initial suspicion** is only to determine the impetus, so to speak, the "ball that gets the criminal proceedings rolling" if saying it by using a metaphor. The suspicion must relate to one of the specific offences determined by the Criminal Code of Lithuanian. Lithuania has implemented the **PIF Directive (EU) 2017/1371** (see Introduction above). The way in which the public prosecutor's office gets to know **facts of potential criminal PIF conduct** for example, of the suspicion of subsidy fraud or an offence detrimental to the Union's financial interests according to the Lithuanian **EPPO Adoption Act and PIF Implementation Law** (see above), is addressed by Union law and the communication with the national authorities and Art. 40 para 3 IRP [2020.003 EPPO]. **29**

(1) The PIF Offences in Lithuania

30 *Sources and national Articles 1: PIF offences in Lithuania*

CC fraud offences

- Art. 182 Fraud, Art. 183 Misappropriation of property
- Art. 205 Fraudulent statement about the activities of a legal entity, Art. 206 Use of credit, loan, targeted support, subsidy or grant not according to the intended purpose or established procedure [Subsidy fraud]
- Art. 207 Credit fraud, Art. 220 Providing false information about income, profits or assets, Art. 222 Fraudulent financial accounting management and/or organization

CC corruption + AML offences

- Art. 216
- 19. Crimes and misdemeanors against public service and public interests (Chapter XXXIII of the Criminal Code), 19.1. Bribery (Art. 225), 19.1.1. Bribery (Art. 225 (1).), 19.1.2. Qualified bribery (BK Art. 225 (2-3), 19.1.2.1. Bribery for illegal action or inaction (Art. 225 d. d)
- 19.1.2.2. Bribery due to a bribe worth more than 250 MGL for legal or illegal action or inaction (Art. 225 d. 3), 19.1.3. Privileged bribery (Art. 225 d.)
- 19.2. Trading in influence (Art. 226), 19.2.1. Trade in influence in order for a person to take advantage of influence (BK Art. 226 d. 1), 19.2.2. Qualified trade under the influence (Art. 226 d. 2-4), 19.2.2.1. Trade in influence using influence (Art. 226 d. 2)
- 19.2.2.2. Trade in influence in order for a person to take advantage of influence due to a bribe worth more than 250 MGL (Article 226, d. 3), 19.2.2.3. Trade in influence using influence due to a bribe worth more than 250 MGL (Art. 226 d. 4), 19.2.3. Privileged trade with influence (Art. 226 d. 5), 19.3. Giving Bribes (Art. 227), 19.3.1. Bribery (Art. 227 d. 1), 19.3.2. Qualified bribery (Art. 227 d. 2-3), 19.3.2.1. Bribery for illegal action or inaction (Art. 227 d. 2)
- 19.3.2.2. Bribery with a value of more than 250 MGL for legal or illegal action or inaction (Art. 227 d. 3), 19.3.3. Privileged bribery (Art. 227 d. 4), Art. 228 Smuggling, Art. 230 Interpretation of Concepts (including Definition of civil servants)

Tax and Customs offences

- Art. 199^1 Criminal Code Customs Fraud

(a) Fraud Offences and Embezzlement

[Excerpts from the Lithuanian CC] **31**

Article 182[83] **Fraud**

1. A person who **fraudulently acquired someone else's property or property right** for his own or others' benefit, avoided a property obligation or cancelled it, punished by public works or a fine, or restriction of liberty, or arrest, or deprivation of liberty for up to three years.
2. Anyone who fraudulently acquired high-value foreign property or property rights, or valuables of great scientific, historical or cultural significance, or avoided a high-value property obligation, or cancelled it, or committed fraud by participating in an organized group, is punishable by imprisonment for up to eight years.
3. Anyone who fraudulently acquired property or property rights of a small value for the benefit of himself or others, avoided a property obligation of a small value or cancelled it, committed a criminal offence shall be punished by public works or a fine, or restriction of liberty, or arrest.
4. A person is liable for the acts provided for in paras 1 and 3 of this Article only if there is a complaint of the victim or a statement of his legal representative, or a demand of the prosecutor.
5. Legal entities are also responsible for the acts provided for in paras 1 and 2 of this Article.

Article 183 Embezzlement

1.[84] The person who appropriated someone else's property or property right entrusted to him or in his possession,

[83] **182 straipsnis. Sukčiavimas**
1.Tas, kas apgaule savo ar kitų naudai įgijo svetimą turtą ar turtinę teisę, išvengė turtinės prievolės arba ją panaikino,
baudžiamas viešaisiais darbais arba bauda, arba laisvės apribojimu, arba areštu, arba laisvės atėmimu iki trejų metų.
2. Tas, kas apgaule savo ar kitų naudai įgijo didelės vertės svetimą turtą ar turtinę teisę arba didelės mokslinės, istorinės ar kultūrinės reikšmės turinčias vertybes arba išvengė didelės vertės turtinės prievolės, arba ją panaikino, arba sukčiavo dalyvaudamas organizuotoje grupėje,
baudžiamas laisvės atėmimu iki aštuonerių metų.
3. Tas, kas apgaule savo ar kitų naudai įgijo nedidelės vertės svetimą turtą ar turtinę teisę, išvengė nedidelės vertės turtinės prievolės arba ją panaikino, padarė baudžiamąjį nusižengimą ir
baudžiamas viešaisiais darbais arba bauda, arba laisvės apribojimu, arba areštu.
4. Už šio straipsnio 1 ir 3 dalyse numatytas veikas asmuo atsako tik tuo atveju, kai yra nukentėjusio asmens skundas ar jo teisėto atstovo pareiškimas, ar prokuroro reikalavimas.
5. Už šio straipsnio 1 ir 2 dalyse numatytas veikas atsako ir juridiniai asmenys.

[84] **183 straipsnis. Turto pasisavinimas**
1. Tas, kas pasisavino jam patikėtą ar jo žinioje buvusį svetimą turtą ar turtinę teisę,
baudžiamas viešaisiais darbais arba bauda, arba laisvės atėmimu iki trejų metų.
2. Tas, kas pasisavino jam patikėtą ar jo žinioje buvusį didelės vertės svetimą turtą ar turtinę teisę arba didelės mokslinės, istorinės ar kultūrinės reikšmės turinčias vertybes,
baudžiamas laisvės atėmimu iki dešimties metų.

shall be punished by public works or a fine, or imprisonment for up to three years.
2. The person who appropriated high-value foreign property or property rights entrusted to him or in his possession, or values of great scientific, historical or cultural significance, is punishable by imprisonment for up to ten years.
3. The person who misappropriated someone else's property or property right entrusted to him or which was in his possession committed a criminal offence and shall be punished by public works or a fine or arrest.
4. Legal entities are also responsible for the acts provided for in paras 1 and 2 of this Article.
5. A person is liable for the acts provided for in paras 1 and 3 of this Article only if there is a complaint of the victim or a statement of his legal representative, or a demand of the prosecutor.

Article 184[85] Waste of Property

1. The person who squandered someone else's property or property right entrusted to him or in his possession, shall be punished by public works or a fine, or restriction of liberty, or deprivation of liberty custodial sentence for up to two years.
2. The person who squandered high-value foreign property or property rights or valuables of great scientific, historical or cultural significance entrusted to him or in his possession, is punishable by custodial sentence for up to seven years.
3. The person who squandered someone else's property or property right entrusted to him or which was in his possession committed a criminal offence and shall be punished by public works or a fine or arrest.
4. The acts provided for in paras 1 and 2 of this Article are also criminal in cases where they are committed due to carelessness.

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3. Tas, kas pasisavino jam patikėtą ar jo žinioje buvusį nedidelės vertės svetimą turtą ar turtinę teisę, padarė baudžiamąjį nusižengimą ir
baudžiamas viešaisiais darbais arba bauda, arba areštu.
4. Už šio straipsnio 1 ir 2 dalyse numatytas veikas atsako ir juridiniai asmenys.
5. Už šio straipsnio 1 ir 3 dalyse numatytas veikas asmuo atsako tik tuo atveju, kai yra nukentėjusio asmens skundas ar jo teisėto atstovo pareiškimas, ar prokuroro reikalavimas.

[85] **184 straipsnis. Turto iššvaistymas**
1. Tas, kas iššvaistė jam patikėtą ar jo žinioje buvusį svetimą turtą ar turtinę teisę,
baudžiamas viešaisiais darbais arba bauda, arba laisvės apribojimu, arba laisvės atėmimu iki dvejų metų.
2. Tas, kas iššvaistė jam patikėtą ar jo žinioje buvusį didelės vertės svetimą turtą ar turtinę teisę arba didelės mokslinės, istorinės ar kultūrinės reikšmės turinčias vertybes,
baudžiamas laisvės atėmimu iki septynerių metų.
3. Tas, kas iššvaistė jam patikėtą ar jo žinioje buvusį nedidelės vertės svetimą turtą ar turtinę teisę, padarė baudžiamąjį nusižengimą ir
baudžiamas viešaisiais darbais arba bauda, arba areštu.
4. Šio straipsnio 1 ir 2 dalyse numatytos veikos yra nusikalstamos ir tais atvejais, kai jos padarytos dėl neatsargumo.
5. Už šio straipsnio 1 ir 3 dalyse numatytas veikas asmuo atsako tik tuo atveju, kai yra nukentėjusio asmens skundas ar jo teisėto atstovo pareiškimas, ar prokuroro reikalavimas.
6. Už šio straipsnio 1 ir 2 dalyse numatytas veikas atsako ir juridinis asmuo.

5. A person is liable for the acts provided for in paras 1 and 3 of this Article only if there is a complaint of the victim or a statement of his legal representative, or a demand of the prosecutor.
6. The legal person is also responsible for the acts provided for in paras 1 and 2 of this Article.

Article 205[86] **Fraudulent statement about the activities of a legal entity**
1. A person **who, on behalf of a legal person**, submitted fraudulent data about the activities or assets of a legal person in an official report or application and misled the state with this statement or an institution of the European Union , an international public organization, a creditor, a participant of a legal entity or another person who suffered significant financial damage as a result, shall be punished by a fine or restriction of liberty, or arrest, or custodial sentence for up to four years.
2. A **legal person** is also responsible for the act provided for in this Article.

Article 182 the fraud **offence criminalises the fraudulent acquisition of another person's property** or property rights, as well as the fraudulent avoidance or cancellation of a property obligation, where the result is a benefit for the offender or a third party. Liability is aggravated where the offence concerns high-value property/rights or obligations, objects of great scientific, historical or cultural significance, or where it is committed within an organised group. A separate, **less serious form** applies where the conduct concerns property/obligations of small value. For the **basic and small-value forms**, prosecution requires a victim complaint, a statement by the victim's legal representative, or a prosecutor's demand. **32**

Legal entities may be held liable for the offences in paras 1 and 2. **Article 183** penalising embezzlement or misappropriation covers the **appropriation of another's property or property right** that has been entrusted to the offender or is otherwise in the offender's possession. The offence is aggravated when it involves high-value property/rights or valuables of great scientific, historical or cultural significance. A less serious form applies for minor cases. As with fraud, liability for the basic and minor forms depends on a victim complaint, the legal representative's statement, or a prosecutor's demand. Legal entities are also liable for the aggravated and basic forms (paras 1 and 2). **33**

[86] **205 straipsnis. Apgaulingas pareiškimas apie juridinio asmens veiklą**
1. Tas, kas juridinio asmens vardu oficialioje ataskaitoje ar paraiškoje pateikė apgaulingus duomenis apie juridinio asmens veiklą ar turtą ir šiuo pareiškimu suklaidino valstybės ar Europos Sąjungos instituciją, tarptautinę viešąją organizaciją, kreditorių, juridinio asmens dalyvį ar kitą asmenį, kuris dėl to patyrė didelės turtinės žalos, baudžiamas bauda arba laisvės apribojimu, arba areštu, arba laisvės atėmimu iki ketverių met

34 **Article 206[87] Use of credit, loan, targeted support, *subsidy or grant* not according to the intended purpose or established procedure**

1. A person who received a credit, loan or targeted support, subsidy or grant of 150 MGL[88] or more and used it not according to the purpose or established procedure, shall be punished by public works or a fine, or restriction of liberty, or arrest, or deprivation of liberty for up to one year.

2. A person who, after receiving a credit or loan, used it not according to its intended purpose or according to the established procedure and did not return it on time, and as a result caused significant property damage to the creditor, guarantor or other person, shall be punished by a fine or restriction of liberty, or arrest, or imprisonment for up to two years.

3. Anyone who, having received targeted support, a subsidy or a grant, uses it for purposes other than those for which it was intended or in a manner other than that specified, thereby causing significant financial damage to a state or European Union institution, international public organisation or other legal or natural person has suffered significant financial damage, shall be punished by a fine or restriction of liberty, or arrest, or imprisonment for up to four years.

4. A legal person shall also be liable for the acts provided for in this Article.

(b) Customs-Related Offences

35 **Chapter XXXI Crimes and misdemeanors against the economy and business order Article 199 Smuggling**

1.[89] Whoever, when transporting across the border of the State of the Republic of Lithuania, the items that must be presented to customs, the value of which exceeds 150

[87] **206 straipsnis. Kredito, paskolos, tikslinės paramos, subsidijos ar dotacijos panaudojimas ne pagal paskirtį ar nustatytą tvarką**
1. Tas, kas gavęs 150 MGL dydžio ar didesnės vertės kreditą, paskolą ar tikslinę paramą, subsidiją ar dotaciją panaudojo juos ne pagal paskirtį ar nustatytą tvarką,baudžiamas viešaisiais darbais arba bauda, arba laisvės apribojimu, arba areštu, arba laisvės atėmimu iki vienerių metų.
2. Tas, kas gavęs kreditą ar paskolą panaudojo juos ne pagal paskirtį ar nustatytą tvarką ir negrąžino laiku, ir dėl to kreditoriui, laiduotojui arba kitam asmeniui padarė didelės turtinės žalos, baudžiamas bauda arba laisvės apribojimu, arba areštu, arba laisvės atėmimu iki dvejų metų.
3. Tas, kas gavęs tikslinę paramą, subsidiją ar dotaciją panaudojo jas ne pagal paskirtį ar nustatytą tvarką ir dėl to valstybės ar Europos Sąjungos institucija, tarptautinė viešoji organizacija arba kitas juridinis ar fizinis asmuo patyrė didelės turtinės žalos, baudžiamas bauda arba laisvės apribojimu, arba areštu, arba laisvės atėmimu iki ketverių metų.
4. Už šiame straipsnyje numatytas veikas atsako ir juridinis asmuo.

[88] Be aware that MGL means – minimalus gyvenimo lygis - amounts of minimum standard of living (MSL). determined by the Government, f.e., 49 eur, from 01/01/2023). For these kind of information we asked experts.

[89] **199 straipsnis. Kontrabanda**
1. Tas, kas per Lietuvos Respublikos valstybės sieną gabendamas privalomus pateikti muitinei daiktus, kurių vertė viršija 150 MGL, bet neviršija 250 MGL dydžio sumos, nepateikė jų muitinės kontrolei ar kitaip šios kontrolės išvengė, baudžiamas bauda arba laisvės atėmimu iki ketverių metų.
2. Tas, kas nepateikdamas muitinės kontrolei ar kitaip jos išvengdamas arba neturėdamas leidimo per Lietuvos Respublikos valstybės sieną gabeno Lietuvos Respublikos tam tikrų dopingo medžiagų kontrolės įstatyme nurodytas medžiagas,

MGL, but does not exceed the amount of 250 MGL, did not submit them to customs control or otherwise avoided this control, shall be punishable by a fine or imprisonment for up to four years.
2. Whoever, without submitting to customs control or otherwise avoiding it or without a permit, transported the substances specified in the Law on the Control of Certain Doping Substances of the Republic of Lithuania across the state border of the Republic of Lithuania, shall be punishable by a fine or arrest or imprisonment for a term of up to six years.
3. Whoever, while transporting items with a value in excess of MGL 250, which must be presented to customs across the border of the State of the Republic of Lithuania, did not submit them to customs control or otherwise evaded this control or, without a permit, transported movable cultural goods or antiques across the border of the State of the Republic of Lithuania, punishable by a fine or imprisonment for up to eight years.
4. Whoever, without submitting to customs control or otherwise evading it or without a permit, transported across the border of the State of the Republic of Lithuania firearms, ammunition, explosives, explosives, radioactive substances or other strategic goods, poisonous, potent, narcotic, psychotropic substances or precursors of narcotic or psychotropic substances, punishable by imprisonment from three to ten years.
5. A legal person shall also be liable for the acts provided for in this Article.

Article 199[1] Customs fraud
1.[90] A person who has imported from a member state of the European Union into the Republic of Lithuania items that must be presented to customs, the value of which exceeds 150 MGL, but does not exceed the amount of 250 MGL, and who has not submitted them to the customs control of the Republic of Lithuania or another member state of

baudžiamas bauda arba areštu, arba laisvės atėmimu iki šešerių metų.
3. Tas, kas per Lietuvos Respublikos valstybės sieną gabendamas privalomus pateikti muitinei daiktus, kurių vertė viršija 250 MGL dydžio sumą, nepateikė jų muitinės kontrolei ar kitaip šios kontrolės išvengė arba neturėdamas leidimo per Lietuvos Respublikos valstybės sieną gabeno kilnojamąsias kultūros vertybes ar antikvarinius daiktus, baudžiamas bauda arba laisvės atėmimu iki aštuonerių metų.
4. Tas, kas nepateikdamas muitinės kontrolei ar kitaip jos išvengdamas arba neturėdamas leidimo per Lietuvos Respublikos valstybės sieną gabeno šaunamuosius ginklus, šaudmenis, sprogmenis, sprogstamąsias, radioaktyviąsias medžiagas ar kitas strategines prekes, nuodingąsias, stipriai veikiančias, narkotines, psichotropines medžiagas arba narkotinių ar psichotropinių medžiagų pirmtakus (prekursorius), baudžiamas laisvės atėmimu nuo trejų iki dešimties metų.
5. Už šiame straipsnyje numatytas veikas atsako ir juridinis asmuo.
[90] **199[1] straipsnis. Muitinės apgaulė**
1. Tas, kas iš Europos Sąjungos valstybės narės į Lietuvos Respubliką įvežė privalomus pateikti muitinei daiktus, kurių vertė viršija 150 MGL, bet neviršija 250 MGL dydžio sumos, ir jų nepateikė Lietuvos Respublikos ar kitos Europos Sąjungos valstybės narės muitinės kontrolei ar kitaip šios kontrolės išvengė, baudžiamas bauda arba laisvės atėmimu iki ketverių metų.
2. Tas, kas iš Europos Sąjungos valstybės narės į Lietuvos Respubliką įvežė privalomus pateikti muitinei daiktus, kurių vertė viršija 250 MGL dydžio sumą, ir jų nepateikė Lietuvos Respublikos ar kitos Europos Sąjungos valstybės narės muitinės kontrolei ar kitaip šios kontrolės išvengė, baudžiamas bauda arba laisvės atėmimu iki aštuonerių metų.
3. Už šiame straipsnyje numatytas veikas atsako ir juridinis asmuo.

the European Union or has otherwise avoided this control, shall be punished by a fine or imprisonment for up to four years years.
2. The person who imported from a member state of the European Union to the Republic of Lithuania items that must be submitted to customs, the value of which exceeds the amount of 250 MGL, and did not submit them to the customs control of the Republic of Lithuania or another member state of the European Union, or otherwise avoided this control, shall be punished by a fine or imprisonment up to eight years.
3. A legal person is also responsible for the acts provided for in this Article.
The Code is supplemented by the following Article:

Article 203 Illegal activity of a legal entity
1. A person who engaged in large-scale activities not provided for in the founding documents of a public legal entity, is punishable by a fine or arrest or imprisonment for up to one year.
2. The one who established or managed a legal entity used to conceal illegal activities, is punishable by a fine or arrest or imprisonment for up to two years.
3. A legal person is also responsible for the act provided for in para 1 of this Article.

Article 204[91] **Use of foreign goods or service marks**
1. A person who, without permission, marked a large amount of goods with a foreign trademark or offered them for sale or used a foreign service mark and caused significant damage as a result, shall be punished by a fine or restriction of liberty, or by deprivation of liberty for up to two years.
2. Whoever, without permission, marked a small amount of goods with a foreign trademark or offered them for sale or used a foreign service mark and caused damage as a result, committed a criminal offence and shall be punished by public works or a fine or restriction of liberty.
3. A legal entity is also responsible for the acts provided for in this Article.

Article 205 Fraudulent statement about the activities of a legal entity
1. A person who, on behalf of a legal person, submitted fraudulent data about the activities or assets of a legal person in an official report or application and misled the state

[91] **204 straipsnis. Svetimo prekių ar paslaugų ženklo naudojimas**
1. Tas, kas neturėdamas leidimo svetimu prekių ženklu pažymėjo didelį prekių kiekį ar pateikė jas realizuoti arba pasinaudojo svetimu paslaugų ženklu ir dėl to padarė didelės žalos, baudžiamas bauda arba laisvės apribojimu, arba laisvės atėmimu iki dvejų metų.
2. Tas, kas neturėdamas leidimo svetimu prekių ženklu pažymėjo nedidelį prekių kiekį ar pateikė jas realizuoti arba pasinaudojo svetimu paslaugų ženklu ir dėl to padarė žalos, padarė baudžiamąjį nusižengimą ir baudžiamas viešaisiais darbais arba bauda, arba laisvės apribojimu.
3. Už šiame straipsnyje numatytas veikas atsako ir juridinis asmuo.

with this statement or an institution of the European Union, an international public organization, a creditor, a participant of a legal entity or another person who suffered significant financial damage as a result, shall be punished by a fine or restriction of liberty, or arrest, or imprisonment for up to four years. [92]

(c) Corruption Offences and AML Offences

[Excerpt from the Lithuanian CC] **36**

Chapter XXXIII Crimes and criminal offences for public service and public interest

Article 225[93] Bribery

1. A civil servant or a person equivalent to him, for his own benefit or that of others, directly or indirectly by himself or through an intermediary having promised or agreed to accept a bribe or demanded or provoked to give a bribe, or accepted a bribe for legal action or omission in the exercise of authority, is punishable by a fine or arrest or imprisonment for up to five years.
2. A civil servant or a person equivalent to him, for his own benefit or that of others, directly or indirectly by himself or through an intermediary having promised or agreed to accept a bribe or demanded or provoked to give a bribe, or accepted a bribe for illegal action or failure to act in the exercise of authority, shall be punished by a fine or imprisonment for up to seven years.
3. A civil servant or a person equivalent to him, for his own benefit or that of others, directly or indirectly by himself or through an intermediary having promised or agreed to accept or demanded or provoked to give, or accepted a bribe worth more than 250

[92] **205 straipsnis. Apgaulingas pareiškimas apie juridinio asmens veiklą**
1. Tas, kas juridinio asmens vardu oficialioje ataskaitoje ar paraiškoje pateikė apgaulingus duomenis apie juridinio asmens veiklą ar turtą ir šiuo pareiškimu suklaidino valstybės ar Europos Sąjungos instituciją, tarptautinę viešąją organizaciją, kreditorių, juridinio asmens dalyvį ar kitą asmenį, kuris dėl to patyrė didelės turtinės žalos, baudžiamas bauda arba laisvės apribojimu, arba areštu, arba laisvės atėmimu iki ketverių metų.

[93] **225 straipsnis. Kyšininkavimas**
1. Valstybės tarnautojas ar jam prilygintas asmuo, savo ar kitų naudai tiesiogiai ar netiesiogiai pats ar per tarpininką pažadėjęs ar susitaręs priimti kyšį arba reikalavęs ar provokavęs duoti kyšį, arba priėmęs kyšį už teisėtą veikimą ar neveikimą vykdant įgaliojimus, baudžiamas bauda arba areštu, arba laisvės atėmimu iki penkerių metų.
2. Valstybės tarnautojas ar jam prilygintas asmuo, savo ar kitų naudai tiesiogiai ar netiesiogiai pats ar per tarpininką pažadėjęs ar susitaręs priimti kyšį arba reikalavęs ar provokavęs duoti kyšį, arba priėmęs kyšį už neteisėtą veikimą ar neveikimą vykdant įgaliojimus, baudžiamas bauda arba laisvės atėmimu iki septynerių metų.
3. Valstybės tarnautojas ar jam prilygintas asmuo, savo ar kitų naudai tiesiogiai ar netiesiogiai pats ar per tarpininką pažadėjęs ar susitaręs priimti arba reikalavęs ar provokavęs duoti, arba priėmęs didesnės negu 250 MGL vertės kyšį už teisėtą ar neteisėtą veikimą ar neveikimą vykdant įgaliojimus, baudžiamas laisvės atėmimu nuo dvejų iki aštuonerių metų.
4. Valstybės tarnautojas ar jam prilygintas asmuo, savo ar kitų naudai tiesiogiai ar netiesiogiai pats ar per tarpininką pažadėjęs ar susitaręs priimti arba reikalavęs ar provokavęs duoti, arba priėmęs mažesnės negu 1 MGL vertės kyšį už teisėtą ar neteisėtą veikimą ar neveikimą vykdant įgaliojimus, padarė baudžiamąjį nusižengimą ir baudžiamas bauda arba areštu.
5. Valstybės tarnautojas ar jam prilygintas asmuo atsako pagal šį kodeksą už pažadą ar susitarimą priimti kyšį arba reikalavimą ar provokavimą duoti kyšį, arba kyšio priėmimą tiek už konkretų veikimą ar neveikimą vykdant įgaliojimus, tiek ir už išimtinę padėtį ar palankumą.

MGL for legal or illegal action or failure to act in the exercise of authority, is punishable by imprisonment from two to eight years.
4. A civil servant or a person equivalent to him, for his own benefit or that of others, directly or indirectly by himself or through an intermediary having promised or agreed to accept or demanded or provoked to give, or accepted a bribe worth less than 1 MGL for legal or illegal action or failure to act in the exercise of authority, has committed a criminal offence and punishable by fine or arrest.
5. A civil servant or a person equivalent to him is liable according to this Code for a promise or agreement to accept a bribe or a demand or provocation to give a bribe, or accepting a bribe both for a specific action or inaction in the exercise of authority, and for an exceptional situation or favor.
6. A legal person is also responsible for the acts provided for in this Article.

Article 226 Impact trading

1.[94] A person who, with the aim of having a person, using his social position, service, powers, relatives, acquaintances or other probable influence on a state or municipal institution or institution, an international public organization, their civil servant or a person

[94] **226 straipsnis. Prekyba poveikiu**
1. Tas, kas siekdamas, kad asmuo, pasinaudodamas savo visuomenine padėtimi, tarnyba, įgaliojimais, giminyste, pažintimis ar kita tikėtina įtaka valstybės ar savivaldybės institucijai ar įstaigai, tarptautinei viešajai organizacijai, jų valstybės tarnautojui ar jam prilygintam asmeniui, paveiktų atitinkamą instituciją, įstaigą ar organizaciją, valstybės tarnautoją ar jam prilygintą asmenį, kad šie teisėtai ar neteisėtai veiktų ar neveiktų vykdydami įgaliojimus, jam ar trečiajam asmeniui tiesiogiai arba netiesiogiai pats ar per tarpininką pasiūlė, pažadėjo ar susitarė duoti arba davė kyšį, baudžiamas bauda arba laisvės apribojimu, arba areštu, arba laisvės atėmimu iki ketverių metų.
2. Tas, kas pasinaudodamas savo visuomenine padėtimi, tarnyba, įgaliojimais, giminyste, pažintimis ar kita tikėtina arba tariama įtaka valstybės ar savivaldybės institucijai ar įstaigai, tarptautinei viešajai organizacijai, jų valstybės tarnautojui ar jam prilygintam asmeniui savo ar kitų asmenų naudai tiesiogiai arba netiesiogiai pats ar per tarpininką pažadėjo ar susitarė priimti kyšį arba reikalavo ar provokavo duoti kyšį, arba priėmė kyšį, pažadėjęs paveikti atitinkamą instituciją, įstaigą ar organizaciją, valstybės tarnautoją ar jam prilygintą asmenį, kad šie teisėtai ar neteisėtai veiktų ar neveiktų vykdydami įgaliojimus, baudžiamas bauda arba areštu, arba laisvės atėmimu iki penkerių metų.
3. Tas, kas padarė šio straipsnio 1 dalyje numatytus veiksmus, tiesiogiai arba netiesiogiai pats ar per tarpininką pasiūlęs, pažadėjęs ar susitaręs duoti arba davęs didesnės negu 250 MGL vertės kyšį, baudžiamas bauda arba laisvės atėmimu iki septynerių metų.
4. Tas, kas padarė šio straipsnio 2 dalyje numatytus veiksmus, tiesiogiai arba netiesiogiai pats ar per tarpininką pažadėjęs ar susitaręs priimti arba reikalavęs ar provokavęs duoti, arba priėmęs didesnės negu 250 MGL vertės kyšį, baudžiamas laisvės atėmimu nuo dvejų iki aštuonerių metų.
5. Tas, kas padarė šio straipsnio 1 ar 2 dalyje numatytus veiksmus, tiesiogiai arba netiesiogiai pats ar per tarpininką pasiūlęs, pažadėjęs ar susitaręs duoti arba davęs, arba pažadėjęs ar susitaręs priimti, arba reikalavęs ar provokavęs duoti, arba priėmęs mažesnės negu 1 MGL vertės kyšį, padarė baudžiamąjį nusižengimą ir baudžiamas bauda arba laisvės apribojimu, arba areštu.
6. Asmuo, kuris padarė šio straipsnio 1, 3 ar 5 dalyje numatytą veiką, atleidžiamas nuo baudžiamosios atsakomybės, jeigu kyšio iš jo buvo reikalaujama ar provokuojama duoti kyšį ir jis, tiesiogiai arba netiesiogiai pats ar per tarpininką pasiūlęs ar pažadėjęs duoti arba davęs kyšį, per įmanomai trumpiausią laiką, bet ne vėliau negu iki jo pripažinimo įtariamuoju, savanoriškai apie tai pranešė teisėsaugos institucijai, taip pat atleidžiamas nuo baudžiamosios atsakomybės, jeigu kyšį jis pažadėjo duoti ar davė su teisėsaugos institucijos žinia.
7. Šio straipsnio 6 dalis netaikoma asmeniui, kuris tiesiogiai arba netiesiogiai pats ar per tarpininką pasiūlė ar pažadėjo duoti arba davė kyšį šio kodekso 230 straipsnio 2 dalyje nurodytam asmeniui.
8. Už šio straipsnio 1, 2, 3, 4 ir 5 dalyse numatytas veikas atsako ir juridinis asmuo.

equivalent to him, influence the relevant institution, institution or organization, civil servant or a person equivalent to him, so that they legally or illegally act or do not act in the exercise of their powers, to him or a third person directly or indirectly by himself or through an intermediary offered, promised or agreed to give or gave a bribe, shall be punished by a fine or restriction of liberty, or arrest, or imprisonment for up to four years.

Himself or others or through an intermediary promised or agreed to accept a bribe or demanded or provoked to give a bribe, or accepted a bribe by promising to influence the relevant institution, institution or organization, civil servant or a person equivalent to him, so that they act legally or illegally or not act in the exercise of their powers, is punishable by a fine or arrest or imprisonment for up to five years.

3. The person who committed the actions provided for in para 1 of this Article, directly or indirectly by himself or through an intermediary, offered, promised or agreed to give or gave a bribe worth more than 250 MGL, shall be punished by a fine or imprisonment for up to seven years.

4. The person who has committed the actions provided for in Part 2 of this Article, directly or indirectly by himself or through an intermediary, promised or agreed to accept or demanded or provoked to give, or accepted a bribe worth more than 250 MGL, is punishable by imprisonment from two to eight years.

5. The person who committed the actions provided for in para 1 or 2 of this Article, directly or indirectly by himself or through an intermediary, offered, promised or agreed to give or gave, or promised or agreed to accept, or demanded or provoked to give, or accepted a value of less than 1 MGL bribery, committed a criminal offence and shall be punished by a fine or restriction of liberty or arrest.

6. A person who has committed the act provided for in paras 1, 3 or 5 of this Article shall be exempted from criminal liability if a bribe was demanded or provoked from him and he, directly or indirectly himself or through an intermediary, offered or promised to give or gave a bribe, within the shortest possible time, but no later than before he is recognized as a suspect, voluntarily reported this to the law enforcement authority, and is also exempted from criminal liability if he promised to give a bribe or gave it with the knowledge of the law enforcement authority.

7. Para 6 of this Article does not apply to a person who directly or indirectly himself or through an intermediary offered or promised to give or gave a bribe to the person referred to in Article 230, para 2 of this Code.

8. The legal person is also responsible for the acts provided for in paras 1, 2, 3, 4 and 5 of this Article.

Article 227[95] **Giving bribes**

1. One who **directly or indirectly** by himself or through an intermediary offered, promised or agreed to give or gave a bribe to a civil servant or a person equivalent to him or to a third person for the desired legal action or inaction of the civil servant or a person equivalent to him in the exercise of his powers, shall be punished by a fine or restriction of liberty, or arrest, or imprisonment for up to four years.
2. The person who directly or indirectly himself or through an intermediary offered, promised or agreed to give or gave a bribe to a civil servant or a person equivalent to him or to a third person for the desired illegal action or failure to act by a civil servant or a person equivalent to him in the exercise of his powers,is punishable by a fine or arrest or imprisonment for up to five years.
3. The person who committed the actions provided for in Part 1 or 2 of this Article, directly or indirectly by himself or through an intermediary, offered, promised or agreed to give or gave a bribe worth more than 250 MGL, shall be punished by a fine or imprisonment for up to seven years.
4. The person who performed the actions provided for in para 1 or 2 of this Article, directly or indirectly by himself or through an intermediary having offered, promised or agreed to give or given a bribe of less than 1 MGL, committed a criminal offence and shall be punished by a fine or restriction of liberty or arrest.
5. A person who has committed the actions provided for in Part 1, 2, 3 or 4 of this Article shall be liable in accordance with this Code for seeking a bribe both for the specific

[95] **227 straipsnis. Papirkimas**
1. Tas, kas tiesiogiai arba netiesiogiai pats ar per tarpininką pasiūlė, pažadėjo ar susitarė duoti arba davė kyšį valstybės tarnautojui ar jam prilygintam asmeniui arba trečiajam asmeniui už pageidaujamą valstybės tarnautojo ar jam prilyginto asmens teisėtą veikimą ar neveikimą vykdant įgaliojimus, baudžiamas bauda arba laisvės apribojimu, arba areštu, arba laisvės atėmimu iki ketverių metų.
2. Tas, kas tiesiogiai arba netiesiogiai pats ar per tarpininką pasiūlė, pažadėjo ar susitarė duoti arba davė kyšį valstybės tarnautojui ar jam prilygintam asmeniui arba trečiajam asmeniui už pageidaujamą valstybės tarnautojo ar jam prilyginto asmens neteisėtą veikimą ar neveikimą vykdant įgaliojimus, baudžiamas bauda arba areštu, arba laisvės atėmimu iki penkerių metų.
3. Tas, kas padarė šio straipsnio 1 ar 2 dalyje numatytus veiksmus, tiesiogiai arba netiesiogiai pats ar per tarpininką pasiūlęs, pažadėjęs ar susitaręs duoti arba davęs didesnės negu 250 MGL vertės kyšį, baudžiamas bauda arba laisvės atėmimu iki septynerių metų.
4. Tas, kas padarė šio straipsnio 1 ar 2 dalyje numatytus veiksmus, tiesiogiai arba netiesiogiai pats ar per tarpininką pasiūlęs, pažadėjęs ar susitaręs duoti arba davęs mažesnės negu 1 MGL vertės kyšį, padarė baudžiamąjį nusižengimą ir baudžiamas bauda arba laisvės apribojimu, arba areštu.
5. Asmuo, padaręs šio straipsnio 1, 2, 3 ar 4 dalyje numatytus veiksmus, atsako pagal šį kodeksą už siekimą kyšiu tiek valstybės tarnautojo ar jam prilyginto asmens konkretaus veikimo ar neveikimo vykdant įgaliojimus, tiek ir išimtinės padėties arba šio asmens palankumo, nepaisant to, kaip jo veiksmus suprato valstybės tarnautojas ar jam prilygintas asmuo.
6. Asmuo atleidžiamas nuo baudžiamosios atsakomybės už papirkimą, jeigu kyšio iš jo buvo reikalaujama ar provokuojama duoti kyšį ir jis, tiesiogiai arba netiesiogiai pats ar per tarpininką pasiūlęs ar pažadėjęs duoti arba davęs kyšį, per įmanomai trumpiausią laiką, bet ne vėliau negu iki jo pripažinimo įtariamuoju, savanoriškai apie tai pranešė teisėsaugos institucijai, taip pat jeigu kyšį jis pažadėjo duoti ar davė su teisėsaugos institucijos žinia.
7. Šio straipsnio 6 dalis netaikoma asmeniui, kuris tiesiogiai arba netiesiogiai pats ar per tarpininką pasiūlė ar pažadėjo duoti arba davė kyšį šio kodekso 230 straipsnio 2 dalyje nurodytam asmeniui.
8. Už šio straipsnio 1, 2, 3 ir 4 dalyse numatytas veikas atsako ir juridinis asmuo.

action or inaction of a civil servant or a person equivalent to him in the exercise of his powers , as well as for the exceptional situation or the favor of this person, regardless of this, as his actions were understood by a civil servant or a person equivalent to him.
6. A person is exempted from criminal liability for bribery, if a bribe was demanded from him or provoked to give a bribe and he, directly or indirectly himself or through an intermediary after offering or promising to give or giving a bribe, in the shortest possible time, but no later than before he is recognized as a suspect, voluntarily reported this to the law enforcement authority, also if he promised to give a bribe or gave it with the knowledge of the law enforcement authority.
7. Para 6 of this Article does not apply to a person who directly or indirectly himself or through an intermediary offered or promised to give or gave a bribe to the person referred to in Article 230, para 2 of this Code.
8. A legal person is also responsible for the acts provided for in paras 1, 2, 3 and 4 of this Article.

Article 228 Abuse of office
1.[96] A **civil servant** or a **person equivalent to him**, who abused his official position or exceeded his authority, if the state, **the European Union,** suffered **significant damage as a result**, international public organization, legal or natural person, shall be punished by a **fine or arrest or imprisonment for up to five years**.
2. The person who committed the act provided for in para 1 of this Article for financial or other personal gain, if there were no signs of bribery, shall be punished by a fine or imprisonment for up to seven years.
3. A **legal entity** is also responsible for the acts provided for in this Article.

Article 228-1[97] Illegal registration of rights to an item
A civil servant or a person equivalent to him, who while performing the functions of a registrar illegally registered rights to an item in the public register, is punishable by a fine or arrest or imprisonment for up to five years.

[96] **228 straipsnis. Piktnaudžiavimas**
1. Valstybės tarnautojas ar jam prilygintas asmuo, piktnaudžiavęs tarnybine padėtimi arba viršijęs įgaliojimus, jeigu dėl to didelės žalos patyrė valstybė, Europos Sąjunga, tarptautinė viešoji organizacija, juridinis ar fizinis asmuo,
baudžiamas bauda arba areštu, arba laisvės atėmimu iki penkerių metų.
2. Tas, kas padarė šio straipsnio 1 dalyje numatytą veiką siekdamas turtinės ar kitokios asmeninės naudos, jeigu nebuvo kyšininkavimo požymių,
baudžiamas bauda arba laisvės atėmimu iki septynerių metų.
3. Už šiame straipsnyje numatytas veikas atsako ir juridinis asmuo.
[97] **228[1] straipsnis. Neteisėtas teisių į daiktą įregistravimas**
Valstybės tarnautojas ar jam prilygintas asmuo, kuris atlikdamas registratoriaus funkcijas viešame registre neteisėtai įregistravo teises į daiktą, baudžiamas bauda arba areštu, arba laisvės atėmimu iki penkerių metų.

Article 229[98] **Non-performance of official duties**
A civil servant or a person equivalent to him, who, due to negligence, did not perform his duties or performed them improperly, if as a result the state, the European Union, an international public organization, a legal entity or a natural person suffered significant damage, is punishable by a fine or arrest or imprisonment for up to two years.

Article 230[99] **Clarification of concepts**
1. The **civil servants** referred to in this chapter **are state politicians, civil servants, judges, civil servants according to the Civil Service Law** and other persons who, while working or on other grounds provided for by law, performing duties in state or municipal institutions or bodies, perform the functions of a government representative or have administrative duties credentials, as well as official candidates for these positions.
2. A civil servant is a person who, regardless of his status according to the legal acts of a foreign state or an international public organization, performs the functions of a government representative, including judicial ones, has administrative powers or otherwise ensures the implementation of public interest while working or on other grounds while

[98] **229 straipsnis. Tarnybos pareigų neatlikimas**
Valstybės tarnautojas ar jam prilygintas asmuo, dėl neatsargumo neatlikęs savo pareigų ar jas netinkamai atlikęs, jeigu dėl to valstybė, Europos Sąjunga, tarptautinė viešoji organizacija, juridinis ar fizinis asmuo patyrė didelės žalos, baudžiamas bauda arba areštu, arba laisvės atėmimu iki dvejų metų.

[99] **230 straipsnis. Sąvokų išaiškinimas**
1. Šiame skyriuje nurodyti valstybės tarnautojai yra valstybės politikai, valstybės pareigūnai, teisėjai, valstybės tarnautojai pagal Valstybės tarnybos įstatymą ir kiti asmenys, kurie, dirbdami ar kitais įstatyme numatytais pagrindais eidami pareigas valstybės ar savivaldybių institucijose ar įstaigose, atlieka valdžios atstovo funkcijas arba turi administracinius įgaliojimus, taip pat oficialūs kandidatai į šias pareigas.
2. Valstybės tarnautojui prilyginamas asmuo, kuris, nesvarbu, koks jo statusas pagal užsienio valstybės ar tarptautinės viešosios organizacijos teisės aktus, atlieka valdžios atstovo funkcijas, įskaitant teismines, turi administracinius įgaliojimus arba kitaip užtikrina viešojo intereso įgyvendinimą dirbdamas ar kitais pagrindais eidamas pareigas užsienio valstybės ar Europos Sąjungos institucijoje ar įstaigoje, tarptautinėje viešojoje organizacijoje arba tarptautinėje ar Europos Sąjungos teisminėje institucijoje, arba juridiniame asmenyje ar kitoje organizacijoje, kuriuos kontroliuoja užsienio valstybė, taip pat oficialūs kandidatai į šias pareigas. Užsienio valstybe laikoma bet kokia užsienio teritorija, nesvarbu, koks jos teisinis statusas, ir apima visus valdymo lygmenis ir sritis.
3. Be to, valstybės tarnautojui prilyginamas asmuo, kuris dirba arba kitais įstatyme numatytais pagrindais eina pareigas viešajame arba privačiajame juridiniame asmenyje ar kitoje organizacijoje arba verčiasi profesine veikla ir turi atitinkamus administracinius įgaliojimus, arba turi teisę veikti šio juridinio asmens ar kitos organizacijos vardu, arba teikia viešąsias paslaugas, taip pat arbitras arba prisiekusysis.
4. Šiame skyriuje nurodytas kyšis yra bet kokios turtinės ar kitokios asmeninės naudos sau ar kitam asmeniui (materialios ar nematerialios, turinčios ekonominę vertę rinkoje ar tokios vertės neturinčios) forma išreikštas neteisėtas ar nepagrįstas atlygis už pageidaujamą valstybės tarnautojo ar jam prilyginto asmens teisėtą ar neteisėtą veikimą arba neveikimą vykdant įgaliojimus.
5. Šiame skyriuje nurodytas įgaliojimų vykdymas apima bet kokį naudojimąsi valstybės tarnautojo ar jam prilyginto asmens padėtimi, nesvarbu, ar tai patenka į valstybės tarnautojui ar jam prilygintam asmeniui teisės aktais apibrėžtą įgaliojimų sritį, ar ne.
6. Šio kodekso 72 straipsnio nuostatų taikymo tikslais šio skyriaus 226 straipsnio 1, 3, 5 dalyse ir 227 straipsnyje uždraustų veikų rezultatu pripažįstamas tiesiogiai ar netiesiogiai iš šių veikų gautas bet kokio pavidalo turtas, įskaitant turtinę naudą, atsiradusią dėl pageidaujamo valstybės tarnautojo ar jam prilyginto asmens veikimo ar neveikimo vykdant įgaliojimus, nesvarbu, ar ji gauta vykdant veiklą, kuria teisės aktų nustatyta tvarka gali būti verčiamasi teisėtai, ar ne.

performing duties of a foreign state or In an institution or institution of the European Union, an international public organization or an international or European Union judicial institution, or a legal person or other organization controlled by a foreign state, as well as official candidates for these positions. A foreign state is any foreign territory, regardless of its legal status, and includes all levels and areas of government.
3. In addition, a person who works or holds a position in a public or private legal entity or other organization, or engages in professional activities and has the appropriate administrative powers, or has the right to act on behalf of this legal entity or another organization, is equated to a civil servant, or provides public services, as well as an arbitrator or juror.
4. A bribe referred to in this Article is an illegal or unjustified reward expressed in the form of any financial or other personal benefit for oneself or another person (material or immaterial, with or without economic value in the market) for the desired legal or illegal performance of a civil servant or a person equivalent to him or failure to exercise authority.
5. The exercise of authority referred to in this Article includes any use of the position of a civil servant or a person equivalent to him, whether or not it falls within the scope of authority defined by law for a civil servant or a person equivalent to him.
6. For the purposes of applying the provisions of Article 72 of this Code, as a result of the acts prohibited in Article 226, paras 1, 3, 5 and Article 227 of this chapter, any form of property obtained directly or indirectly from these acts is recognized, including property benefits arising from the desired public servant or equivalent the person's action or failure to act in the exercise of authority, regardless of whether it was obtained in the course of activities that can be legally translated or not.

Further sanctions are regulated by the Lithuanian Law on the Prevention of Money Laundering and Terrorist Financing: **37**

Article 36 Sanctions
1. The following sanctions may be **imposed for breaches of this Law**:
(1) a warning issued to a financial institution or another obligated entity for a breach of this Law or non-compliance with the mandatory instructions issued by the supervisory authority;
(2) imposition of fines laid down in this Law on the financial institution or another obligated entity, a participant of the financial institution or another obligated entity or a member of the management body thereof;
(3) where the financial institution or another obliged entity commits systematic breaches of this Law or commits a single serious breach of this Law or commits a repeated breach of this Law within a year from the imposition of a sanction for the breach of this Law – temporary suspension from duties of the board member/members, the director/directors

of administration or a senior manager of the financial institutions or other obligated entities and the director/directors of a branch of foreign financial institutions or other obligated entities, or suspension from duties of the board member/members,the director/directors of administration or a senior manager of the financial institutions or other obligated entities and the director/directors of a branch of foreign financial institutions or other obligated entities requiring that they be removed from office and/or a contract concluded therewith be terminated and/or they be divested of their powers;
(4) where the financial institution or another obliged entity commits systematic breaches of this Law or commits a single serious breach of this Law or commits a repeated breach of this Law within a year from the imposition of a sanction for the breach of this Law – temporary or permanent prohibition/restriction of activities of one or several branches or other establishments of the financial institutions or other obliged entities;
(5) temporary restriction of the right of the financial institutions or other obliged entities to dispose of the funds in accounts held with credit institutions and/or of other property;
(6) where the financial institution or another obliged entity commits systematic breaches of this Law or commits a single serious breach of this Law or commits a repeated breach of this Law within a year from the imposition of a sanction for the breach of this Law in the case where the financial institution or another obliged entity must possess a license or authorization to pursue activities – withdrawal of the issued license or authorization to pursue activities or temporary suspension thereof until the breach of this Law persists;
(7) temporary prohibition for the financial institution to provide one or several financial services.
2. The Financial Crime Investigation Service shall impose the sanctions specified in points 1–6 of para 1 of this Article.
3. The Bank of Lithuania shall impose the sanctions specified in points 1–7 of para 1 of this Article.
4. The Department of Cultural Heritage Protection, the Gaming Control Authority and the Lithuanian Assay Office shall impose the sanctions specified in points 1–6 of para 1 of this Article.
5. The Lithuanian Chamber of Auditors shall impose the sanctions specified in points 1 and 3–6 of para 1 of this Article.
6. The Lithuanian Bar Association shall impose the sanctions specified in points 1 and 6 of para 1 of this Article.
7. The Lithuanian Chamber of Notaries and the Chamber of Judicial Officers of Lithuania shall, not later than within three working days from drawing up of conclusions of the inspection, where a breach/breaches of the provisions regulating the prevention money laundering and/or terrorist financing is /are established, forward the inspection documents containing the conclusions of the inspection carried out for examination to the Financial Crime Investigation Service, which shall consider the imposition of a sanction/sanctions.

8. After assessing that the imposition of the sanctions specified in points 1 and 3–6 of para 1 of this Article will fail to meet the objectives of the sanction, the Lithuanian Chamber of Auditors shall, not later than within three working days from drawing up of conclusions of the inspection, where a breach/breaches of the provisions regulating the prevention money laundering and/or terrorist financing is/are established, forward the inspection documents containing the conclusions of the inspection carried out for examination to the Financial Crime Investigation Service, which shall consider the imposition of a sanction/sanctions.
9. After assessing that the imposition of the sanctions specified in points 1 and 6 of para 1 of this Article will fail to meet the objectives of the sanction, the Lithuanian Bar Association shall, not later than within three working days from drawing up of conclusions of the inspection, where a breach/breaches of the provisions regulating the prevention money laundering and/or terrorist financing is/are established, forward the inspection documents containing the conclusions of the inspection carried out for examination to the Financial Crime Investigation Service, which shall consider imposing a sanction/sanctions.
10. Where, based on the information received, the supervisory authority establishes that electronic money institutions and payment institutions whose head office is in another Member State of the European Union providing services in the Republic of Lithuania through agents, natural or legal persons fail to comply with or there are grounds for believing that they will fail to comply with the requirements of this Law, legal acts of the supervisory authority or any other legal acts regulating the prevention of money laundering and/or terrorist financing, the supervisory authority shall inform thereof the supervisory authority of a foreign state exercising jurisdiction over that financial institution, requesting it to take all possible actions to bring the actual or potential breaches to an end.
11. The supervisory authority shall have the right to impose one or several sanctions.
12. Employees of financial institutions and other obliged entities and the directors of legal persons, except for the persons specified in Article 39(2) and Article 40(2) of this Law, shall be subject to liability as laid down in the Code of Administrative Offences of the Republic of Lithuania for breaches of the requirements stipulated in this Law.

(2) Methods of Investigation, Collecting Information and Documenting the Initiation of an Investigation for an Indictment (Article 34 et seq. EPPO Regulation, Article 40 para 3 IRP)

The Lithuanian CPC says that documents and **digital data** are nowadays **important resources to discover offences** and collect evidence to support a criminal suspicion.[100] **38**

[100] See Marcinauskaitė 2025, pp. 183 (184) et seq.: "**inseparable** from proof-taking process"; Vėbraitė 2023.

Article 95. Documents relevant to the investigation and examination of a criminal offense
Documents relevant to the investigation and examination of a criminal offense are items in which an enterprise, institution, organization, official, or natural person has recorded information in a specific form that may assist in uncovering a criminal offense and establishing the circumstances related to such an offense.

Article 96 Types of documents relevant to the investigation and prosecution of a criminal act
1. Documents relevant to the investigation and prosecution of a criminal act are:
(1) protocols of inspection, search, seizure, testimony for identification, on-the-spot verification of testimony, experiment and other procedural actions, as well as protocols of court hearings;
(2) documents of institutions, companies, organizations: letters, certificates, accounting documents, minutes of meetings and other official documents;
(3) private letters, statements, requests, complaints, letters, diaries and other essays of a personal nature of natural persons;
(4) magnetic, laser and electronic records: audio and video tapes, compact discs and other electronic information media;
(5) other objects in which graphic or other signs record information relevant to the investigation and investigation of a criminal act.
2. Documents and other records are considered items if they have the characteristics specified in Article 91 of this Code.

(a) Impetus of Fraud Knowledge Pattern

39 Recent studies have analysed and frequently analyse the peculiarities and **typologies of (EU-)frauds** quite extensively and they are therefore highly important for EDPs and their knowledge about the structures of this crime area (criminological insights):

- **National level**: State Data Agency, Lithuanian Prison Service, IRD Statistics.
- **EU-level**: EPPO Annual Reports, OLAF Reports, Eurostat and PIF Reports, Rule of law Report, "Impact of Organised Crime on the EU's Financial Interests"[101]

Nota bene: The **Anti-Fraud Knowledge Centre** hosted by the EU Commission/OLAF provides information on fraud patterns, prevention tools and case studies. The **new Antio-Fraud Architecture** (still a plan with a White Paper) discussed since 18.7.2025 within the EU Commission and IBOAs might reconsider the role of this center as a knowledge database, e.g. collecting all EU publications, studies on the fight against fraud in one place as an idea *de lege ferenda*.

[101] Malan et al. 2022. online: https://bitly.cx/vzFs8. Accessed 31 December 2025.

(b) Special National Databases for PIF Offences/Digital Investigations, Article 40 para 3 IRP 2020.003 91

Lithuania has **no special national database for PIF offences**, but generally-speaking data are collected by the police authorities and even the Statistics office refers to these offences afterwards. **40**

It should be mentioned as well that prosecutors, investigators and partially other participants (including defence) of criminal proceedings use the **e-criminal case system** (Integrated criminal process information system – **IBPS**[102]). The purpose of the e-criminal case system is it to carry out the exchange of criminal process data for pre-trial investigation institutions, prosecutor's offices and courts, to collect, accumulate, process, systematize, store and use the **data of criminal process actions** and procedures by means of information technologies. It is not clear whether the EPPO, thus the EDPs have direct access to the e-criminal case system. At least no public information has been published about this matter.

But it can be **assumed the following**: The EDPs will thus know these kind of **Lithuanian workflows** and ask for the right data and information if needed. There are all data about criminal case and proceedings. The order Regarding the establishment of the **Integrated criminal process information system** and approval of its provisions can be retrived from the link below.[103] **41**

[102] See Matulienė 2025, p. 679 et seq.: "The IBPS system was developed and launched in Lithuania in 2015. The system has automated many stages of the criminal process such as case registration, document management, decision-making, and follow-up, thereby ensuring a faster and smoother process. This has helped to reduce the time needed to investigate cases and improved the overall efficiency of the system. With the help of this system, investigators can quickly and easily access important information such as case data, court decisions and legal documents. The IBPS system stores data collected by pre-trial investigation authorities, enabling the court and other law enforcement officials to quickly access the information they need and make informed decisions. The digitised process helps reduce errors and corruption, as the system offers greater transparency and traceability. The IBPS is integrated with the Lithuanian Court Information System (hereinafter referred to as LITEKO), which now includes an additional Pre-Trial Investigation Module that must be used by all pre-trial investigation judges and court staff who handle pre-trial investigation data. Judges and court staff can use IBPS to access pre-trial investigation case files prepared by pre-trial investigation authorities and forwarded to the court, record their pre-trial investigation activities (such as scheduling hearings, recording hearing results, etc.), and create or upload procedural documents that have been accepted. The system collects data from pre-trial investigation authorities on criminal offences, initiated pre-trial investigations, actions taken during pre-trial investigations, and pre-trial investigation case data, as well as statistical data on pre-trial investigations. As a member of the European Union, Lithuania must implement EU legislation and standards that promote modernisation and digitisation of law enforcement agencies. The IBPS meets these requirements and contributes to the improvement of the overall EU legal system."

[103] See https://www.e-tar.lt/portal/en/legalAct/TAR.36CF0FD8075B/meGWSsOUSS. Accessed 31 December 2025.

(c) Informing the Suspect, Article 187 CPC

42 The Lithuanian CPC requires the prosecution office or investigator to inform the suspect via a notice:

43

> **Article 187 Report of suspicion**
> 1. Before the first questioning, the suspect must be given a signed notice of suspicion or the prosecutor's decision to recognize him as a suspect. When a person suspected of a crime for which responsibility is provided for under international treaties and Article 7 of the Criminal Code of the Republic of Lithuania, or of a crime causing serious damage, is outside the territory of the Republic of Lithuania and cannot be extradited or transferred to the Republic of Lithuania in the cases stipulated by the international treaties of the Republic of Lithuania, at the request of the prosecutor, he is recognized as a suspect by the decision of the judge of the pre-trial investigation. This order is sent to the central inquiry institutions in a foreign country provided for in the international agreements of the Republic of Lithuania. The notice of suspicion, prosecutor's decision or pre-trial investigation judge's decision to recognize a suspect must specify the criminal act (place of commission, time, other circumstances) and the criminal law providing for that criminal act, as well as list the rights of the suspect.
> 2. Before the next interviews, a new notice of suspicion must be served only if the content of the suspicion changes.

cc. Examples and Precedents

44 There are **different types of fraud** against the EU budget. A basic distinction must be made between fraud on the revenue side and fraud on the expenditure side. This separation applies not only to investigations by the delegated public prosecutors, but also to OLAF investigators and national authorities in administrative procedures (especially on the expenditure side, for example in the case of subsidies).[104] The first **EPPO Annual crime report** from 2022 therefore correctly distinguished already between:

- Non-procurement expenditure fraud
- Procurement expenditure fraud
- VAT revenue fraud
- Non-VAT revenue fraud
- corruption cases[105] (4% in 2021).

*All information, which is not taken from a judgment, is taken from **EPPO's first official annual report** (published March 2022) and serves as a reliable first basis for explaining the initial fraud suspicion scenarios in this area. References can be made to Lithaunian case law.

[104] See for pending cases in Lithuania. online: https://pranesimai.teismai.lt/teismu_pranesimai/. Accessed 31 December 2025.
[105] See Collins R 2016. Politico. Corruption costs EU 'up to EUR 990 a year'. online: https://bitly.cx/pnN4. Accessed 31 December 2025.

(1) Fraud

(a) Revenue Frauds

Revenue frauds are manifold. First, the scheme should be identified. For this, it is worthwhile to compare the **suspected behaviour** with known behaviour patterns. From a legal as well as a police point of view, the overview of crime patterns is useful. Especially in Covid-times there has been an increase in characteristics. Assessment can also be based on known cases and the professional groups suspected in these cases. **45**

Case Study 1: Origin of Goods Cases and Evasion of Anti-Dumping Duties

Case Studies: Evasion of anti-dumping duties

Origin of goods cases of OLAF may lead to informing the EPPO in compliance with the Working Agreement of OLAF and EPPO.

The District Administrative Court of Vilnius had to decide a case, which related to a defendant evading potential anti-dumping duties. He applied for appeal, which was finally rejected because he believed that the Lithuanian customs "unjustifiably did not apply the limitation period according to two declarations of imported goods"[106].

This small case of OLAF shows **that these anti-dumping duty cases might evolve to criminal cases** if suspicions for a criminal offence (see above Lithuanian PIF offences) is established on the grounds of the law.

The Supreme Administrative Court of Lithuania had to decide another case, which relates to an "applicant [i.e.. a] joint – stock company (hereinafter – AB) "Lytagra" (hereinafter – the Company) [which] applied to the court with a complaint, [that] was later clarified (hereinafter, the complaint and the amended complaint are together referred to as the complaint), requesting the annulment of the Customs Department of the Republic of Lithuania of the Ministry of Finance" and asking for a new inspection.[107]

This case shows again that the area of imports and exports but especially the area of customs duties lead to a lot of investigations in the past and resulted at least in administrative court proceedings.

[106] Vilnius District Administrative Court [2019-06-27][personalized decision in the case][eI-266-596-2019].docx, Case No eI-266-596/2019. online: https://bitly.cx/GbJev. Accessed 31 December 2025.
[107] Supreme Administrative Court of Lithuania 2020-09-08][personalized decision in the case][eA-2442-662-2020].docx, Case No eA-2442-662/2020. online: https://bitly.cx/24dM. Accessed 31 December 2025.

(b) Expenditure Frauds

46 *Case Study 2: Non-Procurement-Related Expenditure Fraud (Forgery of Documents etc.)*

	Non-procurement related expenditure fraud
The Lithuanian regional office has in 2022 indicted a person of non-procurement related expenditure fraud. One case contained relations to the **agricultural sector**. An applicant forged documents in order to obtain huge sums of EU money for investment projects. The accusation claimed that he already received funds and the result is therefore present in the accounts of the accused. The office collected evidence from 2019–2020. A press release cumulatively stated: "The person indicted is accused of fraud, attempted fraud, forgery of a document and possession of a forged document, causing significant damages to the financial interests of the European Union."[108] For the PIF offences in Lithuania see above → Article 26 bb. (2).	

(2) Corruption Offences

47 See above Article 225 et seq. CC of the Republic of Lithuania.

- See Kaunas district court [2021-11-15][personalized judgment in the case][1-1828-814-2021], Case No 1-1828-814/2021.[109]

(3) Money laundering with PIF crimes

48 A recent **Moneyval Study** outnlined that Lithuania made improvements in its money laundering legislation.[110]

c) Actions if "Decision to Open a Case" Regulation + Rules in IRP, 2020.003

49 If he/she decides to initiate an investigation he/she **must note this in the case management system** (**Article 45 para 1 EPPO Regulation, 38 IRP**[111]). In addition, the numerous obligations to provide information from Art. 24 para 3 to 8.

[108] See https://bit.ly/3Q9hRHT. Accessed 31 December 2025.
[109] See https://bit.ly/4ntocKF. Accessed 31 December 2025.
[110] Anti-money laundering and counter-terrorist financing measures Lithuania 2nd Enhanced Follow-up Report & Technical Compliance Re-Rating, November 2021, Follow-up-report.
[111] See https://www.eppo.europa.eu/sites/default/files/2020-12/2020.003%20IRP%20-%20final.pdf. Accessed 31 December 2025.

If an investigation is opened by virtue of Art. 26 para 1 EPPO Regulation, he/she must insert the following information in the Case Management System according to **Article 38 para 3 IRP**:

"(a) the possible **legal qualification of the reported criminal conduct**, including if it was committed by an organised group; **50**
(b) a short description of the reported criminal conduct, including the date when it was committed;
(c) the amount and nature of the estimated damage;
(d) the Member State(s) where the focus of the criminal activity is, respectively where thebulk of the offences, if several, was committed;
(e) other Member States that may be involved;
(f) the names of the potential suspects and any other involved persons in line with Article 24(4) of the Regulation, their date and place of birth, identification numbers, habitual residence and / or nationality, their occupation, suspected membership of a criminal organisation;
(g) whether privileges or immunities may apply;
(h) the potential victims (other than the European Union);
(i) the place where the main financial damage has occurred;
(j) inextricably linked offences; […]" [see again last footnote]
(k) any other additional information, if deemed appropriate by the inserter

Specific information are presented by the IRP, Art. 41 relates to the initiation according to Article 26 EPPO Regulation: **51**

Article 41 Decision to initiate an investigation or to evoke a case **52**
1. Where, following the verification, the European Delegated Prosecutor decides to exercise EPPO's competence by initiating an investigation or evoking a case, a case file shall be opened and it shall be assigned an identification number in the index of the case files (hereinafter the Index). A permanent link to the related registration under Article 38(1) above shall be automatically created by the Case Management System. If an investigation procedure is to be started, the competent national authorities must be informed:
2. The corresponding reference in the Index shall contain, to the extent available:
(a) As regards suspected or accused persons in the criminal proceedings of the EPPO or persons convicted following the criminal proceedings of the EPPO,
i. surname, maiden name, given names and any alias or assumed names;
ii. date and place of birth;
iii. nationality;
iv. sex;
v. place of residence, profession and whereabouts of the person concerned,

vi. social security numbers, ID-codes, driving licences, identification documents, passport data, customs and tax identification numbers;
vii. description of the alleged offences, including the date on which they were committed;
viii. category of the offences, including the existence of inextricably linked offences;
ix. the amount of the estimated damages;
x. suspected membership of a criminal organisation;
xi. details of accounts held with banks and other financial institutions;
xii. telephone numbers, SIM-card numbers, email addresses, IP addresses, and account and user names used on on line platforms;
xiii. vehicle registration data;
xiv. identifiable assets owned or utilised by the person, such as crypto-assets and real estate.
xv. information whether potential privileges or immunities may apply.
(b) as regards natural persons who reported or are victims of offences that fall within the competence of the EPPO,
i. surname, maiden name, given names and any alias or assumed names;
ii. date and place of birth;
iii. nationality;
iv. sex;
v. place of residence, profession and whereabouts of the person concerned;
vi. ID-codes, identification documents, and passport data;
vii. description and nature of the offences involving or reported by the person concerned, the date on which the offences were committed and the criminal category of the offences.
(c) as regards contacts or associates of one of the persons referred to in point (a) above,
i. surname, maiden name, given names and any alias or assumed names;
ii. date and place of birth;
iii. nationality;
iv. sex;
v. place of residence, profession and whereabouts of the person concerned;
vi. ID-codes, identification documents, and passport data. The categories of personal data referred to above under points (a) (x) – (xv) shall be entered in the Index only to the extent practicable, taking into account the operational interest and available resources. The reference in the Index shall be maintained up to date during the investigation of a case file. The Case Management System shall periodically notify the European Delegated Prosecutor if certain categories of information are not entered in the Index.
3. The Case Management System shall notify the supervising European Prosecutor and the European Chief Prosecutor and shall randomly assign the monitoring of the investigation to a Permanent Chamber, in accordance with Article 19.

4. Where the handling European Delegated Prosecutor considers that in order to preserve the integrity of the investigation it is necessary to temporarily defer the obligation to inform the authorities referred to in Articles 25(5), 26(2) and 26(7) of the Regulation, he/she shall inform the monitoring Permanent Chamber without delay. The latter may object to this decision and instruct the European Delegated Prosecutor to proceed with the relevant notification immediately.

d) Consequences of the "Decision to Open a Case"

If this decision has been achieved the EDPs will need to plan on how to conduct the investigation and gather the relevant evidence in order to collect all information that is necessary to **prove a criminal offence** i.e. a criminal liability and the elements that constitute the whole **concept of crime in general**. A PIF offence will need to be assessed by the relevant conditions for a crime i.e. the elements of a particular PIF offence of the present country. **53**

The EDPs will need to focus on the, what the Common law countries call it, *actus reus* and the *mens rea* conditions of the relevant offence.[112] The **subjective elements** represent the **mental state** of the offender at the time of the crime. In other words: What criminal justice calls the "**process of establishing facts**"[113], in relation to the substantive criminal law enshrined in the Criminal Code or partly in ancillary (not: secondary) criminal law needs to be assessed according to the requirements that the legislator set up, which includes the concretization of the objective elements (*actus reus*, see above) of the crime[114], the subjective elements (*mens rea*, see above)[115] as well as the **unlawfulness of the conduct** (i.e. no written or unwritten justifications/**justificatory defences**[116] must intervene) and last but not least the **guilt of the offender**, which is given if the potential perpetrator is not excused for his/her conduct in relation to a PIF offence.[117] **54**

[112] See for the common terms in comparing criminal law and criminal procedure Child et al. 2022, Chapter 4 et seq.; Chapter 5, Chapter 15 on Fraud (relevant for Ireland, Malta, Cyprus).
[113] Bohlander 2009, pp. 29 et seq.
[114] These include in the most criminal law systems questions of causual links, Authorship, causality, "scientific causation" (emphasis added to the cited book) adequacy, limitation of an endless *sine qua non formula*, etc., see recently Walen et al. 2022, pp. 57–94.
[115] See only out of many Safferling 2008 who points at the fact that the traditional german terms are "intention" and culpability. But even if the terminology is not congruent and differs in detail, it can be said that these are elements of the subjective offence that occur in continental European criminal codes and are also required separately by the PIF Directive for PIF offences.
[116] This is a worldwide recognized condition as a basic element of the concept of crime, see Stasi 2021, pp. 31–47.
[117] See Eser 1987, pp. 17–65. online: https://d-nb.info/112342229X/34 (Accessed 31 December 2025) on the historical implications and the differences between the common law and civil law approach; Bohlander 2009, pp. 29 et seq., 77 et seq. (Rechtswidrigkeit), 115 et seq. ("Guilt and Excusatory Defences").

55 Similar or the same conditions exist in relation to the **general parts of the offence** (i.e. a PIF offence, Article 22 EPPO Regulation, Articles 1–5 PIF Directive) in almost every country in the EU, with a **divide running where common law differs and civil law** countries encounter, which is represented in the EU by Cyprus, Ireland and Malta.

56 In addition, it is important to determine how the **indictment/referral** should look like: Are several people involved and is there not an isolated act, but possibly a complicity or an indirect perpetrator? In addition, the q**uestions of the criminal liability of a participant** must be clarified in order to be able to determine whether an incitement to a PIF offence or an abetting to such an act exists.[118]

57 If there is **no success to a crime**, the question arises as to whether a criminal offence can be determined because of the **attempt of a PIF offence**.[119]

58 For all of these questions and purposes, the EDPs can additionally to the present presentations, analysis and compendium references rely on the **existing legal commentaries** on the penal codes of the EU Member States and the code of criminal procedures of the Member States, which participate in the EPPO, insofar as national law is concerned, e.g. in the concept of a criminal offence or the start of an investigation.

[118] See Hauck 2025b, EU Fraud Commentary, Commentary on PIF Directive, Art. 5. For the various translations of these terms see the EUR-Lex database translations of the PIF Directive 2017/1371.
[119] See Hauck 2025a and Hauck 2025b, Commentary on PIF Directive, Art. 5.

2. Article 27 Right of Evocation

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1. Upon receiving all relevant information in accordance with Article 24(2), the EPPO shall take its decision on whether to exercise its right of evocation as soon as possible, but no later than 5 days after receiving the information from the national authorities and shall inform the national authorities of that decision. The European Chief Prosecutor may in a specific case take a reasoned decision to prolong the time limit by a maximum period of 5 days, and shall inform the national authorities accordingly.
2. During the periods referred to in para 1, the national authorities shall refrain from taking **any decision under national law** that may have the effect of precluding the EPPO from exercising its right of evocation.
The national authorities shall take any urgent measures necessary, **under national law**, to ensure effective investigation and prosecution.
3. If the EPPO becomes aware, by means other than the information referred to in Article 24(2), of the fact that an investigation in respect of a criminal offence for which it could be competent is already undertaken by the competent authorities of a Member State, it shall inform these authorities without delay. After being duly informed in accordance with Article 24(2), the EPPO shall take a decision on whether to exercise its right of evocation. The decision shall be taken within the time limits set out in para 1 of this Article.
4. The EPPO shall, where appropriate, consult the **competent authorities of the Member State concerned** before deciding whether to exercise its right of evocation.
5. Where the EPPO exercises its right of evocation, the **competent authorities of the Member States** shall transfer the file to the EPPO and refrain from carrying out further acts of investigation in respect of the same offence.

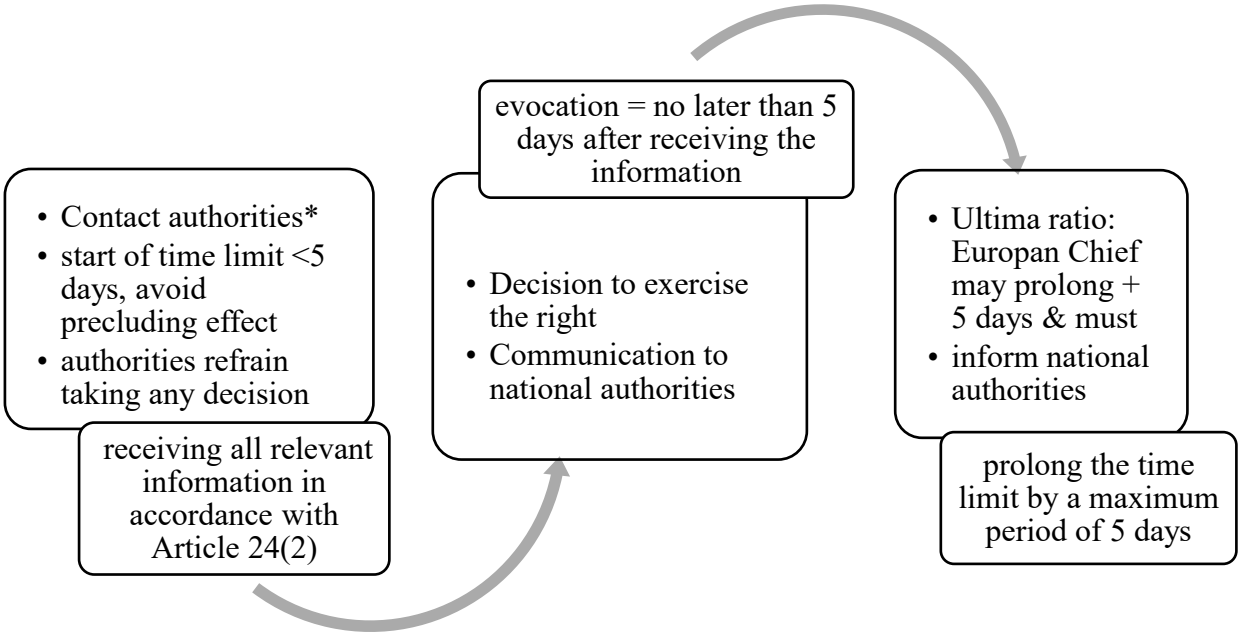
6. The right of evocation set out in this Article may be exercised by a European Delegated Prosecutor from any Member State whose **competent authorities** have initiated an investigation in respect of an offence that falls within the scope of Articles 22 and 23.
Where a European Delegated Prosecutor, who has received the information in accordance with Article 24(2), considers not to exercise the right of evocation, he/she shall inform the competent Permanent Chamber through the European Prosecutor of his/her Member State with a view to enabling the Permanent Chamber to take a decision in accordance with Article 10(4).
7. Where the EPPO has refrained from exercising its competence, it shall inform the competent national authorities without undue delay. At any time in the course of the proceedings, the **competent national authorities** shall inform the EPPO of any new facts which could give the EPPO reasons to reconsider its decision not to exercise competence.
The EPPO may exercise its right of evocation after receiving such information, provided that the national investigation has not already been finalised and that an indictment has not been submitted to a court. The decision shall be taken within the time limit set out in para 1.
8. Where, with regard to offences which caused or are likely to cause damage to the Union's financial interests of less than EUR 100,000, the College considers that, with reference to the degree of seriousness of the offence or the complexity of the proceedings in the individual case, there is no need to investigate or to prosecute at Union level, it shall in accordance with Article 9(2), issue general guidelines allowing the European Delegated Prosecutors to decide, independently and without undue delay, not to evoke the case.
The guidelines shall specify, with all necessary details, the circumstances to which they apply, by establishing clear criteria, taking specifically into account the nature of the offence, the urgency of the situation and the commitment of the competent national authorities to take all necessary measures in order to fully recover the damage to the Union's financial interests.
9. To ensure coherent application of the guidelines, a European Delegated Prosecutor shall inform the competent Permanent Chamber of each decision taken in accordance with para 8 and each Permanent Chamber shall report annually to the College on the application of the guidelines.

1 If the EDPs do not exercise the EPPO's competence by virtue of the Union's legality principle in due time on their own and hereby on behalf (*proprio motu*) of the Union and the Union's interests by analyzing the *notitiae crimini europea*, i.e. the obligatory **European PIF offences notices (EPPO crime reports)**, which are sent to the European

Prosecution Office in order to inform that a PIF offence is alleged or has been committed, the EDPs and the Chambers must decide on the evocation of cases from the national authorities on to the level of the Union competence. If the national prosecutor or a national office vested with investigative powers have already started investigating or the relevant person has taken any steps applying national law afterwards, these actions may have a **precluding effect on the right of evocation** of the EPPO (cf. → para 2 of Article 27 EPPO Regulation).

Nota bene: In addition to that, if reading the following provisions one can take into account that some of them will apply as well to the EDPs if they want to file an indictment by virtue of the EPPO Regulation, i.e. the area, which is not in the focus of this compendium volume as the country chapters have the **focal point on the start of investigations**, the phase, in which, most likely a huge number of operations will cease already. But the same provisions that apply to the national authorities while standing still until the EPPO has decided to exercise its right of evocation or not (Article 27) will apply in cases of EPPO indictments (Article 34 et seq.) and preclude the filing of indictment by virtue of national law before a national court.

Figure 5: Right of evocation/time limits/refrain taking decisions that have a precluding effect **2**



*** Authorities**: Mainly the **law enforcement bodies** such as Prosecutor General's Office of the Republic of Lithuania, inancial Crime Investigation Service (FCIS), Special Investigation Service (STT), Customs Department under the Ministry of Finance, State Tax Inspectorate, Managing Authorities of EU Funds.

a) Provisions with a Precluding Effect for the Right of Evocation of the EPPO, para 2

aa. Statute of Limitations

3

[Excerpt Lithuanian Criminal Code]

Chapter XII Statute of limitations for criminal liability

Article 95[120] Statute of Limitations of a Judgment of Conviction

1. A person who has committed a criminal act cannot be convicted if:

(1) after passing:

(a) three years after the offence was committed;

[120] **XII skyrius**
Baudžiamosios atsakomybės senatis
95 straipsnis. Apkaltinamojo nuosprendžio priėmimo senatis
1. Asmeniui, padariusiam nusikalstamą veiką, negali būti priimtas apkaltinamasis nuosprendis, jeigu:
(1) praėję:
(a) treji metai, kai buvo padarytas baudžiamasis nusižengimas;
(b) aštuoneri metai, kai buvo padarytas neatsargus arba nesunkus tyčinis nusikaltimas;
(c) dvylika metų, kai buvo padarytas apysunkis tyčinis nusikaltimas;
(d) penkiolika metų, kai buvo padarytas sunkus nusikaltimas;
(e) dvidešimt penkeri metai, kai buvo padarytas labai sunkus nusikaltimas;
(f) trisdešimt metų, kai buvo padarytas nusikaltimas, susijęs su tyčiniu kito žmogaus gyvybės atėmimu;
(2) per šio straipsnio 1 dalies 1 punkte nustatytą laiką asmuo nesislėpė nuo ikiteisminio tyrimo ar teismo ir nepadarė naujos tyčinės nusikalstamos veikos.
2. Senaties terminas skaičiuojamas nuo nusikalstamos veikos padarymo iki nuosprendžio priėmimo dienos.
3. Jeigu nuo šio kodekso XVIII, XX, XXI, XXIII ir XLIV skyriuose numatytų nusikalstamų veikų nukentėjo nepilnametis, senaties terminas negali baigtis anksčiau, negu šiam asmeniui sueina dvidešimt penkeri metai.
4. Jeigu nusikalstamą veiką padaręs asmuo pasislėpė nuo ikiteisminio tyrimo ar teismo, senaties eiga sustoja. Senaties eiga atsinaujina nuo tos dienos, kurią asmuo sulaikomas arba kurią jis pats atvyksta pas ikiteisminio tyrimo pareigūną, prokurorą ar į teismą. Tačiau apkaltinamasis nuosprendis negali būti priimtas, jeigu nuo to laiko, kai asmuo padarė nusikalstamą veiką, praėjo dvidešimt penkeri metai, o nuo to laiko, kai padarė nusikaltimą, susijusį su tyčiniu kito žmogaus gyvybės atėmimu, – trisdešimt metų ir senaties eiga nenutrūko dėl naujos tyčinės nusikalstamos veikos padarymo.
5. Jeigu nusikalstamą veiką padaręs asmuo pagal Lietuvos Respublikos įstatymus ar tarptautinės teisės normas turi imunitetą nuo baudžiamosios jurisdikcijos ir nėra gautas kompetentingos institucijos leidimas jį patraukti baudžiamojon atsakomybėn, senaties eiga sustoja. Senaties eiga atsinaujina nuo tos dienos, kurią yra gautas kompetentingos institucijos leidimas nusikalstamą veiką padariusį asmenį patraukti baudžiamojon atsakomybėn arba jis kitaip netenka šioje dalyje nurodyto imuniteto.
6. Bylos nagrinėjimo teisme metu senaties eiga sustoja laikotarpiui, kuriam:
(1) teismas paskelbia nagrinėjimo teisme pertrauką ar bylos nagrinėjimą atideda dėl kaltinamojo ar jo gynėjo nedalyvavimo;
(2) teismas paskelbia nagrinėjimo teisme pertrauką, kol bus atlikta teismo paskirta ekspertizė, specialisto tyrimas ar bus įvykdytas teisinės pagalbos prašymas užsienio valstybei;
(3) teismas paskelbia nagrinėjimo teisme pertrauką ir paveda prokurorui ar ikiteisminio tyrimo teisėjui atlikti Lietuvos Respublikos baudžiamojo proceso kodekse numatytus procesinius veiksmus;
(4) teismas paskelbia nagrinėjimo teisme pertrauką naujai pakviestam kaltinamojo gynėjui susipažinti su bylos medžiaga.
7. Šio straipsnio 5 dalyje numatytais atvejais apkaltinamasis nuosprendis negali būti priimtas, jeigu nuo senaties termino pradžios praėjo penkeriais metais ilgesnis terminas, negu numatyta šio straipsnio 1 dalyje.
8. Jeigu asmuo iki šiame straipsnyje nurodytų terminų pabaigos padaro naują tyčinę nusikalstamą veiką, senaties eiga nutrūksta. Šiuo atveju senaties eiga už pirmą nusikalstamą veiką pradedama skaičiuoti nuo tos dienos, kurią buvo padarytas naujas tyčinis nusikaltimas ar baudžiamasis nusižengimas.
9. Nėra senaties šiems nusikaltimams, numatytiems šiame kodekse:
1) genocidui (99 straipsnis); [...]

(b) eight years in the case of a negligent or minor intentional crime;
(c) twelve years when the aggravated intentional crime was committed;
(d) fifteen years when a serious crime was committed;
(e) twenty-five years when a very serious crime was committed;
(f) thirty years when the crime involving the intentional taking of another person's life was committed;
(2) during the time specified in point 1 of para 1 of this Article, the person did not hide from the pre-trial investigation or the court and did not commit a new intentional criminal act.
2. The statute of limitations is calculated from the date of the commission of the criminal act to the date of the judgment.
3. If a minor is the victim of the criminal acts provided for in Chapters XVIII, XX, XXI, XXIII and XLIV of this Code, the statute of limitations cannot expire before this person turns twenty-five years old.
4. If the person who committed the criminal act hid from the pre-trial investigation or the court, the statute of limitations stops. The statute of limitations starts again from the day the person is arrested or appears before the pre-trial investigation officer, the prosecutor or the court. However, a guilty verdict cannot be passed if twenty-five years have passed since the person committed the criminal act, and thirty years have passed since the person committed the crime involving the intentional taking of another person's life, and the statute of limitations has not been interrupted by a new intentional act. committing a criminal act.
5. If a person who has committed a criminal act has immunity from criminal jurisdiction according to the laws of the Republic of Lithuania or the norms of international law and the permission of the competent authority to prosecute him has not been obtained, the limitation period stops. The statute of limitations resumes from the day on which the permission of the competent authority is obtained to prosecute the person who committed the criminal act or he otherwise loses the immunity specified in this para.
6. During the hearing of the case in court, the limitation period stops for the period for which:
(1) the court announces an adjournment of the trial or postpones the trial due to the absence of the accused or his defence counsel;
(2) the court announces an adjournment of the court proceedings until the court-ordered expert examination, specialist's investigation is completed or the request for legal assistance to a foreign state is fulfilled;
(3) the court announces an adjournment of the court proceedings and instructs the prosecutor or the judge of the pre-trial investigation to perform the procedural actions provided for in the Code of Criminal Procedure of the Republic of Lithuania;
(4) the court announces an adjournment of the court proceedings for the newly invited defence counsel of the accused to familiarize himself with the case materials.

7. In the cases provided for in para 5 of this Article, a guilty verdict cannot be passed if five years longer than the period provided for in para 1 of this Article has passed since the beginning of the limitation period.
8. If a person commits a new intentional criminal act before the end of the terms specified in this Article, the statute of limitations is terminated. In this case, the statute of limitations for the first criminal offence begins to count from the day the new intentional crime or misdemeanour was committed.
9. There is no statute of limitations for the following crimes provided for in this Code:
[…]
13. negligent performance of the commander's duties (Article 113 1).

Article 96[121] Statute of limitations for execution of of a judgment of conviction
1. The conviction shall not be enforced if:
(1) it was not fulfilled:
(a) within two years of the conviction for the misdemeanour, or
(b) within three years, when a non-custodial sentence is imposed, or when a custodial sentence is imposed does not exceed two years, or
(c) within five years, when the imposed prison sentence does not exceed five years, or
(d) within ten years, when the imposed prison sentence does not exceed ten years, or
(e) within fifteen years, when the imposed prison sentence exceeds ten years or life imprisonment, and
(2) during the time specified in point 1 of para 1 of this Article, the convicted person does not avoid serving the imposed sentence and does not commit a new criminal act.

[121] **96 straipsnis. Apkaltinamojo nuosprendžio vykdymo senatis**
1. Apkaltinamasis nuosprendis nevykdomas, jeigu:
(1) jis nebuvo įvykdytas:
(a) per dvejus metus, kai paskirta bausmė už baudžiamąjį nusižengimą, arba
(b) per trejus metus, kai paskirta ne laisvės atėmimo bausmė, arba kai paskirta laisvės atėmimo bausmė neviršija dvejų metų, arba
(c) per penkerius metus, kai paskirta laisvės atėmimo bausmė neviršija penkerių metų, arba
(d) per dešimt metų, kai paskirta laisvės atėmimo bausmė neviršija dešimt metų, arba
(e) per penkiolika metų, kai paskirta laisvės atėmimo bausmė viršija dešimt metų ar paskirtas laisvės atėmimas iki gyvos galvos, ir
(2) per šio straipsnio 1 dalies 1 punkte nustatytą laiką nuteistasis nevengia atlikti paskirtos bausmės ir nepadaro naujos nusikalstamos veikos.
2. Apkaltinamojo nuosprendžio vykdymo senaties terminas skaičiuojamas nuo nuosprendžio įsiteisėjimo dienos iki nuosprendžio vykdymo pradžios.
3. Jeigu nuteistasis po nuosprendžio įsiteisėjimo vengia atlikti bausmę, senaties eiga sustoja. Šiuo atveju ji atsinaujina nuo tos dienos, kurią nuteistasis pats atvyko atlikti bausmės ar buvo sulaikytas. Tačiau nuosprendis negali būti vykdomas, jeigu po jo įsiteisėjimo dienos praėjo penkiolika metų, o kai paskirtas laisvės atėmimas daugiau kaip dešimčiai metų arba laisvės atėmimas iki gyvos galvos, – dvidešimt metų ir senaties eiga nenutrūko dėl naujos nusikalstamos veikos padarymo.
4. Jeigu nuteistasis iki apkaltinamojo nuosprendžio vykdymo senaties termino pabaigos padaro naują nusikalstamą veiką, senaties eiga nutrūksta. Šiuo atveju apkaltinamojo nuosprendžio vykdymo senaties terminas pradedamas skaičiuoti nuo naujo nusikaltimo ar baudžiamojo nusižengimo padarymo.
5. Skirdamas bausmę už naują nusikalstamą veiką, teismas vadovaujasi šio kodekso 64 straipsnyje nustatytomis taisyklėmis.

2. The statute of limitations for the execution of a guilty verdict is calculated from the date of entry into force of the verdict until the beginning of the execution of the verdict.
3. If the convicted person avoids serving the sentence after the sentence has entered into force, the statute of limitations stops. In this case, it is renewed from the day the convict came to serve the sentence or was detained. However, the sentence cannot be enforced if fifteen years have passed since the date of its entry into force, and when imprisonment for more than ten years or life imprisonment has been imposed, twenty years and the statute of limitations has not been interrupted due to the commission of a new criminal act.
4. If the convicted person commits a new criminal act before the expiration of the statute of limitations for the execution of the indictment, the statute of limitations is terminated. In this case, the statute of limitations for the execution of a conviction begins to run from the commission of a new crime or misdemeanour.
5. When imposing a penalty for a new criminal act, the court is guided by the rules established in Article 64 of this Code.

bb. Amnesty and Pardon

The Lithuanian Constitution contains provisions on this serious action: **4**

Article 67
The Parliament:
1. shall consider and adopt amendments to the Constitution;
2. shall pass laws;
3. shall adopt resolutions on referendums;
4. shall call elections for the President of the Republic of Lithuania;
5. shall establish state institutions provided for by law, and appoint and release their heads;
6. shall or shall not give its assent to the candidate proposed by the President of the Republic for the post of the Prime Minister;
7. shall consider the programme of the Government, presented by the Prime Minister, and decide whether to give its assent to it;
8. shall, upon the proposal of the Government, establish and abolish the ministries of the Republic of Lithuania;
9. shall supervise the activities of the Government and may express no confidence in the Prime Minister or a Minister;
10. shall appoint the justices and Presidents of the Constitutional Court and the Supreme Court;
11. shall appoint and release the Auditor General and the Chairperson of the Board of the Bank of Lithuania;
12. shall call the elections of municipal councils and the elections of municipal mayors;

13. shall form the Central Electoral Commission and alter its composition;
14. shall approve the State Budget and supervise its execution;
15. shall establish state taxes and other compulsory payments;
16. shall ratify and denounce international treaties of the Republic of Lithuania and consider other issues of foreign policy;
17. shall establish the administrative division of the Republic;
18. shall establish the state awards of the Republic of Lithuania;
19. shall issue acts of amnesty;
20. shall impose direct rule and martial law, declare states of emergency, announce mobilisation, and adopt a decision to use the armed forces.

Article 84
The President of the Republic:
1. shall decide the basic issues of foreign policy and, together with the Government, conduct foreign policy;
23. shall grant pardons to convicted persons;
24. shall sign and promulgate laws adopted by the Seimas or refer them back to the Seimas according to the procedure established in Article 71 of the Constitution.

Article 78 of CC Amnesty
1. A person who commits a criminal act may be released from serving the entire length of the sentence or a part thereof by an amnesty act passed by the Seimas.
2. The grounds for, conditions of and procedure for granting amnesty shall be laid down in the act of amnesty.

Article 79 of CC Pardon
1. A convict may be released from serving the entire length of the sentence or a part thereof where the President of the Republic grants his clemency plea.
2. The procedure for granting clemency shall be laid down by the President of the Republic.

cc. Ne Bis in Idem

5 EU and national courts decide on *ne bis in idem* cases frequently, which may **hinder an investigation requiring the Engel-*criteria*** to determine if a administrative penalty already is an obstacle to a criminal prosecution: "The pre-trial investigation regarding the fraud against the plaintiff was terminated and later unreasonably renewed, therefore, the suspicion and accusation under this Article was brought against him in violation of the principle of *non bis in idem*, when **a decision was already made to terminate the proceedings on the same grounds** (in part due to fraud). These **gross procedural violations** can form the basis for the state's civil liability for unjustified criminal prosecution.

In the plaintiff's action, no elements of the criminal offences charged against him were established, and the appellate court, by ruling rejecting the prosecutor's appeal as completely unfounded, noted that the actions of the prosecutor are incompatible with the goals of the criminal process, the principle of justice and violate the rights of the accused person. The prosecutor 's office accused the person, supported the accusation in court, initiated the appeal process and even tried to initiate the cassation proceedings in the face of the absolute groundlessness of the criminal prosecution, which lasted for a total of five years."[122]

dd. Abatement of action (dispense with prosecution)

The CPC of Lithuania regulates on the **termination of pre-trial investigations**. But first of all generally speaking the prosecutor and the pre-trial investigation institutions in each case, when signs of a criminal act are revealed, must take all measures provided for by law in accordance with their competence, in order to conduct an investigation of the criminal act in the shortest possible time (Legality principle). **6**

So criminal proceedings may not be initiated, and those that have been initiated must be terminated *only* if circumstances become apparent that make criminal proceedings impossible: such as, no crime has been committed; the statute of limitations for the conviction has expired; the person is not of the age from which he is liable according to criminal laws etc (Article 3 of the CPC) and if the person's legal immunity from criminal responsibility has not been abolished (Article 3–2 of the CPC). **7**

And if these **pre-thresholds** exist, there are disrecional grounds for termination of criminal proceedings: such as reconcilation etc (Article 212 (3–10). **8**

Chapter XV Termination of pre-trial investigation
Article 212 Cases of termination of pre-trial investigation
The pre-trial investigation is terminated:
1. when it becomes clear during the pre-trial investigation that there are circumstances provided for in Article 3 or 3^2 of this Code;
2. when during the pre-trial investigation, sufficient data is not collected to substantiate the suspect's guilt for committing a criminal act;
3. when, based on Article 36 of the Criminal Code of the Republic of Lithuania, it is recognized that the person or the act committed by him has become harmless due to a change in circumstances;
4. when, based on Article 37 of the Criminal Code of the Republic of Lithuania, it is recognized that the criminal act is minor;

[122] Vilnius City District Court 2021-07-01][personalized decision in the case][e2-4060-937-2021], Case No e2–4060–937/2021; see as well on the principle and all its components – especially on the ECJ jurisprudence on it Eurojust 2024, p. 39 et seq. on the so-called *bis* part; ECJ, C-524/15, *Menci*, Judgment of 20 March 2018.

5. when the suspect and the victim reconcile in the cases provided for in Article 38 of the Criminal Code of the Republic of Lithuania;
6. when the suspect is handed over to a person who is worthy of the trust of the court, according to bail in the cases provided for in Article 40 of the Criminal Code of the Republic of Lithuania;
7. when the suspect, under the conditions specified in Article 39 (1) of the Criminal Code of the Republic of Lithuania, helps to reveal criminal acts committed by an organized group or criminal association;
7[1]. when the suspect, under the conditions specified in Article 39 2 of the Criminal Code of the Republic of Lithuania , helps reveal the act committed by another person;
8. when it is in Article 93, Article 114, Part 3, Article 118, Part 2, Article 119, Parts 3 and 4, Article 147, Part 3, Article 147, Part 3, Article 147, Part 2, Article 157, Part 3 of the Criminal Code of the Republic of Lithuania , 189 Article[1] , Part 2, Article 226, Part 6, Article 227, Part 6, Article 259, Part 3, Article 291, Parts 2 and 3 provide for the conditions and grounds for exemption from criminal liability;
9. due to the commission of separate acts, several criminal acts, when the conditions provided for in Article 213 of this Code are met;
10. in the case provided for in Article 215 of this Code, due to excessively long duration of the pre-trial investigation.

Article 213 Termination of pre-trial investigation in case of committing several criminal acts

When a person is suspected of having committed several criminal acts, one or more of which are misdemeanours or minor crimes, and the other or others are serious or very serious crimes, the prosecutor may terminate the pre-trial investigation for misdemeanours and minor crimes. This decision can be taken by the prosecutor if it is believed that in this case the process for serious or very serious crimes will be able to proceed more quickly. The pre-trial investigation for misdemeanours and minor crimes cannot be terminated if damage has been caused by these acts and a civil action has been filed for its compensation.

Article 214 Procedure for termination of pre-trial investigation

1. In the cases provided for in clauses 1 and 2 of Article 212 of this Code, the pre-trial investigation shall be terminated by a decision of the prosecutor or the judge of the pre-trial investigation by a decision.
2. In the cases provided for in clauses 3–9 of Article 212 of this Code, the pre-trial investigation is terminated by the decision of the pre-trial investigation judge, who confirms the prosecutor's decision on the termination of the pre-trial investigation.
3. The suspect, his representative, defence counsel, victim, civil plaintiff, civil defendant and their representatives are notified of the termination of the pre-trial investigation or

the decision of the pre-trial judge not to approve the prosecutor's decision on the termination of the pre-trial investigation delivering or sending copies of decisions.
4. The resolution provided for in para 1 of this Article may be appealed to the higher prosecutor, who must examine the complaint no later than within twenty days of receiving it. If the higher prosecutor refuses to satisfy the complaint, this decision may be appealed to the judge of the pre-trial investigation. The decision of the pre-trial investigation judge on the complaint, as well as the decision of the pre-trial investigation judge provided for in Part 2 of this Article, may be appealed in accordance with the procedure established in Part X of this Code.
5. Appeals against the prosecutor's decision can be filed within twenty days from the date of receipt of the decision or a copy of the decision. Persons with the right to file a complaint, who for important reasons have missed the appeal deadline, have the right to ask the higher prosecutor or the court authorized to examine the complaint to renew the missed deadline. The request to renew the above-mentioned deadline cannot be submitted more than six months after the date of receipt of the decision or a copy of the decision.
6. If the material of the pre-trial investigation contains data on an administrative offence or an offence provided for in other legal acts, the prosecutor, with a decision to terminate the pre-trial investigation, transfers this material to be dealt with in accordance with the procedure established in the Code of Administrative Offences of the Republic of Lithuania or other legal acts.
TAR Note: *The provisions of para 6 of Article 214 are also applied in cases where there is data on an administrative violation of the law, provided for in the Code of Administrative Law Violations of the Republic of Lithuania, approved in 1984. by law no X–4449.*
7. The person, on the basis of which a pre-trial investigation has been initiated, shall be notified of the decision to close the case.
8. The European Delegated Prosecutor or the European Prosecutor, when terminating the pre-trial investigation, follows the rules established in Regulation (EU) 2017/1939 and the procedure established in Articles 212, 213, 214 of this Code.

From that moment any of the **prenamed sections** applies, national discretionary termination mechanisms cannot be applied independently anymore as Art. 27 gives the EPPO **exclusive competence** once this happens. Lithuanian prosecutors normally may requalify a criminal case into an administrative offence. Once EPPO competence exists, this is no longer possible. Lithuanian law is built on a very **strong prosecutorial discretion** model in pre-trial termination. Art. 27 EPPO Reg. effectively removes most of that discretion in EPPO cases. The Lithuanian CPC itself even acknowledges this in Art. 214 **9**

para 8 "The European Delegated Prosecutor **follows the EPPO Regulation when terminating a pre-trial investigation**." Thus the evocation already happened. National termination law is subordinated to the EPPO Regulation if there is a preculading effect.

10

Article 215 Discontinuation of the pre-trial investigation due to excessively long duration of the pre-trial investigation

1. If the pre-trial investigation is not completed within six months after the first questioning of the suspect, the suspect, his representative or defence attorney may file a complaint with the judge of the pre-trial investigation regarding the delay of the pre-trial investigation.
2. To examine the complaint, the judge of the pre-trial investigation holds a hearing to which the suspect or his defence attorney and the prosecutor are invited.
3. After examining the complaint, the judge of the pre-trial investigation makes one of the following rulings:
(1) reject the complaint;
(2) to oblige the prosecutor to complete the pre-trial investigation within the set deadline;
(3) terminate the pre-trial investigation.
4. The ruling of the pre-trial investigation judge may be appealed in accordance with the procedure established in Article 65 of this Code. If the complaint is rejected, the participants in the process referred to in para 1 of this Article may file a repeated complaint no earlier than three months after the previous complaint was examined.
5. Within the deadline set by the judge of the pre-trial investigation, the prosecutor must complete the pre-trial investigation and draw up an indictment or draw up a decision on the termination of the pre-trial investigation. The prosecutor may apply to the judge of the pre-trial investigation, requesting an extension of the deadline set for the completion of the pre-trial investigation. The issue of extending the deadline is decided at a meeting to which the participants in the process specified in para 2 of this Article are invited.

Article 216 Content of the decision to terminate the pre-trial investigation

1. The decision to terminate the pre-trial investigation sets out the essence of the criminal act, the grounds and reasons for terminating the investigation.
2. The ruling must resolve the issue of items relevant to the investigation of a criminal act in accordance with the procedure established in Article 94 of this Code. In addition, the order states that the remand order, as well as the civil action, asset forfeiture and extended asset forfeiture measures are lifted.

b) Urgent Measures of National Authorities for Securing an Investigation and Prosecution

Urgent measures might be conducted by the prosecutors, police and other pre-trial investigation institutions' officers. **11**

According to the CPC, prosecutors and investigators take **all necessary measures** (what is necessary? E.g. perform investigative actions (including, for example, search, etc.), but, as said only if necessary – apply to the court for procedural coercive measures against a potential suspect (for example, arest or detention, seizure of property) etc. **12**

All these actions can only be carried out in accordance with the rules of the CPC (if we are talking about criminal procedure). **13**

Thus, **Article 160-1 of CPC** (Application of procedural coercive measures in urgent cases) is one of possibilities to **take urgent coercive measures** without the pre-trial judge decision (as usually). **14**

15

[Excerpt Criminal Procedure Code]
Article 160[1] Application of procedural coercive measures in urgent cases
1. In urgent cases, the procedural coercive measures provided for in Articles 154, 155, 158, 159 of this Code **may be applied by the prosecutor's decision**, and the procedural coercive measures provided for in Articles 145, 147, 160 of this Code – also by the decision of the prosecutor or **pre-trial investigation officer**, ***however***, in all these cases, within ***three days*** from the adoption of the decision, the **decision of the judge of the pre-trial investigation must be received**, confirming the legality of the use of procedural coercion. This decision of the pre-trial investigation judge is appealed according to the procedure established in Part X of this Code. **Filing a complaint** regarding the pre-trial investigation judge's decision not to confirm the legality of the use of a procedural coercion measure stops the execution of this decision.
2. If the decision of the judge of the pre-trial investigation is not adopted within the term established in para 1 of this Article, the actions initiated by the decision of the prosecutor or the officer of the pre-trial investigation **shall be terminated immediately**.
3. If a decision confirming the legality of the use of procedural coercion measures is not received, the items, valuables and **documents seized during the search or seizure shall be returned** to the persons from whom they were taken, and other procedural coercion the data obtained by means are destroyed. This is done after the end of the term established in para 1 of this Article or the term of appeal of the ruling of the pre-trial investigation judge, and when this ruling is appealed, after the decision of the higher court has been adopted. In these cases, the results of the application of procedural coercive measures cannot be relied upon in the subsequent process as data justifying the guilt of the suspect or the accused.

[Excerpt Law Establishing the Lithuanian Customs]
Article 21 Rights and obligations of customs officials authorized to carry out operational activities and/or conduct pre-trial investigation
1.[123] [for 1 no 1–9 see below → Part B., OLAF, Article 3 External Investigations in administrative proceedings]
2. *When investigating criminal acts*, the customs officer referred to in para 1 of this Article, in addition to the duties listed in para 4 of Article 20 of this Law, must:
(1) upon receiving a report or statement about a criminal act being prepared or committed or another violation of the law, or having directly disclosed it or being a witness to the event, take immediate measures to prevent the criminal act being prepared or committed or another violation, to protect the scene , documents and other evidence, witnesses to the event identify or report the event to other competent authorities;
(2) to ensure the rights and legitimate interests of detained persons, to provide immediate medical or other necessary assistance to persons who have suffered from criminal acts or other violations and to persons whose condition is powerless;
(3) take measures to eliminate the causes and conditions of violations of customs legislation;
(4) perform other duties established by legal acts.

Possible measures:

16 The Lithuanian CPC provides for the inspection of objects, urgent searches for evidence and the obtainement of items as well as the power to seize.

- **Article 145, 146–149 (Searches)**
- **Article 204, 205, 206 CPC**

National authorities:

17 Article 165 CPC[124] determines the national authorities, which are competent to conduct urgent measures by virtue of Article 27 EPPO Regulation.

[123] **21 straipsnis. Muitinės pareigūnų, turinčių įgaliojimus vykdyti operatyvinę veiklą ir (arba) atlikti ikiteisminį tyrimą, teisės ir pareigos 2004 m. balandžio 27 d. Nr. IX-2183 Vilnius I skyriubendrosios nuostatos**
1. [...]
(9) naudotis kitomis teisės aktų nustatytomis teisėmis.
2. Šio straipsnio 1 dalyje nurodytas muitinės pareigūnas, tirdamas nusikalstamas veikas, be pareigų, išvardytų šio Įstatymo 20 straipsnio 4 dalyje, privalo:
(1) gavęs pranešimą arba pareiškimą apie rengiamą ar daromą nusikalstamą veiką arba kitokį teisės pažeidimą arba pats tiesiogiai jį atskleidęs ar būdamas įvykio liudytoju, imtis neatidėliotinų priemonių rengiamai ar daromai nusikalstamai veikai arba kitam pažeidimui užkardyti, įvykio vietai, dokumentams ir kitiems įrodymams apsaugoti, įvykio liudytojams nustatyti arba pranešti apie įvykį kitoms kompetentingoms institucijoms;
(2) užtikrinti sulaikytų asmenų teises ir teisėtus interesus, suteikti neatidėliotiną medicinos ar kitą būtiną pagalbą nukentėjusiems nuo nusikalstamų veikų arba kitų pažeidimų asmenims ir asmenims, kurių būklė yra bejėgiška;
(3) imtis priemonių muitų teisės aktų pažeidimų priežastims bei sąlygoms šalinti;
(4) vykdyti kitas teisės aktų nustatytas pareigas.
[124] **165 straipsnis. Ikiteisminio tyrimo įstaigos**
1. Ikiteisminio tyrimo įstaiga yra policija. Ikiteisminio tyrimo įstaigomis taip pat yra Valstybės sienos apsaugos tarnyba, Specialiųjų tyrimų tarnyba, Karo policija, Finansinių nusikaltimų tyrimo tarnyba, Lietuvos Respublikos

Prosecutor and prie-trial investigators (Article 164 (1) of the CPC).
"The pre-trial investigation institution is the police. Pre-trial investigation institutions also include the State Border Guard Service, Special Investigation Service, Military Police, Financial Crimes Investigation Service, Customs of the Republic of Lithuania, Fire and Rescue Department, when investigating criminal acts discovered by these institutions in the performance of their direct functions, provided for in the laws regulating their activities." (Article 165 (1) of the CPC).

c) Competent National Authorities in paras 3 to 7 of Article 27

Usually prosecutors are responsible for national criminal investigation. Only prosecutors from the Office of the Prosecutor General are responsible for cooperation with EPPO. **18**

d) Provisions Regarding the Finalisation of the National Investigation, para 7

If the investigation is finished the Lithuanian CPC foresees to issue a notice: **19**

20

Chapter XVI
The end of the pre-trial investigation with the drawing up of the indictment
Article 218 End of pre-trial investigation
1. The prosecutor, who is convinced that during the pre-trial investigation sufficient data has been collected to support the suspect's guilt for committing a criminal act, announces to the suspect, and to his defender, the victim, the civil plaintiff, the civil defendant and their representatives, that the pre-trial investigation has been completed and they have the right to access with the materials of the pre-trial investigation and submit requests to supplement the pre-trial investigation. If there are many victims or civil claimants in the process, they can be notified about the end of the pre-trial investigation on a special website and via the e-mail addresses specified by the participants in the process.
2. When the conditions provided for in Article 273, Part 1 of this Code are met, the suspect and his defence counsel are also notified that, before the indictment is drawn up, the suspect may declare in writing that he agrees with the suspicion and agrees to the abbreviated trial provided for in Article 273 of this Code being carried out during the trial in court examination of evidence.
3. The participants in the process provided for in para 1 of this Article have the right to submit a request to familiarize themselves with the materials of the pre-trial investiga-

muitinė, Priešgaisrinės apsaugos ir gelbėjimo departamentas, kai tiriamos nusikalstamos veikos, išaiškėjusios šioms institucijoms atliekant tiesiogines funkcijas, numatytas jų veiklą reglamentuojančiuose įstatymuose.
2. Ikiteisminį tyrimą taip pat atlieka esančių tolimajame plaukiojime jūros laivų kapitonai – dėl laivo įgulos narių ir keleivių nusikalstamų veikų, padarytų tolimojo plaukiojimo metu, Kalėjimų departamento pareigūnai, areštinių, kardomojo kalinimo ir pataisos įstaigų direktoriai arba jų įgalioti pareigūnai – dėl šiose įstaigose padarytų nusikalstamų veikų.

tion within the deadline set by the prosecutor. If there is such a request, they are introduced to the pre-trial investigation material, except for personal data, which is stored separately from other pre-trial investigation material. It can be introduced by handing over a copy of the pre-trial investigation material. With the consent of the participant in the process, a copy of the material of the pre-trial investigation may be delivered transferred to an electronic medium. In cases where a copy is not provided, the prosecutor sets a deadline during which the participants in the process have the right to familiarize themselves with the materials of the pre-trial investigation and submit requests for supplementing the pre-trial investigation.
4. When the pre-trial investigation or most of its actions were carried out by the pre-trial investigation officer, the prosecutor, convinced that sufficient data was collected during the pre-trial investigation, justifying the suspect's guilt for committing a criminal act, may instruct him to perform the actions provided for in paras 1 and 2 of this Article.
5. Requests to supplement the pre-trial investigation are resolved by the prosecutor with a reasoned decision. If the prosecutor decided to perform additional procedural steps, the participants in the process provided for in para 1 of this Article shall be introduced only to the material obtained after performing additional procedural steps. The prosecutor's decision to reject the request to supplement the pre-trial investigation is not subject to appeal.
6. The pre-trial investigation officer submits a short written report of the performed pre-trial investigation actions, unless the prosecutor indicates otherwise.
7. After completing the actions provided for in this Article, the prosecutor draws up an indictment.
8. When drawing up an indictment, the European Delegated Prosecutor or the European Prosecutor follows the rules established in Regulation (EU) 2017/1939 and the provisions of Article 219 of this Code.
9. If the suspect is outside the territory of the Republic of Lithuania, the prosecutor sends a notification about the pre-trial investigation because of of a crime for which responsibility is provided on the basis of the international treaties of the Republic of Lithuania and Article 7 of the Criminal Code, or for a crime that caused great damage, the end of the Republic of Lithuania's central inquiry institutions in a foreign country provided for in the international agreements.

21 The **finalization of an investigation** is normally followed by an indictment. The EPPO Regulation and IRP require the EDP to **draft a report to the EP** and the chamber, who will then decide on **how to proceed** with the case investigated.

The Lithuanian CPC presents following **definition of the indictement**: **22**

Article 23 Indictment
An indictment is a **document adopted by the prosecutor that concludes the pre-trial investigation**, describes the criminal act, indicates the data on which the charge is based, and the criminal law that provides for that act.

Article 219 Content of the indictment
The indictment states:
1. name of the court before which the case is heard;
2. name, surname, date of birth, personal identification number of the suspect, marital status, profession, workplace, data on previous convictions; other data may be specified at the prosecutor's discretion;
3. description of the criminal act: place, time, methods, consequences and other important circumstances of the committed criminal act; data about the victim (name, surname and date of birth); mitigating and aggravating circumstances of the suspect;
4. the data on which the accusation is based;
5. Article (part and clause) of the Criminal Code of the Republic of Lithuania, providing for responsibility for the committed act;
6. name and surname of the suspect's defence counsel, if the suspect had a defence counsel during the pre-trial investigation;
7. position of the suspect, if the suspect does not agree with the suspicion.
8. the prosecutor's opinion on the possibility of conducting a shortened examination of evidence provided for in Article 273 of this Code in court.

Article 220 Transfer of the indictment to the court
1. The indictment together with the whole the prosecutor transfers the case materials to the court before which the case is tried.
2. […] *Expired since 2010 December 31.*
3. Separately from the case material, the prosecutor submits to the court a list of addresses and personal data of witnesses and experts who should be questioned at the trial , stored separately from other pre-trial investigation material.
4. After drawing up the indictment, the prosecutor shall hand over the copy of the indictment to the accused for signature before the case is handed over to the court. With the consent of the accused, the transcript of the indictment may be sent to him by means of electronic communications or may be delivered transferred to an electronic medium.
5. If the suspect is arrested, the prosecutor must submit the indictment with the case materials to the court at least ten days before the end of the detention period.
6. If the accused is outside the territory of the Republic of Lithuania, the prosecutor sends a copy of the indictment for a crime for which liability is provided for on the basis

of Article 7 of the international treaties and the Criminal Code of the Republic of Lithuania, or for a crime that caused great damage to the central inquiry institutions provided for in the international treaties of the Republic of Lithuania in a foreign country.

Nota bene: If Article 27 EPPO Regulation is completed or exercised the same rules as presented above under "Actions if decision to open a case", Article 26 EPPO Regulation shall apply.

e) National Rules on Decision Not to Open a Case

23 In the situation that the EPPO has refrained from exercising its competence, it shall **inform** the competent national authorities **without undue delay** (Article 27 (7)).

24 Thus, the national prosecutor **refuses to open pre-trial investigation** (Article 168 of CPC. Due to the short term for making such a decision (10 days after receiving information about a crime) this is more of a theoretical situation) or continues the national criminal proceedings, if there is a legal and factual basis for this. In the case that the EDPs decide not to open a case into a suspected EU fraud and PIF offence, the national CPC provides for the following in para 2 (applies to Article 26, see above as well as Article 27 EPPO Regulation).

Article 168 Refusal to open a pre-trial investigation
1. The prosecutor or pre-trial investigation officer, upon receiving a complaint, statement or report, and in necessary cases, their clarification, refuses to start a pre-trial investigation only in the event that the specified data on the criminal act are clearly incorrect or are clearly specified in Article 3, para 1 of this Code circumstances. In order to clarify the data of a received complaint, statement or notification, actions that are not related to procedural coercive measures may be carried out: inspection of the scene of the incident, interviews of witnesses to the incident, as well as a statement from state or municipal companies, institutions, organizations, the applicant or the person in whose interests the complaint was submitted or report, required data or documents, interviews of the applicant or the person in whose interests the complaint, statement or report was submitted. Such process steps must be completed within the shortest time possible, but no longer than ten days.
2. When refusing to start a pre-trial investigation, the prosecutor or pre-trial investigation officer **writes a reasoned decision**. A pre-trial investigation officer may refuse to start a pre-trial investigation only with the consent of the head of the pre-trial investigation institution or a person authorized by him.
3. A **copy of the decision to refuse to start a pre-trial investigation is sent to the person who filed the complaint, statement or report**. The pre-trial investigation officer must send a copy of the decision to the prosecutor within twenty-four hours.
4. In the cases referred to in para 1 of this Article, in case of refusal to start a pre-trial investigation, the person who filed a complaint, statement or report has the right to get

acquainted with all the material on the basis of which the pre-trial investigation officer's or prosecutor's decision to refuse to start a pre-trial investigation was made, or part of it, as well as during the inspection make copies or extracts of this material. A written request to get familiar with the material specified in this part and/or to make copies or extracts of this material during the familiarization is submitted to the head of the pre-trial investigation institution (its unit), and in cases where the complaint, statement or report was examined and a procedural decision was made by the prosecutor, to the prosecutor. The head of the pre-trial investigation institution (its unit) or the prosecutor must examine this request no later than three days after receiving it. The head of the pre-trial investigation institution (its unit) or the prosecutor specifies the amount of material that the person who filed the complaint, statement or report is allowed to get acquainted with. The prohibitions specified in Article 181, Part 6 of this Code also apply when familiarizing with the material specified in this Article.

5. Decision of the pre-trial investigation officer to refuse to start a pre-trial investigation can be appealed to the prosecutor, and the prosecutor's decision to the judge of the pre-trial investigation. If the prosecutor does not cancel the decision to refuse to start a pre-trial investigation, his decision can be appealed to the judge of the pre-trial investigation. The decision made by the judge of the pre-trial investigation is appealed in accordance with the procedure established in Part X of this Code. Complaints can be filed within seven days of receiving the decision or a copy of the decision. Persons with the right to file a complaint, who for important reasons have missed the appeal deadline, have the right to ask the prosecutor or pre-trial investigation judge authorized to examine the complaint to renew the missed deadline. The request to renew the above-mentioned deadline cannot be submitted more than six months after the appealable decision was adopted.

6. In the case of refusing to initiate a pre-trial investigation in the cases specified in para 1 of this Article and in the presence of data on an administrative offence or an offence provided for in other legal acts, the prosecutor, the pre-trial investigation officer, with a decision to refuse to initiate a pre-trial investigation, forwards this complaint, statement or notice and clarification to be resolved in the Code of Administrative Offences of the Republic of Lithuania or the procedure established in other legal acts.

7. The Standing Panel of the European Public Prosecutor's Office, in accordance with the rules laid down in Regulation (EU) 2017/1939, may instruct the European Delegated Prosecutor to open a pre-trial investigation, **if the European Delegated Prosecutor has made a decision to refuse to open a pre-trial investigation or has approved a decision taken by a pre-trial investigation officer to refuse to open a pre-trial investigation or after rejecting the complaint of the person who submitted a statement or notification regarding the initiation of a pre-trial investigation.**

3. Article 28 Conducting the Investigation

a) The Handling EDP Conducting the Investigative Measures, para 1 120
aa. Criminal and Judicial Police Area 123
bb. Police Area 124
cc. Customs Area 126
dd. Structural Funds Area 128
ee. Visualisation of Instructions and Assignment of Investigative Measures for "Those National Authorities" 129
aa. Via the General Investigation Provisions, Consolidated in the CPC... 130
bb. Via National Administrative Decrees/Regulations 136
d) Urgent Measures in Accordance with National Law Necessary to Ensure Effective Investigations..... 147

1. The European Delegated Prosecutor handling a case may, in accordance with this Regulation **and with national law**, either undertake the investigation measures and other measures on his/her own or instruct the competent authorities in his/her Member State. Those authorities shall, **in accordance with national law**, ensure that all instructions are followed and undertake the measures assigned to them. The handling European Delegated Prosecutor shall report through the case management system to the competent European Prosecutor and to the Permanent Chamber any significant developments in the case, in accordance with the rules laid down in the internal rules of procedure of the EPPO.
2. At any time during the investigations conducted by the EPPO, the competent national authorities shall take urgent measures **in accordance with national law** necessary to ensure effective investigations even where not specifically acting under an instruction given by the handling European Delegated Prosecutor. The national authorities shall without undue delay inform the handling European Delegated Prosecutor of the urgent measures they have taken.
3. The competent Permanent Chamber may, on proposal of the supervising European Prosecutor decide to reallocate a case to another European Delegated Prosecutor in the same Member State when the handling European Delegated Prosecutor:
(a) cannot perform the investigation or prosecution; or
(b) fails to follow the instructions of the competent Permanent Chamber or the European Prosecutor.
4. In exceptional cases, after having obtained the approval of the competent Permanent Chamber, the supervising European Prosecutor may take a reasoned decision to conduct the investigation personally, either by undertaking personally the investigation measures and other measures or by instructing the competent authorities in his/her Member State,

where this appears to be indispensable in the interest of the efficiency to the investigation or prosecution by reasons of one or more of the following criteria:
(a) the seriousness of the offence, in particular in view of its possible repercussions at Union level;
(b) when the investigation concerns officials or other servants of the Union or members of the institutions of the Union;
(c) in the event of failure of the reallocation mechanism provided for in para 3.
In such exceptional circumstances Member States shall ensure that the European Prosecutor is entitled to order or request investigative measures and other measures and that he/she has all the powers, responsibilities and obligations of a European Delegated Prosecutor in accordance with this Regulation and national law.
The competent national authorities and the European Delegated Prosecutors concerned by the case shall be informed without undue delay of the decision taken under this para.

As part of this short introduction to Article 28 EPPO Regulation, which is relevant to all EDPs and affects the academic and political debate about specialized investigative personnel, the following can be said: The conduct of investigations is dependent on **instruction relationships**[125], whereby in contrast to the dependency in classically national systems (civil-law based Roman-Germanic ones), in the area of EU anti-fraud investigations the **EPPO** (i.e. the college level) has **supervisory powers** as it is a supranational, independent Union body.[126] **1**

In her **speech for the first anniversary of the EPPO**, given at the conference "EPPO one year in action – Towards Resolving Complexity and Bringing Added Value"[127] in the *Hémicylce* in Luxembourg on 1st June 2022, *Laura Kövesi* outlined that in order to **enhance the detection rates of EU fraud** specialized customs units and specialized financial experts, **groups of national specialized EU investigators** educated in the typologies of EU frauds are needed to enhance the conduct of investigations. She underlined that these special units could be set up tomorrow and that doing so depended only on political will.[128] **2**

[125] Herrnfeld, in: Herrnfeld/Brodowski/Burchard, Art. 28, 1st edn, Mn. 1 et seq.
[126] See that e.g. any EDP must continuously report significant developments through the Case Management System to the European Prosecutor and the Permanent Chamber, which ensures supervision and coordination of investigations (Recital 35; IRP Arts. 44, 45; Annex to College Decision 027/2022, as amended by 28/2024).
[127] Organized by the University of Luxembourg (Prof. Katalin Ligeti), ECLAN and the EPPO.
[128] EPPO, European Public Prosecutor's Office One Year In Action. https://www.youtube.com/watch?v=v2oUUyTEPFU (Accessed 31 December 2025); Kövesi L 2022. Die Welt. So kommt die EU im Kampf gegen Verbrecherbanden in die Offensive. online: https://www.welt.de/debatte/kommentare/Article239196661/So-kommt-die-EU-im-Kampf-gegen-die-Kriminalitaet-in-die-Offensive.html (Accessed 31 December 2025): "I therefore call on all relevant national authorities to adopt this proven practice and to set up specialised units bringing together financial, tax and customs investigators to support our investigations. I propose that we form an elite team of highly qualified financial fraud investigators within the EU, working across borders via the EPPO. No legislation needs to be changed for this; it is purely an organisational decision for the relevant national authorities. It could happen as early as tomorrow". This statements was republished by various newspapers and journals across Europe (see eg Figaro Article in the French CNP volume, → accessible on the Logos OA Platform).

3 As long as there are no special units in all countries as the first Chief Prosecutor of the EPPO requested, the **detection rates of PIF offences depend on the conduct of investigations** and the cooperation with established – national authorities – especially the assignment and instruction of investigative tasks to "**those national authorities**".

4 The investigations on **national level and at Union-level** must be **distinguished**. Especially at the Union level, the investigation is different than at the national level. In some cases, investigations will be carried out in Union institutions (EU IBOAs)[129] but mostly on national territories. In the following we shall focus on the **national investigations level** with regard to Lithuania as para 1 states Lithuanian authorities (see above → Institution) shall act "**in accordance with [Lithuanian] law**, [and] ensure that all [EDP-based] instructions are followed and undertake the measures assigned to them [from the EDPs, see Recitals 15, 32, 33, 34, 65, 69; IRP Arts. 43, 2, 44, 45).

5 For the different PIF offences, the **specific country system** provides **different investigative bodies** acting by virtue of different national codes such as the General Tax Code, the police laws and the customs laws including the customs administration laws. Generally speaking, it depends, for the **understanding and concept of the Article** as well as for the **analysis of Article 28** EPPO Regulation, on whether a centrally governed country (e.g. FR) of the EU is affected to **adopt rules for Art. 28** or whether there is a federal system, like in the FRG (e.g. GER) with differentiated competences of the federal units.[130] In addition, the **lawfulness of the action** of any EDP is very important as a generalization of **all instructions** from the staff of the EPPO to national bodies **need to be lawful** as an action of EU law, acc. to Art. 51 para 1 CFR. All instruction possibilities from the national statutory law and resource area must be made available to the EPPO and the EDPs.

a) The Handling EDP Conducting the Investigative Measures, para 1

6 The EDP may act based on national law, which allows the EDP to act according to the national prosecutor, see Articles 17–4, 168 (7), 170 (5), 214 (8), 217 (9), 218 (8), 418 (5), 426 (3) of the CPC representing this double had position.

[129] The EPPO has started to set up **working arrangements** for this type of investigation. For example, the one with the European Investment Bank provides for cooperation with the in-house fraud detection service ("a kind of internal investigation commission").

[130] Compare the Lithuanian system displayed by the national laws below with/to the system of Art. 28 in France, see in the French CNP volume, the situation in Germany, the German CNP volume and e.g. the situation in Hungary as non particpating member state, where these instruction relationships hindered a participation as well as in Ireland, see the debate on-going since 2021–2023 till 2026 as the An Garda Sichoana can not be instructed by any prosecutor in this common-law system and therefore from the perspective of the Government this hindered an adoption of an EDP system till today (we will see what the future holds and if a new system can be installed, see for the debate and the PIF offences system in IE, the CNP volume within the series).

b) Instructions and Assignment of Investigative Measures for "Those National Authorities"

Art. 117 obliged for the better understanding in Luxembourg, Member States to report themseleves to EPPO competent authorities but it dot not request on-top to report excatly every single (option and) the national law applicable in these cases, which was a severe shortcoming. A case-study shall open pur collection and presentation of the understanding of Art. 28 EPPO Regulation: **7**

Case Study 3: Non-Procurement-Related Expenditure Fraud Investigations **8**

Case Study: Non-procurement related expenditure fraud investigations

Impact and Analysis
Some Lithuanian authorities could already claim investigations in EU fraud investigations in 2021–2022. The EPPO reported in a Press-Release that a non-procurement related expenditure fraud case was discovered and investigated by an Special Investigation Service of Lithuania. This service is comparable to the DNA in Romania or the special "*Steuerfahndung"* and "*Korruptionsverantwortlichen"* in German authorities or state services.
The Press Release had the following wording:

Summary:
"The Delegated Prosecutor of the European Public Prosecutor's Office is leading a pre-trial investigation conducted by the ***Klaipėda Department of the Special Investigation Service (STT)*** into suspected abuse of office, fraud and forgery of documents in an organized group in order to illegally obtain European Union (EU) financial support. Notices of the suspicion were served on six persons. STT officers in Klaipeda and elsewhere have conducted over twenty searches and taken other necessary procedural steps.

According to data of the pre-trial investigation initiated by STT officials, a small partnership signed an agreement to receive EU funding in the amount of EUR 200,000 by providing false information about itself, i.e. not actually meeting the eligibility requirements for the beneficiaries. One of the eligibility criteria was to hold a certain amount of money in the small partnership's banking account.

It is suspected that the required amount was fictitiously "temporarily borrowed" from third parties. According to the available data, some of these people are subordinate to the spouse of the head of the small partnership in the company he manages.

It is also suspected that a potentially non-transparent public procurement was organized for the implementation of the planned project, after which a construction works contract worth more than EUR 480,000 was concluded with another small partnership. There are indications that the grant documents provided false figures on the volume and timing of the alleged construction work, which led to the illegal transfer of tens of thousands of euros of EU financial assistance to this small partnership."[131]
The Organigramme of the Special Investigation Service can be obtained online on the Lithuanian Webpages.

9 The following list summarizes **potential authorities** that may be instructed or assigned by EDPs (see as well the report annexed to the report of Art. 117):

10 *List 1: Instructed and Assigned National Authorities*

General Prosecutor's Office of the Republic of Lithuania and the pre-trial investigation bodies acc. to Article 165 CPC and officers of that institution (see Articles 171, 172 CPC below):

- Police
- State Border Guard Service
- Special Investigation Service
- Military Police
- Financial Crimes Investigation Service
- Customs of the Republic of Lithuania
  - Customs Criminal Service/*Muitinės kriminalinė tarnyba*
- Fire and Rescue Department

According to the notification pursuant to Article 117 of the EPPO Regulation this includes as well:[132]

- Pre-trial investigation bodies
- General Prosecutor's Office of the Republic of Lithuania for Article 28 para 4.

The applicable laws are collected below.

[131] See https://bit.ly/4nOTsE9. Accessed 31 December 2025.
[132] Notification by the Republic of Lithuania pursuant to Article 117 EPPO Regultion, p. 4. See https://www.eppo.europa.eu/sites/default/files/2021-11/02-LT_0.pdf. Accessed 31 December 2025.

aa. Criminal and Judicial Police Area

Part IV Pre-trial investigation **11**
Chapter XIII General provisions of the pre-trial investigation
Article 164[133] **Subjects of pre-trial investigation**
1. The pre-trial investigation is conducted by pre-trial investigation officers. The pre-trial investigation is organized and led by the prosecutor. The prosecutor may decide to conduct all or part of the pre-trial investigation himself.
2. In the cases provided for in this Code, certain pre-trial investigation actions are performed by the pre-trial investigation judge.

Article 165 Institutions of pre-trial investigation
1.[134] The institution of pre-trial investigation is the police. Pre-trial investigation institutions also include the State Border Guard Service, Special Investigation Service, Military Police, Financial Crimes Investigation Service, Customs of the Republic of Lithuania, Fire Protection and Rescue Department, when investigating criminal acts discovered by these institutions in the performance of their direct functions, provided for in the laws regulating their activities.
2. The pre-trial investigation is also carried out by the captains of sea vessels on long-distance voyages - regarding the criminal acts of the ship's crew members and passengers committed during the long-distance voyage, the officers of the Department of Prisons, the directors of detention, pre-trial detention and correctional institutions or their authorized officers – regarding the criminal acts committed in these institutions.

[133] **IV Dalis**
Ikiteisminis tyrimas
XIII skyrius
Ikiteisminio tyrimo bendrosios nuostatos
164 straipsnis. Ikiteisminio tyrimo subjektai
1. Ikiteisminį tyrimą atlieka ikiteisminio tyrimo pareigūnai. Ikiteisminį tyrimą organizuoja ir jam vadovauja prokuroras. Prokuroras gali nuspręsti pats atlikti visą ikiteisminį tyrimą ar jo dalį.
2. Šiame Kodekse numatytais atvejais tam tikrus ikiteisminio tyrimo veiksmus atlieka ikiteisminio tyrimo teisėjas.
[134] **165 straipsnis. Ikiteisminio tyrimo įstaigos**
1. Ikiteisminio tyrimo įstaiga yra policija. Ikiteisminio tyrimo įstaigomis taip pat yra Valstybės sienos apsaugos tarnyba, Specialiųjų tyrimų tarnyba, Karo policija, Finansinių nusikaltimų tyrimo tarnyba, Lietuvos Respublikos muitinė, Priešgaisrinės apsaugos ir gelbėjimo departamentas, kai tiriamos nusikalstamos veikos, išaiškėjusios šioms institucijoms atliekant tiesiogines funkcijas, numatytas jų veiklą reglamentuojančiuose įstatymuose.
2. Ikiteisminį tyrimą taip pat atlieka esančių tolimajame plaukiojime jūros laivų kapitonai – dėl laivo įgulos narių ir keleivių nusikalstamų veikų, padarytų tolimojo plaukiojimo metu, Kalėjimų departamento pareigūnai, areštinių, kardomojo kalinimo ir pataisos įstaigų direktoriai arba jų įgalioti pareigūnai – dėl šiose įstaigose padarytų nusikalstamų veikų.

Article 171 Actions of officers of pre-trial investigation institutions when starting a pre-trial investigation
1. If the pre-trial investigation institution receives a complaint, statement or report about a criminal act or if the pre-trial investigation institution itself determines the signs of a criminal act, the officer of the pre-trial investigation institution immediately starts a pre-trial investigation and simultaneously informs the prosecutor about it.
2. After receiving the report from the officer of the pre-trial investigation institution, the prosecutor decides who should conduct the investigation. The prosecutor may decide:
(1) to carry out the entire pre-trial investigation or individual steps of it;
(2) instruct a pre-trial investigation institution to perform the pre-trial investigation, which notifies the prosecutor about the pre-trial investigation;
(3) instruct another pre-trial investigation institution to perform pre-trial investigation actions.
3. The prosecutor has the right to form an investigation team from several officers of different pre-trial investigation institutions.

Article 172 Rights and duties of pre-trial investigation officers
1. The pre-trial investigation officer, when conducting a pre-trial investigation, has the right to perform all actions provided for in this Code, except for those that can only be performed by a prosecutor or a pre-trial investigation judge.
2. The pre-trial investigation officer must:
(1) perform the necessary steps in the process in order to quickly and thoroughly reveal criminal acts;
(2) comply with all instructions of the prosecutor;
(3) notify the prosecutor about the progress of the pre-trial investigation at the time determined by the prosecutor.
3. The head of the pre-trial investigation institution or its department organizes the activities of the pre-trial investigation institution or its department and controls the procedural activities of the pre-trial investigation officers in such a way that the investigation is carried out and the criminal act is revealed in the shortest possible time.

bb. Police Area

12 *Police Investigation Authorities 1:*

Police as an institution (Article 165 of the CPC); and **different units of police**, such as criminal police etc. The **Financial Crimes Investigation Service** *can investigate* some tax related crimes (Article 164 CPC).

13 During 2021, FCIS officers successfully completed more than 150 pre-trial investigations, which were handed over to the courts. The damage revealed in these investigations amounts to almost EUR100 million. Almost half of this amount is the damage caused to

the Lithuanian budget. In 2021, was clarified attempts to receive or received EU support funds, the amount reached EUR 14,8 million.

The numbers show that the scale of the "**shadow of [PIF-]crimes in Lithuania**" is and could still be large and could cover many business sectors including real estate, construction, services, used car trade, etc. Various **tax evasion schemes** are being created, millions of revenues are not accounted for, and salaries are still actively paid not officially. In the pre-trial investigations completed last year, it was established that the amount of unpaid VAT to the state amounts to more than EUR 21 million.[135] **14**

FCIS focuses on the disclosure and **investigation of large-scale**, sensitive and cross-border criminal acts adversely affecting the national financial system. FCIS focuses on the shemes of tax evasios and avoidance, offences in the sphere of fintech. **15**

FCIS noticed, that 2021 the following **tendencies** prevailed: **16**

- VAT, corporation tax and other tax evasion, whenever companies show in their accounts bogus transactions or transactions according to unrealistic accounting documents with the companies registered abroad, fictitious companies established in Lithuania or other persons;
- Carousel VAT fraud, using the so-called Missing Traders Intra Community (MTIC). The Perpetrators organise international "carousel" schemes involving legal entities from numerous foreign states;
- Offences committed on the international level related to excise goods (lubricating oil, diesel fuel);
- Evasion of corporation tax and withdrawal of money in cash, transferring funds to the accounts at foreign banks of foreign or offshore companies for (fake) transactions, which did not take place;
- Not showing in the accounting the transactions and all the received proceeds (concealing the real scope and turnover of operation) from trade in consumer goods;
- Avoidance to pay VAT to the budget of Lithuania using the chain of companies, forgery of documents and abuse of VAT margin scheme.[136]

In context of criminal investigation the investigative authorities (Article 164 of the CPC) act **according the tresholds, scopes and limit(s) of the Lithuanian Criminal Procedure Code**. **17**

[135] See https://www.fntt.lt/en/investigation/224. Accessed 31 December 2025.
[136] For more information on the FCIS investigations, please refer to https://bit.ly/4dsqZyU. Accessed 31 December 2025.

cc. Customs Area

18 In context of criminal investigation – investigative authorities (Article 164 of the CPC) act according the Criminal Procedure Code.

19 *Sources & National Articles 1: Article 28 EPPO Regulation Customs Law/Muitinės Įstatymas*

Article 20[137] **Rights and obligations of customs officers authorized to carry out criminal intelligence and/or pre-trial investigation**

1. A customs officer who has the authority to conduct a criminal investigation and/or conduct a pre-trial investigation, suspecting that a criminal offence is being committed or has been committed, in addition to other rights granted to a customs officer, **has the right to**:

(1) to pursue, detain, bring persons to the premises of customs or other law enforcement authorities in order to determine their personal identity, to draw up protocols, acts or other documents or to inspect their belongings;

[137] **20 straipsnis. Muitinės pareigūnų, turinčių įgaliojimus vykdyti kriminalinę žvalgybą ir (arba) atlikti ikiteisminį tyrimą, teisės ir pareigos**

1. Muitinės pareigūnas, turintis įgaliojimus vykdyti kriminalinę žvalgybą ir (arba) atlikti ikiteisminį tyrimą, įtardamas, kad yra daroma ar padaryta nusikalstama veika, be kitų muitinės pareigūnui suteiktų teisių, turi teisę:

(1) asmenis persekioti, sulaikyti, pristatyti į muitinės ar kitų teisėsaugos institucijų patalpas jų asmens tapatybei nustatyti, protokolams, aktams ar kitiems dokumentams surašyti ar jų turimiems daiktams apžiūrėti;

(2) nekliudomas įeiti į visų nuosavybės formų ir rūšių įmonių, įstaigų, organizacijų patalpas jų darbo metu, o ne darbo metu – su tos įmonės, įstaigos ar organizacijos administracijos atstovu, savininku arba jo atstovu, atidaryti šias patalpas, taip pat transporto priemones ir į jas patekti;

(3) reikalauti pateikti muitiniam tikrinimui dokumentus, kompiuterinių duomenų laikmenas arba prekes, daryti dokumentų nuorašus, kopijuoti kompiuterinius duomenis, antspauduoti ar plombuoti prekių, dokumentų, kompiuterinių duomenų laikmenų, vertybinių popierių ir pinigų saugojimo vietas;

(4) įtardamas, kad asmuo savo vidaus organuose gabena draudžiamų arba ribojamų platinti medžiagų, skirti medicininį tikrinimą šiam faktui nustatyti;

(5) sulaikyti ir tikrinti asmenis, prekes, dokumentus, sulaikyti ir tikrinti transporto priemones bet kurioje Lietuvos Respublikos teritorijos vietoje, taip pat už jos ribų, kai tai numatyta muitinės įgyvendinamuose Europos Sąjungos teisės aktuose arba Lietuvos Respublikos tarptautinėse sutartyse;

(6) laikinai apriboti asmenų teisę patekti į tam tikrą teritoriją, patalpą ar transporto priemonę, sustabdyti vykdomus darbus, jeigu tai trukdo atlikti tiesiogines muitinės pareigūno funkcijas;

(7) jeigu yra būtina muitinės uždaviniams įgyvendinti, laikydamasis Lietuvos Respublikos baudžiamojo proceso kodekse ir Lietuvos Respublikos kriminalinės žvalgybos įstatyme nustatytos tvarkos pagal savo kompetenciją vykdyti kriminalinę žvalgybą ir (arba) atlikti ikiteisminį tyrimą;

(8) vykdamas į nusikalstamos veikos padarymo vietą, persekiodamas įtariamą nusikalstamą veiką padariusį asmenį, veždamas asmenį, kuriam būtina skubi medicinos pagalba, į gydymo įstaigą, nekliudomas naudotis visiems asmenims, išskyrus užsienio valstybių diplomatines arba konsulines atstovybes, priklausančiomis visų rūšių transporto arba ryšių priemonėmis;

(9) nustatydamas asmenis, susijusius su neteisėtu prekių, kurioms taikomi draudimai arba apribojimai, gabenimu, laikymu ar naudojimu, taikyti kontroliuojamąjį gabenimą Lietuvos Respublikos kriminalinės žvalgybos įstatyme nustatyta tokio gabenimo tvarka;

(10) naudotis kitomis Lietuvos Respublikos baudžiamojo proceso kodekse, Lietuvos Respublikos kriminalinės žvalgybos įstatyme ir kituose Lietuvos Respublikos įstatymuose nustatytomis teisėmis.

2. Muitinės pareigūnas, turintis įgaliojimus vykdyti kriminalinę žvalgybą ir (arba) atlikti ikiteisminį tyrimą, tirdamas nusikalstamas veikas, be pareigų, išvardytų šio įstatymo 19 straipsnio 1 ir 3 dalyse, taip pat privalo vykdyti kitas pareigas, numatytas Lietuvos Respublikos baudžiamojo proceso kodekse, Lietuvos Respublikos kriminalinės žvalgybos įstatyme ir kituose Lietuvos Respublikos įstatymuose.

(2) is not prevented from entering the premises of companies, institutions, organizations of all forms and types of ownership during their work, and not during work - with the representative of the administration of that company, institution or organization, the owner or his representative, to open these premises, as well as vehicles and to access them;
(3) demand to submit documents, computer data carriers or goods for customs inspection, make copies of documents, copy computer data, stamp or seal the storage places of goods, documents, computer data carriers, securities and money;
(4) suspecting that a person is transporting prohibited or restricted substances in his internal organs, for medical examination to determine this fact;
(5) detain and inspect persons, goods, documents, detain and inspect means of transport in any place of the territory of the Republic of Lithuania, as well as outside its borders, when this is provided for in the legal acts of the European Union implemented by the customs or in the international treaties of the Republic of Lithuania;
(6) to temporarily restrict the right of persons to enter a certain territory, premises or means of transport, to stop ongoing works, if this interferes with the performance of the direct functions of a customs officer;
(7) if it is necessary to carry out the tasks of the customs office, in accordance with the procedure established in the Code of Criminal Procedure of the Republic of Lithuania and the Law on Criminal Intelligence of the Republic of Lithuania, to carry out criminal intelligence and/or conduct a pre-trial investigation in accordance with its competence;
(8) when going to the place of the commission of a criminal act, pursuing a suspected person who has committed a criminal act, transporting a person who needs urgent medical assistance to a treatment facility, all persons, except for diplomatic or consular missions of foreign countries, belonging to all types of means of transport or communication, are not prevented from using them;
(9) when identifying persons involved in the illegal transportation, storage or use of goods subject to prohibitions or restrictions, apply controlled transportation in accordance with the procedure for such transportation established in the Law on Criminal Intelligence of the Republic of Lithuania;
(10) exercise other rights established in the Code of Criminal Procedure of the Republic of Lithuania, the Criminal Intelligence Law of the Republic of Lithuania and other laws of the Republic of Lithuania.

2. In addition to the duties listed in paras 1 and 3 of Article 19 of this law, a customs officer who has the authority to conduct criminal intelligence and/or conduct a pre-trial investigation while investigating criminal acts must also perform other duties provided for in the Code of Criminal Procedure of the Republic of Lithuania, the Criminal Code of the Republic of Lithuania in the intelligence law and other laws of the Republic of Lithuania.

dd. Structural Funds Area

20 The Financial Crime Investigation Service (FCIS) at the Ministry of Interior receives information relating e.g. to structural funds.[138] The FCIS is subdivided into several units, e.g. the Illegal Support Prevention and Investigation Board focusing on structural funds.

21 **1. Department of Criminal Investigation** Chief Rima Malinovskiene phone (8 5) 271 6689 Department of Criminal Intelligence and Prevention Chief Valentina Valkaitienė phone (8 5) 271 7590
2. FCIS: Sporto St. 16, Vilnius, LT-09238, Lithuania E-mail document@fntt.lt

22 Within the **Financial Crime Investigation Service**, which was established of 4 February 1997 by Resolution No. 90 of the Government of the Republic of Lithuania, the Tax Police Department under the Ministry of the Interior (Lithuanian: *Finansinių nusikaltimų tyrimo tarnyba* (FNTT), *Specialiųjų tyrimų valdybos II skyrius*) amongst several units only the **Second Special Investigation Board** is competent for EU frauds.

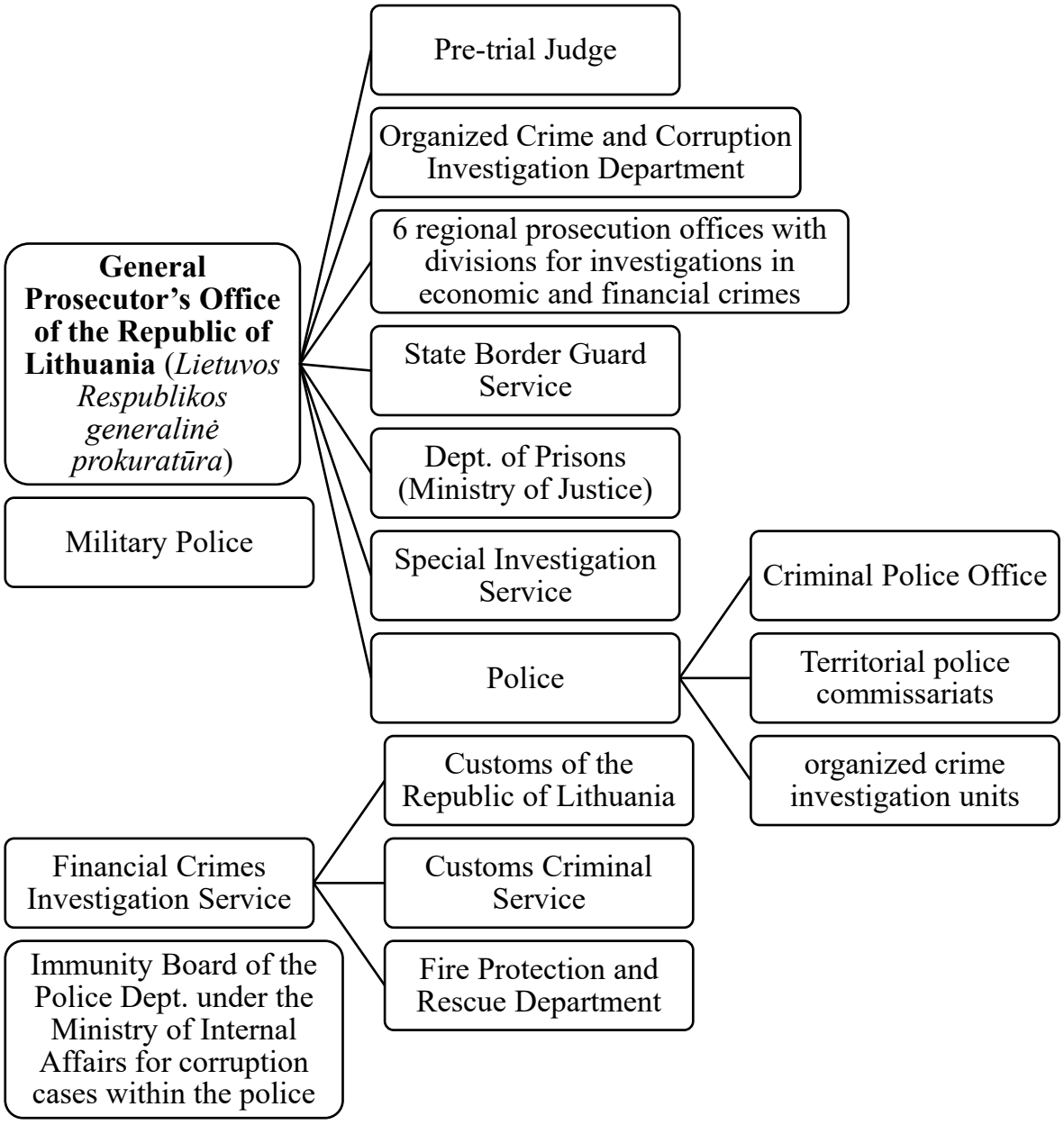
23 This unit within the Financial Crime Investigation Service (FCIS/FNTT) is responsible for protecting the financial interests of the European Union. It detects, investigates,and helps prevent criminal activities related to the obtaining and use of EU structural funds and other international financial support. The unit **investigates fraud and irregularities involving EU funds**, supports authorities with expertise and coordination in suspected cases, contributes to prevention by identifying criminal trends and risks, participates in shaping legislation and cooperation mechanisms to safeguard EU financial interests. Overall, it plays a huge role in Lithuania's EU funds management and control system, ensuring proper use and protection of Union resources.

24 We have followed a **major fraud case** that the EDPs investigated with FCIS since 2024 during the finishing of the manuscript of the volume. In this case FCIS discovered together with the Lithaunian Management body the EU authority mangaing the funds a fraud case, which resulted in **convictions in 2026**.[139] In this case the fraudsters defrauded the **Innovation Agency (**the *Inovacijų agentūros*). This Management authority is led by an acting Director, who is responsible for overall management, strategic direction, and supervision of all activities. On the 2. second level, they have main departments below the Director, several main departments operate at the same hierarchical level. Each department is responsible for a key functional area such as innovation development, investment management, operations, strategy, and communication, ensuring the implementation and administration of programmes, including EU funds.

[138] See https://www.fntt.lt/lt/pateik-informacija-gauk-atlygi/308. Accessed 31 December 2025.
[139] See https://bit.ly/4wvczXF. Accessed 31 December 2025.

ee. Visualisation of Instructions and Assignment of Investigative Measures for "Those National Authorities"

Figure 6: Visualisation of Instructions and Assignment of Investigative Measures for "Those National Authorities" **25**



c) Ensuring Compliance with National Law

aa. Via the General Investigation Provisions, Consolidated in the CPC

26 The Lithuanian Criminal Procedure Code is applicable as such:

Criminal Procedure Code / *Baudžiamojo Proceso Kodekso*

Article 17–4[140] European Public Prosecutor's Office

1. The European Public Prosecutor's Office is a criminal prosecution body of the European Union, which conducts, organizes and controls the investigation of criminal acts and prosecutes individuals in accordance with the competence set in Regulation (EU) 2017/1939.

2. The European Public Prosecutor's Office, in accordance with its competence in the field of criminal investigation and prosecution, participates in criminal proceedings through the European Delegated Prosecutor and the European Prosecutor acting on behalf of the European Public Prosecutor's Office in the territory of the Republic of Lithuania.

3. The Standing Panel of the European Public Prosecutor's Office, in accordance with the rules laid down in Regulation (EU) 2017/1939, takes the decisions referred to in this Regulation regarding the investigations and criminal prosecutions carried out by the European Delegated Prosecutor, issues binding instructions to the European Delegated Prosecutor or transfers its decision-making powers to the European Delegated Prosecutor supervising the pre-trial investigation and prosecution to the prosecutor.

4. The European Delegated Prosecutor and the European Prosecutor during the pre-trial investigation and criminal prosecution in the courts perform the functions of the prosecutor and make decisions **in accordance with the rules of criminal procedure established in Regulation (EU) 2017/1939 and this Code**.

[140] **17[4] straipsnis. Europos prokuratūra**

1. Europos prokuratūra yra Europos Sąjungos baudžiamojo persekiojimo įstaiga, atliekanti, organizuojanti ir kontroliuojanti nusikalstamų veikų tyrimą ir vykdanti asmenų baudžiamąjį persekiojimą pagal Reglamente (ES) 2017/1939 nustatytą kompetenciją.

2. Europos prokuratūra pagal savo kompetenciją nusikalstamų veikų tyrimo ir baudžiamojo persekiojimo srityje dalyvauja baudžiamajame procese per Europos prokuratūros vardu Lietuvos Respublikos teritorijoje veikiančius Europos deleguotąjį prokurorą ir Europos prokurorą.

3. Europos prokuratūros nuolatinė kolegija, vadovaudamasi Reglamente (ES) 2017/1939 nustatytomis taisyklėmis, priima šiame reglamente nurodytus sprendimus dėl Europos deleguotojo prokuroro atliekamų tyrimų ir baudžiamojo persekiojimo, duoda privalomus nurodymus Europos deleguotajam prokurorui arba perduoda savo sprendimo priėmimo įgaliojimus ikiteisminį tyrimą ir baudžiamąjį persekiojimą prižiūrinčiam Europos prokurorui.

4. Europos deleguotasis prokuroras ir Europos prokuroras ikiteisminio tyrimo ir baudžiamojo persekiojimo teismuose metu prokuroro funkcijas atlieka ir sprendimus priima vadovaudamiesi Reglamente (ES) 2017/1939 ir šiame Kodekse nustatytomis baudžiamojo proceso taisyklėmis.

Part IV Pre-trial investigation
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Article 165[142] **Institutions of pre-trial investigation**
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2. The pre-trial investigation is also carried out by the captains of sea vessels on long-distance voyages – regarding the criminal acts of the ship's crew members and passengers committed during the long-distance voyage, the officers of the Department of Prisons, the directors of detention, pre-trial detention and correctional institutions or their authorized officers – regarding the criminal acts committed in these institutions.

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2. Šiame Kodekse numatytais atvejais tam tikrus ikiteisminio tyrimo veiksmus atlieka ikiteisminio tyrimo teisėjas.
[142] **165 straipsnis. Ikiteisminio tyrimo įstaigos**
1. Ikiteisminio tyrimo įstaiga yra policija. Ikiteisminio tyrimo įstaigomis taip pat yra Valstybės sienos apsaugos tarnyba, Specialiųjų tyrimų tarnyba, Karo policija, Finansinių nusikaltimų tyrimo tarnyba, Lietuvos Respublikos muitinė, Priešgaisrinės apsaugos ir gelbėjimo departamentas, kai tiriamos nusikalstamos veikos, išaiškėjusios šioms institucijoms atliekant tiesiogines funkcijas, numatytas jų veiklą reglamentuojančiuose įstatymuose.
2. Ikiteisminį tyrimą taip pat atlieka esančių tolimajame plaukiojime jūros laivų kapitonai – dėl laivo įgulos narių ir keleivių nusikalstamų veikų, padarytų tolimojo plaukiojimo metu, Kalėjimų departamento pareigūnai, areštinių, kardomojo kalinimo ir pataisos įstaigų direktoriai arba jų įgalioti pareigūnai – dėl šiose įstaigose padarytų nusikalstamų veikų.

Article 169[143] **Actions of the prosecutor at the beginning of the pre-trial investigation**

1. Upon receiving a complaint, statement or report about a committed criminal act or having identified the signs of a criminal act, the prosecutor immediately starts a pre-trial investigation.
2. After starting the pre-trial investigation, the prosecutor either performs all the necessary pre-trial investigation steps himself or entrusts it to the pre-trial investigation institution.

Article 170[144] **Powers of the prosecutor during the pre-trial investigation**

1. The prosecutor has the right to conduct the entire pre-trial investigation or individual steps of the pre-trial investigation.
2. When the pre-trial investigation or its individual steps are carried out by the pre-trial investigation officers, the prosecutor must control how the pre-trial investigation is conducted.
3. The prosecutor gives mandatory instructions to pre-trial investigation officers, cancels their illegal or unfounded rulings, instructs criminal intelligence entities to use methods or means of collecting criminal intelligence information that do not limit the rights of the person provided for in Article 44, Part 9 of this Code.
4. Only the prosecutor makes decisions:
(1) regarding the merging and separation of studies;
(2) due to the suspension of the pre-trial investigation;
(3) due to the termination of the pre-trial investigation, except for the cases provided for in para 1 of Article 214 of this Code;
(4) regarding the resumption of the terminated pre-trial investigation;

[143] **169 straipsnis. Prokuroro veiksmai pradedant ikiteisminį tyrimą**
1. Gavęs skundą, pareiškimą ar pranešimą apie padarytą nusikalstamą veiką arba pats nustatęs nusikalstamos veikos požymius, prokuroras tuoj pat pradeda ikiteisminį tyrimą.
2. Pradėjęs ikiteisminį tyrimą, prokuroras arba pats atlieka visus reikalingus ikiteisminio tyrimo veiksmus, arba tai padaryti paveda ikiteisminio tyrimo įstaigai.

[144] **170 straipsnis. Prokuroro įgaliojimai atliekant ikiteisminį tyrimą**
1. Prokuroras turi teisę pats atlikti visą ikiteisminį tyrimą ar atskirus ikiteisminio tyrimo veiksmus.
2. Kai ikiteisminį tyrimą ar atskirus jo veiksmus atlieka ikiteisminio tyrimo pareigūnai, prokuroras privalo kontroliuoti, kaip vyksta ikiteisminis tyrimas.
3. Prokuroras duoda ikiteisminio tyrimo pareigūnams privalomus nurodymus, panaikina neteisėtus ar nepagrįstus jų nutarimus, paveda kriminalinės žvalgybos subjektams panaudoti kriminalinės žvalgybos informacijos rinkimo būdus ar priemones, kuriomis nėra ribojamos šio Kodekso 44 straipsnio 9 dalyje numatytos asmens teisės.
4. Tik prokuroras priima sprendimus:
(1) dėl tyrimų sujungimo ir atskyrimo;
(2) dėl ikiteisminio tyrimo sustabdymo;
(3) dėl ikiteisminio tyrimo nutraukimo, išskyrus šio Kodekso 214 straipsnio 1 dalyje numatytus atvejus;
(4) dėl nutraukto ikiteisminio tyrimo atnaujinimo;
(5) dėl tyrimo užbaigimo ir kaltinamojo akto surašymo.
5. Europos deleguotasis prokuroras ar Europos prokuroras, priimdamas šio straipsnio 4 dalies 1, 3, 4 ir 5 punktuose nurodytus sprendimus, vadovaujasi Reglamente (ES) 2017/1939 ir šiame Kodekse nustatytomis taisyklėmis.

(5) regarding completion of the investigation and drawing up of the indictment.
5. The European Delegated Prosecutor or the European Prosecutor, when making the decisions referred to in points 1, 3, 4 and 5 of para 4 of this Article, is guided by the rules established in Regulation (EU) 2017/1939 and this Code.

Article 170[145] **Powers of the prosecutor in ensuring confiscation of property**
During the process, the prosecutor must take measures to ensure the finding and possible confiscation of property that meets the criteria specified in Article 72 or Article 72 3 of the Criminal Code of the Republic of Lithuania.

Article 171[146] **Actions of officers of pre-trial investigation institutions when starting a pre-trial investigation**
1. If the pre-trial investigation institution receives a complaint, statement or report about a criminal act or if the pre-trial investigation institution itself determines the signs of a criminal act, the officer of the pre-trial investigation institution immediately starts a pre-trial investigation and simultaneously informs the prosecutor about it.
2. After receiving the report from the officer of the pre-trial investigation institution, the prosecutor decides who should conduct the investigation. The prosecutor may decide:
(1) carry out the entire pre-trial investigation or individual steps of it;
(2) instruct a pre-trial investigation institution to perform pre-trial investigation actions, which informs the prosecutor about the initiated pre-trial investigation;
(3) to entrust the performance of pre-trial investigation actions to another pre-trial investigation institution.
3. The prosecutor has the right to form an investigation team from several officers of different pre-trial investigation institutions.

[145] **170^1 straipsnis. Prokuroro įgaliojimai užtikrinant turto konfiskavimą**
Proceso metu prokuroras turi imtis priemonių turto, kuris atitinka Lietuvos Respublikos baudžiamojo kodekso 72 ar 72^3 straipsnyje nurodytus požymius, suradimui ir jo galimam konfiskavimui užtikrinti.
[146] **171 straipsnis. Ikiteisminio tyrimo įstaigų pareigūnų veiksmai pradedant ikiteisminį tyrimą**
1. Jeigu skundą, pareiškimą ar pranešimą apie nusikalstamą veiką gauna ikiteisminio tyrimo įstaiga arba jeigu ikiteisminio tyrimo įstaiga pati nustato nusikalstamos veikos požymius, ikiteisminio tyrimo įstaigos pareigūnas tuoj pat pradeda ikiteisminį tyrimą ir kartu apie tai praneša prokurorui.
2. Gavęs ikiteisminio tyrimo įstaigos pareigūno pranešimą, prokuroras sprendžia, kas turi atlikti tyrimą. Prokuroras gali nuspręsti:
(1) pats atlikti visą ikiteisminį tyrimą ar atskirus jo veiksmus;
(2) pavesti atlikti ikiteisminio tyrimo veiksmus ikiteisminio tyrimo įstaigai, kuri praneša prokurorui apie pradėtą ikiteisminį tyrimą;
(3) pavesti atlikti ikiteisminio tyrimo veiksmus kitai ikiteisminio tyrimo įstaigai.
3. Prokuroras turi teisę sudaryti tyrimo grupę iš kelių skirtingų ikiteisminio tyrimo įstaigų pareigūnų.

27 The pre-trial judge has a special position in safeguarding basic rights in the investigation phase:

Article 173[147] **Powers of the pre-trial judge**

1. The pre-trial investigation judge shall:
(1) appoints and sanctions the application of coercive procedural measures;
(2) swears in and interrogates witnesses and victims;
(3) interrogates suspects;
(4) makes decisions on termination of pre-trial investigation in the cases provided for in Article 214, Part 1 of this Code;
(5) approves the prosecutor's decisions to terminate the pre-trial investigation in the cases provided for in Article 214, Part 2 of this Code;
(6) approves the decisions of the prosecutor to resume the interrupted pre-trial investigation in the cases provided for by this Code;
(7) examines the complaints of the process participants regarding the actions of the pre-trial investigation officers and the prosecutor;
(8) performs other actions provided for in this Code.
2. The pre-trial investigation judge performs the actions provided for in clauses 1–5 of part 1 of this Article after receiving the prosecutor's request. The prosecutor submits this request on his own initiative or on the initiative of a participant in the process. The judge of the pre-trial investigation cannot refuse to examine the prosecutor's request. After refusing to comply with the request of the prosecutor, the judge of the pre-trial investigation shall issue a reasoned ruling. The prosecutor may appeal this ruling in accordance with the procedure established in Article 65 of this Code.
3. In addition, the judge of the pre-trial investigation performs procedural actions on the order of the court having jurisdiction over the criminal case.
4. The pre-trial judge does not take any action on his own initiative.

[147] **173 straipsnis. Ikiteisminio tyrimo teisėjo įgaliojimai**
1. Ikiteisminio tyrimo teisėjas šio Kodekso nustatyta tvarka:
(1) skiria ir sankcionuoja procesinių prievartos priemonių taikymą;
(2) prisaikdina ir apklausia liudytojus ir nukentėjusiuosius;
(3) apklausia įtariamuosius;
(4) priima sprendimus dėl ikiteisminio tyrimo nutraukimo šio Kodekso 214 straipsnio 1 dalyje numatytais atvejais;
(5) tvirtina prokuroro nutarimus nutraukti ikiteisminį tyrimą šio Kodekso 214 straipsnio 2 dalyje numatytais atvejais;
(6) tvirtina prokuroro nutarimus atnaujinti nutrauktą ikiteisminį tyrimą šio Kodekso numatytais atvejais;
(7) nagrinėja proceso dalyvių skundus dėl ikiteisminio tyrimo pareigūnų ir prokuroro veiksmų;
(8) atlieka kitus šiame Kodekse numatytus veiksmus.
2. Šio straipsnio 1 dalies 1–5 punktuose numatytus veiksmus ikiteisminio tyrimo teisėjas atlieka gavęs prokuroro prašymą. Šį prašymą prokuroras pateikia savo ar proceso dalyvio iniciatyva. Ikiteisminio tyrimo teisėjas negali atsisakyti nagrinėti prokuroro prašymą. Atsisakęs įvykdyti prokuroro prašymą, ikiteisminio tyrimo teisėjas dėl to priima motyvuotą nutartį. Šią nutartį prokuroras gali skųsti šio Kodekso 65 straipsnyje nustatyta tvarka.
3. Be to, ikiteisminio tyrimo teisėjas atlieka proceso veiksmus teismo, kurio žinioje yra baudžiamoji byla, pavedimu.
4. Savo iniciatyva ikiteisminio tyrimo teisėjas jokių veiksmų neatlieka.

Article 175[148] **Separate orders**

1. If it is necessary to carry out investigative actions in another area, the prosecutor or an officer of the pre-trial investigation institution can perform them themselves or entrust it to the relevant prosecutor or pre-trial investigation institution.
2. The prosecutor has the right to entrust the investigation to the prosecutor of another area or to any pre-trial investigation institution.
3. The pre-trial investigation institution has the right to entrust investigation actions only to the same pre-trial investigation institution in another area. If it is necessary to entrust the performance of individual actions to another pre-trial investigation institution in another area, the corresponding request is addressed to the prosecutor.
4. Orders given in accordance with the procedure established in this Article must be executed within the shortest possible terms.

Chapter XIV Actions of the pre-trial investigation

First Article General provisions of pre-trial investigation actions

Article 178 Actions performed by the prosecutor and pre-trial investigation officers

1.[149] In compliance with the procedure set forth in this Code, the prosecutor and the pre-trial investigation officer may interrogate the suspect, witnesses, apply coercive procedural measures, and perform other actions provided for in this Code.

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[148] **175 straipsnis. Atskirieji pavedimai**

1. Prireikus tyrimo veiksmus atlikti kitoje vietovėje, prokuroras ar ikiteisminio tyrimo įstaigos pareigūnas gali patys juos atlikti arba pavesti tai padaryti atitinkamam prokurorui ar ikiteisminio tyrimo įstaigai.
2. Prokuroras turi teisę pavesti tyrimo veiksmus atlikti kitos vietovės prokurorui arba bet kokiai ikiteisminio tyrimo įstaigai.
3. Ikiteisminio tyrimo įstaiga turi teisę pavesti tyrimo veiksmus atlikti tik tokiai pat kitos vietovės ikiteisminio tyrimo įstaigai. Jeigu atlikti atskirus veiksmus reikia pavesti kitos vietovės kitai ikiteisminio tyrimo įstaigai, su atitinkamu prašymu kreipiamasi į prokurorą.
4. Šiame straipsnyje nustatyta tvarka duotus pavedimus privaloma vykdyti per kuo trumpiausius terminus.

[149] **XIV skyrius**

Ikiteisminio tyrimo veiksmai

Pirmasis skirsnis

Ikiteisminio tyrimo veiksmų bendrosios nuostatos

178 straipsnis. Prokuroro ir ikiteisminio tyrimo pareigūnų atliekami veiksmai

1. Laikydamiesi šiame Kodekse nustatytos tvarkos, prokuroras ir ikiteisminio tyrimo pareigūnas gali apklausti įtariamąjį, liudytojus, taikyti procesines prievartos priemones, atlikti kitus šiame Kodekse numatytus veiksmus.
2. Įtariamasis, jo gynėjas, nukentėjusysis, civilinis ieškovas, civilinis atsakovas ir jų atstovai turi teisę raštu prašyti prokurorą atlikti šio Kodekso 97 straipsnyje, XII ir XIV skyriuose numatytus veiksmus. Prokuroras privalo išnagrinėti tokį prašymą ne vėliau kaip per dešimt dienų nuo jo gavimo, o kai prašymui nagrinėti reikalinga ikiteisminio tyrimo medžiaga, – per dešimt dienų nuo medžiagos gavimo. Išnagrinėjęs prašymą, prokuroras priima sprendimą:
(1) pats atlikti prašomus veiksmus;
(2) įpareigoti ikiteisminio tyrimo įstaigą atlikti prašomus veiksmus;
(3) atsisakyti atlikti prašomus veiksmus.
3. Nusprendęs atsisakyti atlikti prašomus veiksmus, prokuroras privalo surašyti nutarimą. Šį nutarimą per septynias dienas nuo jo gavimo prašymą pateikęs asmuo turi teisę apskųsti ikiteisminio tyrimo teisėjui. Ikiteisminio tyrimo teisėjas skundą privalo išnagrinėti ne vėliau kaip per septynias dienas nuo jo gavimo. Teisėjo priimtas sprendimas yra galutinis. Jeigu teisėjas nusprendžia, kad veiksmai, kurių prašo įtariamasis, jo gynėjas ar nukentėjusysis, turi

2. The suspect, his defence counsel, the victim, the civil plaintiff, the civil defendant and their representatives have the right to request in writing the prosecutor to perform the actions provided for in Article 97, Chapters XII and XIV of this Code. The prosecutor must examine such a request no later than within ten days of receiving it, and when the request requires pre-trial investigation material, within ten days of receiving the material. After examining the request, the prosecutor makes a decision:
(1) perform the requested actions yourself;
(2) to oblige the pre-trial investigation institution to perform the requested actions;
(3) refuse to perform the requested actions.
3. After deciding to refuse to perform the requested actions, the prosecutor must draw up a resolution. The person who submitted the request has the right to appeal this decision to the judge of the pre-trial investigation within seven days of receiving it. The judge of the pre-trial investigation must examine the complaint no later than seven days after receiving it. The judge's decision is final. If the judge decides that the actions requested by the suspect, his defence counsel or the victim must be carried out, the prosecutor must carry them out in the shortest possible time or oblige the pre-trial investigation institution to do so.
4. If the suspect, his defence counsel, the victim, the civil plaintiff, the civil defendant and their representatives request to perform an action that only the judge of the pre-trial investigation has the right to perform, the judge of the pre-trial investigation, having examined the complaint about the prosecutor's refusal to contact the judge regarding this action, may instruct the prosecutor to organize such performance of the action.
5. The suspect, his defence counsel, the victim, the civil claimant, the civil defendant and their representatives have the right to participate in the investigation actions carried out at their request, to ask questions during the interviews, to familiarize themselves with the protocols of the investigation actions carried out at their request, to submit comments on the content of these protocols.

bb. Via National Administrative Decrees/Regulations

28 The **recommendations of the Prosecutor General**, which are **binding on prosecutors and investigators**, detail certain procedures for the execution of procedural actions or determine the methodology of investigations of certain crimes.

būti atlikti, prokuroras privalo per kuo trumpiausią laiką juos atlikti ar įpareigoti tai padaryti ikiteisminio tyrimo įstaigą.
4. Jeigu įtariamasis, jo gynėjas, nukentėjusysis, civilinis ieškovas, civilinis atsakovas ir jų atstovai prašo atlikti veiksmą, kurį atlikti turi teisę tik ikiteisminio tyrimo teisėjas, ikiteisminio tyrimo teisėjas, išnagrinėjęs skundą dėl prokuroro atsisakymo kreiptis į teisėją dėl šio veiksmo, gali pavesti prokurorui organizuoti tokio veiksmo atlikimą.
5. Įtariamasis, jo gynėjas, nukentėjusysis, civilinis ieškovas, civilinis atsakovas ir jų atstovai turi teisę dalyvauti jų prašymu atliekamuose tyrimo veiksmuose, apklausų metu užduoti klausimus, susipažinti su jų prašymu atliktų tyrimo veiksmų protokolais, teikti pastabas dėl šių protokolų turinio.

The following provisions can be found for the phase of conducting of investigations: **29**

- Provisions Of the Prosecutor's Office of the Republic of Lithuania and the Competence Of Prosecutors/Lietuvos Respublikos Prokuratūros Ir Prokurorų Kompetencijos Nuostatai; Recommendations Regarding the Specialization of Prosecutors in Criminal Proceedings And The Allocation Of Pre-Trial Investigations To Prosecutors/Rekomendacijos Dėl Prokurorų Specializacijos Baudžiamajame Procese Ir Ikiteisminių Tyrimų Paskirstymo Prokurorams
- Recommendations regarding the preparation of a report of suspicion and the reclassification of criminal acts during the pre-trial investigation/Rekomendacijos Dėl Pranešimo Apie Įtarimą Parengimo Ir Nusikalstamų Veikų Perkvalifikavimo Ikiteisminio Tyrimo Metu
- Recommendations Regarding Pre-Judicial Investigation of Money Laundering Criminals (Articles 189, 216 of the Civil Code)/Rekomendacijos Dėl Pinigų Plovimo Nusikalstamų Veikų (Bk 189, 216 Straipsniai) Ikiteisminio Tyrimo
- Property Investigation Recommendations/Rekomendacijos Dėl Turto Tyrimo
- Recommendations On the Application of Criminal Liability to Legal Persons/Rekomendacijos Dėl Baudžiamosios Atsakomybės Juridiniams Asmenims Taikymo
- Recommendations On the Organization and Management of The Pre-Judicial Investigation/ Rekomendacijos Dėl Ikiteisminio Tyrimo Organizavimo Ir Vadovavimo Jam
- Recommendations On the Specialization of Prosecutors in Criminal Proceedings/Rekomendacijos Dėl Prokurorų Specializacijos Baudžiamajame Procese
- Recommendations On the Initiation of The Pre-Judicial Investigation and Its Registration Procedure/Rekomendacijos Dėl Ikiteisminio Tyrimo Pradžios Ir Jos Registravimo Tvarkos
- Recommendations On Merger and Separation of Investigations Of Criminal Offences /Rekomendacijos Dėl Nusikalstamų Veikų Tyrimų Sujungimo Ir Atskyrimo

30 Exemplarily the following Recommendation has been researched:

Recommendations Pre-Judicial Investigation Of Money Laundering Criminals (Articles 189, 216 Of The Criminal Code)

Article 32 Law on Criminal Intelligence of the Republic of Lithuania

The possibility of starting a criminal intelligence investigation,[150] when the signs of a crime defined in the disposition of Article 189, Part 2 of the Criminal Code or of a

[150] **IV skyrius Kriminalinės žvalgybos ir ikiteisminio tyrimo aspektai šios kategorijos baudžiamosiose bylose/ No. I-358 Recommendations on the pre-trial investigation of criminal acts of money laundering;**

serious criminal offence defined in the disposition of Article 216 of the Criminal Code have not been established, but there is information about a crime being prepared, committed or committed, provided for in Article 8, para 1, 1 of the Law on Criminal Intelligence of the Republic of Lithuania point. In the material collected during the criminal intelligence investigation, the information and actions to be performed are selected in accordance with the provisions of the Law on Criminal Intelligence and other legal acts regulating criminal intelligence activities.

Article 33[151]
A criminal intelligence investigation can be conducted not only for the criminal offence defined in Article 189, Part 2 or Article 216 of the Criminal Code, but also for criminal offences from which money or other property is obtained. Research practice shows that there is a higher probability of identifying signs of money laundering in a person's actions when criminal intelligence information is collected simultaneously with the investigation of a criminal act from which money or other assets are obtained. During the criminal intelligence investigation, all actions defined in the Law on Criminal Intelligence can be carried out.

Article 33[152]
Courts, when evaluating data collected in a criminal case, pay particular attention to verifying the legality of information obtained in accordance with the procedure established by the Law on Criminal Intelligence. Data obtained in accordance with the procedure prescribed by law are recognized as evidence, and if they can be verified by the procedural steps specified in Article 20 of the Code of Criminal Procedure.

https://www.prokuraturos.lt/lt/teisine-informacija/prokuraturos-teises-aktai/generalinio-prokuroro-rekomendacijos/11388. https://data.e-tar.lt/eli/valst/isak/tar/2024/6049/op.

32. Galimybė pradėti kriminalinės žvalgybos tyrimą, kai BK 189 straipsnio 2 dalies dispozicijoje apibrėžtos apysunkės ar BK 216 straipsnio dispozicijoje apibrėžtos sunkios nusikalstamos veikos požymiai nėra nustatyti, bet turima informacijos apie rengiamą, daromą ar padarytą nusikaltimą, numatyta Lietuvos Respublikos kriminalinės žvalgybos įstatymo 8 straipsnio 1 dalies 1 punkte. Kriminalinės žvalgybos tyrimo metu renkamoje medžiagoje informacija ir atliktini veiksmai pasirenkami vadovaujantis Kriminalinės žvalgybos įstatymo nuostatomis ir kitais kriminalinės žvalgybos veiklą reglamentuojančiais teisės aktais.

[151] 33. Kriminalinės žvalgybos tyrimas gali būti atliekamas ne tik dėl BK 189 straipsnio 2 dalyje ar 216 straipsnyje nustatytos nusikalstamos veikos, bet ir dėl nusikalstamų veikų, iš kurių gaunami pinigai ar kitas turtas. Tyrimo praktika rodo, kad didesnė tikimybė asmens veiksmuose nustatyti pinigų plovimo požymių yra tada, kai kriminalinės žvalgybos informacija renkama kartu tiriant ir nusikalstamą veiką, iš kurios gaunami pinigai ar kitas turtas. Kriminalinės žvalgybos tyrimo metu gali būti atliekami visi Kriminalinės žvalgybos įstatyme nustatyti veiksmai.

[152] 34. Teismai, vertindami baudžiamojoje byloje surinktus duomenis, ypač daug dėmesio skiria Kriminalinės žvalgybos įstatymo nustatyta tvarka gautos informacijos teisėtumo patikrinimui. Įrodymais pripažįstami duo menys, gauti įstatymų nustatyta tvarka, ir jeigu juos galima patikrinti BPK 20 straipsnyje nurodytais proceso veiksmais.

Article 34[153]
If signs of a criminal offence are identified during a criminal intelligence investigation, a pre-trial investigation is immediately initiated in accordance with the procedure established in Article 166 of the Code of Criminal Procedure, and the information obtained during the criminal intelligence investigation is verified during the procedural steps provided for by the Code of Criminal Procedure. In the case of exceptional cases specified in Article 8, Part 3 of the Law on Criminal Intelligence, the pre-trial investigation may not be initiated. In such a case, the subject of criminal intelligence immediately reports to the prosecutor controlling the legality of criminal intelligence, who, in accordance with the established procedure, makes a decision on the further investigation of criminal intelligence. After the decision to start a pre-trial investigation, the methods of collecting criminal intelligence information sanctioned by the prosecutor or the court, as well as other criminal intelligence actions that limit the rights of a person, referred to in para 9 of Article 44 of the Code of Criminal Procedure, are terminated. If, during the pre-trial investigation, it is necessary to continue such actions restricting personal rights, they must be sanctioned in accordance with the procedure established by the Criminal Procedure Code.

Compliance with **legality requirements** is reinforced by Article 34, according to which courts closely scrutinize whether information was obtained in accordance with the procedures prescribed by the Law on Criminal Intelligence. Only lawfully obtained information may be admitted as evidence, provided it can also be verified through procedural measures under Article 20 of the Code of Criminal Procedure. **31**

Finally, Article 35 ensures **procedural compliance** when criminal intelligence reveals signs of a criminal offence. In such cases, a pre-trial investigation must immediately be initiated pursuant to Article 166 of the Code of Criminal Procedure, and intelligence-derived information must subsequently be verified through procedural actions governed by the Code of Criminal Procedure **32**

[153] 34. Kriminalinės žvalgybos tyrimo metu nustačius nusikalstamos veikos požymių, tuojau pat pradedamas ikiteisminis tyrimas BPK 166 straipsnyje nustatyta tvarka, o informacija, gauta atliekant kriminalinės žvalgybos tyrimą, patikrinama atliekant BPK numatytus proceso veiksmus. Esant Kriminalinės žvalgybos įstatymo 8 straipsnio 3 dalyje nurodytiems išimtiniams atvejams, ikiteisminis tyrimas gali būti nepradedamas. Tokiu atveju kriminalinės žvalgybos subjektas nedelsdamas praneša kriminalinės žvalgybos teisėtumą kontroliuojančiam prokurorui, o šis nustatyta tvarka priima sprendimą dėl tolesnio kriminalinės žvalgybos tyrimo. Priėmus sprendimą pradėti ikiteisminį tyrimą, prokuroro ar teismo sankcionuoti kriminalinės žvalgybos informacijos rinkimo būdai, taip pat ir kiti kriminalinės žvalgybos veiksmai, kuriais ribojamos asmens teisės, nurodytos BPK 44 straipsnio 9 dalyje, nutraukiami. Jei ikiteisminio tyrimo metu prireikia tęsti tokius asmens teises ribojančius veiksmus, jie turi būti sankcionuoti BPK nustatyta tvarka.

Article 36[154]
The criminal acts established in Articles 189, 216 of the Criminal Code are investigated not only after establishing circumstances confirming that the money or other assets circulating in civil circulation have been recognized by court decisions as having been derived from a criminal act, but also when, during the pre-trial investigation, the original criminal act has been revealed and it is determined that the proceeds from this act money or other assets have been used for money laundering. In such cases, it is necessary to start a pre-trial investigation according to Article 189 or 216 of the Criminal Code and conduct it together or separately from the investigation of the original criminal act. In cases where the received data is not sufficient to start a pre-trial investigation, the information may be transferred to the relevant criminal intelligence entities for evaluation in accordance with the Law on Criminal Intelligence.

Article 37[155]
The criminal nature and amount of money or other assets are determined during the pre-trial investigation in accordance with the general rules of evidence (based on surveys, experts' conclusions, procedural coercive measures, etc.). When proving, it is necessary:

Article 37.1.
to determine the fact and amount of criminal profits (for example, the income received from the primary criminal offence – drug trafficking, smuggling, corruption, property crimes, human trafficking);

Article 37.2.
to find money, property or other property corresponding to the value of the property obtained from a criminal act;

[154] 36. BK 189, 216 straipsniuose nustatytos nusikalstamos veikos tiriamos ne tik nustačius aplinkybes, patvirtinančias, kad civilinėje apyvartoje cirkuliuojantys pinigai ar kitas turtas yra teismų sprendimais pripažinti gautais iš nusikalstamos veikos, bet ir kai ikiteisminio tyrimo metu atskleidus pirminę nusikalstamą veiką nustatoma, kad iš šios veikos gautais pinigais ar kitu turtu buvo atlikti pinigų plovimo veiksmai. Tokiais atvejais būtina pradėti ikiteisminį tyrimą pagal BK 189 ar 216 straipsnį ir jį atlikti kartu arba atskirai nuo pirminės nusikalstamos veikos tyrimo. Tais atvejais, kai gautų duomenų nepakanka ikiteisminiam tyrimui pradėti, informacija gali būti perduodama atitinkamiems kriminalinės žvalgybos subjektams įvertinti pagal Kriminalinės žvalgybos įstatymą.

[155] 37. Pinigų ar kito turto nusikalstama prigimtis ir dydis ikiteisminio tyrimo metu nustatomi pagal bendrąsias įrodinėjimo taisykles (remiantis apklausomis, specialistų išvadomis, procesinėmis prievartos priemonėmis ir pan.). Įrodinėjant būtina:
(1) nustatyti nusikalstamo pasipelnymo faktą ir dydį (pavyzdžiui, iš pirminės nusikalstamos veikos – prekybos narkotikais, kontrabandos, korupcijos, nusikaltimų nuosavybei, prekybos žmonėmis – gautas pajamas);
(2) surasti iš nusikalstamos veikos gautus pinigus, turtą ar turto vertę atitinkantį kitą turtą;
(3) siekiant užtikrinti galimą turto konfiskavimą, taikyti šiam turtui procesinę prievartos priemonę – laikiną nuosavybės teisės apribojimą;
(4) BK 216 straipsnio dispozicijos pirmojoje dalyje nurodytai pinigų plovimo padarymo veikai (Rekomendacijų 20.1 papunktis) nustatyti tikslą, sietiną su nusikalstamu būdu gauto turto įteisinimu, nuslepiant tikrąją jo kilmę ir gavimo šaltinį (pavyzdžiui, tyčinius veiksmus, susijusius su klaidingos informacijos pateikimu, dokumentų, kuriuose nurodyta klaidinga informacija, surinkimu ir pan.).

Article 37.3.
in order to ensure the possible confiscation of the property, to apply a procedural coercive measure to this property – a temporary restriction of the right to ownership.

Article 37.4.
The act of committing money laundering specified in the first part of the disposition of Article 216 of the Criminal Code (subArticle 20.1 of the Recommendations) is to determine the purpose associated with the legalization of criminally obtained property, concealing its true origin and source of receipt (for example, intentional actions related to the provision of false information, documents in which misinformation, collection, etc.).

Article 38[156]
When investigating criminal acts committed as a result of selfishness or with signs of selfishness, or in case of suspicion that a person has received money, other property or material benefits from a criminal act, it must be assessed whether money laundering activities have not been (are being carried out) with money or other property obtained by criminal means.

Article 39[157]
When investigating money laundering criminal acts, it is necessary to follow the Recommendations regarding the investigation of assets, approved by the Prosecutor General of the Republic of Lithuania in 2018. June 27 by order no I–219 "Regarding the approval of the Recommendations on the investigation of assets" (hereinafter – the Recommendations on the investigation of assets), by provisions. The purpose of the asset investigation is to find the past and present assets of the subject in the current period, in order to clearly separate legal assets from illegal assets and, if there are legal grounds, to apply the legal measures provided for by legal acts. Point 7 of the Recommendations on property investigation establishes that the property investigation is carried out when investigating criminal acts related to financial benefits directly or indirectly obtained from the

[156] 38. Tiriant dėl savanaudiškumo padarytas ar savanaudiškumo požymių turinčias nusikalstamas veikas arba esant įtarimams, kad asmuo iš nusikalstamos veikos gavo pinigų, kito turto ar turtinės naudos, turi būti įvertinta, ar su nusikalstamu būdu gautais pinigais ar kitu turtu nebuvo atlikti (atliekami) pinigų plovimo veiksmai.
[157] 39. Tiriant pinigų plovimo nusikalstamas veikas, būtina vadovautis ir Rekomendacijų dėl turto tyrimo, patvirtintų Lietuvos Respublikos generalinio prokuroro 2018 m. birželio 27 d. įsakymu Nr. I–219 "Dėl Rekomendacijų dėl turto tyrimo patvirtinimo" (toliau – Rekomendacijos dėl turto tyrimo), nuostatomis. Turto tyrimo tikslas – rasti aktualiu laikotarpiu buvusį ir esamą tiriamojo turtą, siekiant aiškiai atriboti teisėtą turtą nuo neteisėto ir, esant teisiniams pagrindams, pritaikyti teisės aktų numatytas teisines priemones. Rekomendacijų dėl turto tyrimo 7 punkte nustatyta, kad turto tyrimas atliekamas tiriant nusikalstamas veikas, susijusias su turtine nauda, tiesiogiai ar netiesiogiai gauta iš nusikalstamos veikos, o 10.5 papunktyje – kad turto tyrimą būtina atlikti, kai atliekamas ikiteisminis tyrimas dėl nusikalstamu būdu gauto turto legalizavimo (BK 216 straipsnis). Rekomendacijų dėl turto tyrimo 11 punkte teisė atlikti turto tyrimą suteikta ir atliekant ikiteisminį tyrimą dėl BK 189 straipsnyje nustatytos nusikalstamos veikos, nes šiame punkte apibrėžta, jog prokuroro, ikiteisminio tyrimo įstaigos ar jos padalinio vadovo sprendimu turto tyrimas gali būti atliekamas ir kitais atvejais, atsižvelgus į bylos pobūdį, asmens procesinę padėtį, žalos atlyginimo perspektyvas ir kitas svarbias aplinkybes.

criminal act, and in point 10.5 – that the property investigation must be carried out whena pre-trial investigation is conducted regarding the legalization of criminally obtained property (Article 216 of the Civil Code). In point 11 of the recommendations on asset investigation, the right to conduct an asset investigation is also granted in the course of a pre-trial investigation for a criminal offence established in Article 189 of the Criminal Code, as this point defines that an asset investigation can be carried out in other cases by the decision of the prosecutor, the pre-trial investigation institution or the head of its department, taking into account the nature of the case, the person's procedural status, prospects for compensation and other important circumstances.

Article 40[158]

When conducting a **pre-trial investigation on money laundering**, it is appropriate to actively use not only the instruments of international communication (legal assistance requests, European Investigation Order (EIO), direct contacts with foreign partners or institutions), but also the channels and databases of financial intelligence institutions (for example, FNTT PPPV access to the global financial intelligence data network (EGMONT group), information exchange channel with the SIENA, ARO, CARIN networks for finding / finding out / recovering criminally obtained assets). When checking cash flows and financial operations, it is appropriate to use the databases of the Lithuanian tax administrator (State Tax Inspectorate) for the analysis of assets and tax liabilities and financial flows of Lithuanian residents and non-residents.

Article 41

When investigating the acquisition, use, realization, legalization or concealment of the real origin of property obtained through criminal means and after exhausting all possibilities during the investigation, but without establishing that the money or other property was obtained from a criminal act, or without proving that the person acquired, used, realized, legalized the property or concealed the true origin of money or other property, it is necessary to find out and assess whether the appearance of the received money or other property is related to illegal enrichment, i.e. whether the person's actions contain

[158] 40. Atliekant ikiteisminį tyrimą dėl pinigų plovimo, tikslinga aktyviai naudoti ne tik tarptautinio susižinojimo instrumentus (teisinės pagalbos prašymai, Europos tyrimo orderis (ETO), tiesioginiai kontaktai su užsienio partneriais ar institucijomis), bet ir finansinės žvalgybos institucijų turimus kanalus ir duomenų bazes (pavyzdžiui, FNTT PPPV prieiga prie pasaulinio finansinės žvalgybos duomenų tinklo (EGMONT grupė), informacijos apsikeitimo kanalu SIENA, ARO, CARIN tinklais dėl nusikalstamu būdu gauto turto suradimo / susižinojimo / susigrąžinimo). Tikrinant pinigų srautus ir finansines operacijas, tikslinga naudotis ir Lietuvos mokesčių administratoriaus (Valstybinė mokesčių inspekcija) turimomis duomenų bazėmis dėl Lietuvos rezidentų ir nerezidentų turimo turto bei mokestinių prievolių ir finansinių srautų analizės.

the elements of the crime (illegal enrichment) provided for in Article 189 of the Criminal Code. [159]

Article 42[160]

If the court finds the culprits guilty of committing a criminal offence provided for in Article 189 or 216 of the Criminal Code, the money or other property obtained through criminal means must be confiscated. In order to ensure the possible confiscation of assets, during the investigation it is necessary to take measures to find and ensure the possible confiscation of money or other assets that meet the criteria specified in Articles 72 and 72 3 of the Criminal Code, that is, to limit ownership rights to assets that may have been obtained through criminal means in a timely manner.

Article 43[161]

If the data collected during the investigation confirm the criminal origin of money or other property, and the pre-trial investigation must be terminated (for example, after the death of the suspect), the prosecutor, terminating the pre-trial investigation, must take all measures to resolve the issue of confiscation of the assets referred to in Articles 72 or 72 3 of the Criminal Code.

Article 44

When terminating the pre-trial investigation and solving the issue of money or other property, which on the basis of Article 91 of the Code of Criminal Procedure, are recognized as items relevant to the investigation and investigation of a criminal act, prosecutors must strictly comply with the requirements specified in Article 94 of the Code of Criminal Procedure.[162]

[159] 41. Tiriant nusikalstamu būdu gauto turto įgijimą, naudojimą, realizavimą, legalizavimą ar tikrosios jo kilmės slėpimą ir tyrimo metu išnaudojus visas galimybes, bet nenustačius, kad pinigai ar kitas turtas gauti iš nusikalstamos veikos, arba neįrodžius, kad asmuo turtą įgijo, naudojo, realizavo, legalizavo ar slėpė tikrąją pinigų ar kito turto kilmę, būtina išsiaiškinti ir įvertinti, ar gautų pinigų arba kito turto atsiradimas sietinas su neteisėtu praturtėjimu, t. y. ar asmens veikoje yra BK 1891 straipsnyje numatyto nusikaltimo (neteisėtas praturtėjimas) sudėties požymių.

[160] 42. Teismui pripažinus kaltininkus kaltais nusikalstamos veikos, numatytos BK 189 ar 216 straipsnyje, padarymu, nusikalstamu būdu gauti pinigai ar kitas turtas turi būti konfiskuoti. Siekiant užtikrinti galimą turto konfiskavimą, tyrimo metu būtina imtis priemonių pinigų ar kito turto, kuris atitinka BK 72 ir 723 straipsniuose nurodytus požymius, suradimui ir galimam konfiskavimui užtikrinti, t. y. laiku apriboti nuosavybės teises į galimai nusikalstamu būdu gautą turtą.

[161] 43. Jei tyrimo metu surinkti duomenys patvirtina nusikalstamą pinigų ar kito turto kilmę, o ikiteisminis tyrimas turi būti nutrauktas (pavyzdžiui, įtariamajam mirus), prokuroras, nutraukdamas ikiteisminį tyrimą, turi imtis visų priemonių, kad būtų išspręstas BK 72 ar 723 straipsniuose nurodyto turto konfiskavimo klausimas.

[162] 44. Nutraukdami ikiteisminį tyrimą ir spręsdami pinigų ar kito turto, kurie BPK 91 straipsnio pagrindu pripažinti daiktais, turinčiais reikšmės nusikalstamai veikai tirti ir nagrinėti, klausimą prokurorai turi tiksliai laikytis BPK 94 straipsnyje nurodytų reikalavimų.

Article 45[163]
Article 94, para 1, point 5 of the BPK states that items that do not meet the characteristics specified in points 1–4 of Article 94, part 1 of the BPK are returned to the rightful owners, and if they are not identified, they become the property of the state. BPK does not regulate in detail the procedures for transferring items, the legal owners of which have not been identified, into state ownership. This issue is regulated by the Civil Code of the Republic of Lithuania, the Code of Civil Procedure of the Republic of Lithuania and the Government of the Republic of Lithuania of 2004. May 26 resolution no 634 "On the approval of the rules for the transfer, accounting, storage, realization, return and recognition as waste of property belonging to the ownerless, confiscated, inherited by the state, transferred to state income, physical evidence, treasures and finds" (hereinafter - Resolution). The resolution established that the property, which has no owner (or the owner is unknown), is accounted for by the tax inspectorate or state or municipal institutions according to their competence, if the property consists of special purpose objects. If the owner of the property does not appear within the deadline set by the law, the officials of these institutions apply to the court for the recognition of this property as ownerless and its transfer to the ownership of the state.

Article 46
It is recommended to actively apply the procedure set out in Article 94, para 1, Point 5 of the Criminal Procedure Code in money laundering cases, because if it is established during the pre-trial investigation that the objects or other assets do not have an owner or that the owner has not been identified, the prosecutor, having applied the provisions of Article 94, para 1, Point 5 of the Criminal Procedure Code and recognized in a ruling that the property must be transferred to the ownership of the state, at the same time resolves the issue of the transfer of the property to the relevant institution in order to ensure proper accounting and storage of such property and the prerequisites for later transfer of this property to the ownership of the state. Disputes regarding the dependence of such items or other property are resolved in accordance with the procedure established by the Code of Civil Procedure.[164]

[163] 45. BPK 94 straipsnio 1 dalies 5 punkte nurodyta, kad daiktai, neatitinkantys BPK 94 straipsnio 1 dalies 1–4 punktuose nurodytų požymių, grąžinami teisėtiems savininkams, o jei šie nenustatyti – pereina į valstybės nuosavybę. BPK detaliai nereglamentuoja daiktų, kurių teisėti savininkai nenustatyti, perdavimo valstybės nuosavybėn procedūros. Šį klausimą reglamentuoja Lietuvos Respublikos civilinis kodeksas, Lietuvos Respublikos civilinio proceso kodeksas ir Lietuvos Respublikos Vyriausybės 2004 m. gegužės 26 d. nutarimas Nr. 634 Dėl Bešeimininkio, konfiskuoto, valstybės paveldėto, į valstybės pajamas perduoto turto, daiktinių įrodymų, lobių ir radinių perdavimo, apskaitymo, saugojimo, realizavimo, grąžinimo ir pripažinimo atliekomis taisyklių patvirtinimo" (toliau – Nutarimas). Nutarime nustatyta, kad turtą, kuris neturi savininko (ar savininkas nežinomas), apskaito mokesčių inspekcijos arba pagal kompetenciją valstybės ar savivaldybės institucijos, jei turtą sudaro specialios paskirties objektai. Per įstatymo nustatytą terminą neatsiradus turto savininkui, šių institucijų pareigūnai kreipiasi į teismą dėl šio turto pripažinimo bešeimininkiu bei jo perdavimo valstybės nuosavybėn.
[164] 46. Rekomenduojama pinigų plovimo bylose aktyviai taikyti BPK 94 straipsnio 1 dalies 5 punkte nustatytą procedūrą, nes ikiteisminio tyrimo metu nustačius, kad daiktai ar kitas turtas neturi savininko arba kad savininkas

Article 47[165]
When dealing with the **issue of money in bank accounts** subject to a temporary restriction of ownership rights, it should be noted that non-cash money kept in bank current accounts is classified as intangible assets under civil law. In the absence of material expression, the money in the bank accounts cannot be examined in accordance with the procedure established in Article 205 of the Code of Criminal Procedure, nor inspected according to the rules established in Article 207 of the Code of Criminal Procedure. For this reason, they are not recognized as items relevant to the investigation and investigation of a criminal act, in the sense defined in Article 91 of the Code of Criminal Procedure. In such a case, the termination of the pre-trial investigation must resolve the issue of cancellation of the procedural coercion measure – temporary restriction of ownership of money in bank accounts (Article 216, para 2 of the Code of Criminal Procedure). The requirements established in Article 3, when terminating the pre-trial investigation and deciding the issue of asset confiscation, the provisions of Article 94, para 1, Clause 1 and para 3 of the Criminal Code must be followed.

When assets or objects relevant to the investigation have no identifiable legal owner, the Code of Criminal Procedure dictates their transfer to state ownership. Because criminal procedure laws do not detail the exact transfer mechanism, the process is integrated with civil and administrative rules (such as Government Resolution No. 634). The state tax inspectorate or relevant municipal institutions account for the property, and if no owner claims it within the statutory deadline, authorities petition the court to officially declare it ownerless and transfer ownership to the state. **33**

nenustatytas, prokuroras, pritaikęs BPK 94 straipsnio 1 dalies 5 punkto nuostatas ir nutarimu pripažinęs, kad turtas turi būti perduotas valstybės nuosavybėn, kartu išsprendžia ir turto perdavimo atitinkamai institucijai klausimą, kad būtų užtikrinta tinkama tokio turto apskaita ir saugojimas bei prielaidos vėliau šį turtą perduoti valstybės nuosavybėn. Ginčai dėl tokių daiktų ar kito turto priklausomybės sprendžiami Civilinio proceso kodekso nustatyta tvarka.

[165] 47. Sprendžiant bankų sąskaitose esančių pinigų, kuriems taikytas laikinas nuosavybės teisės apribojimas, klausimą, atkreiptinas dėmesys į tai, kad bankų atsiskaitomosiose sąskaitose laikomi negrynieji pinigai pagal civilinę teisę priskiriami nematerialiojo turto kategorijai. Neturėdami materialios išraiškos bankų sąskaitose esantys pinigai negali būti nei tiriami BPK 205 straipsnyje nustatyta tvarka, nei apžiūrimi pagal BPK 207 straipsnyje nustatytas taisykles. Dėl šios priežasties jie nėra pripažįstami daiktais, turinčiais reikšmės nusikalstamai veikai tirti ir nagrinėti, BPK 91 straipsnyje nustatyta prasme. Tokiu atveju nutraukiant ikiteisminį tyrimą turi būti išspręstas procesinės prievartos priemonės – laikino nuosavybės teisės apribojimo bankų sąskaitose esantiems pinigams – panaikinimo klausimas (BPK 216 straipsnio 2 dalis). Jeigu bankų sąskaitose esantys pinigai atitinka BK 72 ar 723 straipsnyje nustatytus reikalavimus, nutraukiant ikiteisminį tyrimą ir sprendžiant turto konfiskavimo klausimą turi būti vadovaujamasi BPK 94 straipsnio 1 dalies 1 punkto ir 3 dalies nuostatomis.

34 The flow of the money is a very important part of the pre-trial investigation:

Article 48[166]
If it is determined during the pre-trial investigation that the manager of the bank account is not the owner of the money in the account, the legality of which is under pre-trial investigation, but the money was transferred to this bank account and/or the money in this account is disposed of by a person or persons not identified during the pre-trial investigation, terminating the pre-trial investigation it is recognized that the owner of the money in the bank account has not been determined, and the money in the account, in accordance with Article 94, Part 1, Clause 5 of the Code of Criminal Procedure, is transferred to the property of the state.

Article 49[167]
When money enters the accounts of individuals or legal entities that do not perform real activities, or when the origin and destination of the money entering the accounts cannot be determined after exhausting all possibilities during the investigation, the version of the illegal enrichment of the owners of this money must also be checked (Article 189 of the Civil Code).

Article 50[168]
If the pre-trial investigation carried out due to the criminal act established in Part 2 of Article 189 or Part 1 of Article 216 of the Criminal Code was terminated, the initiation of a pre-trial investigation in accordance with these Articles of the Criminal Code was refused, or the person suspected or accused of these crimes was acquitted, and data was obtained during the criminal proceedings , that such a person, the spouse of such a person or a person with whom the suspect or accused manages (manages) the farm jointly, has (had) property, the value of which does not correspond to legal income, and the difference between the property and income exceeds 2000 base penalties and fines

[166] 48. Ikiteisminio tyrimo metu nustačius, kad banko sąskaitos valdytojas nėra sąskaitoje esančių pinigų, dėl kurių teisėtumo atliekamas ikiteisminis tyrimas, savininkas, o pinigus į šią banko sąskaitą pervedė ir (ar) šioje sąskaitoje esančiais pinigais disponuoja ikiteisminio tyrimo metu nenustatytas asmuo ar asmenys, nutraukiant ikiteisminį tyrimą pripažįstama, kad banko sąskaitoje esančių pinigų savininkas nenustatytas, o sąskaitoje esantys pinigai, vadovaujantis BPK 94 straipsnio 1 dalies 5 punktu, perduodami valstybės nuosavybėn.

[167] 49. Kai pinigai patenka į realios veiklos nevykdančių fizinių ar juridinių asmenų sąskaitas arba tyrimo metu išnaudojus visas galimybes negalima nustatyti į sąskaitas patenkančių pinigų kilmės ir paskirties, turi būti tikrinama ir šių pinigų savininkų neteisėto praturtėjimo versija (BK 1891 straipsnis).

[168] 50. Jeigu dėl nusikalstamos veikos, nustatytos BK 189 straipsnio 2 dalyje ar 216 straipsnio 1 dalyje, atliekamas ikiteisminis tyrimas buvo nutrauktas, buvo atsisakyta pradėti ikiteisminį tyrimą pagal šiuos BK straipsnius arba asmuo, įtariamas ar kaltintas šiais nusikaltimais, buvo išteisintas, o baudžiamojo proceso metu gauta duomenų, kad toks asmuo, tokio asmens sutuoktinis ar asmuo, su kuriuo įtariamasis ar kaltinamasis bendrai tvarko (tvarkė) ūkį, nuosavybės teise turi (turėjo) turto, kurio vertė neatitinka teisėtų pajamų, o skirtumas tarp turto ir pajamų viršija 2000 bazinių bausmių ir nuobaudų dydžio sumą, pasibaigus baudžiamajam procesui būtina įvertinti, ar nėra Lietuvos Respublikos civilinio turto konfiskavimo įstatyme nustatytų civilinio turto konfiskavimo pagrindų ir sąlygų, o juos nustačius – inicijuoti civilinio turto konfiskavimo procedūrą šiam turtui konfiskuoti ar jo vertei išieškoti.

amount, after the end of the criminal proceedings it is necessary to assess whether there are grounds and conditions for confiscation of civil property established in the Law on Civil Property Confiscation of the Republic of Lithuania.

d) Urgent Measures in Accordance with National Law Necessary to Ensure Effective Investigations

Provisions in relation to the gathering evidence "quickly" can be found below: **35**

Article 20[169] **Evidence** [*scil.* is defined as]
1. Evidence in criminal proceedings is **data obtained in accordance with the procedure established by law**.
2. Whether the obtained data is to be considered as evidence is decided in each case by the judge or the court having jurisdiction over the case.
3. Evidence can only be such data that confirm or deny at least one circumstance that is important for the correct resolution of the case.
4. Evidence can only be data obtained by legal means, which can be verified by the procedural steps provided for in this Code.
5. Judges evaluate the evidence according to their inner conviction, based on a thorough and impartial examination of all the circumstances of the case, in accordance with the law.

Article 121[170] **General provisions on the imposition of remand measures**
1. Arrest, intensive supervision, house arrest and the obligation to live apart from the victim and/or not to approach the victim closer than the specified distance can only be imposed by the order of the pre-trial investigation judge or the court, other pre-trial measures – by the prosecutor's order, the pre-trial investigation judge's order or the court's order, and preventive measures: seizure of documents, suspension of special

[169] **20 straipsnis. Įrodymai**
1. Įrodymai baudžiamajame procese yra įstatymų nustatyta tvarka gauti duomenys.
2. Ar gauti duomenys laikytini įrodymais, kiekvienu atveju sprendžia teisėjas ar teismas, kurio žinioje yra byla.
3. Įrodymais gali būti tik tokie duomenys, kurie patvirtina arba paneigia bent vieną aplinkybę, turinčią reikšmės bylai išspręsti teisingai.
4. Įrodymais gali būti tik teisėtais būdais gauti duomenys, kuriuos galima patikrinti šiame Kodekse numatytais proceso veiksmais.
5. Teisėjai įrodymus įvertina pagal savo vidinį įsitikinimą, pagrįstą išsamiu ir nešališku visų bylos aplinkybių išnagrinėjimu, vadovaudamiesi įstatymu.

[170] **121 straipsnis. Kardomųjų priemonių skyrimo bendrosios nuostatos**
1. Suėmimas, intensyvi priežiūra, namų areštas ir įpareigojimas gyventi skyrium nuo nukentėjusiojo ir (ar) nesiartinti prie nukentėjusiojo arčiau nei nustatytu atstumu gali būti paskirti tik ikiteisminio tyrimo teisėjo ar teismo nutartimi, kitos kardomosios priemonės – prokuroro nutarimu, ikiteisminio tyrimo teisėjo ar teismo nutartimi, o kardomosios priemonės: dokumentų paėmimas, specialiosios teisės sustabdymas, įpareigojimas periodiškai registruotis policijos įstaigoje, rašytinis pasižadėjimas neišvykti, kario karinio dalinio, kuriame jis tarnauja, vadovybės stebėjimas ir nepilnamečio atidavimas tėvams, rūpintojams arba kitiems fiziniams ar juridiniams asmenims, kurie rūpinasi vaikais, prižiūrėti, – neatidėliotinais atvejais gali būti paskirtos ikiteisminio tyrimo pareigūno nutarimu. Tokiu atveju ikiteisminio tyrimo pareigūnas privalo nedelsdamas raštu apie paskirtą kardomąją priemonę pranešti prokurorui.

rights, the obligation to periodically register at the police office, a written promise not to leave, monitoring by the command of the soldier's military unit in which he serves, and handing over the minor to the care of parents, guardians or other natural or legal persons who take care of children - may be ordered in urgent cases by the decision of the pre-trial investigation officer. In such a case, the pre-trial investigation officer must immediately notify the prosecutor in writing about the pre-trial detention measure.

Article 134[171] **Collection of documents**
Seizure of documents as a preventive measure may be ordered by a prosecutor's order or a court order, and **in urgent cases** – by a pre-trial investigation officer's order. Passport, identity card, driver's license may be taken from the suspect. After taking the documents, the suspect is issued a certificate in the form prescribed by the Prosecutor General, which indicates the taken documents.

Article 135[172] **Obligation of the suspect to periodically register at the police station**
1. The suspect may be obliged to register at the police office by the prosecutor's decision or the court's decision, and **in urgent cases** by the pre-trial investigation officer's decision. The order or decree must specify the address of the institution, on which days of the week or month and at what time the suspect must come to the police institution to register. If the suspect does not come to register at the appointed time, the officer of the police station must immediately notify the prosecutor and take measures to determine the location of the suspect.
2. A suspect who violates the obligation to periodically register with the police may be subject to a stricter pre-trial detention.

Article 149 Search and seizure procedure
1. When starting a search and seizure, the officer must issue an order or resolution regarding the search or seizure and deliver one copy of the order or resolution regarding the search or seizure to the person being searched. After that, the officer must demand

[171] **134 straipsnis. Dokumentų paėmimas**
Dokumentų paėmimas kaip kardomoji priemonė gali būti skiriamas prokuroro nutarimu ar teismo nutartimi, o neatidėliotinais atvejais – ikiteisminio tyrimo pareigūno nutarimu. Iš įtariamojo gali būti paimtas pasas, asmens tapatybės kortelė, vairuotojo pažymėjimas. Paėmus dokumentus, įtariamajam išduodama generalinio prokuroro nustatytos formos pažyma, kurioje nurodomi paimti dokumentai.

[172] **135 straipsnis. Įtariamojo įpareigojimas periodiškai registruotis policijos įstaigoje**
1. Prokuroro nutarimu ar teismo nutartimi, o neatidėliotinais atvejais – ikiteisminio tyrimo pareigūno nutarimu įtariamasis gali būti įpareigotas registruotis policijos įstaigoje. Nutarime ar nutartyje turi būti nurodytas įstaigos adresas, kokiomis savaitės ar mėnesio dienomis ir kokią valandą įtariamasis privalo atvykti į policijos įstaigą registruotis. Jei įtariamasis nustatytu laiku neatvyksta registruotis, policijos įstaigos pareigūnas privalo nedelsdamas pranešti prokurorui ir imtis priemonių įtariamojo buvimo vietai nustatyti.
2. Pažeidusiam įpareigojimą periodiškai registruotis policijos įstaigoje įtariamajam gali būti paskirta griežtesnė kardomoji priemonė.

the handover of the items or documents specified in the order or the order or indicate the location of the person who is hiding.[173]
2. When conducting a search or seizure, the officer has the right to open locked rooms and containers if they are refused. The officer must avoid unnecessary damage to locks, doors and other objects.
3. The officer has the right to prohibit those present in the room or place where the search or seizure is being carried out, as well as the persons coming to this room or place, to leave it, to communicate with each other or with other persons until the end of the search or seizure.
4. The premises or place where the search or search is carried out may be surrounded by officers.
5. Searches or seizures **at night**, **except in urgent cases**, are prohibited.
6. When conducting a search or seizure, an officer has the right to take only those items and documents that may be relevant to the investigation. Items and documents, the circulation of which is prohibited by law, must be seized regardless of their connection to the investigation.
7. All seized items and documents are shown to the participating persons and listed in the protocol of the search or seizure or in the description attached to the protocol (indicating their quantity, weight, individual marks, wear and tear). Seized items and documents must be packed and sealed as much as possible at the place of search or seizure.
8. When conducting a search or seizure , the officer must take measures to prevent the disclosure of the circumstances of the private life of the person living in the premises and other persons, revealed during the search or seizure.
9. During the search or seizure, when there are no guests present, an audio and video recording is made at the request of the participating persons.
10. A **protocol is drawn up for the search or seizure**. The protocol must specify the seized items and documents and describe their main characteristics. If no items and documents were taken during the search, this is indicated in the protocol. One copy of the search and seizure protocol is left with the person who was searched or searched.

160-1 Article Application of procedural coercive measures in urgent cases
1.[174] In urgent cases, procedural coercive measures provided for in Articles 154, 155, 158, 159 of this Code may be applied by the decision of the prosecutor, and procedural

[173] **149 straipsnis. Kratos ir poėmio tvarka**
1. Pareigūnas, pradėdamas kratą ir poėmį, privalo paskelbti nutartį ar nutarimą dėl kratos ar poėmio ir vieną nutarties ar nutarimo dėl kratos ar poėmio nuorašą įteikti asmeniui, pas kurį daroma krata. Po to pareigūnas privalo pareikalauti atiduoti nutartyje ar nutarime nurodytus daiktus ar dokumentus arba nurodyti besislapstančio asmens buvimo vietą.
[174] **160[1] straipsnis. Procesinių prievartos priemonių taikymas neatidėliotinais atvejais**
1. Neatidėliotinais atvejais procesinės prievartos priemonės, numatytos šio Kodekso 154, 155, 158, 159 straipsniuose, gali būti taikomos ir prokuroro nutarimu, o procesinės prievartos priemonės, numatytos šio Kodekso 145, 147, 160 straipsniuose – ir prokuroro arba ikiteisminio tyrimo pareigūno nutarimu, tačiau visais šiais atvejais

coercive measures provided for in Articles 145, 147, 160 of this Code may also be applied by the decision of the prosecutor or pre-trial investigation officer, but in all in these cases, within three days from the adoption of the decision, the decision of the judge of the pre-trial investigation must be received, confirming the legality of the application of procedural coercion. This decision of the pre-trial investigation judge is appealed according to the procedure established in Part X of this Code. Filing a complaint regarding the pre-trial investigation judge's decision not to confirm the legality of the use of a procedural coercion measure stops the execution of this decision.

2. If the decision of the judge of the pre-trial investigation is not adopted within the time limit established in para 1 of this Article, the actions initiated by the decision of the prosecutor or the officer of the pre-trial investigation shall be terminated immediately.

3. If a decision confirming the legality of the application of procedural coercion measures is not received, the items, valuables and documents taken during the search or seizure are returned to the persons from whom they were taken, and the data obtained by other procedural coercive measures are destroyed. This is done after the end of the term established in para 1 of this Article or the term of appeal of the ruling of the pre-trial investigation judge, and when this ruling is appealed, after the decision of the higher court has been adopted. In these cases, the results of the application of procedural coercive measures cannot be relied upon in the subsequent process as data justifying the guilt of the suspect or the accused.

per tris dienas nuo nutarimo priėmimo turi būti gauta ikiteisminio tyrimo teisėjo nutartis, patvirtinanti procesinės prievartos priemonės taikymo teisėtumą. Ši ikiteisminio tyrimo teisėjo nutartis skundžiama šio Kodekso X dalyje nustatyta tvarka. Skundo dėl ikiteisminio tyrimo teisėjo nutarties nepatvirtinti procesinės prievartos priemonės taikymo teisėtumo padavimas sustabdo šios nutarties vykdymą.

2. Jeigu per šio straipsnio 1 dalyje nustatytą terminą nepriimta ikiteisminio tyrimo teisėjo nutartis, prokuroro ar ikiteisminio tyrimo pareigūno nutarimu pradėti veiksmai nedelsiant nutraukiami.

3. Jeigu negauta procesinės prievartos priemonės taikymo teisėtumą patvirtinanti nutartis, kratos ar poėmio metu paimti daiktai, vertybės ir dokumentai grąžinami asmenims, iš kurių jie paimti, o kitomis procesinėmis prievartos priemonėmis gauti duomenys sunaikinami. Tai atliekama pasibaigus šio straipsnio 1 dalyje nustatytam terminui arba ikiteisminio tyrimo teisėjo nutarties apskundimo terminui, o kai ši nutartis apskųsta, – priėmus aukštesniojo teismo sprendimą. Šiais atvejais procesinių prievartos priemonių taikymo rezultatais tolesniame procese negali būti remiamasi kaip įtariamojo ar kaltinamojo kaltumą pagrindžiančiais duomenimis.

4. Lifting Privileges or Immunities

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1. Where the investigations of the EPPO involve persons protected by a privilege or immunity **under national law**, and such privilege or immunity presents an obstacle to a specific investigation being conducted, the European Chief Prosecutor shall make a reasoned written request for its lifting **in accordance with the procedures laid down by that national law.**
2. Where the investigations of the EPPO involve persons protected by privileges or immunities under the Union law, in particular the Protocol on the privileges and immunities of the European Union, and such privilege or immunity presents an obstacle to a specific investigation being conducted, the European Chief Prosecutor shall make a reasoned written request for its lifting in accordance with the procedures laid down by Union law.

The privileges and immunities preesented below can also be read as an **expression of the rights under Article 41 EPPO** Regulation in national court proceedings. **1**

a) National Privilege and Immunity Provisions, para 1

aa. Privilege Provisions

These different and **very wide provisions** protect certain officials (such as members of the Lithuanian Parliament) from detention or prosecution without a formal waiver, which is important if they installed a minister, were involved in a funding agreement, a criminal process as suspect or witness. See below for special provisions. **2**

(1) Legal (Professional) Privilege

3 The LPP right exists and protects the correspondence between a lawyer and his client.[175]

(a) Provisions in Lithuanian Law

4 The following provisions could apply in this regard: **Article 46 para 5 of the Advocacy Law** [Law of the Republic of Lithuania on the Bar] and Article 8 of the Code of Ethics of Lithuanian Lawyers.

(b) Provisions on Lifting a Legal (Professional) Privilege

5 But the LPP in Lithuania is not "carved into stone". In certain conditions it **may be lifted or restricted**. In a recent completion case, the Supreme Administrative Court of Lithuania had to decide whether the LLP could be limited in a proportionate way and in accordance with the law to fulfil its tasks in a democratic society (which relates to Art. 6 ECHR jurisprudence):

⚖ "43. **Supreme Administrative Court of Lithuania** 2020 December 2 in the ruling in administrative case no eA–2145–556/2020 also emphasized that the lawyer's material interest in the Company's activities is not a circumstance that could lead to the limitation of the legal guarantee of the dispute. Returning the administrative case to the court of first instance for re-examination, the panel of judges indicated that the court of first instance should determine **whether the pursuit was sufficiently justified** and proportionate, and whether the pursuit was legitimate, limiting the law of the law on Advocacy 46 of the Article5 guarantee established in part.[176] […] 46. Disagreeing with the arguments of the **applicant's appeal** that the court of first instance did not follow the decision of the Supreme Administrative Court of Lithuania in 2021. December 2 in the ruling in administrative case no eA–2145–556/2020 according to the provided explanations, the panel of judges notes that in this case, the court of first instance, when re-examining the case and commenting on the defendant's position to refuse to apply the **protection of the lawyer's professional secrecy**, rightly assessed the **Law on Advocacy 46 of the Article 5** the reasonableness, necessity and necessity of the restriction of the legal guarantee established in part 1 in a democratic society and proportionality to achieve the intended goal. The Court of First Instance rightly considered not only the lawyer's material interest in the Company's activities, which, as the applicant correctly points out,

[175] See Gumbis 2017, pp. 119 et seq.; see as well for OLAF investigations Supervisory Committee 2024a, p. 15.
[176] lietuvos vyriausiasis administracinis teismas [Supreme Administrative Court of the Republic of Lithuania], Ruling of 5th May 2021, Administrative file no.eA–3015–629/2021, Judicial process no 3–61–3–00835–2019: "43. Lietuvos vyriausiasis administracinis teismas 2020 m. gruodžio 2 d. nutartyje administracinėje byloje Nr. eA-2145–556/2020 taip pat akcentavo, kad materialusis advokato suinteresuotumas Bendrovės veikla nėra ta aplinkybė, kuri galėtų lemti ginčo teisinės garantijos ribojimą. Grąžindama administracinę bylą pirmosios instancijos teismui nagrinėti iš naujo, teisėjų kolegija nurodė, kad pirmosios instancijos teismas turėtų nustatyti, ar buvo pakankamai pagrįstas bei proporcingas ir ar teisėtas siekis, apribojant įstatymų leidėjo Advokatūros įstatymo 46 straipsnio 5 dalyje įtvirtintą garantiją.".

after taking into account the decision of the Supreme Administrative Court of Lithuania in 2020. December 2 ruling in administrative case no eA–2145–556/2020 is not the circumstance that could lead to the limitation of the legal guarantee of the dispute. In the assessment of the panel of judges, the court of first instance rightly took into account such significant circumstances of the case that the Council started the investigation, during which the **documents constituting the lawyer's professional secret were taken**, due to the prohibition of abusing a dominant position, in accordance with the Competition Law, regulating the activities of state management, self-government institutions and economic entities that limit or may limit competition and the actions of unfair competition, establishing the rights, duties and responsibilities of these institutions and entities, as well as the legal bases for the restriction of competition and the control of unfair competition in the Republic of Lithuania. It should be noted that the Council has also launched an investigation into a violation of Article 102 of the TFEU. In the assessment of the panel of judges, the court of first instance examined in detail the circumstances related to the dependence of the relationship between the applicant and the lawyer, and therefore came to the reasonable conclusion that in this administrative case the **relationship between the applicant and the lawyer** cannot be considered unconditionally independent."[177]

(2) Spousal Privilege

(a) Provisions in Lithuanian Law

Article 38 Family members	**6**
Family members of a person are considered to be the parents (adoptive parents), children (adopted children), brothers, sisters and their spouses living together with that person,	

[177] lietuvos vyriausiasis administracinis teismas [Supreme Administrative Court of the Re-public of Lithuania], Ruling of 5th May 2021, Administrative file no eA–3015–629/2021, Judicial process no 3–61–3–00835–2019– "Nesutikdama su pareiškėjo apeliacinio skundo argumentais, kad pirmosios instancijos teismas nesivadovavo Lietuvos vyriausiojo administracinio teismo 2021 m. gruodžio 2 d. nutartyje administracinėje byloje Nr. eA–2145–556/2020 pateiktais išaiškinimais, teisėjų kolegija pažymi, kad šiuo atveju pirmosios instancijos teismas, iš naujo nagrinėdamas bylą ir pasisakydamas dėl atsakovo pozicijos atsisakyti taikyti advokato profesinės paslapties apsaugą, pagrįstai vertino Advokatūros įstatymo 46 straipsnio 5 dalyje įtvirtintos teisinės garantijos apribojimo pagrįstumą, būtinumą ir reikalingumą demokratinėje visuomenėje bei proporcingumą siekiamam tikslui pasiekti. Pirmosios instancijos teismas pagrįstai atsižvelgė ne tik į materialųjį advokato suinteresuotumą Bendrovės veikla, kas, kaip teisingai nurodo pareiškėjas, atsižvelgus į Lietuvos vyriausiojo administracinio teismo 2020 m. gruodžio 2 d. nutartį administracinėje byloje Nr. eA–2145–556/2020 nėra ta aplinkybė, kuri galėtų lemti ginčo teisinės garantijos ribojimą. Teisėjų kolegijos vertinimu, pirmosios instancijos teismas pagrįstai atsižvelgė ir į tokias reikšmingas bylos aplinkybes, jog Taryba tyrimą, kurio metu buvo paimti advokato profesinę paslaptį sudarantys dokumentai, pradėjo dėl draudimo piktnaudžiauti dominuojančia padėtimi, vadovaudamasi Konkurencijos įstatymu, reglamentuojančiu konkurenciją ribojančią ar galinčią riboti valstybės valdymo, savivaldos institucijų bei ūkio subjektų veiklą ir nesąžiningos konkurencijos veiksmus, nustatančius šių institucijų ir subjektų teises, pareigas ir atsakomybę bei konkurencijos ribojimo ir nesąžiningos konkurencijos kontrolės Lietuvos Respublikoje teisinius pagrindus. Atkreiptinas dėmesys, kad Taryba pradėjo tyrimą ir dėl SESV 102 straipsnio galimo pažeidimo. Teisėjų kolegijos vertinimu, pirmosios instancijos teismas detaliai išnagrinėjo aplinkybes, susijusias su pareiškėjo ir advokato santykių priklausomumu, todėl priėjo prie pagrįstos išvados, kad šioje administracinėje byloje pareiškėjo ir advokato santykiai negali būti laikomi besąlygiškai nepriklausomais." See as well ECJ, C-155/79, Judgment of 18 May 1982, *AM&S Europe v Commission*, EU:C:1982:157, paragraphs 20 and 23.

the person's spouse or the person with whom the person lives together without registering a marriage, or the person with whom that person is registered under the Civil Code of the Republic of Lithuania have agreed to enter into marriage in accordance with the established procedure, as well as the spouse's parents, dependents or ex-spouses.

(b) Provisions on Lifting a Spousal Privilege

7 A spousal privilege can be lifted in accordance with the law, which requires interests of the same height and a proportionate handling of the evidence request in accordance with the rules on evidence in the CPC of Lithuania.

bb. Conclusion and Summary of the Different Privileges and the Lifting/Waiving Procedure in Lithuanian Law

8 It is possible to lift privileges – even in investigation proceedings – as could be seen above in the excerpt from a competition case decided by the Supreme Administrative Court of Lithuania in 2021.

b) Immunity Provisions

aa. Parliamentary Privilege or Immunity

9 First of all, it should be remembered that Members of Parliament (should always in a democratic society) have **absolute freedom of speech** in their parliament as this is granted for its members. This situation in most EU Member States is comparable. This constitutional mechanism keeps the instruments of **checks and balances** in place.[178] Although, it might be unjust for the private individual, it also guarantees a **level of transparency**. The *telos* and *ratio legis* are to ensure that they also enjoy freedom from arrest for any civil debt and can operate their political activity (without the fear of *fumus persecutionis*[179] "that is, where proceedings are brought by a political adversary or appear to be motivated primarily by the desire to harm the MEP"[180]).

10 Still this freedom is **limited in exceptional cases**. The Parliament has the following competences to lift or waive an immunity[181]:

11 The **main legal defence strategies** under Article 29 EPPO Regulation include putting arguments forward for any procedural errors, competence issues, breaches of immunity rights, and violations of EU fundamental rights. Main arguments might rely on non-

[178] Callewaert 2021 questions whether the EPPO is tied to ECtHR case-law, if it would, it could apply in cases regarding Art. 29. Already in 2017 Negri tried to find best practices for the EPPO. Nowadays some are already established, but still a profound EPPO related jurisprudence is missing – despite the recent cases of the ECJ.
[179] See Stöger 2015, p. 147.
[180] For this definition see Bradely 2018, Chapter 14, III. Part E.
[181] See https://bit.ly/3Rd908f. Accessed 31 December 2025.

compliance with essential procedural rules, lack of legal basis, EPPO exceeding its competence, infringement of Articles 7–9 of Protocol No 7, and failure to recognise *fumus persecutionis*.[182]

12

Article 62

The person of a Member of the Seimas shall be **inviolable**.

The Members of the Seimas **may not be held criminally liable or be detained**, or have their liberty restricted otherwise, **without the consent of the Seimas**.

The Members of the Seimas may not be persecuted for their votes or speeches at the Seimas. However, they may be held liable according to the general procedure for personal insult or defamation.

Article 86

The person of the **President of the Republic** shall be inviolable: while in office, he may be neither detained nor held criminally or administratively liable.

The President of the Republic may be removed from office only for a gross violation of the Constitution or a breach of the oath, or when he is found to have committed a crime. The issue of the removal of the President of the Republic from office **shall be decided by the Seimas** according to the procedure for impeachment proceedings.

Article 100

The **Prime Minister and Ministers** may not be held criminally liable or be detained, or have their liberty restricted otherwise, **without the prior consent of the Seimas** or, in the period between the sessions of the Seimas, without the prior consent of the President of the Republic.

Article 114

Interference by any institutions of state power and governance, Members of the Seimas or other officials, political parties, political or public organisations, or citizens with the activities of a judge or court shall be prohibited and shall lead to liability provided for by law.

Judges may not be held criminally liable or be detained, or have their liberty restricted otherwise, **without the consent of the Seimas** or, in the period between the sessions of the Seimas, without the consent of the President of the Republic of Lithuania.

[182] See e.g. the action brought on 19 April 2024 ECJ, *Kaili v Parliament* (Case T-212/24). The decision shows that the EPPO is closely scrutinized by defence lawyers.

bb. Provisions on the Lifting of Immunities?

13 The consent of the Seimas is needed to create an effect that is equal to the lifing of immunites (see Article 62 s. 3 Lithuanian Constitution).

c) Conclusion/Comparison

14 Comparing CPC privileges and parlimamentary immunities it becomes apparent that both are protected in the interest of the equivalence of arms in the criminal process or the protection of the right of the parliamentarians to free speech. If the interests that contradict the privileges or immunities are very strong the law allows restrictions and limitations, which must itself be in conformity with the jurisprudence of the ECtHR (concerning the rights to a fair trial, Article 6 ECHR).

d) Immunities and Privileges under Union Law, para 2

15 Cf. → Article 29 EPPO Regulation and the subsequent analysis. Union law differs from national law and is not researched here in-depth. **Union law contains a** protocol, which will apply if the immunity or a privilege of a Union official needs to be lifted. It is enshrined in the consolidated version of the Treaty on the Functioning of the European Union **Protocol (No 7) on the privileges and immunities of the European Union** (OJ C 326, 26.10.2012, p. 266–272)".

16 For **EU wide templates for the EPPO** to request the lifting see within the **Working Arrangements** with some IBOAs and the EU Commission and the Internal Rules of Procedure as well as in the **volume series of the CNP volumes**, which contain some exemplary copies of these template drafts.

VII. National Law Applicable in EPPO Investigations with Special Focus on Investigation Measures

[…]

ARTICLE 2

Rules on investigation measures and other measures

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aa. Serious Offences Limitation for Offences of para 1(e) and (f) 187
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1. At least in cases where the offence subject to the investigation is punishable by a maximum penalty of at least 4 years of imprisonment, Member States shall ensure that the European Delegated Prosecutors are entitled to order or request the following investigation measures:

(a) **search any premises, land, means of transport, private home, clothes and any other personal property or computer system**, and take any conservatory measures necessary to preserve their integrity or to avoid the loss or contamination of evidence;

(b) obtain the production of any relevant object or document either in its original form or in some other specified form;

(c) **obtain the production of stored computer data, encrypted or decrypted**, either in their original form or in some other specified form, including banking account data and traffic data with the exception of data specifically retained in accordance with national law pursuant to the second sentence of Article 15(1) of Directive 2002/58/EC of the European Parliament and of the Council ;

(d) **freeze instrumentalities or proceeds of crime**, including assets, that are expected to be subject to confiscation by the trial court, where there is reason to believe that the owner, possessor or controller of those instrumentalities or proceeds will seek to frustrate the Judgment ordering confiscation.

(e) **intercept electronic communications** to and from the suspect or accused person, over any electronic communication means that the suspect or accused person is using;

(f) **track and trace an object by technical means**, including controlled deliveries of goods.

2. Without prejudice to Article 29, the investigation measures set out in para 1 of this Article may be subject to conditions in accordance with the applicable national law if the national law contains specific restrictions that apply with regard to certain categories of persons or professionals who are legally bound by an obligation of confidentiality.
3. The investigation measures set out in points (c), (e) and (f) of para 1 of this Article may be subject to further conditions, including limitations, provided for in the applicable national law. In particular, Member States may limit the application of points (e) and (f) of para 1 of this Article to specific serious offences. A Member State intending to make use of such limitation shall notify the EPPO of the relevant list of specific serious offences in accordance with Article 117.
4. The European Delegated Prosecutors shall be entitled to request or to order any other measures in their Member State that are available to prosecutors under national law in similar national cases, in addition to the measures referred to in para 1.
5. The European Delegated Prosecutors may only order the measures referred to in paras 1 and 4 where there are reasonable grounds to believe that the specific measure in question might provide information or evidence useful to the investigation, and where there is no less intrusive measure available which could achieve the same objective. The procedures and the modalities for taking the measures shall be governed by the applicable national law.

Article 30 EPPO Regulation contains **many possibilities to discover EU frauds** and includes intrusive and effective means of **investigative tools**. Conducting the investigations it is important to closely obey the law and follow the details. The following provisions from the Criminal Procedure Code of Lithuania are fundamental requisite to combat EU frauds *in praxi*. **1**

a) Member States Shall Ensure That the European Delegated Prosecutors Are Entitled to Order or Request

The adoption law had the aim to ensure that the Lithuanian EDPs can act like their national homologues. The wording of the Regulation must be followed, and it cannot be transferred 1:1 into national law. Therefore, the Lithuanian legislator enacted an Adoption Law. **2**

aa. Adaptation Law of Lithuania

Nota bene: The authorization of an EDP (the "handling" EDP in one of the MS) to order or request could/should or must be enshrined in the new adaption laws which the Member States enacted to be fully operational for the EPPO and its tasks (see above Sources of law and below Art. 30). As most of the Member States either amended their Criminal Procedure Code or their Code of the Organization of the Judiciary and/or the Prosecutors Act, the relevant provision(s) for Lithuania are presented in the following.

bb. Provision in the CPC

3 The Lithuanian CPC contains various rules on the **role of the prosecutor**, the **role of an investigating judge**, proportionality, and length of an investigative measure etc. The manual displays the most important provisions on the following pages:

(1) Role of the Prosecutor (and EDP) in Lithuania

4

Article 170[183] **Powers of the prosecutor during the pre-trial investigation**
1. The prosecutor has the right to conduct the entire pre-trial investigation or individual steps of the pre-trial investigation.
2. When the pre-trial investigation or its individual steps are conducted by the pre-trial investigation officers, the prosecutor must control how the pre-trial investigation is conducted.
3. The prosecutor gives mandatory instructions to pre-trial investigation officers, cancels their illegal or unfounded rulings, instructs criminal intelligence entities to use methods or means of collecting criminal intelligence information that do not limit the rights of the person provided for in Article 44, Part 9 of this Code.
4. Only the prosecutor makes decisions:
(1) on combining and separating researches;
(2) due to the suspension of the pre-trial investigation;
(3) due to the termination of the pre-trial investigation, except for the cases provided for in para 1 of Article 214 of this Code;

[183] **170 straipsnis. Prokuroro įgaliojimai atliekant ikiteisminį tyrimą**
1. Prokuroras turi teisę pats atlikti visą ikiteisminį tyrimą ar atskirus ikiteisminio tyrimo veiksmus.
2. Kai ikiteisminį tyrimą ar atskirus jo veiksmus atlieka ikiteisminio tyrimo pareigūnai, prokuroras privalo kontroliuoti, kaip vyksta ikiteisminis tyrimas.
3. Prokuroras duoda ikiteisminio tyrimo pareigūnams privalomus nurodymus, panaikina neteisėtus ar nepagrįstus jų nutarimus, paveda kriminalinės žvalgybos subjektams panaudoti kriminalinės žvalgybos informacijos rinkimo būdus ar priemones, kuriomis nėra ribojamos šio Kodekso 44 straipsnio 9 dalyje numatytos asmens teisės.
4. Tik prokuroras priima sprendimus:
(1) dėl tyrimų sujungimo ir atskyrimo;
(2) dėl ikiteisminio tyrimo sustabdymo;
(3) dėl ikiteisminio tyrimo nutraukimo, išskyrus šio Kodekso 214 straipsnio 1 dalyje numatytus atvejus;
(4) dėl nutraukto ikiteisminio tyrimo atnaujinimo;
(5) dėl tyrimo užbaigimo ir kaltinamojo akto surašymo.
5. Europos deleguotasis prokuroras ar Europos prokuroras, priimdamas šio straipsnio 4 dalies 1, 3, 4 ir 5 punktuose nurodytus sprendimus, vadovaujasi Reglamente (ES) 2017/1939 ir šiame Kodekse nustatytomis taisyklėmis.
Papildyta straipsnio dalimi:
Nr. XIII-3051, 11–06–2020, paskelbta TAR 22–06–2020, i. k. 2020-13619
6. Aukštesnysis prokuroras nustato prokurorų padarytus proceso įstatymų pažeidimus, panaikina neteisėtus ar nepagrįstus jų nutarimus ir duoda prokurorams privalomus nurodymus, išskyrus nurodymą, kokį proceso sprendimą priimti.
Straipsnio dalies numeracijos pakeitimas:
Nr. XIII-3051, 11–06–2020, paskelbta TAR 22–06–2020, i. k. 2020-1361
7. Tik prokuroras gali kreiptis į ikiteisminio tyrimo teisėją dėl šio teisėjo kompetencijai priskirtų veiksmų atlikimo. Šio Kodekso 214 ir 217 straipsniuose numatytais atvejais prokuroro nutarimus dėl ikiteisminio tyrimo nutraukimo ir dėl nutraukto ikiteisminio tyrimo atnaujinimo turi patvirtinti ikiteisminio tyrimo teisėjas.
Straipsnio dalies numeracijos pakeitimas:

(4) regarding the resumption of the terminated pre-trial investigation;
(5) regarding completion of the investigation and compilation of the indictment.
5. The European Delegated Prosecutor or the European Prosecutor, when making the decisions referred to in points 1, 3, 4 and 5 of para 4 of this Article, is guided by the rules established in Regulation (EU) 2017/1939 and this Code.
6. The higher prosecutor determines the violations of procedural laws committed by the prosecutors, cancels their illegal or unfounded decisions and gives mandatory instructions to the prosecutors, with the exception of the instruction on which procedural decision to make.
7. Only the prosecutor can apply to the judge of the pre-trial investigation regarding the performance of actions assigned to the competence of this judge. In the cases provided for in Articles 214 and 217 of this Code, the decisions of the prosecutor on the termination of the pre-trial investigation and on the resumption of the terminated pre-trial investigation must be approved by the judge of the pre-trial investigation.

Article 170[1] Powers of the prosecutor in ensuring confiscation of property[184]
During the process, the prosecutor must take measures to ensure the finding and possible confiscation of property that meets the criteria specified in Article 72 or Article 72[3] of the Criminal Code of the Republic of Lithuania.

Article 171[185] **Actions of officers of pre-trial investigation institutions when starting a pre-trial investigation**
1. If the pre-trial investigation institution receives a complaint, statement or report about a criminal act or if the pre-trial investigation institution itself determines the signs of a criminal act, the officer of the pre-trial investigation institution immediately starts a pre-trial investigation and simultaneously informs the prosecutor about it.
2. After receiving the report from the officer of the pre-trial investigation institution, the prosecutor decides who should conduct the investigation. The prosecutor may decide:
(1) to carry out the entire pre-trial investigation or individual steps of it;

[184] **170[1] straipsnis. Prokuroro įgaliojimai užtikrinant turto konfiskavimą**
Proceso metu prokuroras turi imtis priemonių turto, kuris atitinka Lietuvos Respublikos baudžiamojo kodekso 72 ar 723 straipsnyje nurodytus požymius, suradimui ir jo galimam konfiskavimui užtikrinti.
[185] **171 straipsnis. Ikiteisminio tyrimo įstaigų pareigūnų veiksmai pradedant ikiteisminį tyrimą**
1. Jeigu skundą, pareiškimą ar pranešimą apie nusikalstamą veiką gauna ikiteisminio tyrimo įstaiga arba jeigu ikiteisminio tyrimo įstaiga pati nustato nusikalstamos veikos požymius, ikiteisminio tyrimo įstaigos pareigūnas tuoj pat pradeda ikiteisminį tyrimą ir kartu apie tai praneša prokurorui.
2. Gavęs ikiteisminio tyrimo įstaigos pareigūno pranešimą, prokuroras sprendžia, kas turi atlikti tyrimą. Prokuroras gali nuspręsti:
(1) pats atlikti visą ikiteisminį tyrimą ar atskirus jo veiksmus;
(2) pavesti atlikti ikiteisminio tyrimo veiksmus ikiteisminio tyrimo įstaigai, kuri praneša prokurorui apie pradėtą ikiteisminį tyrimą;
(3) pavesti atlikti ikiteisminio tyrimo veiksmus kitai ikiteisminio tyrimo įstaigai.
3. Prokuroras turi teisę sudaryti tyrimo grupę iš kelių skirtingų ikiteisminio tyrimo įstaigų pareigūnų.

(2) instruct a pre-trial investigation institution to perform the pre-trial investigation, which notifies the prosecutor about the pre-trial investigation;
(3) instruct another pre-trial investigation institution to perform pre-trial investigation actions.
3. The prosecutor has the right to form an investigation team from several officers of different pre-trial investigation institutions.

Article 175 Individual orders
1. If it is necessary to carry out investigative actions in another area, the prosecutor or an officer of the pre-trial investigation institution can carry them out themselves or entrust it to the relevant prosecutor or pre-trial investigation institution.
2. The prosecutor has the right to entrust investigation actions to the prosecutor of another area or to any pre-trial investigation institution.

(2) Role of the Pre-Trial Judge in Lithuania

5 **Artcle 173**[186] **Powers of the pre-trial judge**
1. The judge of the pre-trial investigation in accordance with the procedure established by this Code:
(1) appoints and sanctions the application of coercive procedural measures;
(2) swears in and interrogates witnesses and victims;
(3) interrogates suspects;
(4) makes decisions on the termination of the pre-trial investigation in the cases provided for in Article 214, Part 1 of this Code;
(5) approves the decisions of the prosecutor terminate the pre-trial investigation in the cases provided for in para 2 of Article 214 of this Code;
(6) approves the decisions of the prosecutor resume the terminated pre-trial investigation in the cases provided for by this Code;

[186] **173 straipsnis. Ikiteisminio tyrimo teisėjo įgaliojimai**
1. Ikiteisminio tyrimo teisėjas šio Kodekso nustatyta tvarka:
(1) skiria ir sankcionuoja procesinių prievartos priemonių taikymą;
(2) prisaikdina ir apklausia liudytojus ir nukentėjusiuosius;
(3) apklausia įtariamuosius;
(4) priima sprendimus dėl ikiteisminio tyrimo nutraukimo šio Kodekso 214 straipsnio 1 dalyje numatytais atvejais;
(5) tvirtina prokuroro nutarimus nutraukti ikiteisminį tyrimą šio Kodekso 214 straipsnio 2 dalyje numatytais atvejais;
(6) tvirtina prokuroro nutarimus atnaujinti nutrauktą ikiteisminį tyrimą šio Kodekso numatytais atvejais;
(7) nagrinėja proceso dalyvių skundus dėl ikiteisminio tyrimo pareigūnų ir prokuroro veiksmų;
(8) atlieka kitus šiame Kodekse numatytus veiksmus.
2. Šio straipsnio 1 dalies 1–5 punktuose numatytus veiksmus ikiteisminio tyrimo teisėjas atlieka gavęs prokuroro prašymą. Šį prašymą prokuroras pateikia savo ar proceso dalyvio iniciatyva. Ikiteisminio tyrimo teisėjas negali atsisakyti nagrinėti prokuroro prašymą. Atsisakęs įvykdyti prokuroro prašymą, ikiteisminio tyrimo teisėjas dėl to priima motyvuotą nutartį. Šią nutartį prokuroras gali skųsti šio Kodekso 65 straipsnyje nustatyta tvarka.
3. Be to, ikiteisminio tyrimo teisėjas atlieka proceso veiksmus teismo, kurio žinioje yra baudžiamoji byla, pavedimu.
4. Savo iniciatyva ikiteisminio tyrimo teisėjas jokių veiksmų neatlieka.

(7) examines the complaints of the process participants regarding the actions of the pre-trial investigation officers and the prosecutor;
(8) performs other actions provided for in this Code.
2. The pre-trial investigation judge performs the actions provided for in clauses 1–5 of para 1 of this Article upon receiving the prosecutor's request. The prosecutor submits this request on his own initiative or on the initiative of a participant in the process. The judge of the pre-trial investigation cannot refuse to examine the prosecutor's request. After refusing to comply with the request of the prosecutor, the judge of the pre-trial investigation shall issue a reasoned ruling. The prosecutor may appeal this ruling in accordance with the procedure established in Article 65 of this Code.
3. In addition, the judge of the pre-trial investigation performs procedural actions on the order of the court that has jurisdiction over the criminal case.
4. The judge of the pre-trial investigation does not take any actions on his own initiative.

b) Investigation Measures

aa. Para 1(a)

(1) Search Measures

(a) Search Any Premises or Land (Article 145 CPC)

Article 145 of the CC[187] Conducting a search [based on criminal procedural investigations] **6**
1. When there is a reason to believe that in any room or other place there are tools of a criminal act, objects and values obtained or acquired through criminal means, as well as objects or documents that may be relevant to the investigation of a criminal act, or that

[187] **145 straipsnis. Krata**
1. Kai yra pagrindas manyti, kad kokioje nors patalpoje ar kitokioje vietoje yra nusikalstamos veikos įrankių, nusikalstamu būdu gautų ar įgytų daiktų bei vertybių, taip pat daiktų ar dokumentų, galinčių turėti reikšmės nusikalstamai veikai tirti, arba kad koks nors asmuo jų turi, ikiteisminio tyrimo pareigūnas ar prokuroras jiems surasti ir paimti gali daryti kratą.
2. Krata gali būti daroma ir siekiant surasti ieškomus asmenis, taip pat lavonus.
3. Krata daroma motyvuota ikiteisminio tyrimo teisėjo nutartimi. Nutartyje turi būti nurodyta, kokių iš šio straipsnio 1 ir 2 dalyse nurodytų objektų bus ieškoma.
4. Darant kratą, turi dalyvauti buto, namo ar kitų patalpų, kuriose daroma krata, savininkas, nuomotojas, valdytojas, pilnametis jų šeimos narys ar artimasis giminaitis, o darant kratą įmonėje, įstaigoje ar organizacijoje, – tos įmonės, įstaigos ar organizacijos atstovas. Kai nėra galimybės užtikrinti šių asmenų dalyvavimą, krata daroma kviestinio ar savivaldybės institucijos atstovo akivaizdoje. Prireikus kviestiniai gali būti kviečiami dalyvauti atliekant kratą ir kitais atvejais.
5. Krata žemėje, miške, vandens telkiniuose gali būti daroma ir nedalyvaujant savininkui, nuomotojui ar valdytojui, tačiau šiems asmenims vėliau pranešama raštu apie darytą kratą.
Nota bene: Art. 145 CPC can as well apply in cases of digital evidence gathering, see Kančauskienė 2019, pp. 11 et seq. explaining on how to collect evidence in these cases and citing court cases, in which the evidence was not admitted and he say on p. 11 rightly: "Lithuanian law does not classify electronic evidence separately. Electronic evidence, like any other type of evidence in a criminal procedure, is subject to common requirements, [...]", thus Art. 20 CPC applies: "1. Evidence in a criminal procedure shall be material obtained in the manner prescribed by law."

any person has them, pre-trial the investigating officer or the prosecutor may conduct a search to find and seize them.
2. A search may also be conducted in order to find wanted persons, as well as corpses.
3. The search is carried out based on the reasoned decision of the judge of the pre-trial investigation. The order must specify which of the objects specified in paras 1 and 2 of this Article will be searched.
4. When conducting a search, the owner, lessor, manager, adult family member or close relative of the apartment, house or other premises where the search is being conducted must participate, and when conducting a search in a company, institution or organization, a representative of that company, institution or organization. When it is not possible to ensure the participation of these persons, the search is carried out in the presence of an invitee or a representative of a municipal institution. If necessary, guests may be invited to participate in the search and in other cases.
5. A search of land, forest, water bodies may be carried out without the presence of the owner, lessor or manager, but these persons are later notified in writing about the search.

(b) Search Any Means of Transport

7 Means of transport is not identical to "a place or room", thus Article 145 CPC can, if the laws are interpreted from a very serious point-of-view not apply for this kind of search.

(c) Search Any Private Home

8 Article 145 CPC relates to "any other place", which indicates that a private home might be encompassed by the wording.

(d) Search Any Clothes and Any Other Personal Property

9 Search and exmination are two **different procedural actions** and have differents goals. To search any clothes and any other personal property must be distinguished from the police law related searches of a person captured in flagrante delicto, which is called personal examination and is based on Article 143 CPC[188]. Article 146 CPC states the following:

10

Article 146 Search of a person
1. The search of a person is carried out according to the same rules as the search of an apartment, house or other premises. [189]

[188] **Article 143. Personal examination**
1. The pre-trial investigation officer or prosecutor has the right to examine the body of the suspect, victim or other person, if necessary, to determine whether there are traces of a criminal act or special marks on his body. [...]
[189] **146 straipsnis. Asmens krata**
1. Asmens krata daroma pagal tas pačias taisykles kaip ir buto, namo ar kitų patalpų krata.
2. Asmens krata, dėl to nepriėmus atskiros nutarties, gali būti daroma:
(1) sulaikant ar suimant;

2. A search of a person, without the adoption of a separate order, may be carried out:
(1) by detaining or arresting;
(2) when there is sufficient reason to believe that the person present in the room or other place where the search or search is carried out is hiding objects or documents with him that may be relevant to the investigation of a criminal act.
3. Only a person of the same sex may perform a personal search.
4. When conducting a search of a person, the persons specified in para 4 of Article 145 of this Code do not have to participate.

(e) Search Any Computer System

The CPC contains no specific provision, but it is recognized by the courts based on the national law presented above. **11**

(2) Conservatory Measures Necessary to Preserve Their Integrity/Necessary to Avoid the Loss/Necessary to Avoid the Contamination of Evidence

Articles 147 and 148 CPC contain conservatory measures to preserve evidence and traces identified during searches (see above). **12**

Article 147 CPC Seizure of documents
1. If it is necessary to take objects or documents that are relevant to the investigation of a criminal act, **and it is known exactly where they are or who has them, the pre-trial investigation officer or the prosecutor can take them.** Poems are made by reasoned decision of the judge of the pre-trial investigation.
2. Persons in possession of items or documents to be seized must not obstruct the officers carrying out the seizure. Persons who fail to fulfil this duty may be fined based on Article 163 of this Code.
3. The persons specified in Article 145, Part 4 of this Code must be present during the seizure.
4. If persons in possession of confiscated items or documents do not hand them over, the items or documents may be seized by force.

Article 148 Seizure of parcels
1. Doing mail seizure of parcels is allowed only by the order of the judge of the pre-trial investigation. Mail the instructions of the officer collecting parcels are mandatory for employees of the post office. Persons who do not comply with these instructions may be fined based on Article 163 of this Code.

(2) kai yra pakankamas pagrindas manyti, kad patalpoje ar kitoje vietoje, kur daromas poėmis ar krata, esantis asmuo slepia prie savęs daiktus ar dokumentus, galinčius turėti reikšmės nusikalstamai veikai tirti.
3. Asmens kratą gali daryti tik tos pačios lyties asmuo.
4. Darant asmens kratą, neprivalo dalyvauti šio Kodekso 145 straipsnio 4 dalyje nurodyti asmenys.

2. The prosecutor, the judge and the court have the right to check the contents of the seized postal items.

bb. Para 1(b) Obtainment of the Production of Any Relevant Object or Document Either in Its Original Form or in Some Other Specified Form

The Lithuanian CPC provides for the following legislation in this regard: **13**

Article 155 Prosecutor's right to access information **14**

1. The prosecutor, having adopted the decision and received the consent of the judge of the pre-trial investigation, has the right to come to any state or municipal, public or private institution, company or organization and demand that he be allowed to familiarize himself with the necessary documents or other necessary information, make records or to copy documents and information or to receive specified information in writing, if this is necessary for the investigation of a criminal act.
2. Persons who refuse to provide the prosecutor with required information or documents may be fined based on Article 163 of this Code.
3. The prosecutor may use the information obtained in accordance with the procedure established in para 1 of this Article only for the purpose of investigating a criminal act. The prosecutor must immediately destroy information that is not needed for the investigation of the crime.
4. By order of the prosecutor, the pre-trial investigation officer may also get acquainted with the information in accordance with the procedure established in this Article.
5. Laws of the Republic of Lithuania may establish restrictions on the prosecutor's right to access information.

Article 151 Temporary restriction of ownership

1. For a civil lawsuit, possible confiscation of property or extended confiscation of property to be secured by a prosecutor's decision to a suspect or to a natural person or natural persons materially responsible for the actions of the suspect according to the law, who have property obtained or acquired through criminal means or property that meets the conditions specified in Article 72 3 of the Criminal Code of the Republic of Lithuania, a temporary restriction of ownership may be imposed. A temporary restriction of the right to ownership ***may be imposed together with a seizure or search***. […]

cc. Para 1(c)

(1) Obtainment of the Production of Stored Computer Data, Encrypted or Decrypted

15 Under Articles 154 and 155 CPC, investigative authorities may, upon judicial authorization and at the request of the prosecutor, carry out interception, recording, control and

storage of electronic communications, as well as obtain access to documents and information held by public and private entities. These measures are reserved for investigations into serious and very serious crimes, selected minor offences expressly listed in the CPC, or situations involving risks to victims, witnesses, or other participants. The law imposes **strict procedural safeguards**, including time limits (generally up to six months, extendable once), specification of scope and duration, protection of defence counsel communications, and mandatory destruction of irrelevant data. The Criminal Intelligence Law, notably Article 9, regulates covert intelligence-gathering measures prior to the initiation of criminal proceedings, including access to traffic data, banking and financial information, and other sensitive data. The Tax Administration Law complements this framework by enabling extensive information exchange and cooperation.

(a) General Provisions in the CPC

Article 154 Control, recording and storage of information transmitted through electronic communication networks **16**

1. When the decision of the judge of the pre-trial investigation has been adopted at the request of the prosecutor, the officer of the pre-trial investigation may listen to the conversations of persons transmitted via electronic communication networks, make their recordings, control other information transmitted via electronic communication networks, and record and accumulate it, if there is reason to believe that it is possible to do so to receive data about a very serious, serious or aggravated crime being prepared, committed or committed or about minor crimes provided for in Article 152^1, Article 162, Part 2, Article 170, Article 198^2 of the Criminal Code of the Republic of Lithuania in Part 1 of Article 309, Part 2 of Article 309, or if there is a risk that violence, extortion or other illegal acts will be used on the victim, witness or other participants in the process or their relatives.[190]

[190] **154 straipsnis. Elektroninių ryšių tinklais perduodamos informacijos kontrolė, jos fiksavimas ir kaupimas**
1. Kai pagal prokuroro prašymą yra priimta ikiteisminio tyrimo teisėjo nutartis, ikiteisminio tyrimo pareigūnas gali klausytis asmenų pokalbių, perduodamų elektroninių ryšių tinklais, daryti jų įrašus, kontroliuoti kitą elektroninių ryšių tinklais perduodamą informaciją ir ją fiksuoti bei kaupti, jeigu yra pagrindas manyti, kad tokiu būdu galima gauti duomenų apie rengiamą, daromą ar padarytą labai sunkų, sunkų ar apysunkį nusikaltimą arba apie nesunkius nusikaltimus, numatytus Lietuvos Respublikos baudžiamojo kodekso 152^1 straipsnyje, 162 straipsnio 2 dalyje, 170 straipsnyje, 198^2 straipsnio 1 dalyje, 309 straipsnio 2 dalyje, arba jeigu yra pavojus, kad nukentėjusiajam, liudytojui ar kitiems proceso dalyviams arba jų artimiesiems bus panaudotas smurtas, prievartavimas ar kitokios neteisėtos veikos.
2. Ikiteisminio tyrimo teisėjo nutartyje ar prokuroro nutarime klausytis asmenų pokalbių, perduodamų elektroninių ryšių tinklais, daryti jų įrašus, kontroliuoti kitą elektroninių ryšių tinklais perduodamą informaciją ir ją fiksuoti bei kaupti turi būti nurodyta:
(1) turimi duomenys apie asmenį, prieš kurį veiksmai turi būti atlikti;
(2) duomenys, kuriais pagrindžiama būtinybė atlikti šio straipsnio 1 dalyje numatytus veiksmus;
(3) konkretūs šio straipsnio 1 dalyje numatyti veiksmai, kuriuos leidžiama atlikti;
(4) veiksmų trukmė.
3. Šio straipsnio 1 dalyje nustatyta tvarka gali būti kontroliuojama ir fiksuojama elektroninių ryšių tinklais perduodama informacija, išskyrus jos turinį, jeigu yra pagrindas manyti, kad tokiu būdu galima gauti duomenų apie

2. In the pre-trial investigation judge's order or the prosecutor's order to listen to the conversations of persons transmitted over electronic communication networks, make their recordings, control other information transmitted over electronic communication networks, and record and accumulate it, it must be specified:
(1) available data on the person against whom the actions must be performed;
(2) data justifying the need to perform the actions provided for in para 1 of this Article;
(3) specific actions provided for in para 1 of this Article, which are allowed to be performed;
(4) duration of actions.
3. According to the procedure established in part 1 of this Article, information transmitted via electronic communication networks may be controlled and recorded, except for its content, if there is reason to believe that in this way it is possible to obtain data on minor crimes provided for in Articles 166, 198[1] of the Criminal Code of the Republic of Lithuania, Article 309 1 Part.
4. Listening to conversations of individuals transmitted over electronic communication networks, making recordings or controlling other information transmitted over electronic communication networks, its recording and accumulation may not last longer than six months. When investigating a complex or large-scale criminal act, the application of this measure can be extended once for three months.
5. Business entities providing electronic communication networks and/or services must provide conditions for listening to conversations of individuals transmitted via electronic communication networks, recording them or controlling other information transmitted via electronic communication networks, recording and storing it. Employees of

nesunkius nusikaltimus, numatytus Lietuvos Respublikos baudžiamojo kodekso 166, 198[1] straipsniuose, 309 straipsnio 1 dalyje.
4. Asmenų pokalbių, perduodamų elektroninių ryšių tinklais, klausymas, įrašų darymas ar kitos elektroninių ryšių tinklais perduodamos informacijos kontrolė, jos fiksavimas ir kaupimas negali trukti ilgiau kaip šešis mėnesius. Tiriant sudėtingą ar didelio masto nusikalstamą veiką, šios priemonės taikymas gali būti vieną kartą pratęstas trims mėnesiams.
5. Ūkio subjektai, teikiantys elektroninių ryšių tinklus ir (ar) paslaugas, privalo sudaryti sąlygas klausytis asmenų pokalbių, perduodamų elektroninių ryšių tinklais, daryti jų įrašus ar kontroliuoti kitą elektroninių ryšių tinklais perduodamą informaciją, ją fiksuoti ir kaupti. Ūkio subjekto, teikiančio elektroninių ryšių tinklus ir (ar) paslaugas, darbuotojai, nevykdantys šios pareigos ar trukdantys atlikti šiame straipsnyje nurodytus veiksmus, gali būti remiantis šio Kodekso 163 straipsniu nubausti bauda.
6. Nukentėjusiųjų, liudytojų ar kitų proceso dalyvių pokalbių, perduodamų elektroninių ryšių tinklais, galima klausytis, daryti jų įrašus, kontroliuoti kitą šių asmenų elektroninių ryšių tinklais perduodamą informaciją, ją fiksuoti ir kaupti šių asmenų prašymu arba jų sutikimu, nors ir nėra tuo reikalu priimtos ikiteisminio tyrimo teisėjo nutarties, jei nesinaudojama ūkio subjektų, teikiančių elektroninių ryšių tinklus ir (ar) paslaugas, paslaugomis ir įrenginiais.
7. Draudžiama klausytis gynėjo pokalbių su įtariamuoju ar kaltinamuoju, perduodamų elektroninių ryšių tinklais, daryti jų įrašus, kontroliuoti kitą elektroninių ryšių tinklais tarp jų perduodamą informaciją, ją fiksuoti ir kaupti.
8. Dėl pokalbių, perduodamų elektroninių ryšių tinklais, ar kitos elektroninių ryšių tinklais perduodamos informacijos turinio kontrolės fakto ikiteisminio tyrimo pareigūno surašytame protokole išdėstomas tik tyrimui reikšmingas duomenų bei garso įrašo turinys. Tyrimui reikšmės neturintys duomenys ir garso įrašai, kurie nėra bendroje laikmenoje su reikšmingais bylai duomenimis ir įrašais, prie bylos nepridedami ir tuoj pat prokuroro nutarimu sunaikinami surašius atitinkamą aktą.

an economic entity providing electronic communication networks and/or services who fail to perform this duty or obstruct the performance of the actions specified in this Article may be fined based on Article 163 of this Code.
6. Conversations of victims, witnesses or other participants in the process transmitted via electronic communication networks can be listened to, recorded, other information transmitted by these persons via electronic communication networks can be controlled, recorded and stored at the request of these persons or with their consent, even though there is no pre-trial investigation adopted for that matter of a judge's order, if the services and devices of business entities providing electronic communication networks and/or services are not used.
7. It is prohibited to listen to the defence counsel's conversations with the suspect or the accused, transmitted via electronic communication networks, make their recordings, control other information transmitted between them via electronic communication networks, record and accumulate it.
8. Regarding the control of the content of conversations transmitted via electronic communication networks or other information transmitted via electronic communication networks, the protocol drawn up by the pre-trial investigation officer contains only the content of the data and audio recordings that are significant for the investigation. Data and audio recordings not relevant to the investigation, which are not on the same medium as the data and recordings relevant to the case, are not added to the case and are destroyed immediately by the prosecutor's decision after the relevant act is drawn up.

Article 155[191] **Prosecutor's right to access information**
1. The prosecutor, having adopted the decision and received the consent of the judge of the pre-trial investigation, has the right to come to any state or municipal, public or private institution, company or organization and demand that he be allowed to familiarize himself with the necessary documents or other necessary information, make records or copy documents and information or to receive the specified information in writing, if it is necessary for the investigation of a criminal act.
2. Persons who refuse to provide the prosecutor with required information or documents may be fined based on Article 163 of this Code.

[191] **155 straipsnis. Prokuroro teisė susipažinti su informacija**
1. Prokuroras, priėmęs nutarimą ir gavęs ikiteisminio tyrimo teisėjo sutikimą, turi teisę atvykti į bet kokią valstybės ar savivaldybės, viešąją ar privačią įstaigą, įmonę ar organizaciją ir pareikalauti, kad jam būtų leista susipažinti su reikiamais dokumentais ar kita reikiama informacija, daryti įrašus ar kopijuoti dokumentus bei informaciją arba gauti nurodytą informaciją raštu, jei tai reikalinga tiriant nusikalstamą veiką.
2. Asmenys, atsisakantys pateikti prokurorui reikalaujamą informaciją ar dokumentus, gali būti remiantis šio Kodekso 163 straipsniu nubausti bauda.
3. Prokuroras šio straipsnio 1 dalyje nustatyta tvarka gautą informaciją gali panaudoti tik nusikalstamai veikai tirti. Nusikalstamos veikos tyrimui nereikalingą informaciją prokuroras privalo nedelsdamas sunaikinti.
4. Prokuroro pavedimu susipažinti su informacija šiame straipsnyje nustatyta tvarka gali ir ikiteisminio tyrimo pareigūnas.
5. Lietuvos Respublikos įstatymai gali nustatyti prokuroro teisės susipažinti su informacija apribojimus.

3. The prosecutor may use the information obtained in the procedure established in para 1 of this Article only for the purpose of investigating a criminal act. The prosecutor must immediately destroy information that is not needed for the investigation of the crime.
4. A pre-trial investigation officer can also get acquainted with the information according to the procedure established in this Article, on the prosecutor's behalf.
5. The laws of the Republic of Lithuania may establish restrictions on the prosecutor's right to access information.

(b) Special Provisions in the CPC, Tax Code, Digital Evidence Act

17 **Tax Administration Law of the Republic of Lithuania**
Article 29 Cooperation with the tax administrations (competent authorities) of the European Union Member States
1. The central tax administrator cooperates with the tax administrations (competent authorities) of the European Union Member States by exchanging information about taxpayers, performing joint inspections and, at the request of the tax administrations (competent authorities) of the European Union Member States, collecting tax arrears or applying to the aforementioned authorities for a tax refund recovery of unpaid premiums. Cooperation is also carried out on the grounds specified in para 1 of Article 28 of this Law.[192]

[192] **29 straipsnis. Bendradarbiavimas su Europos Sąjungos valstybių narių mokesčių administracijomis (kompetentingomis institucijomis)**
1. Centrinis mokesčių administratorius pagal savo kompetenciją bendradarbiauja su Europos Sąjungos valstybių narių mokesčių administracijomis (kompetentingomis institucijomis) keisdamasis informacija apie mokesčių mokėtojus, atlikdamas bendrus patikrinimus bei pagal Europos Sąjungos valstybių narių mokesčių administracijų (kompetentingų institucijų) prašymus išieškodamas mokestines nepriemokas arba kreipdamasis į minėtas institucijas dėl mokestinės nepriemokos išieškojimo. Bendradarbiaujama ir šio Įstatymo 28 straipsnio 1 dalyje nurodytais pagrindais.
2. Centrinis mokesčių administratorius su Europos Sąjungos valstybių narių mokesčių administracijomis (kompetentingomis institucijomis) gali keistis bet kokia informacija, kuri gali padėti tinkamai apskaičiuoti mokesčius ir tirti mokesčių įstatymų pažeidimus. Informacija gali būti keičiamasi:
(1) pagal prašymą konkrečiu atveju;
(2) automatizuotu būdu be išankstinio prašymo, jei užtikrinamas informacijos pateikimo tokiu būdu abipusiškumas;
(3) susitarimuose dėl administracinio bendradarbiavimo nustatytais atvejais leidžiant jų paskirtoms institucijoms tiesiogiai bendrauti tarpusavyje;
(4) susitarimuose dėl administracinio bendradarbiavimo nustatytais atvejais informacijos surinkimo procese leidžiant dalyvauti kitos valstybės narės kompetentingos institucijos pareigūnui;
(5) be išankstinio prašymo siunčiant jam žinomą informaciją, esant nors vienai iš šių aplinkybių: kitoje valstybėje narėje mokestis gali būti nesumokėtas arba sumokėtas neteisingai; mokesčių mokėtojui suteikiama teisė taikyti mokesčių lengvatas arba visai nemokėti mokesčio ir dėl to kitoje valstybėje narėje mokestis gali padidėti arba tapti mokėtinu; tarp mokesčių mokėtojų vienoje arba keliose valstybėse narėse sandoriai vykdomi taip, kad vienoje iš jų arba abiejose mokestis nebus sumokėtas; mokestis gali būti nesumokėtas dėl dirbtino pajamų paskirstymo tarp asocijuotų (susijusių) ūkio subjektų; informacija, kurią centriniam mokesčių administratoriui siunčia kitos Europos Sąjungos valstybės narės mokesčių administracija (kompetentinga institucija), padėjo gauti duomenų, kurie gali būti svarbūs apmokestinimui informaciją siunčiančioje valstybėje narėje.
3. Europos Sąjungos valstybių narių mokesčių administracijų (kompetentingų institucijų) prašymai dėl pagalbos išieškant mokestines nepriemokas nagrinėjami ir vykdomi Lietuvos Respublikos pagalbos Europos Sąjungos valstybių narių institucijoms išieškant reikalaujamas skolas, susijusias su rinkliavomis, muitais, mokesčiais ir kitomis pinigų sumomis, teikimo ir naudojimosi kitų Europos Sąjungos valstybių narių institucijų teikiama pagalba

2. The central tax administrator can exchange any information with the tax administrations (competent authorities) of the Member States of the European Union that can help in the correct calculation of taxes and the investigation of violations of tax laws. Information can be exchanged:
(1) according to the request in a specific case;
(2) in an automated manner without a prior request, if reciprocity of information provision in this manner is ensured;
(3) allowing the institutions designated by them to communicate directly with each other in the cases specified in the agreements on administrative cooperation;
(4) allowing the participation of an official of the competent authority of another member state in the information gathering process in the cases specified in the agreements on administrative cooperation;
(5) by sending information known to him without prior request , in the event of any one of the following circumstances :in another member state the tax may not be paid or paid incorrectly; the taxpayer is granted the right to apply tax benefits or not to pay tax at all and as a result tax may increase or become payable in another Member State; transactions between taxpayers in one or more Member States are carried out in such a way that the tax will not be paid in one or both of them; the tax may not be paid due to the artificial distribution of income between associated (related) business entities; information sent to the central tax administrator by the tax administration of another European Union member state (competent authority) helped to obtain data that may be relevant for taxation in the member state sending the information.
3. Requests from the tax administrations (competent institutions) of the European Union Member States for assistance in collecting tax arrears are examined and implemented. assistance provided by member institutions in recovering the mentioned sums of money in accordance with the law. The amounts indicated in the requests, for which the tax administrator is responsible for the collection according to the provisions of the specified law, are collected as a tax arrears in accordance with the procedure established by this Law.
4. Unless otherwise stipulated in the legal acts of the European Union or relevant international agreements, in cooperation with the tax administrations (competent authorities) of the Member States of the European Union, the principles set forth in Article 28, Part 2 of this Law shall be applied.

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išieškant minėtas pinigų sumas įstatymo nustatyta tvarka. Prašymuose nurodytos sumos, už kurių išieškojimą pagal nurodyto įstatymo nuostatas atsakingas mokesčių administratorius, išieškomos kaip mokestinė nepriemoka šio Įstatymo nustatyta tvarka.
4. Jei kitaip nenumatyta Europos Sąjungos teisės aktuose arba atitinkamose tarptautinėse sutartyse, bendradarbiaujant su Europos Sąjungos valstybių narių mokesčių administracijomis (kompetentingomis institucijomis), taikomi šio Įstatymo 28 straipsnio 2 dalyje išdėstyti principai.
5. Bendradarbiaujant su Europos Sąjungos valstybių narių mokesčių administracijomis (kompetentingomis institucijomis), taip pat taikomos šio Įstatymo 28 straipsnio 3, 4 ir 5 dalių nuostatos.

5. In cooperation with the tax administrations (competent authorities) of the Member States of the European Union, the provisions of paras 3, 4 and 5 of Article 28 of this Law shall also apply.

Article 123[193] **Inspection objects**

The tax administrator officer has the **right to check the taxpayer's accounting**, transactions and **other documents, registers, computerized accounting systems and their data**, material and technical resources, equipment and manufactured products and other objects used for the taxpayer's activities, as far as it relates to the calculation, declaration and payment of taxes verification of fairness and the fulfilment of individual tax payer duties.

Article 124[194] **Collection of documents**

1. The tax administrator's officer, when the inspection is carried out at the tax administrator's office, has the right to take the taxpayer's accounting or other documents for no longer than 30 days.
2. For a longer period than specified in para 1 of this Article, until the end of the inspection, the tax administrator officer has the right to take the taxpayer's accounting or other documents, if:
(1) the taxpayer avoids submitting documents, otherwise obstructs the tax administrator's inspection or there is a reasonable risk that the documents will not be saved;
(2) two or more accounting systems are used and their data is different;
(3) two or more tax declarations of the same tax period for the checked period have not been submitted;

[193] **123 straipsnis. Tikrinimo objektai**
Mokesčių administratoriaus pareigūnas turi teisę tikrinti mokesčių mokėtojo apskaitos, sandorių ir kitus dokumentus, registrus, kompiuterinės apskaitos sistemas ir jų duomenis, mokesčių mokėtojo veiklai naudojamus materialinius techninius išteklius, įrengimus bei pagamintą produkciją ir kitus objektus, kiek tai susiję su mokesčių apskaičiavimo, deklaravimo ir sumokėjimo teisingumo bei atskirų mokesčių mokėtojo pareigų vykdymo patikrinimu.

[194] **124 straipsnis. Dokumentų paėmimas**
1. Mokesčių administratoriaus pareigūnas, kai patikrinimas atliekamas mokesčių administratoriaus buveinėje, turi teisę mokesčių mokėtojo apskaitos ar kitus dokumentus paimti ne ilgiau kaip 30 dienų.
2. Ilgesniam terminui, negu nurodyta šio straipsnio 1 dalyje, iki patikrinimo atlikimo pabaigos, mokesčių administratoriaus pareigūnas turi teisę paimti mokesčių mokėtojo apskaitos ar kitus dokumentus, jei:
(1) mokesčių mokėtojas vengia pateikti dokumentus, kitokiu būdu trukdo mokesčių administratoriaus pareigūnui atlikti patikrinimą arba yra pagrįstos rizikos, kad dokumentai nebus išsaugoti;
(2) naudojamos dvi ar daugiau apskaitos sistemos ir jų duomenys skiriasi;
(3) nepateiktos dvi ar daugiau tikrinamo laikotarpio to paties mokesčio deklaracijos;
(4) pažeistos ar nuimtos mokesčių administratoriaus plombos (antspaudai), uždėtos (uždėti) ant dokumentų saugojimo vietų;
(5) tokia galimybė numatyta kituose įstatymuose.
3. Dokumentų paėmimas turi būti įformintas dokumentų poėmio aktu.
4. Mokesčių administratoriaus pareigūnas mokesčių mokėtojo prašymu privalo leisti jam pasidaryti paimamų dokumentų kopijas. Mokesčių mokėtojas turi teisę reikalauti minėtų kopijų tikrumą patvirtinti mokesčių administratoriaus pareigūno žyma.

(4) damaged or removed tax administrator's seals (stamps), placed (placed) on document storage places;
(5) such possibility is provided for in other laws.
3. Collection of documents must be formalized with a document collection act.
4. At the request of the tax payer, the officer of the tax administrator must allow him to make copies of the documents to be taken. The taxpayer has the right to require the authenticity of the said copies to be confirmed by the stamp of the tax administrator.

Law of the Police
Article 37[195] **Rights of police officers in the detection and investigation of crimes**
A police officer, when investigating crimes, has the right to:
(1) check statements and reports about crimes being prepared and committed;
(2) detain and arrest persons suspected of committing a crime in accordance with the established procedure;
(3) having information that a crime or other type of violation of the law has been committed, is being committed or is being prepared:
(a) to check the economic-financial and other activities of all types of companies, institutions and organizations, the condition of storage of material values, goods, the legality of their acquisition, production, use and sale, production, administrative and other premises, including sealed ones;
(b) check the transport entering and leaving companies, institutions, organizations, cargo and items in personal and state vehicles in accordance with the procedure established by law;

[195] **37 straipsnis. Policijos pareigūnų teisės atskleidžiant ir tiriant nusikaltimus**
Policijos pareigūnas, tirdamas nusikaltimus, turi teisę:
1. tikrinti pareiškimus ir pranešimus apie rengiamus ir padarytus nusikaltimus;
2. nustatyta tvarka sulaikyti ir suimti asmenis, įtariamus padarius nusikaltimą;
3. turėdamas duomenų, kad buvo padarytas, daromas ar rengiamas nusikaltimas arba kitokio pobūdžio teisės pažeidimas:
(a) tikrinti visų rūšių įmonių, įstaigų bei organizacijų ūkinę-finansinę ir kitokią veiklą, materialinių vertybių, prekių saugojimo būklę, jų įgijimo, gamybos, naudojimo ir realizavimo teisėtumą, gamybines, administracines ir kitas, taip pat ir užplombuotas, patalpas;
(b) įstatymo nustatyta tvarka tikrinti į įmones, įstaigas, organizacijas įvažiuojantį ir išvažiuojantį transportą, asmeninėse bei valstybinėse transporto priemonėse esančius krovinius ir daiktus;
(c) skirti inventorizacijas ir revizijas; suderinęs su įmonės vadovu arba savininku, arba gavęs respublikinės policijos teritorinio padalinio viršininko leidimą, sustabdyti gamybos procesą; atlikti apžiūrą, susipažinti ir paimti buhalterinės apskaitos, kadrų, patikrinimų, revizijų medžiagas, kitus dokumentus, žaliavos, produkcijos, prekių pavyzdžius, kitus daiktus;
(d) pasitelkti atitinkamus specialistus, reikalauti ir gauti iš vadovų, pareigūnų, materialiai atsakingų ir kitų asmenų duomenis, paaiškinimus dėl pažeidimų ar nusikaltimų;
(e) rengti pasalas ir įstatymo nustatyta tvarka atlikti transporto, piliečių bei jų asmeninio bagažo apžiūrą mobiliuose ar stacionariniuose kontrolės punktuose;
4. nekliudomai įeiti į visų rūšių įmonių, įstaigų, organizacijų patalpas jų darbo metu, o ne darbo metu – su tos įmonės, įstaigos ar organizacijos administracijos atstovu, savininku arba jo atstovu;
5. pavesti daryti kriminalistinius ir kitokius tyrimus bei ekspertizes;
6. pagal savo kompetenciją atlikti kitus baudžiamojo proceso įstatyme numatytus procesinius veiksmus.

(c) assign inventories and audits; stop the production process after coordinating with the manager or owner of the company, or after receiving the permission of the head of the territorial unit of the republican police; perform an inspection, familiarize yourself with and take accounting, personnel, inspection, audit materials, other documents, raw materials, products, samples of goods, other items;
(d) to use relevant specialists, to demand and receive from managers, officials, materially responsible persons and other persons data and explanations regarding violations or crimes;
(e) prepare ambushes and, in accordance with the law, carry out inspections of transport, citizens and their personal luggage at mobile or stationary checkpoints;
(4) to enter the premises of all types of companies, institutions, organizations without hindrance during their work, and not during work – with the representative, owner or representative of the administration of that company, institution or organization;
(5) to commission forensic and other investigations and expertises;
(6) perform other procedural actions provided for in the Criminal Procedure Law in accordance with their competence.

18 Be aware these are covert surveillance measures are used only to detect signs of crime and should **not be confused with the measures in the CPC**. After e.g. a measure has been based on the Criminal Intelligence Law (see Article 9[196] Receiving information

[196] **9 straipsnis. Informacijos gavimas iš ūkio subjektų, teikiančių elektroninių ryšių tinklus ir (ar) paslaugas, Lietuvos banko, finansų įmonių ir kredito įstaigų, taip pat iš kitų juridinių asmenų**
1. Kriminalinės žvalgybos subjektų vadovų ar jų įgaliotų vadovų pavaduotojų motyvuotu teikimu apylinkės teismo pirmininkas ar jo įgaliotas teisėjas priima nutartį, kai prašoma:
(1) gauti informaciją apie elektroninių ryšių paslaugų naudotojų srauto duomenis iš ūkio subjektų, teikiančių elektroninių ryšių tinklus ir (ar) paslaugas;
(2) gauti informaciją apie fizinio ar juridinio asmens ūkines, finansines operacijas, finansinių ir (ar) mokėjimo priemonių panaudojimą iš Lietuvos banko, finansų įmonių ir kredito įstaigų, taip pat iš kitų juridinių asmenų;
(3) gauti kitą informaciją, kurią turi juridiniai asmenys ir kuriai gauti reikalinga motyvuota teismo nutartis.
2. Neatidėliotinais atvejais, kai iškyla pavojus žmogaus gyvybei, sveikatai, nuosavybei, visuomenės ar valstybės saugumui, leidžiama atlikti šio straipsnio 1 dalyje nurodytus veiksmus pagal kriminalinės žvalgybos subjektų vadovų ar jų įgaliotų vadovų pavaduotojų nutarimus. Tokiu atveju kriminalinės žvalgybos subjektų vadovai ar jų įgalioti vadovų pavaduotojai per 24 valandas apylinkės teismo pirmininkui ar jo įgaliotam teisėjui pateikia teikimą dėl veiksmų teisėtumo ar pagrįstumo patvirtinimo motyvuota nutartimi. Jeigu terminas baigiasi poilsio ar švenčių dieną, teikimas pateikiamas ne vėliau kaip kitą darbo dieną po poilsio ar švenčių dienos. Jeigu teisėjas nepatvirtina nurodytų veiksmų teisėtumo ar pagrįstumo motyvuota nutartimi, gauta informacija nedelsiant sunaikinama.
3. Konspiracijos tikslais motyvuota nutartis dėl šio straipsnio 1 dalyje nurodytos informacijos gavimo gali būti priimta bet kuriame apylinkės teisme.
4. Teikime nurodoma:
(1) teikimą pateikusio pareigūno vardas, pavardė, pareigos;
(2) duomenys ir (ar) motyvai, kuriais pagrindžiamas būtinumas gauti šio straipsnio 1 dalyje nurodytą informaciją, ir siekiamas rezultatas;
(3) prašomos pateikti informacijos mastas.
5. Jeigu šio straipsnio 1 dalyje nurodytas teisėjas priima motyvuotą nutartį atsisakyti sankcionuoti šio straipsnio 1 dalyje nurodytos informacijos gavimą, teikimą teikiantis kriminalinės žvalgybos subjekto vadovas ar įgaliotas vadovo pavaduotojas gali apskųsti sprendimą apylinkės teismo pirmininkui. Kai nutartį atsisakyti sankcionuoti šio straipsnio 1 dalyje nurodytą informacijos gavimą priima apylinkės teismo pirmininkas, šis sprendimas gali būti

from economic entities providing electronic communication networks and/or services, the Bank of Lithuania, financial companies and credit institutions, as well as from other legal entities) the criminal proceedings are initiated and all actions can be carried out only in accordance with the CPC.

(2) Obtainment of Banking Account Data and Traffic Data

Criminal Intelligence Law **19**

Article 9 Receiving information from economic entities providing electronic communication networks and/or services, the Bank of Lithuania, financial companies and credit institutions, as well as from other legal entities

1.[197] Upon a motivated submission by the heads of criminal intelligence entities or their authorized deputy heads, the chairman of the district court or a judge authorized by him shall issue a ruling when requested:

skundžiamas apygardos teismo pirmininkui ar jo įgaliotam teisėjui. Apygardos teismo pirmininko ar jo įgalioto teisėjo sprendimas yra galutinis.

6. Siekiant gauti šio straipsnio 1 dalyje nurodytą informaciją, ūkio subjektams, teikiantiems elektroninių ryšių tinklus ir (ar) paslaugas, Lietuvos bankui, finansų įmonėms ir kredito įstaigoms ar kitiems juridiniams asmenims pateikiamas pranešimas, kuriame nurodomi teikimo numeris, nutarties priėmimo data, nutartį priėmęs teismas ir kokią informaciją prašoma pateikti, o neatidėliotinais atvejais, kai kriminalinės žvalgybos subjekto vadovas ar įgaliotas vadovo pavaduotojas priima nutarimą, pranešime nurodomi nutarimo numeris ir data, nutarimą priėmęs kriminalinės žvalgybos subjektas. Už šio pranešimo turinio atitiktį teismo nutarčiai įstatymų nustatyta tvarka atsako pranešimą teikiantis pareigūnas. Šioje dalyje nurodyti subjektai šio pranešimo turinio negali atskleisti asmenims, dėl kurių pateiktas prašymas. Apie tai pažymima pranešime.

7. Informacijai, tiesiogiai susijusiai su telefono ryšio numeriais ar elektroninių ryšių tinklo galiniais įrenginiais, telefono ryšio numerio, elektroninio pašto adreso ar tinklo galinio įrenginio priklausomybe, taip pat su fizinio ar juridinio asmens sąskaitų numeriais ar banko sąskaitų arba finansinių ir (ar) mokėjimo priemonių priklausomybe ir asmenimis, kuriems suteikta teisė ja disponuoti, gauti teisės aktų nustatyta tvarka teismo nutartis nereikalinga. Informacija apie elektroninių ryšių paslaugų naudotojų srauto duomenis, ūkines, finansines operacijas, finansinių ir (ar) mokėjimo priemonių panaudojimą, tiesiogiai susijusius su asmeniu, gali būti renkama ir šio asmens prašymu ar sutikimu. Ši informacija teikiama pagal kriminalinės žvalgybos subjektų pareigūnų prašymus. Kai dėl informacijos kreipiamasi asmens prašymu ar sutikimu, pateikiamas ir šio asmens prašymo ar sutikimo nuorašas, patvirtintas prašymą pateikti informaciją pateikiančio pareigūno.

8. Kita kriminalinei žvalgybai reikalinga informacija iš juridinių asmenų, kuriai gauti motyvuota teismo nutartis nereikalinga, gaunama kriminalinės žvalgybos subjekto prašymu.

[197] **9 straipsnis. Informacijos gavimas iš ūkio subjektų, teikiančių elektroninių ryšių tinklus ir (ar) paslaugas, Lietuvos banko, finansų įmonių ir kredito įstaigų, taip pat iš kitų juridinių asmenų**

1. Kriminalinės žvalgybos subjektų vadovų ar jų įgaliotų vadovų pavaduotojų motyvuotu teikimu apylinkės teismo pirmininkas ar jo įgaliotas teisėjas priima nutartį, kai prašoma:

(1) gauti informaciją apie elektroninių ryšių paslaugų naudotojų srauto duomenis iš ūkio subjektų, teikiančių elektroninių ryšių tinklus ir (ar) paslaugas;

(2) gauti informaciją apie fizinio ar juridinio asmens ūkines, finansines operacijas, finansinių ir (ar) mokėjimo priemonių panaudojimą iš Lietuvos banko, finansų įmonių ir kredito įstaigų, taip pat iš kitų juridinių asmenų;

(3) gauti kitą informaciją, kurią turi juridiniai asmenys ir kuriai gauti reikalinga motyvuota teismo nutartis.

2. Neatidėliotinais atvejais, kai iškyla pavojus žmogaus gyvybei, sveikatai, nuosavybei, visuomenės ar valstybės saugumui, leidžiama atlikti šio straipsnio 1 dalyje nurodytus veiksmus pagal kriminalinės žvalgybos subjektų vadovų ar jų įgaliotų vadovų pavaduotojų nutarimus. Tokiu atveju kriminalinės žvalgybos subjektų vadovai ar jų įgalioti vadovų pavaduotojai per 24 valandas apylinkės teismo pirmininkui ar jo įgaliotam teisėjui pateikia teikimą dėl veiksmų teisėtumo ar pagrįstumo patvirtinimo motyvuota nutartimi. Jeigu terminas baigiasi poilsio ar švenčių dieną, teikimas pateikiamas ne vėliau kaip kitą darbo dieną po poilsio ar švenčių dienos. Jeigu teisėjas nepatvirtina nurodytų veiksmų teisėtumo ar pagrįstumo motyvuota nutartimi, gauta informacija nedelsiant sunaikinama.

3. Konspiracijos tikslais motyvuota nutartis dėl šio straipsnio 1 dalyje nurodytos informacijos gavimo gali būti priimta bet kuriame apylinkės teisme.

(1) receive information about traffic data of users of electronic communication services from business entities providing electronic communication networks and/or services;
(2) receive information about the economic and financial operations of a natural or legal person, the use of financial and/or payment instruments from the Bank of Lithuania, financial companies and credit institutions, as well as from other legal entities;
(3) to receive other information that legal entities have and for which a reasoned court order is required.
2. In urgent cases, when there is a danger to human life, health, property, public or state security, it is allowed to perform the actions specified in para 1 of this Article in accordance with the resolutions of the heads of criminal intelligence entities or their authorized deputy heads. In such a case, the heads of the criminal intelligence entities or their authorized deputy heads shall, within 24 hours, submit to the president of the district court or the judge authorized by him a submission regarding the confirmation of the legality or reasonableness of the actions with a reasoned ruling. If the deadline ends on a day off or a holiday, the submission shall be made no later than the next working day after the day off or holiday. If the judge does not confirm the legality or reasonableness of the specified actions with a reasoned ruling, the received information is immediately destroyed.

4. Teikime nurodoma:
(1) teikimą pateikusio pareigūno vardas, pavardė, pareigos;
(2) duomenys ir (ar) motyvai, kuriais pagrindžiamas būtinumas gauti šio straipsnio 1 dalyje nurodytą informaciją, ir siekiamas rezultatas;
(3) prašomos pateikti informacijos mastas.
5. Jeigu šio straipsnio 1 dalyje nurodytas teisėjas priima motyvuotą nutartį atsisakyti sankcionuoti šio straipsnio 1 dalyje nurodytos informacijos gavimą, teikimą teikiantis kriminalinės žvalgybos subjekto vadovas ar įgaliotas vadovo pavaduotojas gali apskųsti sprendimą apylinkės teismo pirmininkui. Kai nutartį atsisakyti sankcionuoti šio straipsnio 1 dalyje nurodytą informacijos gavimą priima apylinkės teismo pirmininkas, šis sprendimas gali būti skundžiamas apygardos teismo pirmininkui ar jo įgaliotam teisėjui. Apygardos teismo pirmininko ar jo įgalioto teisėjo sprendimas yra galutinis.
6. Siekiant gauti šio straipsnio 1 dalyje nurodytą informaciją, ūkio subjektams, teikiantiems elektroninių ryšių tinklus ir (ar) paslaugas, Lietuvos bankui, finansų įmonėms ir kredito įstaigoms ar kitiems juridiniams asmenims pateikiamas pranešimas, kuriame nurodomi teikimo numeris, nutarties priėmimo data, nutartį priėmęs teismas ir kokią informaciją prašoma pateikti, o neatidėliotinais atvejais, kai kriminalinės žvalgybos subjekto vadovas ar įgaliotas vadovo pavaduotojas priima nutarimą, pranešime nurodomi nutarimo numeris ir data, nutarimą priėmęs kriminalinės žvalgybos subjektas. Už šio pranešimo turinio atitiktį teismo nutarčiai įstatymų nustatyta tvarka atsako pranešimą teikiantis pareigūnas. Šioje dalyje nurodyti subjektai šio pranešimo turinio negali atskleisti asmenims, dėl kurių pateiktas prašymas. Apie tai pažymima pranešime.
7. Informacijai, tiesiogiai susijusiai su telefono ryšio numeriais ar elektroninių ryšių tinklo galiniais įrenginiais, telefono ryšio numerio, elektroninio pašto adreso ar tinklo galinio įrenginio priklausomybe, taip pat su fizinio ar juridinio asmens sąskaitų numeriais ar banko sąskaitų arba finansinių ir (ar) mokėjimo priemonių priklausomybe ir asmenimis, kuriems suteikta teisė ja disponuoti, gauti teisės aktų nustatyta tvarka teismo nutartis nereikalinga. Informacija apie elektroninių ryšių paslaugų naudotojų srauto duomenis, ūkines, finansines operacijas, finansinių ir (ar) mokėjimo priemonių panaudojimą, tiesiogiai susijusius su asmeniu, gali būti renkama ir šio asmens prašymu ar sutikimu. Ši informacija teikiama pagal kriminalinės žvalgybos subjektų pareigūnų prašymus. Kai dėl informacijos kreipiamasi asmens prašymu ar sutikimu, pateikiamas ir šio asmens prašymo ar sutikimo nuorašas, patvirtintas prašymą pateikti informaciją pateikiančio pareigūno.
8. Kita kriminalinei žvalgybai reikalinga informacija iš juridinių asmenų, kuriai gauti motyvuota teismo nutartis nereikalinga, gaunama kriminalinės žvalgybos subjekto prašymu.

3. For purposes of conspiracy, a reasoned order for obtaining the information referred to in para 1 of this Article may be issued in any district court.
4. The submission states:
(1) name, surname, position of the official who submitted the proposal;
(2) data and/or reasons justifying the need to obtain the information referred to in Part 1 of this Article, and the desired result;
(3) the extent of the requested information.
5. If the judge referred to in para 1 of this Article makes a reasoned decision to refuse to sanction the receipt of information referred to in para 1 of this Article, the head of the criminal intelligence entity providing the report or the authorized deputy head may appeal the decision to the president of the district court. When the decision to refuse to sanction the obtaining of information referred to in para 1 of this Article is made by the chairman of the district court, this decision may be appealed to the chairman of the district court or a judge authorized by him. The decision of the presiding judge of the district court or his authorized judge is final.
6. In order to receive the information referred to in Part 1 of this Article, economic entities providing electronic communication networks and/or services, the Bank of Lithuania, financial companies and credit institutions or other legal entities shall be provided with a notification indicating the application number, the date of adoption of the decision, the court that adopted the decision and what information is requested to be provided, and in urgent cases, when the head of the criminal intelligence entity or the authorized deputy head adopts a resolution, the notification shall indicate the number and date of the resolution, the criminal intelligence entity that adopted the resolution. The officer submitting the report is responsible for compliance of the content of this report with the court order in accordance with the law. The entities referred to in this part may not disclose the content of this notification to the persons for whom the request was made. This is noted in the report.
7. For information directly related to telephone numbers or electronic communications network terminal devices, the affiliation of a telephone number, e-mail address or network terminal device, as well as to the account numbers or bank accounts or financial and (or) payment instruments of a natural or legal person, and it is not necessary for persons who have been granted the right to dispose of it to obtain a court order in accordance with the procedure established by legal acts. Information about traffic data of users of electronic communication services, economic, financial operations, use of financial and/or payment instruments, directly related to a person, may be collected at the request or consent of this person. This information is provided at the request of officers of criminal intelligence entities. When information is requested at the request or consent of a person,

8. Other information required for criminal intelligence from legal entities, for which a reasoned court order is not required, is received at the request of the criminal intelligence entity.

(3) Exception of Data Specifically Retained in Accordance with National Law (Pursuant to the Second Sentence of Article 15(1) of Directive 2002/58/EC of the European Parliament and of the Council)

(a) Transposition of this Directive

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Transposition deadline: 01/05/2004

1. Law No IX–2135 on electronic communications of the Republic of Lithuania
Official publication: Valstybės žinios; Number: 69; Publication date: 2004–04–30
2. Law No IX–2246 on the Public Emergency Response Centre of the Republic of Lithuania
Official publication: Valstybės žinios; Number: 90; Publication date: 2004–06–08
3. Order No 1V–1160 of 23 December 2005 of the Director of the Communications Regulatory Authority approving the rules on the provision of electronic communications services
Official publication: Valstybės žinios; Number: 152; Publication date: 2005–12–30
4. Law No X–1444 amending the Law on the legal protection of personal data
Official publication: Valstybės žinios; Number: 22; Publication date: 2008–02–23
5. Law No X–1711 amending Articles 3 and 37 of the Law on electronic communications
Official publication: Valstybės žinios; Number: 87; Publication date: 2008–07–31
6. Law No X–1835 amending Articles 1, 3, 7, 12, 34, 77 and Article 9 of, and the Annex to the Law on electronic communications and inserting a new Annex to the Law of the Republic of Lithuania
Official publication: Valstybės žinios; Number: 137; Publication date: 2008–11–29.
Source: EurLex.

(b) National Provision in Relation to Art. 15(1) s. 2 of This Directive

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Electronic Communications Law of the Republic of Lithuania/
Lietuvos respublikos Elektroninių ryšių ĮSTATYMAS

Article 77 Data categories

1.[198] Providers of public electronic communications networks and/or public electronic communications services may generate, store and process only those personal, traffic

[198] **77 straipsnis. Duomenų kategorijos**
1. Viešųjų elektroninių ryšių tinklų ir (arba) viešųjų elektroninių ryšių paslaugų teikėjai gali generuoti, kaupti ir tvarkyti tik tuos abonentų ir registruotųjų viešųjų elektroninių ryšių paslaugų gavėjų asmens, srauto ir susijusius

and related data of subscribers and registered recipients of public electronic communications services that are necessary for identifying subscribers and service recipients, providing services, accounting and for settlements. This provision does not apply to the categories of data specified in para 2 of this Article.
2. In order to ensure that the data is available for the prevention, investigation, detection or prosecution of criminal acts or for the purpose of forecasting, identifying and (or) for disposal purposes, providers of public electronic communications networks and/or public electronic communications services must preserve and, in accordance with the procedure established by law, provide to the competent authorities free of charge the data they generate or process listed in Annex 1 of this law.

Law No IX–2246 on the Public Emergency Response Centre of the Republic of Lithuania/*Lietuvos Respublikos Bendrojo pagalbos centro ĮSTATYMAS*
Article 5[199] **Publicity of the center's activities**
1. Without violating the interests of individuals and society protected by law, the Center informs state and municipal institutions, institutions or companies and the public about its activities in accordance with the procedure established by laws and other legal acts.
2. The Center may not provide or publicly announce information that is a state, service, professional, commercial (production) or bank secret, except in cases established by law. Information obtained in the course of official activities that would harm the honor, dignity or safety of a person, the legitimate interests of natural and legal persons, hinder the prevention, clarification of criminal acts or other violations of the law or lead to their commission shall not be published.

duomenis, kurie yra būtini abonentams ir paslaugų gavėjams identifikuoti, paslaugoms teikti, apskaitai ir atsiskaitymams. Ši nuostata netaikoma šio straipsnio 2 dalyje nurodytoms duomenų kategorijoms.
2. Siekiant užtikrinti, kad duomenys būtų prieinami nusikalstamų veikų prevencijos, tyrimo, atskleidimo ar baudžiamojo persekiojimo už jas vykdymo arba grėsmių, galinčių turėti reikšmės valstybės suverenitetui, teritorijos neliečiamybei ir vientisumui, konstitucinei santvarkai, valstybės interesams, gynybinei ar ekonominei galiai, prognozavimo, nustatymo ir (arba) šalinimo tikslais, viešųjų elektroninių ryšių tinklų ir (arba) viešųjų elektroninių ryšių paslaugų teikėjai privalo išsaugoti ir įstatymų nustatyta tvarka neatlygintinai teikti kompetentingoms institucijoms jų generuojamus arba tvarkomus šio įstatymo 1 priede išvardytus duomenis.

[199] **5 straipsnis. Centro veiklos viešumas**
1. Centras, nepažeisdamas įstatymais ginamų asmens ir visuomenės interesų, apie savo veiklą įstatymų ir kitų teisės aktų nustatyta tvarka informuoja valstybės ir savivaldybių institucijas, įstaigas ar įmones bei visuomenę.
2. Centras negali teikti ar viešai skelbti informacijos, kuri yra valstybės, tarnybos, profesinė, komercinė (gamybinė) ar banko paslaptis, išskyrus įstatymų nustatytus atvejus. Neskelbiama tarnybinės veiklos metu gauta informacija, kuri pakenktų žmogaus garbei, orumui ar saugumui, fizinių ir juridinių asmenų teisėtiems interesams, sutrukdytų nusikalstamų veikų ar kitų teisės pažeidimų prevenciją, išaiškinimą arba lemtų jų padarymą.

Law on the legal protection of personal data/*Asmens duomenų teisinės apsaugos ĮSTATYMAS*

Article 5[200] **Peculiarities of processing personal data in cases related to employment relations**

1. It is prohibited to process the personal data of a candidate applying for a position or to perform work functions and an employee regarding criminal convictions and criminal acts, except in cases where this personal data is necessary to check whether the person meets the requirements set forth in laws and implementing legal acts to hold positions or perform work functions.
2. The data controller may collect personal data of a candidate who is applying for a position or to perform work functions, related to qualifications, professional abilities and professional qualities, from the former employer after informing the candidate beforehand, and from the current employer – only with the consent of the candidate.
3. When processing video and/or audio data at the workplace and in the premises or territories of the data controller where its employees work, when processing personal data related to monitoring the behavior, location or movement of employees, these employees must be informed about such processing of their personal data in a signed or by providing the information specified in paras 1 and 2 of Article 13 of Regulation (EU) 2016/679 in another way that proves the fact of notification.
4. The provisions of this Article also apply to the processing of personal data of persons working on the basis of legal relations equivalent to employment relations specified in the Employment Law of the Republic of Lithuania, and of candidates applying to work on these grounds.

[200] **5 straipsnis. Asmens duomenų tvarkymo su darbo santykiais susijusiais atvejais ypatumai**
1. Draudžiama tvarkyti kandidato, pretenduojančio eiti pareigas arba atlikti darbo funkcijas, ir darbuotojo asmens duomenis apie apkaltinamuosius nuosprendžius ir nusikalstamas veikas, išskyrus atvejus, kai šie asmens duomenys būtini norint patikrinti, ar asmuo atitinka įstatymuose ir įgyvendinamuosiuose teisės aktuose nustatytus reikalavimus pareigoms eiti arba darbo funkcijoms atlikti.
2. Duomenų valdytojas gali rinkti kandidato, pretenduojančio eiti pareigas arba atlikti darbo funkcijas, asmens duomenis, susijusius su kvalifikacija, profesiniais gebėjimais ir dalykinėmis savybėmis, iš buvusio darbdavio prieš tai informavęs kandidatą, o iš esamo darbdavio – tik kandidato sutikimu.
3. Tvarkant vaizdo ir (ar) garso duomenis darbo vietoje ir duomenų valdytojo patalpose ar teritorijose, kuriose dirba jo darbuotojai, tvarkant asmens duomenis, susijusius su darbuotojų elgesio, buvimo vietos ar judėjimo stebėsena, šie darbuotojai apie tokį jų asmens duomenų tvarkymą turi būti informuojami pasirašytinai ar kitu informavimo faktą įrodančiu būdu pateikiant Reglamento (ES) 2016/679 13 straipsnio 1 ir 2 dalyse nurodytą informaciją.
4. Šio straipsnio nuostatos taip pat taikomos tvarkant asmenų, dirbančių Lietuvos Respublikos užimtumo įstatyme nurodytais darbo santykiams prilygintų teisinių santykių pagrindais, ir kandidatų, pretenduojančių dirbti šiais pagrindais, asmens duomenis.

Article 12[201] **Powers and rights of the State Data Protection Inspectorate**

1. The State Data Protection Inspectorate has the powers of the supervisory authority set out in Regulation (EU) 2016/679.

2. The State Data Protection Inspectorate also has the right to:

(1) to receive free of charge from data controllers and data processors, state and municipal institutions and bodies, other legal and natural persons all necessary information,

[201] **12 straipsnis. Valstybinės duomenų apsaugos inspekcijos įgaliojimai ir teisės**

1. Valstybinė duomenų apsaugos inspekcija turi Reglamente (ES) 2016/679 nustatytus priežiūros institucijos įgaliojimus.

2. Valstybinė duomenų apsaugos inspekcija taip pat turi teisę:

(1) neatlygintinai gauti iš duomenų valdytojų ir duomenų tvarkytojų, valstybės ir savivaldybių institucijų ir įstaigų, kitų juridinių ir fizinių asmenų visą reikalingą informaciją, dokumentų kopijas ir nuorašus, duomenų kopijas, taip pat susipažinti su visais duomenimis ir dokumentais, reikalingais atliekant priežiūros institucijos užduotis ir funkcijas;

(2) pažeidimų nagrinėjimo metu be išankstinio įspėjimo įeiti į tikrinamo asmens, skundžiamo asmens ar su jais susijusių asmenų patalpas (tarp jų ir nuomojamas ar naudojamas kitais pagrindais) arba teritoriją, kur yra dokumentai ir (ar) įranga, susiję su asmens duomenų tvarkymu. Įeiti į juridinio asmens teritoriją, pastatus, patalpas (tarp jų ir nuomojamus ar naudojamus kitais pagrindais) galima tik juridinio asmens darbo laiku, pateikus valstybės tarnautojo pažymėjimą. Įeiti į fizinio asmens gyvenamąsias patalpas (tarp jų ir nuomojamas ar naudojamas kitais pagrindais), kur yra dokumentų ir (ar) įrangos, susijusios su asmens duomenų tvarkymu, galima tik pateikus teismo nutartį dėl leidimo įeiti į fizinio asmens gyvenamąsias patalpas;

(3) dalyvauti Seimo, Vyriausybės, kitų valstybės institucijų posėdžiuose, kai svarstomi klausimai, susiję su asmens duomenų ir (ar) privatumo apsauga;

(4) kviesti ekspertus (konsultantus), sudaryti darbo grupes dėl asmens duomenų tvarkymo ar apsaugos ekspertizės, asmens duomenų apsaugos dokumentų rengimo, taip pat kitiems Valstybinės duomenų apsaugos inspekcijos kompetencijos klausimams spręsti;

(5) teikti duomenų valdytojams, duomenų tvarkytojams ir kitiems juridiniams ar fiziniams asmenims rekomendacijas ir nurodymus dėl asmens duomenų tvarkymo ir (ar) privatumo apsaugos;

(6) keistis informacija su kitų valstybių asmens duomenų apsaugos priežiūros institucijomis ir tarptautinėmis organizacijomis tiek, kiek to reikia jų funkcijoms atlikti;

(7) dalyvauti teisme nagrinėjant bylas dėl tarptautinės, Europos Sąjungos ir nacionalinės teisės nuostatų asmens duomenų apsaugos klausimais pažeidimų;

(8) pažeidimų nagrinėjimo metu naudoti technines priemones;

(9) pažeidimų nagrinėjimo metu gauti žodinius ir rašytinius paaiškinimus iš juridinių ir fizinių asmenų ir reikalauti, kad jie atvyktų į Valstybinės duomenų apsaugos inspekcijos patalpas duoti paaiškinimų;

(10) naudoti turimą informaciją (įskaitant asmens duomenis), gautą pažeidimų nagrinėjimo metu ar atliekant kitas funkcijas;

(11) pasitelkti policijos pareigūnus viešajai tvarkai palaikyti ir galimam prievartos panaudojimui užtikrinti;

(12) kitas įstatymų ir kitų teisės aktų nustatytas teises.

3. Jei Valstybinė duomenų apsaugos inspekcija, nagrinėdama skundą, turi pagrindą manyti, kad Europos Komisijos sprendimas dėl tinkamumo, dėl standartinių duomenų apsaugos sąlygų priėmimo ar dėl patvirtintų elgesio kodeksų visuotinio galiojimo yra neteisėtas, ir nuo šio Europos Komisijos sprendimo galiojimo priklauso Valstybinės duomenų apsaugos inspekcijos sprendimas, ji sustabdo skundo nagrinėjimą ir Lietuvos Respublikos administracinių bylų teisenos įstatymo nustatyta tvarka kreipiasi į Lietuvos vyriausiąjį administracinį teismą su prašymu kreiptis į kompetentingą Europos Sąjungos teisminę instituciją dėl Europos Komisijos sprendimo dėl tinkamumo, dėl standartinių duomenų apsaugos sąlygų priėmimo ar dėl patvirtintų elgesio kodeksų visuotinio galiojimo. Jei Lietuvos vyriausiasis administracinis teismas, nagrinėdamas Valstybinės duomenų apsaugos inspekcijos prašymą, turi pagrindą manyti, kad Europos Komisijos sprendimas dėl tinkamumo, dėl standartinių duomenų apsaugos sąlygų priėmimo ar dėl patvirtintų elgesio kodeksų visuotinio galiojimo yra neteisėtas, jis priima sprendimą kreiptis į kompetentingą Europos Sąjungos teisminę instituciją su prašymu priimti prejudicinį sprendimą pagal Sutarties dėl Europos Sąjungos veikimo (OL 2016 C 202, p. 47) 267 straipsnį.

4. Valstybinė duomenų apsaugos inspekcija, atlikdama tyrimus ir (ar) patikrinimus savo iniciatyva bei nagrinėdama skundus, taip pat turi Lietuvos Respublikos administracinių nusižengimų kodekse nustatytas Valstybinės duomenų apsaugos inspekcijos teises ir įgaliojimus.

copies and transcripts of documents, copies of data, as well as to get acquainted with all data and documents necessary for the performance of the tasks of the supervisory authority and functions;
(2) during the investigation of violations, without prior warning, enter the premises of the inspected person, the person complained of or persons related to them (including those rented or used on other grounds) or the territory where there are documents and (or) equipment related to the processing of personal data. It is possible to enter the territory, buildings, premises of a legal entity (including those rented or used on other grounds) only during the legal entity's working hours, upon presentation of a civil servant's certificate. Entering the residential premises of a natural person (including those rented or used on other grounds), where there are documents and/or equipment related to the processing of personal data, is possible only after submitting a court order for permission to enter the residential premises of a natural person;
(3) participate in the meetings of the Seimas, the Government, other state institutions, when issues related to the protection of personal data and/or privacy are considered;
(4) to invite experts (consultants), to form working groups on personal data processing or protection expertise, preparation of personal data protection documents, as well as to solve other issues within the competence of the State Data Protection Inspectorate;
(5) to provide data managers, data processors and other legal or natural persons with recommendations and instructions regarding personal data processing and/or privacy protection;
(6) exchange information with the personal data protection supervisory authorities of other states and international organizations to the extent necessary for the performance of their functions;
(7) participate in the court hearing of cases regarding violations of international, European Union and national law provisions on personal data protection;
(8) use technical means during the examination of violations;
(9) during the investigation of violations, receive oral and written explanations from legal and natural persons and demand that they come to the premises of the State Data Protection Inspectorate to give explanations;
(10) use available information (including personal data) obtained during the investigation of violations or performing other functions;
(11) to use police officers to maintain public order and ensure the possible use of coercion;
(12) other rights established by laws and other legal acts.
3. If the State Data Protection Inspectorate, while examining the complaint, has reason to believe that the decision of the European Commission on suitability, on the adoption of standard data protection conditions or on the general validity of approved codes of conduct is illegal, and the validity of this decision of the European Commission depends on the decision of the State Data Protection Inspectorate, it suspends the examination of

the complaint and applies to the Supreme Administrative Court of Lithuania in accordance with the procedure established by the Law on Administrative Cases of the Republic of Lithuania with a requestapply to the competent judicial authority of the European Union for the European Commission's decision on suitability, on the adoption of standard data protection conditions or on the general validity of approved codes of conduct. If the Supreme Administrative Court of Lithuania, while examining the request of the State Data Protection Inspectorate, has reason to believe that the European Commission's decision on suitability, on the adoption of standard data protection conditions or on the universal validity of approved codes of conduct is illegal, it makes a decision to apply to the competent judicial authority of the European Union with a request for a preliminary ruling pursuant to Article 267 of the Treaty on the Functioning of the European Union (OJ 2016 C 202, p. 47).
4. The State Data Protection Inspectorate, when conducting investigations and/or inspections on its own initiative and examining complaints, also has the rights and powers of the State Data Protection Inspectorate established in the Code of Administrative Offences of the Republic of Lithuania.

dd. Para 1(d) Freezing Instrumentalities or Proceeds of Crime, Including Assets

Lithuania provides for asset seizure for serious crimes. There are several possibilities: **22**

- Criminal Procedure Code, 151, 151–2 et seq. (Freezing).
- Criminal Code, Art. 72 et seq. (confiscation and extended confiscation).

ee. Para 1(e) Interception of Electronic Communications to and from the Suspect or Accused Person

Article 154 of the CPC Control, recording and storage of information transmitted through electronic communication networks **23**
1. When the **decision of the judge** of the pre-trial investigation has been adopted at the **request of the prosecutor**, the officer of the pre-trial investigation **may listen to the conversations of persons transmitted via electronic communication networks**, make their recordings, control other information transmitted via electronic communication networks and record and accumulate it, if there is reason to believe that such in this way it is possible to obtain data about a very serious, serious or aggravated crime being prepared, committed or committed, or about minor crimes provided for in Article 152^1, Article 162, Part 2, Article 170, Article 198, Part 1, Article 309, Part 2 of the Criminal Code of the Republic of Lithuania, or if there is a risk that the victim, witness or other participants in the process or their relatives will be subjected to violence, extortion or other illegal acts.
2. In the pre-trial investigation judge's order or the prosecutor's order to listen to the conversations of persons transmitted via electronic communication networks, make their

recordings, control other information transmitted via electronic communication networks, and record and accumulate it, it **must be specified**:
(1) available data on the person against whom actions must be taken;
(2) data justifying the need to perform the actions provided for in para 1 of this Article;
(3) specific actions provided for in para 1 of this Article, which are allowed to be performed;
(4) duration of actions.
3. In accordance with the procedure established in para 1 of this Article, information transmitted via electronic communication networks may be controlled and recorded, with the exception of its content, if there is reason to believe that in this way it is possible to obtain data on minor crimes provided for in Articles 166, 198[1], 309 of the Criminal Code of the Republic of Lithuania in para 1 of the Article.
4. Listening to conversations of individuals transmitted via electronic communication networks, making recordings or controlling other information transmitted via electronic communication networks, its recording and accumulation may not last longer than six months. When investigating a complex or large-scale criminal act, the application of this measure can be extended once for three months.
5. Business entities providing electronic communication networks and/or services must provide conditions for listening to the conversations of individuals transmitted through electronic communication networks, recording them or controlling other information transmitted through electronic communication networks, recording and storing it. Employees of an economic entity providing electronic communication networks and/or services who fail to perform this duty or obstruct the performance of the actions specified in this Article may be fined based on Article 163 of this Code.
6. Conversations of victims, witnesses or other participants in the process, transmitted via electronic communication networks, can be listened to, recorded, other information transmitted by these persons via electronic communication networks can be controlled, recorded and stored at the request of these persons or with their consent, even though there is no law on this matter of the ruling of the pre-trial investigation judge, if the services and devices of business entities providing electronic communication networks and/or services are not used.
7. **It is forbidden to listen to the defence counsel's conversations with the suspect** or the accused, transmitted via electronic communication networks, make their recordings, control other information transmitted between them via electronic communication networks, record and accumulate it.
8. Regarding the fact of controlling the content of conversations transmitted via electronic communication networks or other information transmitted via electronic communication networks, the protocol drawn up by the pre-trial investigation officer shall state only the content of the data and audio recording relevant to the investigation. Data and

audio recordings not relevant to the investigation, which are not on the same medium as the data and recordings relevant to the case, are not added to the case and are destroyed immediately by the prosecutor's decision after the relevant act is drawn up.

Under Article 154 of the Lithuanian Code of Criminal Procedure, interception of electronic communications is a covert investigative measure that allows pre-trial investigators, upon a **reasoned request by the prosecutor and prior authorisation** by a pre-trial investigation judge, to listen to, record, monitor and store communications transmitted via electronic communication networks. **24**

This **measure is permitted where** there are grounds to believe it will yield evidence of a very serious, serious or aggravated crime, or certain listed minor offences, or where there is a risk of violence, extortion or other unlawful acts against victims, witnesses or other participants. For some minor offences, only **traffic/metadata** (not content) may be recorded. **25**

The judicial order must specify the person concerned, the justification, the authorised actions, and the duration. Interception may last **up to six months**, **extendable once** by three months in complex cases. **26**

Telecommunication providers are legally obliged to enable the measure. Interception of communications **between a suspect/accused and defence counsel** is strictly **prohibited**. Irrelevant data must be destroyed, and only material relevant to the investigation may be retained in the case file. **27**

Interception of content of electronic communications is **allowed only where** there are grounds to believe it will produce evidence of: **28**

- a very serious crime,
- a serious crime,
- an aggravated crime, or
- a closed list of specific minor offences expressly named in Art. 154 para 1 BPK (by reference to particular Criminal Code articles).

For **certain additional minor offences** listed in Art. 154 para 3, only non-content data (traffic/metadata) may be recorded. **29**

So the measure is **not generally available for all offences**; it is tied to seriousness thresholds and enumerated crimes, which includes fraud, missapropriation, corruption and other offences. **30**

ff. Para 1(f) Tracking & Tracing an Object

31 **Article 160 of the CPC[202] Secret tracking**

1. The judge of the pre-trial investigation, after receiving the prosecutor's request, may **order the tracking of a person or a vehicle or an object**. The pre-trial investigation judge's decision, pre-trial investigation officer's or prosecutor's decision to order the tracking of a person or a vehicle or an object must state:
(1) person or vehicle or object to be tracked;
(2) data justifying the need to apply this measure;
(3) duration of covert surveillance.
2. If it is desired to make a video or audio recording or film during secret surveillance, this must also be stipulated in the ruling of the pre-trial investigation judge, the ruling of the pre-trial investigation officer or the prosecutor.
3. The **secret surveillance protocol** and other case documents related to secret surveillance are drawn up in accordance with the rules established in Article 201 of this Code. Only data relevant to the investigation is set out in the secret surveillance protocol. Data irrelevant to the investigation, which are not on the same media with data relevant to the case, are not added to the case and are immediately destroyed by the prosecutor's decision after the relevant act is drawn up.
4. The **officer** who carried out the secret surveillance **may be questioned as a witness**. The survey can be conducted in accordance with Articles 203 and 282 of this Code, and the testimony for identification and confrontation - in accordance with the rules established in Article 204 of this Code.

[202] **163 straipsnis. Teisėtų ikiteisminio tyrimo pareigūno, prokuroro, ikiteisminio tyrimo teisėjo ar teismo nurodymų nevykdantiems asmenims taikomos prievartos priemonės**
1. Liudytojas, be svarbios priežasties neatvykstantis dalyvauti procese, ar bet koks asmuo, nevykdantis ikiteisminio tyrimo pareigūno, prokuroro, ikiteisminio tyrimo teisėjo ar teismo teisėtų nurodymų, duodamų remiantis šiuo Kodeksu ar kitais įstatymais, ar trukdantis tirti bei nagrinėti baudžiamąją bylą, gali būti nubaustas iki trisdešimties minimalių gyvenimo lygių (MGL) dydžio bauda, o šiame Kodekse numatytais atvejais – areštu iki vieno mėnesio. Teisę skirti baudą turi prokuroras, ikiteisminio tyrimo teisėjas ar teismas, o areštą – tik ikiteisminio tyrimo teisėjas ar teismas. Įtariamasis ar kaltinamasis šiame straipsnyje nustatyta bauda gali būti nubaustas tik už neatvykimą dalyvauti procese be svarbios priežasties.
2. Prokuroras skiria baudą nutarimu savo iniciatyva arba remdamasis ikiteisminio tyrimo pareigūno pareiškimu. Ikiteisminio tyrimo teisėjas ar teismas nutartimi skiria baudą ar areštą savo iniciatyva arba gavęs prokuroro prašymą.
3. Prokuroro nutarimas skirti baudą per dešimt dienų nuo jo nuorašo gavimo gali būti skundžiamas šio Kodekso 63 straipsnyje nustatyta tvarka.
4. Ikiteisminio tyrimo teisėjo ar bylą nagrinėjančio teismo nutartį paskirti baudą ar areštą nubaustas asmuo per septynias dienas nuo nutarties nuorašo gavimo gali apskųsti nutartį priėmusiam ikiteisminio tyrimo teisėjui ar teismui prašydamas paskirtą baudą ar areštą panaikinti arba baudos ar arešto trukmę sumažinti. Toks skundas nagrinėjamas teismo posėdyje, jei apie tai yra pranešta skundą padavusiam asmeniui. Dėl skundo priimta nutartis gali būti skundžiama aukštesniajam teismui šio Kodekso X dalyje nustatyta tvarka.
Straipsnio pakeitimai:
Nr. IX–1496, 10–04–2003, Žin., 2003, Nr. 38–1734 (24–04–2003)
Nr. XI–1478, 21–06–2011, Žin., 2011, Nr. 81–3965 (05–07–2011)

5. With the **written consent of the officer** who conducted the secret surveillance, a protocol of secret surveillance can be drawn up in accordance with the general rules for the course of investigative actions and recording the results established in Article 179 of this Code, and the officer who conducted the secret surveillance **can be questioned as a witness** in accordance with the general rules established in the second and third Articles of Chapter XIV of this Code the rules of witness interrogation.

c) Specific Restrictions in National Law That Apply with Regard to Certain Categories of Persons or Professionals with an LLP Obligation, Article 29

*Without prejudice to Article 29, the investigation measures set out in para 1 of this Article may be subject to conditions in accordance with **the applicable national law** if the **national law contains specific restrictions** that apply with regard to certain categories of persons or professionals who are legally bound by an obligation of confidentiality.*

Restrictions exist for search, seizure measures as well as interception measures.[203] The most important provisions are displayed below: **32**

Article 150 Conditions of search and seizure in the premises of diplomatic missions **33**
1. Conduct searches and seizures **in the premises where the diplomatic mission** is located or where the members of the diplomatic mission and their families live, it is possible only at the request or with the consent of the diplomatic representatives. Diplomatic representative's consent to search and seizure to do is received through the Ministry of Foreign Affairs of the Republic of Lithuania.
2. When conducting searches and seizures in the premises specified in para 1 of this Article, the **participation of the prosecutor and the representative of the Ministry of Foreign Affairs** of the Republic of Lithuania **is necessary**.

d) Para 3: Conditions/Thresholds for Investigation Measures

*The investigation measures set out in points(c), (e) and (f) of para 1 of this Article may be subject to **further conditions, including limitations, provided for in the applicable national law. In particular, Member States may limit the application of points (e) and (f) of para 1 of this Article to specific serious offences. A Member State intending to make use of such limitation shall notify the EPPO of the relevant list of specific serious offences in accordance with Article 117.***

aa. Serious Offences Limitation for Offences of para 1(e) and (f)

The conditions and limitations with regard to the interceptions can be done, "if there is reason to believe that such in this way it is possible to obtain data about a very serious, **34**

[203] But see above → Art. 29 EPPO Regulation. There are more specific restriction for secret investigation measures with regards to lawyers, President etc; see as well Kančauskienė 2019, pp. 11 citing cases, in which the LLP was infringed and evidence not allowed to the proceedings, e.g. Supreme Court, Number 2K-281/2006.

serious or aggravated crime being prepared, committed or committed, or about minor crimes provided for in Article 152 1, Article 162, Part 2, Article 170, Article 198, Part 1, Article 309, Part 2 of the Criminal Code of the Republic of Lithuania, or if there is a risk that the victim, witness or other participants in the process or their relatives will be subjected to violence, extortion or other illegal acts." For more information like time limits or extension of the measure, see above, Article 154 CPC.

bb. Notifications According to the Last Sentence of para 3

35 Lithuania has only briefly informed the EPPO in a notification about the details concerning the Regulation.

e) Para 4: Any Other Measure(s) in the EDP's Member State

36 As confiscation is usually ordered by the court that issued the conviction, it is not another measure. During the investigation of the case, the prosecutor may request the freezing of certain assets. This was already discussed under Article 30, para 1 (d) and shall not e repeated here, thus it is as well not another measure.

37 Further measures, that can be interpreted according to para 4 of Article 30 EPPO Regulation can be the following:

38

[Excerpt: Criminal Procedure Code]

Article 158 The actions of the pre-trial investigation officers who do not reveal their identity

1. When investigating crimes, pre-trial investigation officers may conduct the investigation without revealing their identity. These officers may perform actions imitating a criminal act in accordance with the procedure established in Article 159 of this Code. If the actions performed by pre-trial investigation officers who do not reveal their identity may restrict the integrity of the home, the secrecy of correspondence or other communication through non-electronic communication networks, such actions may be performed only when investigating very serious, serious and serious crimes.

2. Those who do not reveal their identity the actions of pre-trial investigation officers are permitted by the pre-trial investigation judge's order and only if there is sufficient information about the crime of the person being investigated. The judge of the pre-trial investigation adopts the ruling on secret activities after receiving the prosecutor's request, the content of which must correspond to the content of the ruling specified in para 3 of this Article.

3. The order to allow pre-trial investigation officers who do not reveal their identity to perform actions must state:

(1) persons who will perform secret actions;

(2) the person against whom the actions must be performed;

(3) data on a person's criminal act;

(4) specific actions that are allowed to be performed;
(5) the desired result;
(6) duration of covert actions.
4. When conducting an investigation in accordance with the procedure established in this Article, it is prohibited to provoke a person to commit a criminal act.
5. Pre-trial investigation officers, when conducting an investigation in accordance with the procedure set forth in this Article, may not use coercive procedural measures, if a separate resolution or order has not been adopted in accordance with the procedure set forth in Part III of this Code, except for the emergency cases provided for in this Code.
6. In special cases, when there are no other possibilities to identify persons committing crimes, persons who are not pre-trial investigation officers may also conduct the investigation in accordance with the procedure established in this Article.
7. Persons who have conducted the investigation in accordance with the procedure established in this Article may be questioned as witnesses if necessary. When the grounds provided for in Article Four of Chapter XIV of this Code exist, such persons may be granted anonymity.
8. Regarding the fact of the actions taken, the protocol written by the pre-trial investigation officer contains only the data relevant to the investigation. Data irrelevant to the investigation, which are not on the same media with data relevant to the case, are not added to the case and are immediately destroyed by the prosecutor's decision after the relevant act is drawn up.

Article 159 Permission to perform actions simulating a criminal act
1. The prosecutor, upon receiving information from a person that that person is being offered to commit a crime or to participate in its commission, may apply to the pre-trial investigation judge with a request to allow that person to perform actions simulating a criminal act, so that it is possible to identify the persons committing crimes. The content of the prosecutor's request must correspond to the content of the ruling referred to in para 2 of this Article.
2. When permitting actions simulating a criminal act, the judge of the pre-trial investigation must issue a ruling. This order must state:
(1) a person who is allowed to perform acts imitating a criminal act;
(2) the person against whom the actions must be performed;
(3) data on the criminal act of the person against whom the actions are to be carried out;
(4) specific actions that are allowed to be performed;
(5) the desired result;
(6) duration of actions.
3. It is prohibited to provoke a person to commit a criminal act while performing acts imitating a criminal act.

4. A person who has performed actions imitating a criminal act in accordance with the procedure established by this Article is considered to have performed the task of a law enforcement institution in accordance with Article 32 of the Criminal Code of the Republic of Lithuania and cannot be prosecuted for performing those actions.

f) Para 5: National Procedures and National Modalities for Taking Investigative Measures

39 Union law states that:

> *"[t]he European Delegated Prosecutors may only order the measures referred to in paras 1 and 4 where there are reasonable grounds to believe that the specific measure in question might provide information or evidence useful to the investigation, and where there is no less intrusive measure available which could achieve the same objective.* ***The procedures and the modalities for taking the measures shall be governed by the applicable national law.****"*

40 National Procedures and **national modalities for taking coercive investigative measures** exist in the Lithuanian CPC. Article 11 of the CPC provides for the principle of **proportionality** in the application of procedural coercion and other investigative actions. For the most important investigation measure in many cases, Art. 145–150–1 (all types of searches) et seq. CPC display rules on how to conduct the search and seize objects. Rules on how to collect electronic evidence e.g. during a search or other measure based on the Lithiuanian CPC are mostly based on Art. 20 CPC, which defines what evidence is and how to obtain it for what kind of *telos*, despite a special regulation on these matters in the Lithuanian CPC and practical challenges of electronic evidence gathering remain, e.g. **professionals for forensic evidence** might be called into court to explain evidence gathering as the main question will be if the evidence has been collected lawfully, which is problematic if the evidence is gathered in a foreign state in national proceedings[204], but this problems cease or are not that virulent with **Art. 37 and 31 EPPO Regulation** and the process that is called a sui generis process of collecting evidence, including electronic evidence throughout the EPPO zone; since 23.12.2023 the ECJ has set up the boundaries and scope of control by the courts of the handling and the scope of control of the assissting Member States EDP acting on behalf of the EPPO.

41 For the wording of Article 149, which regulates "Search and seizure procedure" see already above Art. 28, mn. 25.

[204] Kančauskienė 2019, pp. (18 et seq.).

2. Article 31 Cross-Border Investigations

1. The European Delegated Prosecutors shall act in close cooperation by assisting and regularly consulting each other in cross-border cases. Where a measure needs to be undertaken in a Member State other than the Member State of the handling European Delegated Prosecutor, the latter European Delegated Prosecutor ***shall decide on the adoption of the necessary measure and assign it to a European Delegated Prosecutor*** located in the Member State where the measure needs to be carried out.
2. The handling European Delegated Prosecutor may assign any measures, which are available to him/her in accordance with Article 30. **The justification and adoption of such measures shall be governed by the law of the Member States' of the handling European Delegated Prosecutor.** Where the handling European Delegated Prosecutor assigns an investigation measure to one or several European Delegated Prosecutors from another Member State, he/she shall at the same time inform his supervising European Prosecutor.
3. If judicial authorisation for the measure is required under the law of the Member State of the assisting European Delegated Prosecutor, the assisting European Delegated Prosecutor shall obtain that authorisation in accordance with the law of that Member State.
If judicial authorisation for the assigned measure is refused, the handling European Delegated Prosecutor shall withdraw the assignment.
However, where the law of the Member State of the assisting European Delegated Prosecutor does not require such a judicial authorisation, but the law of the Member State of the handling European Delegated Prosecutor requires it, ***the authorisation shall be obtained by the latter European Delegated Prosecutor and submitted together with the assignment***.
4. The assisting European Delegated Prosecutor shall undertake the assigned measure, or instruct the competent national authority to do so.
5. Where the assisting European Delegated Prosecutor considers that:
(a) the assignment is incomplete or contains a manifest relevant error;
(b) the measure cannot be undertaken within the time limit set out in the assignment for justified and objective reasons;
(c) an alternative but less intrusive measure would achieve the same results as the measure assigned; or
(d) the assigned measure does not exist or would not be available in a similar domestic case under the law of his/her Member State,
he/she shall inform his supervising European Prosecutor and consult with the handling European Delegated Prosecutor in order to resolve the matter bilaterally.
6. If the assigned measure does not exist in a purely domestic situation, but would be available in a cross-border situation covered by legal instruments on mutual recognition or cross-border cooperation, the European Delegated Prosecutors concerned may, in

agreement with the supervising European Prosecutors concerned, have recourse to such instruments.
7. If the European Delegated Prosecutors cannot resolve the matter within 7 working days and the assignment is maintained, the matter shall be referred to the competent Permanent Chamber. The same applies where the assigned measure is not undertaken within the time limit set out in the assignment or within a reasonable time.
8. The competent Permanent Chamber shall to the extent necessary hear the European Delegated Prosecutors concerned by the case and then decide without undue delay, **in accordance with applicable national law** as well as this Regulation, whether and by when the assigned measure needed, or a substitute measure, shall be undertaken by the assisting European Delegated Prosecutor, and communicate this decision to the said European Delegated Prosecutors through the competent European Prosecutor.

a) Overview of General National Codes and Provisions

1 One of the main tasks of any EDP working on behalf of the EPPO, is it to **gather evidence for the commission of a PIF offence** (see above, Art. 26). If the investigation takes place in Lithuania, the evidence might still not be fully aquisited in Lithuania, but e.g. in Germany. In these cases, the Lithuanian EDP will contact the German EDP via its EU-EPPO-zone wide Case Management System and ask him/her to carry out the measure.

2 Since 2023, it is clear that the **handling EDP will prepare any investigative measure** in his/her home country and if the suspect appeals or launches a complaint, e.g. against a search measure in the **member state, wheree the evidence is located**[205], the relevant German **court will only control the enforcement of the search**[206] on the proportionality etc. but not if the search could be ordered or granted at all because this is decided by the Lithuanian court.[207] Thus, first of all, the **handling EDP** from, lets pretend here the Lithuanian EDP will need to determine the Member State that relates to his/her investigations. Potentially this might be any Member State that is part of the EU and opted-in to the enhanced cooperation. The Lithuanian EDP will need to **identify the investigation measure** (pls. refer to the other compendium volumes within this series, i.e. the country chapters on the Logos Open Access Platform and refer within the respective volume to this section for a comprehensive, comparative table of investigations

[205] This may rise questions of by the EPPO Regulation, despite academic warnings from the pre-2017 time, incoherently regulated admissibility, which is why Caianiello and Rezende 2026, pp. 139–156 ask again for changes.
[206] Ligeti 2026, pp. 173–212 already identified that not all courts in all member states seem to fully (accept) execute the ECJ's rulings from 21.12.2023. She exemplifies it by using, as we did in the volume series, national court decisions from the Member States national court decision databases and proves, by citing a few, Italian and German ones, that the application is inconsistent. She recalls the rule of Art. 267 TFEU and its importance (emphasis added) for a unified EPPO jurisprudence, which is implemented troughout the EPPO zone as only this can lead to better protection of EU PIF offences.
[207] Summarizing all developments and proposing changes for the future, see recently Herrnfeld 2026, pp. 125–138.

measures including information on the obtainment of judicial authorizations in all participating and non-participating Member States and see below Art. 32 for the enforcement).[208] Next, he/she will assess and decide for a measure proposed e.g. by the national authorities, police, tax or customs officials and verify its legal presumptions based on the Lithuanian CPC, tax or customs laws, see above Art. 30. This **scheme** can be depicted within a gaphic figure:

Figure 7 Art. 31 Cross-Border Investigations Scheme

I. Determine the Member State, where the investigation measure needs to be carried out **II.** Identify the measures by virtue of Art. 31 para 2 (all measures by virtue of Art. 30 EPPO Regulation) **III.** Contact the regional EDP office (* information in the EPPO Case Management System and available to the general public on the Website of the EPPO) **IV.** Officially assign the relevant measure **V.** Adjust the follow-up and obey Art. 31 para 3–8 EPPO Regulation

Applicable codes: Lithuanian CPC, Criminal Code of Lithuania. **3**

b) Para 2: Assignment of Measures by a Handling EDP to an Assisting EDP in Another, Foreign MS

In the cases of Art. 31 para 1, para 3 s. 3 EPPO Regulation all provision that were mentioned in Art. 30 EPPO Regulation above shall apply. **4**

aa. Availability of Measures to the EDP in Lithuania

If the measure is available under the law of the present Member State depends on the general rules on investigation measures in the CPC of the Member State of the handling EDP. In order not to have to repeat the regulations here verbatim and in translation, only the relevant Articles or numbers and the respective law (sometimes there are provisions in the Customs or Tax Act). **5**

bb. Justification and Adoption of Such Measures Governed by the Law of the MS of the Handling EDP

Sources & National Articles 2: Article 31 EPPO Regulation: Overview for Lithuania **6**

"The handling European Delegated Prosecutor may assign any measures, which are available to him/her in accordance with Article 30 [EPPO Regulation]…"	**List of provisions that are printed in full length above below Art. 30:**

[208] Wörner and Jakobi 2026, pp. 157–172 on Art. 341 and cross-border investigations.

Art. 30 para 1 (a)	See above CPC for Lithuania, here Art. 30 EPPO Regulation and for any MS **see in the → CNP volume series books on the respective MS on the Logos OA Platform and for Art. 32 below.**
Art. 30 para 1 (b)	
Art. 30 para 1 (c)	
Art. 30 para 1 (d)	
Art. 30 para 1 (e)	
Art. 30 para 1 (f)	

c) Para 3: Judicial Authorisation for the Measure Required under the Law of the Member State of the Assisting European Delegated Prosecutor

7 In the case that **judicial authorisation for the measure is required** under the law of the Member State of the assisting European Delegated Prosecutor it must be obtained by assissting in the normal case and only by the handling in special cases i.e. the EDP from the Member State that assigned the measure from his home Member State but the EDP that resides elsewhere and is not conducting or carrying out the investigation as his/her investigation, has only the task to enforce it.

8 If the handling EDP looks for information about the question if judicial authorisation for the measure is required under the law of the Member State of the assisting European Delegated Prosecutor, he/she **may refer to the other country chapters in this compendium** and consult Art. 30 EPPO Regulation in the relevant chapter, where a **comparative overview** summarizes these situations.

d) Para 8: Decision by the Chamber Concerning the Execution of an Assigned Measure Needed, or a Substitute Measure by the Assisting EDP

9 The national law that is concerned in relation to the situation of Art. 31 para 8 EPPO Regulation is the national procedural law, which governs the investigation measures by virtue of Art. 30 EPPO Regulation of the law of the handling or of the law of the assisting EDP.

3. Article 32 Enforcement of Assigned Measures

The assigned measures shall be carried out in accordance with this Regulation and **the law of the Member State of the assisting European Delegated Prosecutor.**
[National] Formalities and procedures expressly indicated by the handling European Delegated Prosecutor shall be complied with unless such formalities and procedures are contrary to the fundamental principles of law of the Member State of the assisting European Delegated Prosecutor.

a) Accordance Clause: Assigned Measures According to para 2 of Article 31

The **accordance-clause** requires the handling EDP to question the assisting EDP if he/she can conduct the assigned measures (see Article 31 para 2 EPPO Regulation) a) in accordance with this Regulation and b) in accordance with the law of the Member State of the assisting European Delegated Prosecutor. The following table indicates in an abstract style, where to locate the law of the assisting Member State. **1**

Thus the table is a **navigation tool** that links each Article 30(1)(a)–(f) category of EPPO measures (e.g., searches, seizures/freezing, production orders/access, interception, covert measures depending on the category used in your book) to the main national legal bases in each Member State. In other words, it shows **at a glance for any EPPO/OLAF law expert**: **2**

- Where in the assisting State's legal order the relevant powers are located (CPC provisions and, where necessary, lex specialis such as AML, interception, tax or police laws).
- Whether a given Article 30 category is covered directly by the CPC, or instead requires special statutes (e.g., communications interception laws, tax control acts, AML frameworks).
- Which categories may be *limited, unavailable, or differently structured* in a given system (including constitutional constraints, opt-outs, or missing/fragmented provisions), signalling where the handling EDP must adapt the request or select an alternative measure.

Because the handling EDP must ask whether the assisting EDP can conduct the assigned measure "**in accordance with**" both the Regulation and the assisting State's law, the table supports three concrete steps: **3**

- Feasibility check in any investigation: Is there a national legal basis at all for the requested Article 30 measure in the assisting State?
- What authorisation route, standard of suspicion, scope limits, and documentation requirements apply in that State?

4 *Sources & National Articles 3: Article 32 – Overview for Lithuania*

Handling EDP	**Country of origin of the assisting/or several assisting MS**		
Lituhania *See Art. 30 EPPO Regulation.*		"***the law of the Member State of the assisting European Delegated Prosecutor.***"	Art. 30 para 1 (a) Searches Art. 30 para 1 (b) Productions Orders Art. 30 para 1 (c) Seizures Art. 30 para 1 (d) Confiscations Art. 30 para 1 (e) Interceptions Art. 30 para 1 (f) Track and Tracing
	AT *see Art. 30 EPPO Regulation in the CNP Volume*	Strafprozessordnung (ÖStPO)	**Art. 30 para 1 (a)** ss. 93 para 2, 111 and 111 in combination with 119 et seq., 119, 120–122 StPO. **Art. 30 para 1 (b)** ss. 110, 111, 115, 122, 135 para 1, 144, 157 CPC **Art. 30 para 1 (c)** ss. 76a, 110, 111, 112, 113, 114, 115 CPC, 135 para 2 CPC **Art. 30 para 1 (d)** ss. 110, 115, 122 CPC

		Art. 30 para 1 (e) ss. 135 para 3 CPC, s. 135a was recently declared unconstitutional![209] **Art. 30 para 1 (f)** Art. 30 para 1 f: ss. 130, 135 para 2 et seq. CPC
BG *see Art. 30 EPPO Regulation in the CNP Volume*	Nakazatelno protsesualen kodeks	**Art. 30 para 1 (a)** Art. 159 et seq., 164 **Art. 30 para 1 (b)** Art. 159 et seq. CPC **Art. 30 para 1 (c)** - **Art. 30 para 1 (d)** Law on Administrative Offences and Penalties; **Art. 30 para 1 (e)** Art. 165, 172 CPC **Art. 30 para 1 (f)** Art. 165, 172 CPC
BE *see Art. 30 EPPO Regulation in the CNP Volume*	Code d'Instruction Criminelle	**Art. 30 para 1 (a)** Art. 62 (Art. 56), Art. 90*coties* search on premises of professionals e.g. lawyers (*juge d'instruction* Art.90*octies* s. 3) **Art. 30 para 1 (b)** Art. 35, 35bis (immovable property) s, 35*ter* (seizure of substitutes), 36, 37, 38, 39*bis* (computers) CPC. **Art. 30 para 1 (c)** **Art. 30 para 1 (d)** **Art. 30 para 1 (e)** Art. 39bis, 46bis, but mainly Art. 90ter

[209] See Eurojust, Cybercrime Judicial Monitor (CJM), N°6, 2021, pp. 9 et seq. online: https://bitly.cx/ILn7. Accessed 31 December 2025. For all references within the tables, see as well the respective national CNP volume containing mmore information on the applicable national laws.

		Art. 30 para 1 (f) Art. 46sexies (juge d'instruction = Art. 46sexies s.s. 3, 5 CPC
CY *see Art. 30 EPPO Regulation in the CNP Volume*	Ο περί Ποινικής Δικονομίας Νόμος (ΚΕΦ.155)	**Art. 30 para 1 (a)** ss. 11 (for an arrest), 25 CPC (search without a order), 26 CPC (Power for means of transport research) **Art. 30 para 1 (b)** s. 33 CPC **Art. 30 para 1 (e)** see ss. 4, 5, 5a, 6, 6a The Protection of the Privacy of Private Communication (Interception of Conversations and Access to Recorded Content of Private Communication) Law of 1996 (92 (I) / 1996)[210]/ see as well Law on the Regulation of Electronic Communications and Postal Services **Art. 30 para 1 (f)**
CZ *see Art. 30 EPPO Regulation in the CNP Volume*	Zákon č. 141/1961 Sb. Zákon o trestním řízení soudním (trestní řád)	**Art. 30 para 1 (a)** mainly ss. 82, 83 but see as well 112, 113, 114, 115 CPC **Art. 30 para 1 (b)** ss. 77b para 3, 78 (obligation to submit things with evidential value), 79, 79a[211] (Securing crime tools and proceeds of crime), 79b CPC

[210] Ο περί Προστασίας του Απόρρητου της Ιδιωτικής Επικοινωνίας (Παρακολούθηση Συνδιαλέξεων και Πρόσβαση σε Καταγεγραμμένο Περιεχόμενο Ιδιωτικής Επικοινωνίας) Νόμος του 1996 (92(I)/1996).

[211] **§ 79b**
Doručení rozhodnutí o zajištění a vyrozumění o něm
(1) Orgán činný v trestním řízení, který rozhodl o zajištění, bezodkladně doručí rozhodnutí o zajištění orgánu nebo osobě, které jsou příslušné k provedení zajištění, a poté, co orgán nebo osoba provedou zajištění, i osobě, jíž byla věc zajištěna. Současně orgány nebo osoby příslušné k provedení zajištění vyzve, aby, pokud zjistí, že se s věcí, která byla zajištěna, nakládá tak, že hrozí zmaření nebo ztížení účelu zajištění, mu tuto skutečnost neprodleně oznámily. [...].

		Art. 30 para 1 (c) ss. 5 et seq AML Act, s. 78 CPC, s. 88, 88a, CPC, 158d CPC, s. 97 (3) of Act No 127/2005 Coll. on Electronic Communication **Art. 30 para 1 (d)** ss. 8, 78 et seq.; 82 et seq. CPC in combination with Art. 496 Civil Code **Art. 30 para 1 (e)** s. 88 CPC **Art. 30 para 1 (f)** s. 113 CPC
DE *see Art. 30 EPPO Regulation in the CNP Volume and see-Gless S, Wahl 2021 pp. 49–85.*	Deutsche Strafprozessordnung	**Art. 30 para 1 (a)** ss.. 102–10, 110 CPC **Art. 30 para 1 (b)** Chapter 8 CPC, ss.. 94, 97 (Prohibition), 111c, s. 443 CPC **Art. 30 para 1 (c)** ss. 94–98, 99, 100, 108 CPC **Art. 30 para 1 (d)** ss. 73 et seq. CC; 111b CPC; Law on the reform of criminal asset confiscation **Art. 30 para 1 (e)** s. 100a° CPC, 100g CPC, 111k CPC **Art. 30 para 1 (f)** ss. 98a–e CPC, ss. 100g CPC, 100i CPC, ss. 161, 163, 163e, f CPC, para 4: ss. 95a StPO-E, 100c Residential surveillance, 100f acoustic surveillance outside the apartment according to

		§ 100f, 110a the use of undercover investigators according to § 110a, source telephone surveillance, ss. 100a para 1 sentences 1 to 3, para 5, 100e StPO (telecommunications using laptops, PCs or IP telephony)
DK *see Art. 30 EPPO Regulation in the CNP Volume*	Retsplejeloven Lov om rettens pleje	**Art. 30 para 1 (a)** *****opted out of AFSJ = Chapter 73 Retsplejeloven: s. 793 "Dwellings and other housing, documents, papers and the like, as well as the contents of locked objects and 2) other objects as well as locations outside housing spaces." **Art. 30 para 1 (b)** Chapter 74 ss. 801, 802, 802 para 3 (all of the suspect's property) 803, 803a (an association's assets), 807 (formalities during a seizure operation), 807a (seizure by everyone), 807b–807f (special rules on seizure e.g. in AML cases) Retsplejeloven. **Art. 30 para 1 (c)** See Tax Control Act/ *Skattekontrollov*; Money Laundering Act. **Art. 30 para 1 (d)** ss. 75–77a CC; s. 804 Retspleejeloven and see CIR no 94 of 13/05/1952, Ministry of Justice

		More information, Circular on the police's management of seized or deposited sums of money or securities/ CIR nr 94 af 13/05/1952, *Cirkulære om politiets forvaltning af beslaglagte eller deponerede pengebeløb eller værdipapirer.* **Art. 30 para 1 (e)** *opted out of AFSJ= but see the Fourth Book of the Code of Judicial Procedure (Retsplejeloven) Chapter 67 and 68 provide for investigative rules and measures; Chapter 71 finally introduces special investigative measures such as telcommunications surveillance. (Kapitel 71: *Indgreb i meddelelseshemmeligheden, observation, dataaflæsning, forstyrrelse eller afbrydelse af radio- eller telekommunikation, blokering af hjemmesider og overtagelse af tv-overvågning*) s. 780 et seq. **Art. 30 para 1 (f)** s. 791a Retsplejeloven
EE *see Art. 30 EPPO Regulation in the CNP Volume*	Kriminaalmenetluse seadustik	**Art. 30 para 1 (a)** ss. 91, 92, 470 para 5 CPC. **Art. 30 para 1 (b)** ss. 89 Seizure and examination of postal or telegraphic items; 123, 142 Seizure of property , 143; 470 (handing

		over of property to a foreign state). **Art. 30 para 1 (c)** s. 142 (2^1) CPC **Art. 30 para 1 (d)** See following Act: „Procedure for transfer, transfer and destruction of confiscated property, return of money from the transfer of property from the budget to the legal owner, accounting and destruction of physical evidence, storage, evaluation and transfer of seized property and assessment, transfer and destruction of quickly perishable physical evidence“ **Art. 30 para 1 (e)** ss. 126^1 et seq. CPC **Art. 30 para 1 (f)** s. 126^5. Covert surveillance, covert collection of comparative samples and conduct of initial examinations, covert examination and replacement of things; s. 126^6. Covert examination of postal items s. 126^9. Use of police agents
EL *see Art. 30 EPPO Regulation in the CNP Volume*	Νόμος 4620/2019 - ΦΕΚ 96/A/11-6-2019: Κώδικας Ποινικής Δικονομίας	**Art. 30 para 1 (a)** Art. 243 in combination with Art. 253, Art. 256 (night search in a house) CPC **Art. 30 para 1 (b)** Art. 260 (seizure of securities in banks other public or private institutions), Art. 260 para 2: “In case of refusal,

they search and seize the useful documents and things.", Art. 261 (asset freezing), Art. 263 (obligation of civil servats to deliver documents), *Art. 264 (General confiscation of documents); Art. 265 (confiscation of digital data).

Art. 30 para 1 (c)

Art. 258 et seq.; 260 para 2 CPC/ (Law 4619/2019) and see AML legislation Law 4557/2018

Art. 30 para 1 (d)

Art. 39, 40 AML legislation Law 4557/2018 and Art. 260 CPC

Art. 30 para 1 (e)

See Art. 3, 4 Law 2225/1994 For the protection of freedom and response and communication and other provisions as amended Law 4871/2021/ *ΝΟΜΟΣ ΥΠ'ΑΡΙΘ. 2225 ΦΕΚ 121/20.07.1994 Για την προστασία της ελευθερίας και ανταπόκρισης και επικοινωνίας και άλλες διατάξεις.*

Art. 30 para 1 (f)

Art. 254 (cover investigation for certain crimes), Art. 254 para 1 c (controlled deliveries for certain crimes), Art. 255 special investigative acts in corruption cases

		Art. 255 para 1 (cover investigation in order to tackle corruption)
ES[212] *see Art. 30 EPPO Regulation in the CNP Volume*	Ley de Enjuiciamiento Criminal	**Art. 30 para 1 (a)** Art. 46, 47 Organic Law 9/2021 (EPPO Adoption law, see Chapter on Spain), Art. 326 (description of the crime scene), 364 (special evidence gatherin in cases of theft or fraud); and cf. mainly Art. 545 et seq. CPC **Art. 30 para 1 (b)** Art. 334, 367bis, 545 et seq. **Art. 30 para 1 (c)** Art. 127 CC **Art. 30 para 1 (d)** Art. 127, 128, 129, 301, 302, 303, 304 CC and AML legislation in combination with the Civil Procedure Code, Art. 367 e t seq. CPC **Art. 30 para 1 (e)** Art. 588 bis et seq., 588ter et seq. CPC and *lex specialis* is provided for in Art. 48 Organic Law 9/2021 **Art. 30 para 1 (f)** Art. 588 bis et seq., 588ter et seq. and lex specialis is provided for in Art. 48 Organic Law 9/2021
FI *see Art. 30 EPPO Regulation in*	Laki oikeudenkäynnistä rikosasioissa 11.7.1997/689	**Art. 30 para 1 (a)** Chapter 8 ss. 1–34 Coecive Measures Act; see ss. 2, 3, 4, 5, 6–14 searches on premises

[212] See Villamarín López 2022, pp. 127–139.

the CNP Volume	**Art. 30 para 1 (b)** Chapter 2, s. 15 (dangerous objects) Police Act[213]; Chapter 6 Seizure with the aim to secure property or payments, Chapter 7 Seizure and reproduction of the document, ss. 1, 5 (Seizure and reproduction of parcels, etc.), 6, Coercive Measures Act [Legislation monitored until SDK 178/2022 (published on March 17, 2022)] **Art. 30 para 1 (c)** Article 23 of Chapter 8 Coercive Measures Act **Art. 30 para 1 (d)** Chapter 10, ss. 2 et seq. CC[214] **Art. 30 para 1 (e)** Chapter 5, s. 1 et seq., Chapter 6, s.s. 6 et seq. Police Act 7/22/2011/ 872[215]; Chapter 3, s. 3, Subs.1 of the Preliminary Investigation Act, Act on the Prevention of Crime in Customs (623/2015), Chapter 10 ss. 1–4 of the Coercive Measures Act **Art. 30 para 1 (f)** Chapter 5, s. 1 et seq., Chapter 6, s.s. 6 et seq., ss. 30, 31, 32 et seq. Police Act[216]; ss. 23, 24, 24, 36 39, 40, 42

[213] See *Poliisilaki 22.7.2011/872*, cf. https://www.finlex.fi/fi/laki/ajantasa/2011/20110872#L2P3. Accessed 31 December 2025.
[214] See https://www.finlex.fi/en/laki/kaannokset/1889/en18890039_20150766.pdf. Accessed 31 December 2025.
[215] See *Poliisilaki 22.7.2011/872*, cf. https://www.finlex.fi/fi/laki/ajantasa/2011/20110872#L2P3. Accessed 31 December 2025.
[216] See *Poliisilaki 22.7.2011/872*, cf. https://www.finlex.fi/fi/laki/ajantasa/2011/20110872#L2P3. Accessed 31 December 2025.

		(controlled delivery) Law on Crime Prevention in Customs 5/22/2015/623[217]; Chapter 10, S. 3 of the Coercive Measures Act Especially ss. 13 "Systematic monitoring and its conditions", s. 15 "Covert access to information and its conditions" Police Act 7/22/2011/872
FR *see Art. 30 EPPO Regulation in the CNP Volume for the full text..*	Code du procédure pénale	**Art. 30 para 1 (a)** *Depends on the investigatory framework. Pls. see French Volume.* **Art. 30 para 1 (b)** *Depends on the investigatory framework. Pls. see French Chapter.* **Art. 30 para 1 (c)** Art. L.871-1 of the Internal Security Code Article 230-1 to 230-5 Criminal Code (deciphering) Article 706-102-1 to 706-102-7 Criminal Code **Art. 30 para 1 (d)** *Depends on the investigatory framework. Pls. see French Chapter.* **Art. 30 para 1 (e)** *Depends on the investigatory framework. Pls. see French Chapter.* **Art. 30 para 1 (f)** *Depends on the investigatory framework. Pls. see French Chapter.*

[217] See *Laki rikostorjunnasta Tullissa 22.5.2015/623,* cf. https://bitly.cx/Cr6c. Accessed 31 December 2025.

HR *see Art. 30 EPPO Regulation in the CNP Volume*	Zakon o kaznenom postupku	**Art. 30 para 1 (a)** Art. 240 et seq. CPC, 251 (for a person) CPC, Art. 252 et seq. (Search of home and other premises), Art. 255 (search on a military facility), Art. 257 (search of computers), Art. 258 (search on a ship/aircraft. **Art. 30 para 1 (b)** Art. 206i, 261 et seq., Art. 262 (special reference to computers and data storage) **Art. 30 para 1 (c)** Art. 257, 258, 269, 260, 261, 262, 263 CPC, Art. 332–339 CPC **Art. 30 para 1 (d)** Art. 82 para 1 et seq. CPC **Art. 30 para 1 (e)** Art. 195, 196 CPC **Art. 30 para 1 (f)**
HU *see Art. 30 EPPO Regulation in the CNP Volume*	2017. évi XC. Törvény a büntetőeljárásról *	**Art. 30 para 1 (a)** ss. 306, 307, Sec. 820 CPC **Art. 30 para 1 (b)** ss. 306, 307, 820 **Art. 30 para 1 (c)** Art. 308, 309, 324 CPC **Art. 30 para 1 (d)** s. 151 CPC in combination with ss. 72–74 CC of Hungary and see Act LII, of 1994 on judicial enforcement. **Art. 30 para 1 (e)** ss. 261 et seq. Hungary Act XV. 2017.

IT	**Art. 30 para 1 (a)**
Codice di Procedura Penale	Art. 244 et seq. stipulates provisions for inspections but Art. 247 et seq. stipulate provisions for searches (Perquisizioni) CPC, Art. 247 – Cases and forms of searches Art. 248 – Request for delivery Art. 249 – Personal searches Art. 250 – Local searches Art. 251 – House searches. Time limits Art. 252 – Seizure following a search **Art. 30 para 1 (b)** Art. 262, Art. 316–321 (Chapter 1 and 2) Art. 321 (sequestro preventivo), 368, 253, 252, 254; 671 CPC. En detail the following provisions should be consulted by an Austrian EDP in a case, which involves Italy. Art. 253 – Object and formality of the seizure Art. 254 – Seizure of correspondence Art. 254 bis – Seizure of IT data from IT, telematic and telecommunication service providers Art. 255 – Seizure from banks Art. 256 – Duty of exhibition and secrets Art. 256 bis – Acquisition of documents, deeds or other things by the judicial authority at the offices of the security information services Art. 256 ter – Acquisition of deeds, documents or other things for which state secrecy is raised Art. 257 – Review of the seizure decree Art. 258 – Copies of the documents seized Art. 259 – Custody of seized things Art. 260 – Affixing of seals to seized things. Perishable things. Destruction of seized things Art. 261 – Removal and re-affixing of seals Art. 262 – Duration of the seizure and return of the seized things Art. 263 – Procedure for the restitution of seized things **Art. 30 para 1 (c)** Art. 240 CC Limitation: Article 51, paras 3-bis and 3-quarter. Art. 30 para 1 (d) CPC

		EIO may be used, too. **Art. 30 para 1 (e)** Art. 254bis seizure of IT data from IT, telematic and telecommunication service providers, Art. 266 – Eligibility limits, Art. 266 bis – Interception of computer or telematic communications, Art. 267 – Assumptions and forms of the provision, Art. 268 – Execution of operations, Art. 268 bis – Filing of minutes and registrations [repealed], Art. 268 ter – Acquisition of the investigation file [repelaed], Art. 268 quater – Terms and methods of the judge's decision [REPEALED], Art. 269 – Conservation of documentation Art. 270 – Use in other proceedings, Art. 270 bis – Service communications from members of the Department of Security Information and Security Information Services, Art. 271 – Prohibitions of use; **Art. 30 para 1 (f)** Art. 354, 357 CPC; but cf. as well Art. 9 of Law no 146 2006 amended Law no 3 2019 ; Law 18 February 1992, n. 172, art. 10 Art. 9
LT *see Art. 30 EPPO Regulation in the CNP Volume*	Lietuvos Respublikos baudžiamojo proceso kodeksas	Art. 17–4 European Public Prosecutor's Office (EPPO) and Art. 170 para 5 CPC (When taking decisions referred to in paras 4(1), (3), (4) and (5) of this Article, the European Delegated Prosecutor or the European Prosecutor shall observe the rules set forth in Regulation (EU) 2017/1939 and this Code). **Art. 30 para 1 (a)** Search and seizure: Art145 (search any premise or other place), 146 (search of a person), 147, 148, 149, 150, 150-1 CPC; Examination and inspection of persons and objects: Art. .

143 (examination of a Person), examination of Objects: art. 205, 206, 207 of the CPC
Art. 169 and 170 of the CPC
Art. 30 para 1 (b)
Article 97. Demanding of Objects and Documents That are Relevant to Investigation and Examination of a Criminal Act
Article 98. Submission of Objects and Documents That are Relevant to Investigation and Examination of a Criminal Act, art. 145–150/1 9 (all kind of searches and seizures); art. 151 of CPC Temporary Restriction of the Right of Ownership, Art. 170–1 (Powers of the prosecutor to secure the confiscation of property) of the CPC
Art. 30 para 1 (c)
Art. 154, 155, 158 CPC
Art. 30 para 1 (d)
Art. 151 CPC in combination with ss. 72 and 72-3 CC of Lithuania
Art. 30 para 1 (e)
Art. 154 CPC
Art. 30 para 1 (f)
Art. 158 (Actions of Pre-Trial Investigation Officers Who Do Not Disclose Their Identity), 159 (Simulation of Criminal Act) Art.160 (Secret Surveillance) of the CPC

LU *see Art. 30 EPPO Regulation in the CNP Volume*	Code de procédure pénale	**Art. 30 para 1 (a)** Art. 33, 65 CPC: "(1) Searches are carried out in all places where objects may be found, the discovery of which would be useful for establishing the truth." **Art. 30 para 1 (b)** Art. 47, 31 para 2, 3, 33, 34, 35, 65, 66 para 1: "of all objects, documents, effects, data stored, processed or transmitted in an automated data processing or transmission system and other things referred to in Article 31 (3)", 66 para 3 (entry into stored, processed and automated data) 67, 68, 67 (return/release of seized things), 194–1, 194–7 CPC **Art. 30 para 1 (c)** No special provision. **Art. 30 para 1 (d)** Loi du 22 juin 2022 sur la gestion et le recouvrement des avoirs saisis ou confisqués **Art. 30 para 1 (e)** Art. 65–67 (general information on interception of communications), especially 67–1, 88, 88–1, 88–2 (special provisions on the interception of communications and technical means of surveillance) CPC and Art. 7 of the law of July 5, 2016

		(Nota bene: all of these provisions are under review as they become more and more outdated with the ongoing "cybercriminalité") and see Art. 32, 33 Law of August 1, 2018 transposing Directive 2014/41/EU of the European Parliament and of the Council of April 3, 2014 on the European investigation order in criminal matters; 2° amendment of the Code of Criminal Procedure; 3° modification of the amended law of 8 August 2000 on international legal assistance in criminal matters.)
LV *see Art. 30 EPPO Regulation in the CNP Volume*	Kriminālprocesa likums	**Art. 30 para 1 (f) - Art. 30 para 1 (a)** ss. 159, 160 (inspection, which may lead to an investigation), 163 (inspection of other places, vehicles etc.); but mainly ss. 179–188 CPC will apply. S. 179. Searches, S. 180. Decision on a Search, S. 181. Persons Present at a Search, S. 182. Procedures for Conducting a Search, S. 183. Search of a Person, S. 184. Search in the Premises of Diplomatic or Consular Representative Offices, S. 185. Issuance of a Copy of the Minutes of a Search, S. 186.

		Removal, s. 188. Removal Procedures **Art. 30 para 1 (b)** ss. 361, S. 361.1 Sending for Execution of the Decision on the Seizure of a Property, 363, 364 CPC (issuing of copies of the protocol on a seizure) CPC **Art. 30 para 1 (c)** ss. **Art. 30 para 1 (d)** ss. 70 CC, ss. 124 CPC **Art. 30 para 1 (e)** Chapter 11 Special Investigative Actions, ss. 215 et seq. CPC but cf. especially ss. 218, 219 **Art. 30 para 1 (f)** Chapter 11 Special Investigative Actions, ss. 217 et seq. CPC, S. 223. Surveillance and Tracking of a Person
MT *see Art. 30 EPPO Regulation in the CNP Volume*	SUBSIDIARY LEGISLATION 9.09CRIMINAL PROCEDURE (REGULATION OF REGISTRIES, ARCHIVES AND FUNCTIONS OF DIRECTOR GENERAL (COURTS) AND OTHER COURT EXECUTIVE OFFICERS) REGULATIONS	**Art. 30 para 1 (a)** **Art. 30 para 1 (b)** **Art. 30 para 1 (c)** **Art. 30 para 1 (d)** Art. 435B, C Criminal Code of Malta and see mainly CHAPTER 621 of the Laws of Malta: PROCEEDS OF CRIME ACT **Art. 30 para 1 (e) -** **Art. 30 para 1 (f) -**
PT *see Art. 30 EPPO Regulation in*	Codigó de Procesal Pénal	**Art. 30 para 1 (a)** ss. 351, 354, 355K., 355L., 355P. (“when lawfully on a premise”)

the CNP *Volume*	ss. 351 para 2 in a flagrante delicto situation: "(2) For the purposes of sub-Article (1), the Police may stop a person or a vehicle until the search is performed and shall seize anything discovered during the search and the possession of which is prohibited or which may be connected with an offence", s. 354 in a flagrante delicto situation: "354. Anything seized as a result of a search under the preceding Articles of this title shall be preserved and the Police carrying out the search shall draw up a report stating all the particulars of the search and including a detailed list of the things so seized". And see the following ss. 355E, G (search of premises, which may lead to seizure of things on the premises e.g. s. 355 E (3)(b): "discovering and seizing any property in respect of which an alert has been entered in the Schengen Information System.") in the real investigative phase. Next see ss. 355AF (person) and 355AR. Criminal Code Cap. 9 Laws of Malta, Book 2 Laws Of Criminal Procedure Part I of the Authorities to which the Administration of Criminal Justice is entrusted, Title I Of the powers

and duties of the Attorney General and the Executive Police in Respect of Criminal Prosecutions

Art. 30 para 1 (b)

s. 355P. (General rules of seizure.): "355P. The Police, when lawfully on any premises, may seize anything which is on the premises if they have reasonable grounds for believing that it has been obtained in consequence of the commission of an offence or that it is evidence in relation to an offence or it is the subject of an alert in the Schengen Information System and that it is necessary to seize it to prevent it being concealed, lost, damaged, altered or destroyed."

And see s. 355Q. (Computer data), and see s. 628B. para 1 (f) in mutual assistance cases (criminal law).

Art. 30 para 1 (c)

No special provision in the CPC; Art. 3 See Art. 4 Law No 5/2002, of January 11 MEASURES TO FIGHT ORGANIZED CRIME.

Art. 30 para 1 (d)

See Art. 4 Law No 5/2002, of January 11 MEASURES TO FIGHT ORGANIZED CRIME; Portuguese Securities Market Code.

		Art. 30 para 1 (e) see. ss. 628 para 1 (d) and the newly introduced s. 628E. Criminal Code Cap. 9 Laws of Malta, Book 2 Laws Of Criminal Procedure Part I of the Authorities to which the Administration of Criminal Justice is entrusted, Title I Of the powers and duties of the Attorney General and the Executive Police in Respect of Criminal Prosecutions. And last but not least see ss. 6, 7 Security Service Act, Chapter 391 of the Laws of Malta.
RO[218] *see Art. 30 EPPO Regulation in the CNP Volume*	Codul de procedură penală al României	**Art. 30 para 1 (f) - Art. 30 para 1 (a)** Art. 156 CPC: "Common provisions (1) The search may be house, body, computer or vehicle search. (2) The search shall be carried out with respect for dignity, without constituting disproportionate interference with private life."; 157 (home search), 159 (formalities), 161 (report), 165, 166 (body search related provisions) CPC, 167 CPC (vehicle search), 168 (computer search), 192 (on-the-spot search) **Art. 30 para 1 (b)** Art. 158 para 13 CPC, 168 para 10 CPC; 171 but cf.

[218] See Jderu 2016, pp. 287–297.

mainly s. 252, 252[1], 252[2] CPC

Art. 30 para 1 (c)

Article 138 §1 and §3 CPC (access to computer systems), Art. 152 paraa 1 CPC

Art. 30 para 1 (d)

Art. 270 CC; latest changes by Law No 228/2020.
And see LAW No 129 of July 11, 2019 for the prevention and combating of money laundering and the financing of terrorism, as well as for the amendment and completion of some normative acts

Art. 30 para 1 (e) -
Art. 30 para 1 (f)

Art. 138 CPC
General dispositions
(1) The following are special methods of surveillance or research:
a) interception of communications or any type of remote communication;
b) access to a computer system;
c) video, audio or photography surveillance;
d) location or tracking by technical means;
e) obtaining data on a person's financial transactions;
f) detention, delivery or search of postal items;
g) the use of undercover investigators and collaborators;

		h) authorized participation in certain activities; i) supervised delivery; j) obtaining the traffic and location data processed by the providers of public electronic communications networks or the providers of electronic communications services intended for the public.; […] - Article 148 - Use of undercover or real-identity investigators and collaorators - Article 151 Controlled delivery
SI *see Art. 30 EPPO Regulation in the CNP Volume*	Zakon o državnem tožilstvu (ZDT-1	**Art. 30 para 1 (a)** Art. 164 but see mainly Art. 214, 215, 216, 217, 218 CPC **Art. 30 para 1 (b)** Art. 148 but see mainly Art. 156 CPC; 220, 221, 222, 222a CPC **Art. 30 para 1 (c) - Art. 30 para 1 (d)** Art. 502–502e CPC in combination with Art. 73 et seq. CC **Art. 30 para 1 (e)** Art. 150, 150a150b, 151 Zakon o kazenskem postopku, the Slovenian CPC **Art. 30 para 1 (f) & para 4** a para 1 (controlled delivery) CPC

SK *see Art. 30 EPPO Regulation in the CNP Volume*	301, ZÁKON z 24. mája 2005 TRESTNÝ PORIADO	**Art. 30 para 1 (a)** ss. 99 et seq., 101, 102, 103, 104, 105 (Inspection and entry into the dwelling, other premises and land) CPC **Art. 30 para 1 (b)** s. 89 et seq. (Securing things important for criminal proceedings), ss. 95 et seq. (Securing crime instruments and proceeds of crime) Part Four – Seizure of Matters Important for Criminal Proceedings (s. 89 – s. 98a), S. 1 – Case relevant to criminal proceedings (s. 89), s. 89 – Matter important for criminal proceedings, S. Two – Seizure of Evidence (S.s 89a – 94): s. 89a – Obligation to issue a thing, s. 90 – Withdrawal of the case, s. 91 – Preservation, release and withdrawal of computer data, s. 92 – Acceptance of the seized thing, s. 93 – Common provisions, s. 94 – Custody of issued, confiscated, taken over or otherwise seized items, S. 3 – Seizure of criminal instruments and proceeds of crime (s. 95 – s. 98a): s. 95 – Securing funds, s. 95a, s. 95b, s. 96 – Securing book-entry securities, s. 96a – Securing real estate, s. 96b – Real estate inspection, s. 96c – Ensuring ownership interest in a legal entity, s. 96d –

	Securing virtual currency, s. 96e – Securing other property value, s. 96f – Securing a movable thing, s. 96g – Ensuring substitute value, Return of case (s. 97 – s. 98a), s. 97, s. 98, s. 98a – Common provisions for securing property, things and other property values **Art. 30 para 1 (c)** ss. 90, 116 § 6, 118 CPC **Art. 30 para 1 (d)** The Law 101/2010 Coll. of March 4, 2010 on proving the origin of property applies; Art. 56–60 CC **Art. 30 para 1 (e)** ss. 115–118 Zákon č. 301/2005 Z. z. Trestný poriadok, the Slovakian CPC **Art. 30 para 1 (f) & para 4** s. 111(Controlled delivery) s. 112 (Fake transfers) s. 113 (tracking and tracing peope and things) s. 114 (video & audio recordings)

Source: Own Compilation. For the verbatim provisions see in the other CNP volumes within the volume series.

b) National Formalities and Procedures Expressly Indicated by the Handling European Delegated Prosecutor

On Lithuanian territory the standards for formalities and procedures relating to investigative measures enshrined in the Lithuanian CPC are quite high. **5**

The handling EDPs in the regional office o may indicate general provisions from the Lithuanian Basic Law (Lithuanian Constitution). **6**

The concrete formalities and procedures depend on the concerned investigation measures, which cannot be determined completely *in abstracto*. But the **main principles** can be listed: **7**

- Reasonable suspicion element
- Order obtainment
- Right to privacy
- Right to liberty
- Right to a fair investigation including the right not to incriminate oneself (Article 6 para 2 ECHR)

* This list is not exhaustive.

8

Article 24
The home of a human being shall be inviolable.
Without the consent of the resident, it shall not be permitted to enter his home otherwise than by a court decision or according to the procedure established by law when this is necessary to guarantee public order, apprehend a criminal, or save the life, health, or property of a human being.

Article 25
Everyone shall have the right to have his own convictions and freely express them. No one must be hindered from seeking, receiving, or imparting information and ideas. The freedom to express convictions, as well as to receive and impart information, may not be limited otherwise than by law when this is necessary to protect human health, honour or dignity, private life, or morals, or to defend the constitutional order. The freedom to express convictions and to impart information shall be incompatible with criminal actions—incitement to national, racial, religious, or social hatred, incitement to violence or to discrimination, as well as defamation and disinformation. Citizens shall have the right to receive, according to the procedure established by law, any information held about them by state institutions.

Article 20 Human liberty shall be inviolable.
No one may be arbitrarily apprehended or detained. No one may be deprived of his liberty otherwise than on the grounds and according to the procedures established by law.
A person apprehended in flagrante delicto must, within 48 hours, be brought before a court for the purpose of deciding, in the presence of this person, on the validity of the apprehension. If the court does not adopt a decision to detain the person, the apprehended person shall be released immediately.

Article 21
The human person shall be inviolable.
Human dignity shall be protected by law.
It shall be prohibited to torture or injure a human being, degrade his dignity, subject him to cruel treatment, or to establish such punishments.
No one may be subjected to scientific or medical experimentation without his knowledge and free consent.

Article 22 Private life shall be inviolable.
Personal correspondence, telephone conversations, telegraph messages, and other communications shall be inviolable.

4. Article 33 Pre-Trial Arrest and Cross-Border Surrender

a) General Relation to National Law: Applicable Codes 223
aa. Arrest 223
bb. Pre-Trial Detention 238
b) Para 2: Cross-Border Surrender 252
c) Fraud-Related Peculiarities: Relevant Examples and Precedents (from Mutual Legal Assistance) 281

1. The handling European Delegated Prosecutor may order or request the arrest or pre-trial detention of the suspect or accused person **in accordance with the national law applicable in similar domestic cases.**
2. Where it is necessary to arrest and surrender a person who is not present in the Member State in which the handling European Delegated Prosecutor is located, the latter shall issue or request the competent authority of that Member State to issue a European Arrest Order in accordance with Council Framework Decision 2002/584/JHA.

a) General Relation to National Law: Applicable Codes

It applies the Criminal Procedure Code the Police Code para 1: **Provisions for arrest and pre-trial detention**. **1**

aa. Arrest **2**

Criminal Procedure Code
Part III means of procedural coercion
Chapter XI remand measures
Article 119[219] Purpose of remand measures
Pre-trial measures may be imposed in order to ensure the participation of the suspect, accused or convicted person in the process, unhindered pre-trial investigation, trial and execution of the sentence, as well as in order to prevent new criminal acts.

[219] **III Dalis**
Procesinės prievartos priemonės
XI skyrius
Kardomosios priemonės
119 straipsnis. Kardomųjų priemonių paskirtis
Kardomosios priemonės gali būti skiriamos siekiant užtikrinti įtariamojo, kaltinamojo ar nuteistojo dalyvavimą procese, netrukdomą ikiteisminį tyrimą, bylos nagrinėjimą teisme ir nuosprendžio įvykdymą, taip pat siekiant užkirsti kelią naujoms nusikalstamoms veikoms.

3

Article 120[220] **Types of remand measures**

1. Detention measures are the following: arrest, intensive supervision, house arrest, obligation to live apart from the victim and/or not to approach the victim closer than a specified distance, bail, seizure of documents, suspension of special rights, obligation to periodically register with the police office, written promise not to leave.
2. As a preventive measure, a soldier may be placed under the supervision of the command of the military unit in which he serves, and a minor may be handed over to parents, guardians or other natural or legal persons who take care of children.

Article 121[221] **General provisions on the imposition of remand measures**

1. Arrest, intensive supervision, house arrest and the obligation to live apart from the victim and/or not to approach the victim closer than the specified distance can only be imposed by the order of the pre-trial investigation judge or the court, other pre-trial measures – by the prosecutor's order, the pre-trial investigation judge's order or the court's order, and preventive measures: seizure of documents, suspension of special rights, the obligation to periodically register at the police office, a written promise not

[220] **120 straipsnis. Kardomųjų priemonių rūšys**
1. Kardomosios priemonės yra šios: suėmimas, intensyvi priežiūra, namų areštas, įpareigojimas gyventi skyrium nuo nukentėjusiojo ir (ar) nesiartinti prie nukentėjusiojo arčiau nei nustatytu atstumu, užstatas, dokumentų paėmimas, specialiosios teisės sustabdymas, įpareigojimas periodiškai registruotis policijos įstaigoje, rašytinis pasižadėjimas neišvykti.
2. Kariui kaip kardomoji priemonė gali būti skiriamas karinio dalinio, kuriame jis tarnauja, vadovybės stebėjimas, o nepilnamečiui – atidavimas tėvams, rūpintojams arba kitiems fiziniams ar juridiniams asmenims, kurie rūpinasi vaikais, prižiūrėti.

[221] **121 straipsnis. Kardomųjų priemonių skyrimo bendrosios nuostatos**
1. Suėmimas, intensyvi priežiūra, namų areštas ir įpareigojimas gyventi skyrium nuo nukentėjusiojo ir (ar) nesiartinti prie nukentėjusiojo arčiau nei nustatytu atstumu gali būti paskirti tik ikiteisminio tyrimo teisėjo ar teismo nutartimi, kitos kardomosios priemonės – prokuroro nutarimu, ikiteisminio tyrimo teisėjo ar teismo nutartimi, o kardomosios priemonės: dokumentų paėmimas, specialiosios teisės sustabdymas, įpareigojimas periodiškai registruotis policijos įstaigoje, rašytinis pasižadėjimas neišvykti, kario karinio dalinio, kuriame jis tarnauja, vadovybės stebėjimas ir nepilnamečio atidavimas tėvams, rūpintojams arba kitiems fiziniams ar juridiniams asmenims, kurie rūpinasi vaikais, prižiūrėti, – neatidėliotinais atvejais gali būti paskirtos ikiteisminio tyrimo pareigūno nutarimu. Tokiu atveju ikiteisminio tyrimo pareigūnas privalo nedelsdamas raštu apie paskirtą kardomąją priemonę pranešti prokurorui.
2. Kardomosios priemonės gali būti skiriamos tik tuo atveju, kai yra pakankamai duomenų, leidžiančių manyti, kad įtariamasis padarė nusikalstamą veiką. Kai kardomosios priemonės skyrimo klausimą sprendžia ikiteisminio tyrimo teisėjas ar teismas, iki teismo posėdžio asmuo, kuriam skiriama kardomoji priemonė, ir jo gynėjas turi teisę susipažinti su visa prokuroro pateikta medžiaga, kuria grindžiamas pareiškimas dėl kardomosios priemonės skyrimo.
3. Vienu metu gali būti skiriamos kelios švelnesnės už suėmimą kardomosios priemonės.
4. Ikiteisminio tyrimo pareigūnas, prokuroras, teisėjas ar teismas, spręsdamas, ar reikia skirti kardomąją priemonę, ir parinkdamas jos rūšį, turi atsižvelgti į įtariamojo nusikalstamos veikos sunkumą, įtariamojo asmenybę, į tai, ar jis turi nuolatinę gyvenamąją vietą ir darbą ar kitokį legalų pragyvenimo šaltinį, į įtariamojo amžių, sveikatos būklę, šeiminę padėtį ir kitas aplinkybes, galinčias turėti reikšmės sprendžiant dėl kardomosios priemonės.
5. Kardomoji priemonė taip pat gali būti skiriama kaltinamajam ir nuteistajam.
6. Lietuvos Respublikos įstatymo „Dėl Europos Sąjungos valstybių narių sprendimų baudžiamosiose bylose tarpusavio pripažinimo ir vykdymo" numatytais atvejais ir tvarka tam tikrų rūšių kardomosios priemonės gali būti perduotos vykdyti kitai Europos Sąjungos valstybei narei arba gali būti perimtos vykdyti iš kitos Europos Sąjungos valstybės narės.

to leave, monitoring by the command of the soldier's military unit in which he serves, and handing over the minor to the care of parents, guardians or other natural or legal persons who take care of children – may be ordered in urgent cases by the decision of the pre-trial investigation officer. In such a case, the pre-trial investigation officer must immediately notify the prosecutor in writing about the pre-trial detention measure.
2. Detention measures can only be imposed if there is sufficient evidence to suggest that the suspect has committed a criminal act. When the pre-trial investigation judge or court decides on the issue of pre-trial detention , before the court hearing, the person to whom the pre-trial detention is imposed and his defence attorney have the right to familiarize themselves with all the material submitted by the prosecutor, which is the basis of the application for the pre-trial detention.
3. Several remand measures that are milder than arrest may be imposed at the same time.
4 . The pre-trial investigation officer, prosecutor, judge or court, when deciding whether to impose a pre-trial measure and choosing its type, must take into account the gravity of the suspect's criminal act, the suspect's personality, whether he has a permanent place of residence and a job or other legal source of livelihood , to the suspect's age, state of health, marital status and other circumstances that may be relevant in deciding on a pre-trial detention measure.
5. A preventive measure can also be imposed on the accused and the convicted.
6. In the cases and procedure provided for by the Law of the Republic of Lithuania "On Mutual Recognition and Enforcement of Decisions of the Member States of the European Union in Criminal Matters", certain types of preventive measures may be transferred to another member state of the European Union or may be taken over from another member state of the European Union.

Article 122 Grounds and conditions for ordering detention
1.[222] The basis for arrest is the reasonable belief that the suspect:

[222] **122 straipsnis. Suėmimo skyrimo pagrindai ir sąlygos**
1. Suėmimo pagrindas yra pagrįstas manymas, kad įtariamasis:
(1) bėgs (slėpsis) nuo ikiteisminio tyrimo pareigūnų, prokuroro ar teismo;
(2) trukdys procesui;
(3) darys šio straipsnio 4 dalyje nurodytus naujus nusikaltimus.
2. Kai pagrįstai manoma, kad įtariamasis bėgs (slėpsis) nuo ikiteisminio tyrimo pareigūnų, prokuroro ar teismo, suėmimas gali būti paskirtas atsižvelgiant į įtariamojo šeiminę padėtį, nuolatinę gyvenamąją vietą, darbo santykius, sveikatos būklę, ankstesnį teistumą, ryšius užsienyje ir kitas aplinkybes.
3. Kai pagrįstai manoma, kad įtariamasis trukdys procesui, suėmimas gali būti paskirtas, jei yra duomenų, jog įtariamasis pats ar per kitus asmenis gali bandyti:
(1) paveikti nukentėjusiuosius, liudytojus, ekspertus, kitus įtariamuosius, kaltinamuosius ar nuteistuosius;
(2) sunaikinti, paslėpti ar suklastoti daiktus bei dokumentus, turinčius reikšmės nusikalstamai veikai tirti ir nagrinėti teisme.
4. Kai pagrįstai manoma, kad įtariamasis darys naujus nusikaltimus, suėmimas gali būti paskirtas, jei yra duomenų, jog asmuo, įtariamas padaręs vieną ar kelis labai sunkius ar sunkius nusikaltimus arba Lietuvos Respublikos baudžiamojo kodekso 178 straipsnio 2 dalyje, 180 straipsnio 1 dalyje, 181 straipsnio 1 dalyje, 187 straipsnio 2 dalyje numatytus apysunkius nusikaltimus, iki nuosprendžio priėmimo gali padaryti naujų labai sunkių, sunkių ar

(1) will run away (hide) from pre-trial investigation officers, the prosecutor or the court;
(2) will interfere with the process;
(3) will commit new crimes specified in para 4 of this Article.
2. When it is reasonably believed that the suspect will flee (hide) from pre-trial investigation officers, the prosecutor or the court, arrest may be ordered taking into account the suspect's marital status, permanent place of residence, employment relationship, state of health, previous criminal record, connections abroad and other circumstances.
3. When it is reasonably believed that the suspect will interfere with the process, arrest may be ordered if there is evidence that the suspect himself or through other persons may attempt to:
(1) to influence victims, witnesses, experts, other suspects, accused persons or convicted persons;
(2) to destroy, hide or falsify objects and documents relevant to the investigation and trial of a criminal act in court.
4. When it is reasonably believed that the suspect will commit new crimes, arrest may be ordered if there is evidence that the person suspected of having committed one or more very serious or serious crimes or in Article 178(2), Article 180(1), Article 181(1) of the Criminal Code of the Republic of Lithuania part, the aggravated crimes provided for in Article 187, para 2, may commit new very serious, serious or aggravated crimes specified in this part before the sentencing, as well as if there is evidence that a person suspected of threatening or attempting to commit a crime may commit that crime while at liberty.
5. In addition, the basis for arrest is a request to extradite a person to a foreign country or transfer to the International Criminal Court or under a European Arrest Order, a request by a foreign country to temporarily detain a wanted person until a request for extradition of a person or a European Arrest Order is sent, and a request by a foreign country to arrest a convicted person, until a decision is made on the recognition of the judgment of the court of a foreign state and the execution of the sentence.
6. When ordering an arrest, the basis and reasons for its ordering must be specified.
7. Arrest may be imposed only in cases where the goals provided for in Article 119 of this Code cannot be achieved with milder pre-trial measures.

šioje dalyje nurodytų apysunkių nusikaltimų, taip pat jei yra duomenų, kad būdamas laisvėje asmuo, įtariamas grasinimu ar pasikėsinimu padaryti nusikaltimą, gali tą nusikaltimą padaryti.
5. Be to, suėmimo pagrindas yra prašymas išduoti asmenį užsienio valstybei arba perduoti Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį, užsienio valstybės prašymas laikinai sulaikyti ieškomą asmenį, kol bus atsiųstas prašymas dėl asmens ekstradicijos ar Europos arešto orderis, ir užsienio valstybės prašymas suimti nuteistą asmenį, kol bus priimtas sprendimas dėl užsienio valstybės teismo nuosprendžio pripažinimo ir bausmės vykdymo.
6. Skiriant suėmimą turi būti nurodytas jo skyrimo pagrindas ir motyvai.
7. Suėmimas gali būti skiriamas tik tais atvejais, kai švelnesnėmis kardomosiomis priemonėmis negalima pasiekti šio Kodekso 119 straipsnyje numatytų tikslų.
8. Suėmimas gali būti skiriamas tik tiriant ir nagrinėjant bylas dėl nusikaltimų, už kuriuos baudžiamasis įstatymas numato griežtesnę negu vienerių metų laisvės atėmimo bausmę.

8. Arrest may be ordered only in the course of investigation and trial of cases for crimes for which the criminal law prescribes a more severe sentence of imprisonment than one year.

Article 123[223] Order of arrest

1. Arrest may be imposed on a suspect who is not detained, or a suspect who is detained in accordance with the procedure established in Article 140 of this Code.
2. The prosecutor, believing that it is necessary to arrest the suspect who is not in custody, applies with a statement to the district court of the place where the investigation is conducted, and when the court is made up of a courthouse, to the pre-trial investigation judge of the courthouse. The prosecutor's statement must contain the data specified in Article 125, Part 2 of this Code. The judge, having decided to grant the prosecutor's statement, makes an order for arrest, if he has decided to refuse to grant the application, – an order to refuse to order an arrest or an order to refuse to order an arrest and to order another preventive measure.
3. Pursuant to the order referred to in para 2 of this Article, the prosecutor shall present the person arrested no later than forty-eight hours from the moment of arrest to the judge of the pre-trial investigation, and if there are no such possibilities, to another district

[223] **123 straipsnis. Suėmimo skyrimo tvarka**
1. Suėmimas gali būti skiriamas įtariamajam, kuris nėra sulaikytas, ar įtariamajam, kuris yra sulaikytas šio Kodekso 140 straipsnyje nustatyta tvarka.
2. Prokuroras, manydamas, kad įtariamajam, kuris nėra sulaikytas, būtina skirti suėmimą, kreipiasi su pareiškimu į tyrimo atlikimo vietos apylinkės teismo, o kai teismas sudarytas iš teismo rūmų, – teismo rūmų ikiteisminio tyrimo teisėją. Prokuroro pareiškime turi būti nurodyti šio Kodekso 125 straipsnio 2 dalyje nustatyti duomenys. Teisėjas, nusprendęs patenkinti prokuroro pareiškimą, priima nutartį skirti suėmimą, nusprendęs atsisakyti pareiškimą patenkinti, – nutartį atsisakyti skirti suėmimą ar nutartį atsisakyti skirti suėmimą ir skirti kitą kardomąją priemonę.
3. Remiantis šio straipsnio 2 dalyje nurodyta nutartimi suimtą asmenį ne vėliau kaip per keturiasdešimt aštuonias valandas nuo suėmimo momento prokuroras pristato ikiteisminio tyrimo teisėjui, o jeigu tokių galimybių nėra, – kitam tyrimo atlikimo vietos apylinkės teismo, o kai teismas sudarytas iš teismo rūmų, – teismo rūmų ikiteisminio tyrimo teisėjui. Teisėjas privalo pristatytą asmenį apklausti dėl suėmimo pagrįstumo. Suimto asmens apklausoje dalyvauja gynėjas ir prokuroras. Apklausęs suimtą asmenį, teisėjas priima vieną iš šių sprendimų: nutartį skirti suėmimą palikti galioti (šiuo atveju teisėjas nustato konkretų suėmimo terminą) arba pakeisti šią kardomąją priemonę ar ją panaikinti.
4. Šio Kodekso 140 straipsnyje nustatyta tvarka sulaikytą asmenį, kuriam reikia skirti suėmimą, prokuroras ne vėliau kaip per keturiasdešimt aštuonias valandas nuo sulaikymo momento kartu su pareiškimu dėl suėmimo pristato tyrimo atlikimo vietos apylinkės teismo, o kai teismas sudarytas iš teismo rūmų, – teismo rūmų ikiteisminio tyrimo teisėjui. Teisėjas privalo pristatytą asmenį apklausti dėl suėmimo pagrįstumo. Sulaikyto asmens apklausoje dalyvauja gynėjas ir prokuroras. Apklausęs sulaikytą asmenį, teisėjas patenkina prokuroro pareiškimą ir priima nutartį skirti suėmimą, kurioje nustatomas konkretus suėmimo terminas, arba atsisako patenkinti pareiškimą ir priima nutartį atsisakyti skirti suėmimą ar nutartį atsisakyti skirti suėmimą ir skirti kitą kardomąją priemonę.
5.Teisėjas, priimdamas nutartį skirti suėmimą arba palikdamas šią nutartį galioti, gali pavesti prokurorui per nustatytą terminą surinkti papildomą medžiagą. Gavęs šią medžiagą, teisėjas gali nutartį skirti suėmimą palikti galioti ir nustatyti naują suėmimo terminą arba pakeisti šią kardomąją priemonę ar ją panaikinti.
6. Kai byla perduota į teismą, paskirti, palikti galioti, pratęsti ar panaikinti suėmimą arba pakeisti jį kita kardomąja priemone gali teismas, kurio žinioje yra byla, vadovaudamasis šio Kodekso 122 straipsnio reikalavimais.
7. Teisėjui nagrinėjant suėmimo skyrimo klausimą, rašomas posėdžio protokolas. Jame užrašomi pristatyto teisėjui asmens paaiškinimai, prokuroro ir gynėjo pareiškimai bei pastabos.

court of the place where the investigation was conducted, and when the court is composed of court chambers, to the court chamber to the pre-trial judge. The judge must question the presented person about the validity of the arrest. The defence attorney and the prosecutor participate in the interrogation of the arrested person. After questioning the arrested person, the judge makes one of the following decisions: to keep the order of arrest in force (in this case, the judge sets a specific term of arrest) or to change this pre-trial measure or cancel it.
4. A person arrested in accordance with the procedure established in Article 140 of this Code, who needs to be detained, the prosecutor, no later than forty-eight hours from the moment of detention, together with a statement about the arrest, shall be presented to the district court of the place where the investigation is conducted, and when the court is composed of court chambers, to the pre-trial investigation of the court chamber to the judge. The judge must question the presented person about the validity of the arrest. The defence attorney and the prosecutor participate in the questioning of the detained person. After questioning the detained person, the judge accepts the prosecutor's statement and passes an order to order arrest, which sets a specific term of detention, or refuses to accept the statement and passes an order to refuse to order arrest or an order to refuse to order arrest and impose another preventive measure.
5. The judge, when making an arrest order or leaving this order in effect, may instruct the prosecutor to collect additional material within a set time limit. After receiving this material, the judge can order the detention to remain in effect and set a new detention period, or change or cancel this detention measure.
6. When the case is referred to the court, the court having jurisdiction over the case may appoint, maintain, extend or cancel the arrest or replace it with another preventive measure, in accordance with the requirements of Article 122 of this Code.
7. When the judge examines the issue of ordering detention, the protocol of the hearing is written. It records the explanations of the person presented to the judge, the statements and comments of the prosecutor and defence counsel.

Article 124 Presentation of the arrested person to the pre-trial investigation judge of another district court or other courtrooms
1. An arrested person who cannot be brought to the pre-trial investigation judge who ordered the arrest or to another court of the same district, and when the court is made up of courthouses, to the pre-trial investigation judge of the same courthouse within forty-eight hours of the arrest, shall be brought to the court of another district or other courts of that court, respectively to the pre-trial judge of the courthouse. After questioning the

[224]arrested person, the judge leaves the order for the arrest in effect and sets a specific term of the arrest or passes the order to change this pre-trial measure or cancel it.
2. If the defence counsel cannot participate in the questioning of the arrested person, or the court cannot be presented with all the material necessary to resolve the issue of arrest, and the judge does not consider it necessary to change or cancel this pre-trial detention measure, he temporarily leaves the order for arrest in force and sets a time limit within which the arrested person must be presented to the judge in accordance with para 3 of Article 123 of this Code to make a decision on further arrest.

Article 126[225] Content of the order to refuse to order arrest, intensive supervision, house arrest or the obligation to live apart from the victim and/or not to approach the victim closer than the specified distance and the order to refuse to order arrest and to order another pre-trial measure

In the order to refuse to impose arrest, intensive supervision, house arrest or the obligation to live apart from the victim and/or not to approach the victim closer than the specified distance, and in the order to refuse to order arrest and to impose another preventive measure, points 1 and 2 of Article 125, Part 2 of this Code must be indicated the listed data, as well as the factual circumstances and reasons for refusing to order arrest, intensive care, house arrest, the obligation to live apart from the victim and/or not to approach the victim closer than the specified distance, or the factual circumstances and reasons for refusing to order arrest and another preventive measure is imposed.

[224] **124 straipsnis. Suimto asmens pristatymas kitos apylinkės teismo ar kitų teismo rūmų ikiteisminio tyrimo teisėjui**
1. Suimtas asmuo, kurio per keturiasdešimt aštuonias valandas nuo suėmimo neįmanoma pristatyti suėmimą paskyrusiam ikiteisminio tyrimo teisėjui arba kitam tos pačios apylinkės teismo, o kai teismas sudarytas iš teismo rūmų, – tų pačių teismo rūmų ikiteisminio tyrimo teisėjui, pristatomas atitinkamai kitos apylinkės teismo arba to teismo kitų teismo rūmų ikiteisminio tyrimo teisėjui. Apklausęs suimtą asmenį, teisėjas palieka nutartį skirti suėmimą galioti ir nustato konkretų suėmimo terminą arba priima nutartį pakeisti šią kardomąją priemonę ar ją panaikinti.
2. Jeigu suimto asmens apklausoje negali dalyvauti gynėjas arba teismui negali būti pateikta visa suėmimo klausimui išspręsti reikalinga medžiaga, o teisėjas nemano, kad reikia šią kardomąją priemonę pakeisti ar ją panaikinti, jis laikinai palieka galioti nutartį skirti suėmimą ir nustato terminą, per kurį suimtasis turi būti pristatytas teisėjui pagal šio Kodekso 123 straipsnio 3 dalį sprendimui dėl tolesnio suėmimo priimti.

[225] **126 straipsnis.**
Nutarties atsisakyti skirti suėmimą, intensyvią priežiūrą, namų areštą ar įpareigojimą gyventi skyrium nuo nukentėjusiojo ir (ar) nesiartinti prie nukentėjusiojo arčiau nei nustatytu atstumu ir nutarties atsisakyti skirti suėmimą ir skirti kitą kardomąją priemonę turinys
Nutartyje atsisakyti skirti suėmimą, intensyvią priežiūrą, namų areštą ar įpareigojimą gyventi skyrium nuo nukentėjusiojo ir (ar) nesiartinti prie nukentėjusiojo arčiau nei nustatytu atstumu ir nutartyje atsisakyti skirti suėmimą ir skirti kitą kardomąją priemonę turi būti nurodomi šio Kodekso 125 straipsnio 2 dalies 1 ir 2 punktuose išvardyti duomenys, taip pat faktinės aplinkybės ir motyvai, dėl kurių atsisakoma skirti suėmimą, intensyvią priežiūrą, namų areštą, įpareigojimą gyventi skyrium nuo nukentėjusiojo ir (ar) nesiartinti prie nukentėjusiojo arčiau nei nustatytu atstumu, arba faktinės aplinkybės ir motyvai, dėl kurių atsisakoma skirti suėmimą ir skiriama kita kardomoji priemonė.

Article 128[226] **Notification of the arrest of the suspect**

1. The prosecutor who participated in the arrest must immediately notify one of the family members, close relatives or other person indicated by the arrestee about the suspect's arrest. If the arrested person does not identify any person, the prosecutor, at his discretion, must notify one of the suspect's family members or close relatives, if he can be identified. If the arrested person is a minor, the prosecutor must immediately notify the minor's parents or other legal representatives of the arrest of the minor suspect, and when such notification would be against the interests of the arrested minor, to another appropriate adult person. In addition, the arrested suspect must be immediately given the opportunity to contact one of his designated family members, close relatives or another person designated by the arrested person. The prosecutor may temporarily refuse to notify about the appointed arrest or prevent contact with the person specified by the arrested person by reasoned decision, if this would harm the success of the pre-trial investigation or endanger the safety of family members, close relatives or other persons of the arrested person. In this case, as well as in cases where the arrested minor does not

[226] **128 straipsnis. Pranešimas apie įtariamojo suėmimą**

1. Paskiriant suėmimą dalyvavęs prokuroras nedelsdamas privalo apie įtariamojo suėmimą pranešti vienam iš suimtojo nurodytų šeimos narių, artimųjų giminaičių arba kitam suimtojo nurodytam asmeniui. Jeigu suimtasis jokio asmens nenurodo, prokuroras savo nuožiūra turi pranešti vienam iš įtariamojo šeimos narių ar artimųjų giminaičių, jei šį pavyksta nustatyti. Jeigu suimtasis yra nepilnametis, prokuroras nedelsdamas privalo apie nepilnamečio įtariamojo suėmimą pranešti nepilnamečio tėvams arba kitiems atstovams pagal įstatymą, o kai toks pranešimas prieštarautų suimto nepilnamečio interesams, – kitam tinkamam pilnamečiui asmeniui. Be to, suimtam įtariamajam turi būti nedelsiant sudaryta galimybė pačiam susisiekti su vienu iš jo nurodytų šeimos narių, artimųjų giminaičių arba kitu suimtojo nurodytu asmeniu. Prokuroras motyvuotu nutarimu laikinai gali atsisakyti pranešti apie paskirtą suėmimą arba neleisti susisiekti su suimtojo nurodytu asmeniu, jeigu tai pakenktų ikiteisminio tyrimo sėkmei arba sukeltų pavojų suimtojo šeimos narių, artimųjų giminaičių ar kitų asmenų saugumui. Šiuo atveju, taip pat tais atvejais, kai suimtas nepilnametis neturi tėvų ar kitų atstovų pagal įstatymą ar jų nepavyksta nustatyti arba kai pranešimas šiems asmenims prieštarautų suimto nepilnamečio interesams, apie nepilnamečio įtariamojo suėmimą būtina nedelsiant pranešti valstybinei vaiko teisių apsaugos institucijai. Prokuroro nutarimas per penkias dienas nuo nutarimo nuorašo įteikimo įtariamajam ar jo gynėjui dienos gali būti apskųstas ikiteisminio tyrimo teisėjui. Ikiteisminio tyrimo teisėjas privalo šį skundą išnagrinėti per septynias dienas nuo jo gavimo ir priimti nutartį. Ikiteisminio tyrimo teisėjo priimta nutartis neskundžiama.

2. Prokuroras nutarties skirti suėmimą arba pratęsti suėmimo terminus nuorašus išsiunčia į suėmimo vietą.

3. Apie tai, kad suėmimas paskirtas kitos valstybės piliečiui, prokuroras nedelsdamas praneša Lietuvos Respublikos užsienio reikalų ministerijai ir, jeigu suimtasis pageidauja, – jo valstybės diplomatinei atstovybei ar konsulinei įstaigai. Įtariamasis, kuris turi dviejų ar daugiau valstybių pilietybę, gali, jeigu įmanoma, pasirinkti, kurios valstybės diplomatinei atstovybei ar konsulinei įstaigai turi būti pranešta apie jo suėmimą. Be to, suimto įtariamojo pageidavimu jam turi būti nedelsiant sudaryta galimybė pačiam susisiekti su savo valstybės diplomatinės atstovybės ar konsulinės įstaigos atstovais. Suimtajam turi būti nedelsiant jam suprantama kalba išaiškinta teisė susisiekti su šiomis įstaigomis.

4. Apie įtariamojo suėmimą prokuroras arba ikiteisminio tyrimo pareigūnas privalo pranešti nukentėjusiajam ir išsiaiškinti, ar nukentėjusysis pageidauja, kad jam būtų pranešta apie būsimą įtariamojo paleidimą į laisvę ar įtariamojo pabėgimą iš laisvės atėmimo vietos. Nukentėjusiajam taip pat pranešama apie teisės aktuose nustatytas apsaugos priemones, kurios gali būti jam taikomos, ir jų skyrimo tvarką. Pranešti apie įtariamojo suėmimą nebūtina, jeigu nukentėjusiojo gyvenamoji vieta nežinoma, taip pat jeigu šis pranešimas galėtų padaryti žalos įtariamajam. Jeigu nukentėjusiųjų yra daug, apie įtariamojo suėmimą pakanka pranešti jų interesams atstovaujančiam asmeniui (asmenims). Dėl pranešimo nukentėjusiajam surašomas protokolas. Jeigu nukentėjusysis pageidauja, kad jam būtų pranešta apie būsimą įtariamojo paleidimą į laisvę ar įtariamojo pabėgimą iš laisvės atėmimo vietos, prokuroras arba ikiteisminio tyrimo pareigūnas surašo pažymą. Šią pažymą prokuroras arba ikiteisminio tyrimo pareigūnas išsiunčia į įtariamojo suėmimo vietą. Įtariamajam ir jo gynėjui neleidžiama susipažinti su šios pažymos turiniu.

have parents or other legal representatives or cannot be identified, or when notification to these persons would be against the interests of the arrested minor, the arrest of the minor suspect must be immediately reported to the state child rights protection institution. The prosecutor's decision may be appealed to the judge of the pre-trial investigation within five days from the date of delivery of the copy of the decision to the suspect or his defence counsel. The pre-trial investigation judge must examine this complaint within seven days of receiving it and make a decision. The decision made by the pre-trial investigation judge is not subject to appeal.
2. The prosecutor sends copies of the decision to order detention or to extend the terms of detention to the place of detention.
3. The prosecutor immediately informs the Ministry of Foreign Affairs of the Republic of Lithuania that the arrest has been ordered for a citizen of another country and, if the arrested person so wishes, the diplomatic mission or consular office of his country. A suspect who holds the nationality of two or more States may, if possible, choose which State's diplomatic mission or consular post is to be notified of his arrest. In addition, at the request of the arrested suspect, he must be immediately given the opportunity to personally contact the representatives of the diplomatic mission or consular office of his country. The right to contact these institutions must be immediately explained to the detainee in a language he understands.
4. The prosecutor or the pre-trial investigation officer must notify the victim of the suspect's arrest and find out whether the victim wishes to be notified of the suspect's future release or the suspect's escape from the place of imprisonment. The victim is also notified of the protective measures established in legal acts, which may be applied to him, and the procedure for their appointment. It is not necessary to report the suspect's arrest if the victim's place of residence is unknown, as well as if this report could cause harm to the suspect. If there are many victims, it is sufficient to inform the person(s) representing their interests about the suspect's arrest. As a result of the report, a protocol is drawn up for the victim. If the victim wishes, in order to be informed about the future release of the suspect or the escape of the suspect from the place of imprisonment, the prosecutor or pre-trial investigation officer writes a certificate. This certificate is sent by the prosecutor or pre-trial investigation officer to the place of arrest of the suspect. The suspect and his lawyer are not allowed to get acquainted with the contents of this certificate.

Article 132 House arrest

1.[227] House arrest is an obligation for the suspect to be at his place of residence at a specified time, not to visit public places and not to communicate with certain persons.

[227] **132 straipsnis. Namų areštas**
1. Namų areštas – tai įpareigojimas įtariamajam nustatytu metu būti savo gyvenamojoje vietoje, nesilankyti viešosiose vietose ir nebendrauti su tam tikrais asmenimis.

2. House arrest during the pre-trial investigation is ordered by the judge of the pre-trial investigation at the request of the prosecutor. The issue of ordering house arrest is decided at a meeting to which the prosecutor, the suspect and his defence attorney are invited. Absence of the suspect or his defence attorney without good reason is not an obstacle to the imposition of house arrest.
3. When imposing house arrest, the conditions of the following preventive measures are determined. The suspect is warned that for violating the conditions of house arrest, he may be ordered to detention or intensive care, if there are grounds for this.
4. The term of house arrest is set by the pre-trial investigation judge in the house arrest order, but immediate house arrest cannot be imposed for more than six months. This term can be extended by three months by the decision of the pre-trial investigation judge. The number of extensions is unlimited. When the case is referred to the court, the court having custody of the case makes a decision on the appointment of house arrest or the extension of the term of its application.
5. The rulings of the judge of the pre-trial investigation and the court regarding the appointment of house arrest, the extension of its term or the refusal to appoint house arrest or to extend the term are appealed in accordance with the procedure established in Part X of this Code.

Article 133 Bail

1.[228] Bail is a monetary contribution paid to the escrow account of the prosecutor's office or the court by the suspect, his family members or relatives, as well as other persons,

2. Namų areštą ikiteisminio tyrimo metu prokuroro prašymu skiria ikiteisminio tyrimo teisėjas nutartimi. Namų arešto paskyrimo klausimas sprendžiamas posėdyje, į kurį kviečiami prokuroras, įtariamasis ir jo gynėjas. Įtariamojo ar jo gynėjo neatvykimas be svarbių priežasčių nėra kliūtis skirti namų areštą.
3. Skiriant namų areštą, nustatomos šios kardomosios priemonės sąlygos. Įtariamasis įspėjamas, kad už namų arešto sąlygų pažeidimą jam gali būti paskirtas suėmimas arba intensyvi priežiūra, jei tam būtų pagrindas.
4. Namų arešto terminą nustato ikiteisminio tyrimo teisėjas nutartyje skirti namų areštą, tačiau iš karto namų areštas negali būti paskirtas ilgesnis kaip šeši mėnesiai. Šis terminas ikiteisminio tyrimo teisėjo nutartimi gali būti pratęstas trims mėnesiams. Pratęsimų skaičius neribojamas. Kai byla perduota į teismą, dėl namų arešto paskyrimo ar jo taikymo termino pratęsimo priimdamas nutartį nusprendžia teismas, kurio žinioje yra byla.
5. Ikiteisminio tyrimo teisėjo ir teismo nutartys dėl namų arešto paskyrimo, jo termino pratęsimo ar atsisakymo paskirti namų areštą ar pratęsti terminą skundžiamos šio Kodekso X dalyje nustatyta tvarka.

[228] **133 straipsnis. Užstatas**
1. Užstatas – tai piniginė įmoka, kurią į prokuratūros ar teismo depozitinę sąskaitą sumoka įtariamasis, jo šeimos nariai ar giminaičiai, taip pat kiti asmenys, įmonės ar organizacijos ir kuri skiriama šio Kodekso 119 straipsnyje nurodytiems tikslams.
2. Užstato dydį ir jo sumokėjimo terminą nustato šią kardomąją priemonę skiriantis prokuroras, ikiteisminio tyrimo teisėjas ar teismas, atsižvelgdamas į nusikalstamą veiką, įtariamajam gresiančios bausmės dydį, įtariamojo ir užstato davėjo turtinę padėtį bei jų asmenybes. Tuo atveju, kai iki nutarimo ar nutarties skirti užstatą priėmimo dienos įtariamasis ar užstato davėjas nėra į prokuratūros ar teismo depozitinę sąskaitą savanoriškai sumokėjęs piniginės įmokos, kuri būtų pakankama šio Kodekso 119 straipsnyje nurodytiems tikslams pasiekti, užstatą skiriantis prokuroras, ikiteisminio tyrimo teisėjas ar teismas nustato trijų dienų terminą nutarime ar nutartyje nustatyto dydžio užstatui sumokėti. Šis terminas skaičiuojamas nuo nutarties ar nutarimo skirti užstatą įteikimo įtariamajam dienos. Prokuroras, ikiteisminio tyrimo teisėjas ar teismas, nustatydamas mokėtino užstato dydį, privalo įvertinti įtariamojo ar užstato davėjo į prokuratūros ar teismo depozitinę sąskaitą savanoriškai sumokėtas pinigines įmokas. Nutarimu paskirtas užstatas sumokamas į prokuratūros depozitinę sąskaitą, o nutartimi paskirtas

companies or organizations and which is allocated for the purposes specified in Article 119 of this Code.
2. The amount of bail and the deadline for its payment shall be determined by the prosecutor, pre-trial investigation judge or court, taking into account the criminal act, the amount of punishment the suspect faces, the financial situation of the suspect and the bail giver, and their personalities. In the event that, by the date of acceptance of the decision or order to grant bail, the suspect or the guarantor has not voluntarily paid a monetary contribution to the escrow account of the prosecutor's office or the court, which would be sufficient for the requirements specified in Article 119 of this Codeto achieve the objectives, the bail-setting prosecutor, pre-trial judge or court sets a three-day deadline for paying the bail in the amount specified in the ruling. This term is calculated from the date of delivery of the ruling or decision to grant bail to the suspect. When determining the amount of bail to be paid, the prosecutor, pre-trial judge or court must assess the monetary contributions voluntarily paid by the suspect or bail giver to the escrow account of the prosecutor's office or the court. The bail set by the resolution is paid to the escrow account of the prosecutor's office, and the security set by the

užstatas – į teismo depozitinę sąskaitą. Įtariamasis ar užstato davėjas, per nutarime ar nutartyje numatytą terminą sumokėjęs nustatyto dydžio užstatą į prokuratūros ar teismo depozitinę sąskaitą, privalo nedelsdamas apie tai informuoti užstatą paskyrusį prokurorą, ikiteisminio tyrimo teisėją ar teismą ir pateikti įmokos sumokėjimą patvirtinantį dokumentą (kvitą).
3. Tuo atveju, kai nustatyto dydžio užstatas nesumokamas dėl objektyvių priežasčių, įtariamasis turi teisę kreiptis į prokurorą ar ikiteisminio tyrimo teisėją, ar teismą su prašymu nustatyti ilgesnį užstato sumokėjimo terminą. Įvertinęs įtariamojo prašyme nurodytas aplinkybes, prokuroras, ikiteisminio tyrimo teisėjas ar teismas turi teisę nustatyti naują užstato sumokėjimo terminą, kuris negali būti ilgesnis negu trys dienos. Nutarimas ar nutartis, kuriais atsisakoma nustatyti ilgesnį užstato sumokėjimo terminą, yra neskundžiami. Tuo atveju, kai nustatyto dydžio užstatas į prokuratūros ar teismo depozitinę sąskaitą nesumokamas per šio straipsnio 2 dalyje nurodytą ar naujai nustatytą terminą, prokuroras priima nutarimą pakeisti užstatą kita kardomąja priemone arba šio Kodekso nustatytais atvejais kreipiasi į ikiteisminio tyrimo teisėją ar teismą dėl griežtesnės kardomosios priemonės paskyrimo.
4. Priimant užstatą, užstato davėjui turi būti išaiškinta jo, kaip užstato davėjo, atsakomybė.
5. Nutarime ar nutartyje skirti kardomąją priemonę – užstatą nurodomi užstato dydis, užstato sumokėjimo terminas, įtariamojo gyvenamoji vieta, kurios adresu turi būti siunčiami ikiteisminio tyrimo pareigūno, prokuroro ar teismo šaukimai, taip pat nurodoma, kad įtariamajam išaiškinta jo pareiga šaukiamam atvykti pas ikiteisminio tyrimo pareigūną, prokurorą, teisėją ar į teismą, nekliudyti proceso eigos, nedaryti naujų nusikalstamų veikų ir kad jis pasižada šią pareigą vykdyti, o užstato davėjas įspėtas, kad jei įtariamasis nevykdys šios pareigos, užstatas pereis valstybei. Be to, nutarime ar nutartyje pažymima, kokioje banko įstaigoje įtariamasis ar užstato davėjas sumokėjo nustatyto dydžio piniginę įmoką, arba nurodoma prokuratūros ar teismo depozitinė sąskaita, į kurią per šio straipsnio 2 dalyje nurodytą terminą turi būti sumokėtas nustatyto dydžio užstatas. Įmokos dokumentas (kvitas) pridedamas prie baudžiamosios bylos. Įtariamajam ir užstato davėjui pasirašytinai įteikiamas nutarimo ar nutarties skirti kardomąją priemonę – užstatą nuorašas.
6. Jei įtariamasis pažeidžia kardomąją priemonę – užstatą, jam gali būti paskirta kita kardomoji priemonė, o užstatas pereina valstybei. Dėl to, kad kaip užstatas sumokėta piniginė įmoka pereina valstybei, priimamas nutarimas ar nutartis arba tai pažymima nuosprendžio rezoliucinėje dalyje. Prokuroro nutarimas gali būti apskųstas ikiteisminio tyrimo teisėjui, o teisėjo ar teismo nutartis – aukštesniajam teismui per penkias dienas nuo pranešimo apie tokio nutarimo ar nutarties priėmimą gavimo dienos.
7. Kardomąją priemonę – užstatą baigus taikyti, užstatas grąžinamas užstato davėjui. Užstato davėjo ir įtariamojo sutikimu sumokėta užstato suma gali būti panaudota paskirtai baudžiamojo poveikio priemonei įvykdyti, baudai sumokėti, civiliniam ieškiniui patenkinti ar patirtoms proceso išlaidoms išieškoti.

resolution is paid to the escrow account of the court. The suspect or the guarantor, having paid a fixed amount of bail to the escrow account of the prosecutor's office or the court within the time limit provided for in the ruling, must immediately inform the prosecutor who assigned the bail.
3. In the event that the prescribed amount of bail is not paid for objective reasons, the suspect has the right to apply to the prosecutor or pre-trial judge or the court with a request set a longer term for the payment of the security deposit. After evaluating the circumstances specified in the suspect's application, the prosecutor, pre-trial judge or court has the right to set a new bail payment deadline, which cannot be longer than three days. A ruling or rulings refusing to set a longer term for the payment of security is not subject to appeal. In the event that the bail of the prescribed amount is not paid to the escrow account of the prosecutor's office or the court within the time limit specified in para 2 of this Article or the newly established term, the prosecutor adopts a decision to replace the bail with another preventive measure or, in the cases established by this Code, applies to the pre-trial investigation judge or the court for the appointment of a stricter preventive measure.
4. When accepting a deposit, the guarantor must be explained his responsibility as a guarantor.
5. In the decision or ruling to grant a pre-trial measure - bail, the amount of the bail, the term of payment of the bail, the place of residence of the suspect, to the address of which the summonses of the pre-trial investigation officer, prosecutor or the court must be sent, are indicated, and it is also indicated that the suspect is explained his duty to appear before the pre-trial investigation officer when summoned, the prosecutor, judge or court, not to obstruct the process, not to commit new criminal acts and that he promises to fulfil this obligation, and the bail giver is warned that if the suspect does not fulfil this obligation, the bail will be transferred to the state. In addition, the decision or order shall indicate in which bank institution the suspect or guarantor has paid the fixed monetary contribution, or indicate the escrow account of the prosecutor's office or the court, to which a security deposit of a fixed amount must be paid within the term specified in para 2 of this Article. The payment document (receipt) is attached to the criminal case. A copy of the resolution or order to grant a pre-trial measure – bail is handed over to the suspect and the bail giver for signature.
6. If the suspect violates the remand measure – bail, he can be assigned another pre-trial measure, and the bail passes to the state. Due to the fact that the monetary contribution paid as security passes to the state, a decision or order is passed or it is noted in the operative part of the judgment. The decision of the prosecutor may be appealed to the judge of the pre-trial investigation, and the decision of the judge or the court to the higher court within five days from the date of receiving the notification of the adoption of such decision or decision.

7. After the application of the preventive measure - the bail is completed, the bail is returned to the bailor. With the consent of the guarantor and the suspect, the amount of the bail paid can be used to fulfil the prescribed criminal impact measure, pay a fine, satisfy a civil claim or recover incurred costs of the process.

Article 139[229] End of application of the remand measure

1. The imposed pre-trial measure is cancelled when it becomes unnecessary, or replaced by a stricter or milder one, when the circumstances of the case require it. The remand measure is cancelled or replaced by the prosecutor's decision or the court's decision.
2. If, during the pre-trial investigation, the grounds for arrest, intensive care, house arrest, or the obligation to live apart from the victim and/or not to approach the victim closer than a specified distance, or the conditions necessary for the application of these preventive measures, disappear, the prosecutor must immediately issue a decision to release the arrested suspect or cancel the remand measure applied to him – intensive supervision, house arrest or the obligation to live apart from the victim and/or not to approach the victim closer than the specified distance, or to soften the conditions of application of these remand measures. A copy of such a decision is sent to the judge of the pre-trial investigation who ordered the detention, intensive supervision,
3. Pre-trial measures are also terminated: when the term of the pre-trial measure has expired, the acquittal has become effective, or the execution of the sentence has begun.

Law on the Financial Crimes Investigation Service of the Republic Of Lithuania
Chapter V
Use of firearms, physical and other violence
Article 15 Types of coercion and cases of its use

1.[230] A service official has the right to use coercion when it is necessary to prevent violations of the law, to arrest those who have committed them, and in other cases to protect

[229] **139 straipsnis. Kardomosios priemonės taikymo pabaiga**
1. Paskirta kardomoji priemonė panaikinama, kai ji tampa nebereikalinga, arba pakeičiama griežtesne ar švelnesne, kai to reikalauja bylos aplinkybės. Kardomąją priemonę panaikina arba pakeičia prokuroras nutarimu arba teismas nutartimi.
2. Jeigu ikiteisminio tyrimo metu išnyksta suėmimo, intensyvios priežiūros, namų arešto ar įpareigojimo gyventi skyrium nuo nukentėjusiojo ir (ar) nesiartinti prie nukentėjusiojo arčiau nei nustatytu atstumu pagrindai ar šioms kardomosioms priemonėms taikyti reikalingos sąlygos, prokuroras privalo nedelsdamas priimti nutarimą paleisti į laisvę suimtą įtariamąjį arba panaikinti jam taikomą kardomąją priemonę – intensyvią priežiūrą, namų areštą ar įpareigojimą gyventi skyrium nuo nukentėjusiojo ir (ar) nesiartinti prie nukentėjusiojo arčiau nei nustatytu atstumu, arba sušvelninti šių kardomųjų priemonių taikymo sąlygas. Tokio nutarimo nuorašas yra siunčiamas ikiteisminio tyrimo teisėjui, paskyrusiam suėmimą, intensyvią priežiūrą, namų areštą ar įpareigojimą gyventi skyrium nuo nukentėjusiojo ir (ar) nesiartinti prie nukentėjusiojo arčiau nei nustatytu atstumu arba pratęsusiam šių kardomųjų priemonių terminą.
3. Kardomosios priemonės taip pat baigiamos taikyti: suėjus kardomosios priemonės skyrimo terminui, įsiteisėjus išteisinamajam nuosprendžiui ar pradėjus bausmės vykdymą.

[230] **Skyrius**
Šaunamųjų ginklų, fizinės ir kitokios prievartos panaudojimas
15 straipsnis. Prievartos rūšys ir jos panaudojimo atvejai

and defend the legitimate interests of the individual, society, and the state. The type of coercion and the limits of its use are chosen by the Service officer, taking into account the specific situation, the nature of the violation of the law and the individual characteristics of the offender. When using coercion, the Service official must try to avoid serious consequences. […]

Police Code

Article 37[231] Rights of police officers in the detection and investigation of crimes

A police officer, when investigating crimes, has the right to:

(1) check statements and reports about crimes being prepared and committed;

(2) detain and arrest persons suspected of committing a crime in accordance with the established procedure;

(3) having information that a crime or other type of violation of the law has been committed, is being committed or is being prepared:

(a) to check the economic-financial and other activities of all types of companies, institutions and organizations, the condition of storage of material values, goods, the legality of their acquisition, production, use and sale, production, administrative and other premises, including sealed ones;

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1. Tarnybos pareigūnas turi teisę panaudoti prievartą, kai būtina užkirsti kelią teisės pažeidimams, sulaikyti juos padariusius asmenis ir kitais atvejais saugant bei ginant asmens, visuomenės, valstybės teisėtus interesus. Prievartos rūšį ir jos panaudojimo ribas pasirenka Tarnybos pareigūnas, atsižvelgdamas į konkrečią situaciją, teisės pažeidimo pobūdį bei individualias pažeidėjo savybes. Naudodamas prievartą, Tarnybos pareigūnas privalo stengtis išvengti sunkių padarinių.

[…]

[231] **37 straipsnis. Policijos pareigūnų teisės atskleidžiant ir tiriant nusikaltimus**

Policijos pareigūnas, tirdamas nusikaltimus, turi teisę:

(1) tikrinti pareiškimus ir pranešimus apie rengiamus ir padarytus nusikaltimus;

(2) nustatyta tvarka sulaikyti ir suimti asmenis, įtariamus padarius nusikaltimą;

(3) turėdamas duomenų, kad buvo padarytas, daromas ar rengiamas nusikaltimas arba kitokio pobūdžio teisės pažeidimas:

(a) tikrinti visų rūšių įmonių, įstaigų bei organizacijų ūkinę-finansinę ir kitokią veiklą, materialinių vertybių, prekių saugojimo būklę, jų įgijimo, gamybos, naudojimo ir realizavimo teisėtumą, gamybines, administracines ir kitas, taip pat ir užplombuotas, patalpas;

(b) įstatymo nustatyta tvarka tikrinti į įmones, įstaigas, organizacijas įvažiuojantį ir išvažiuojantį transportą, asmeninėse bei valstybinėse transporto priemonėse esančius krovinius ir daiktus;

(c) skirti inventorizacijas ir revizijas; suderinęs su įmonės vadovu arba savininku, arba gavęs respublikinės policijos teritorinio padalinio viršininko leidimą, sustabdyti gamybos procesą; atlikti apžiūrą, susipažinti ir paimti buhalterinės apskaitos, kadrų, patikrinimų, revizijų medžiagas, kitus dokumentus, žaliavos, produkcijos, prekių pavyzdžius, kitus daiktus;

(d) pasitelkti atitinkamus specialistus, reikalauti ir gauti iš vadovų, pareigūnų, materialiai atsakingų ir kitų asmenų duomenis, paaiškinimus dėl pažeidimų ar nusikaltimų;

(e) rengti pasalas ir įstatymo nustatyta tvarka atlikti transporto, piliečių bei jų asmeninio bagažo apžiūrą mobiliuose ar stacionariniuose kontrolės punktuose;

(4) nekliudomai įeiti į visų rūšių įmonių, įstaigų, organizacijų patalpas jų darbo metu, o ne darbo metu – su tos įmonės, įstaigos ar organizacijos administracijos atstovu, savininku arba jo atstovu;

(5) pavesti daryti kriminalistinius ir kitokius tyrimus bei ekspertizes;

(6) pagal savo kompetenciją atlikti kitus baudžiamojo proceso įstatyme numatytus procesinius veiksmus.

(b) check the transport entering and leaving companies, institutions, organizations, cargo and items in personal and state vehicles in accordance with the procedure established by law;
(c) assign inventories and audits; stop the production process after coordinating with the manager or owner of the company, or after receiving the permission of the head of the territorial unit of the republican police; perform an inspection, familiarize yourself with and take accounting, personnel, inspection, audit materials, other documents, raw materials, products, samples of goods, other items;
(d) to use relevant specialists, to demand and receive from managers, officials, materially responsible persons and other persons data and explanations regarding violations or crimes;
(e) prepare ambushes and, in accordance with the law, carry out inspections of transport, citizens and their personal luggage at mobile or stationary checkpoints;
(4) to enter the premises of all types of companies, institutions, organizations without hindrance during their work, and not during work – with the representative, owner or representative of the administration of that company, institution or organization;
(5) to commission forensic and other investigations and expertises;
(6) perform other procedural actions provided for in the Criminal Procedure Law in accordance with their competence.

Upon arrest, the prosecutor must **immediately notify** a family member, relative or another person indicated by the suspect and **allow the suspect to make contact**. For minors, parents or legal representatives must be informed, unless this would harm the child's interests. Notification may be temporarily restricted by a reasoned decision if it would jeopardise the investigation or safety. Foreign nationals must have their **consulate informed** and be enabled to contact it. Victims must be informed of the arrest and may request notification of release or escape. **4**

Beyond detention, Lithuanian law provides **house arrest and bail as alternative** remand measures. **House arrest** is ordered by a pre-trial judge at the prosecutor's request, sets behavioural restrictions, and is time-limited but extendable. **Bail** is a monetary guarantee set by the prosecutor, judge or court, ensuring the suspect's compliance with procedural duties; non-compliance leads to forfeiture and stricter measures. All remand measures must be **cancelled or adjusted once no longer necessary**. Police and specialised services (e.g. Financial Crimes Investigation Service) may use coercion and arrest powers within statutory limits when investigating crimes, but procedural safeguards and judicial oversight govern the continuation of detention and other preventive measures. **5**

6 bb. Pre-Trial Detention

Criminal Procedure Code
Part III Means of procedural coercion
Chapter XI Remand measures
Article 120[232] Types of remand measures
1. Detention measures are the following: arrest, intensive supervision, house arrest, obligation to live apart from the victim and/or not to approach the victim closer than a specified distance, bail, seizure of documents, suspension of special rights, obligation to periodically register with the police office, written promise not to leave.
2. As a preventive measure, a soldier may be placed under the supervision of the command of the military unit in which he serves, and a minor may be handed over to parents, guardians or other natural or legal persons who take care of children.

Article 121 General provisions on the imposition of remand measures
1.[233] Arrest, intensive supervision, house arrest and the obligation to live apart from the victim and/or not to approach the victim closer than the specified distance can only be

[232] **120 straipsnis. Kardomųjų priemonių rūšys**
1. Kardomosios priemonės yra šios: suėmimas, intensyvi priežiūra, namų areštas, įpareigojimas gyventi skyrium nuo nukentėjusiojo ir (ar) nesiartinti prie nukentėjusiojo arčiau nei nustatytu atstumu, užstatas, dokumentų paėmimas, specialiosios teisės sustabdymas, įpareigojimas periodiškai registruotis policijos įstaigoje, rašytinis pasižadėjimas neišvykti.
2. Kariui kaip kardomoji priemonė gali būti skiriamas karinio dalinio, kuriame jis tarnauja, vadovybės stebėjimas, o nepilnamečiui – atidavimas tėvams, rūpintojams arba kitiems fiziniams ar juridiniams asmenims, kurie rūpinasi vaikais, prižiūrėti.

[233] **121 straipsnis. Kardomųjų priemonių skyrimo bendrosios nuostatos**
1. Suėmimas, intensyvi priežiūra, namų areštas ir įpareigojimas gyventi skyrium nuo nukentėjusiojo ir (ar) nesiartinti prie nukentėjusiojo arčiau nei nustatytu atstumu gali būti paskirti tik ikiteisminio tyrimo teisėjo ar teismo nutartimi, kitos kardomosios priemonės – prokuroro nutarimu, ikiteisminio tyrimo teisėjo ar teismo nutartimi, o kardomosios priemonės: dokumentų paėmimas, specialiosios teisės sustabdymas, įpareigojimas periodiškai registruotis policijos įstaigoje, rašytinis pasižadėjimas neišvykti, kario karinio dalinio, kuriame jis tarnauja, vadovybės stebėjimas ir nepilnamečio atidavimas tėvams, rūpintojams arba kitiems fiziniams ar juridiniams asmenims, kurie rūpinasi vaikais, prižiūrėti, – neatidėliotinais atvejais gali būti paskirtos ikiteisminio tyrimo pareigūno nutarimu. Tokiu atveju ikiteisminio tyrimo pareigūnas privalo nedelsdamas raštu apie paskirtą kardomąją priemonę pranešti prokurorui.
2. Kardomosios priemonės gali būti skiriamos tik tuo atveju, kai yra pakankamai duomenų, leidžiančių manyti, kad įtariamasis padarė nusikalstamą veiką. Kai kardomosios priemonės skyrimo klausimą sprendžia ikiteisminio tyrimo teisėjas ar teismas, iki teismo posėdžio asmuo, kuriam skiriama kardomoji priemonė, ir jo gynėjas turi teisę susipažinti su visa prokuroro pateikta medžiaga, kuria grindžiamas pareiškimas dėl kardomosios priemonės skyrimo.
3. Vienu metu gali būti skiriamos kelios švelnesnės už suėmimą kardomosios priemonės.
4. Ikiteisminio tyrimo pareigūnas, prokuroras, teisėjas ar teismas, spręsdamas, ar reikia skirti kardomąją priemonę, ir parinkdamas jos rūšį, turi atsižvelgti į įtariamojo nusikalstamos veikos sunkumą, įtariamojo asmenybę, į tai, ar jis turi nuolatinę gyvenamąją vietą ir darbą ar kitokį legalų pragyvenimo šaltinį, į įtariamojo amžių, sveikatos būklę, šeiminę padėtį ir kitas aplinkybes, galinčias turėti reikšmės sprendžiant dėl kardomosios priemonės.
5. Kardomoji priemonė taip pat gali būti skiriama kaltinamajam ir nuteistajam.
6. Lietuvos Respublikos įstatymo "Dėl Europos Sąjungos valstybių narių sprendimų baudžiamosiose bylose tarpusavio pripažinimo ir vykdymo" numatytais atvejais ir tvarka tam tikrų rūšių kardomosios priemonės gali būti perduotos vykdyti kitai Europos Sąjungos valstybei narei arba gali būti perimtos vykdyti iš kitos Europos Sąjungos valstybės narės.

imposed by the order of the pre-trial investigation judge or the court, other pre-trial measures – by the prosecutor's order, the pre-trial investigation judge's order or the court's order, and preventive measures: seizure of documents, suspension of special rights, the obligation to periodically register at the police office, a written promise not to leave, monitoring by the command of the soldier's military unit in which he serves, and handing over the minor to the care of parents, guardians or other natural or legal persons who take care of children – may be ordered in urgent cases by the decision of the pre-trial investigation officer. In such a case, the pre-trial investigation officer must immediately notify the prosecutor in writing about the pre-trial detention measure.
2. Detention measures can only be imposed if there is sufficient evidence to suggest that the suspect has committed a criminal act. When the pre-trial investigation judge or court decides on the issue of pre-trial detention , before the court hearing, the person to whom the pre-trial detention is imposed and his defence attorney have the right to familiarize themselves with all the material submitted by the prosecutor, which is the basis of the application for the pre-trial detention.
3. Several remand measures that are milder than arrest may be imposed at the same time.
4. The pre-trial investigation officer, prosecutor, judge or court, when deciding whether to impose a pre-trial measure and choosing its type, must take into account the gravity of the suspect's criminal act, the suspect's personality, whether he has a permanent place of residence and a job or other legal source of livelihood , to the suspect's age, state of health, marital status and other circumstances that may be relevant in deciding on a pre-trial detention measure.
5. A preventive measure can also be imposed on the accused and the convicted.
6. In the cases and procedure provided for by the Law of the Republic of Lithuania "On Mutual Recognition and Enforcement of Decisions of the Member States of the European Union in Criminal Matters", certain types of preventive measures may be transferred to another member state of the European Union or may be taken over from another member state of the European Union.

Article 122 Grounds and conditions for ordering detention
1.[234] The basis for arrest is the reasonable belief that the suspect:

[234] **122 straipsnis. Suėmimo skyrimo pagrindai ir sąlygos**
1. Suėmimo pagrindas yra pagrįstas manymas, kad įtariamasis:
(1) bėgs (slėpsis) nuo ikiteisminio tyrimo pareigūnų, prokuroro ar teismo;
(2) trukdys procesui;
(3) darys šio straipsnio 4 dalyje nurodytus naujus nusikaltimus.
2. Kai pagrįstai manoma, kad įtariamasis bėgs (slėpsis) nuo ikiteisminio tyrimo pareigūnų, prokuroro ar teismo, suėmimas gali būti paskirtas atsižvelgiant į įtariamojo šeiminę padėtį, nuolatinę gyvenamąją vietą, darbo santykius, sveikatos būklę, ankstesnį teistumą, ryšius užsienyje ir kitas aplinkybes.
3. Kai pagrįstai manoma, kad įtariamasis trukdys procesui, suėmimas gali būti paskirtas, jei yra duomenų, jog įtariamasis pats ar per kitus asmenis gali bandyti:
(1) paveikti nukentėjusiuosius, liudytojus, ekspertus, kitus įtariamuosius, kaltinamuosius ar nuteistuosius;

(1) will run away (hide) from pre-trial investigation officers, the prosecutor or the court;
(2) will interfere with the process;
(3) will commit new crimes specified in para 4 of this Article.
2. When it is reasonably believed that the suspect will flee (hide) from pre-trial investigation officers, the prosecutor or the court, arrest may be ordered taking into account the suspect's marital status, permanent place of residence, employment relationship, state of health, previous criminal record, connections abroad and other circumstances.
3. When it is reasonably believed that the suspect will interfere with the process, arrest may be ordered if there is evidence that the suspect himself or through other persons may attempt to:
(1) to influence victims, witnesses, experts, other suspects, accused persons or convicted persons;
(2) to destroy, hide or falsify objects and documents relevant to the investigation and trial of a criminal act in court.
4. When it is reasonably believed that the suspect will commit new crimes, arrest may be ordered if there is evidence that the person suspected of having committed one or more very serious or serious crimes or in Article 178(2), Article 180(1), Article 181(1) of the Criminal Code of the Republic of Lithuania part, the aggravated crimes provided for in Article 187, para 2, may commit new very serious, serious or aggravated crimes specified in this part before the sentencing, as well as if there is evidence that a person suspected of threatening or attempting to commit a crime may commit that crime while at liberty.
5. In addition, the basis for arrest is a request to extradite a person to a foreign country or transfer to the International Criminal Court or under a European Arrest Order, a request by a foreign country to temporarily detain a wanted person until a request for extradition of a person or a European Arrest Order is sent, and a request by a foreign

(2) sunaikinti, paslėpti ar suklastoti daiktus bei dokumentus, turinčius reikšmės nusikalstamai veikai tirti ir nagrinėti teisme.
4. Kai pagrįstai manoma, kad įtariamasis darys naujus nusikaltimus, suėmimas gali būti paskirtas, jei yra duomenų, jog asmuo, įtariamas padaręs vieną ar kelis labai sunkius ar sunkius nusikaltimus arba Lietuvos Respublikos baudžiamojo kodekso 178 straipsnio 2 dalyje, 180 straipsnio 1 dalyje, 181 straipsnio 1 dalyje, 187 straipsnio 2 dalyje numatytus apysunkius nusikaltimus, iki nuosprendžio priėmimo gali padaryti naujų labai sunkių, sunkių ar šioje dalyje nurodytų apysunkių nusikaltimų, taip pat jei yra duomenų, kad būdamas laisvėje asmuo, įtariamas grasinimu ar pasikėsinimu padaryti nusikaltimą, gali tą nusikaltimą padaryti.
5. Be to, suėmimo pagrindas yra prašymas išduoti asmenį užsienio valstybei arba perduoti Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį, užsienio valstybės prašymas laikinai sulaikyti ieškomą asmenį, kol bus atsiųstas prašymas dėl asmens ekstradicijos ar Europos arešto orderis, ir užsienio valstybės prašymas suimti nuteistą asmenį, kol bus priimtas sprendimas dėl užsienio valstybės teismo nuosprendžio pripažinimo ir bausmės vykdymo.
6. Skiriant suėmimą turi būti nurodytas jo skyrimo pagrindas ir motyvai.
7. Suėmimas gali būti skiriamas tik tais atvejais, kai švelnesnėmis kardomosiomis priemonėmis negalima pasiekti šio Kodekso 119 straipsnyje numatytų tikslų.
8. Suėmimas gali būti skiriamas tik tiriant ir nagrinėjant bylas dėl nusikaltimų, už kuriuos baudžiamasis įstatymas numato griežtesnę negu vienerių metų laisvės atėmimo bausmę.

country to arrest a convicted person, until a decision is made on the recognition of the judgment of the court of a foreign state and the execution of the sentence.
6. When ordering an arrest, the basis and reasons for its ordering must be specified.
7. Arrest may be imposed only in cases where the goals provided for in Article 119 of this Code cannot be achieved with milder pre-trial measures.
8. Arrest may be ordered only in the course of investigation and trial of cases for crimes for which the criminal law prescribes a more severe sentence of imprisonment than one year.

Article 123 Order of arrest
1.[235] Arrest may be imposed on a suspect who is not detained, or a suspect who is detained in accordance with the procedure established in Article 140 of this Code.
2. The prosecutor, believing that it is necessary to arrest the suspect who is not in custody, applies with a statement to the district court of the place where the investigation is conducted, and when the court is made up of a courthouse, to the pre-trial investigation judge of the courthouse. The prosecutor's statement must contain the data specified in Article 125, Part 2 of this Code. The judge, having decided to grant the prosecutor's statement, makes an order for arrest, if he has decided to refuse to grant the application,

[235] **123 straipsnis. Suėmimo skyrimo tvarka**
1. Suėmimas gali būti skiriamas įtariamajam, kuris nėra sulaikytas, ar įtariamajam, kuris yra sulaikytas šio Kodekso 140 straipsnyje nustatyta tvarka.
2. Prokuroras, manydamas, kad įtariamajam, kuris nėra sulaikytas, būtina skirti suėmimą, kreipiasi su pareiškimu į tyrimo atlikimo vietos apylinkės teismo, o kai teismas sudarytas iš teismo rūmų, – teismo rūmų ikiteisminio tyrimo teisėją. Prokuroro pareiškime turi būti nurodyti šio Kodekso 125 straipsnio 2 dalyje nustatyti duomenys. Teisėjas, nusprendęs patenkinti prokuroro pareiškimą, priima nutartį skirti suėmimą, nusprendęs atsisakyti pareiškimą patenkinti, – nutartį atsisakyti skirti suėmimą ar nutartį atsisakyti skirti suėmimą ir skirti kitą kardomąją priemonę.
3. Remiantis šio straipsnio 2 dalyje nurodyta nutartimi suimtą asmenį ne vėliau kaip per keturiasdešimt aštuonias valandas nuo suėmimo momento prokuroras pristato ikiteisminio tyrimo teisėjui, o jeigu tokių galimybių nėra, – kitam tyrimo atlikimo vietos apylinkės teismo, o kai teismas sudarytas iš teismo rūmų, – teismo rūmų ikiteisminio tyrimo teisėjui. Teisėjas privalo pristatytą asmenį apklausti dėl suėmimo pagrįstumo. Suimto asmens apklausoje dalyvauja gynėjas ir prokuroras. Apklausęs suimtą asmenį, teisėjas priima vieną iš šių sprendimų: nutartį skirti suėmimą palikti galioti (šiuo atveju teisėjas nustato konkretų suėmimo terminą) arba pakeisti šią kardomąją priemonę ar ją panaikinti.
4. Šio Kodekso 140 straipsnyje nustatyta tvarka sulaikytą asmenį, kuriam reikia skirti suėmimą, prokuroras ne vėliau kaip per keturiasdešimt aštuonias valandas nuo sulaikymo momento kartu su pareiškimu dėl suėmimo pristato tyrimo atlikimo vietos apylinkės teismo, o kai teismas sudarytas iš teismo rūmų, – teismo rūmų ikiteisminio tyrimo teisėjui. Teisėjas privalo pristatytą asmenį apklausti dėl suėmimo pagrįstumo. Sulaikyto asmens apklausoje dalyvauja gynėjas ir prokuroras. Apklausęs sulaikytą asmenį, teisėjas patenkina prokuroro pareiškimą ir priima nutartį skirti suėmimą, kurioje nustatomas konkretus suėmimo terminas, arba atsisako patenkinti pareiškimą ir priima nutartį atsisakyti skirti suėmimą ar nutartį atsisakyti skirti suėmimą ir skirti kitą kardomąją priemonę.
5. Teisėjas, priimdamas nutartį skirti suėmimą arba palikdamas šią nutartį galioti, gali pavesti prokurorui per nustatytą terminą surinkti papildomą medžiagą. Gavęs šią medžiagą, teisėjas gali nutartį skirti suėmimą palikti galioti ir nustatyti naują suėmimo terminą arba pakeisti šią kardomąją priemonę ar ją panaikinti.
6. Kai byla perduota į teismą, paskirti, palikti galioti, pratęsti ar panaikinti suėmimą arba pakeisti jį kita kardomąja priemone gali teismas, kurio žinioje yra byla, vadovaudamasis šio Kodekso 122 straipsnio reikalavimais.
7. Teisėjui nagrinėjant suėmimo skyrimo klausimą, rašomas posėdžio protokolas. Jame užrašomi pristatyto teisėjui asmens paaiškinimai, prokuroro ir gynėjo pareiškimai bei pastabos.

– an order to refuse to order an arrest or an order to refuse to order an arrest and to order another preventive measure.
3. Pursuant to the order referred to in para 2 of this Article, the prosecutor shall present the person arrested no later than forty-eight hours from the moment of arrest to the judge of the pre-trial investigation, and if there are no such possibilities, to another district court of the place where the investigation was conducted, and when the court is composed of court chambers, to the court chamber to the pre-trial judge. The judge must question the presented person about the validity of the arrest. The defence attorney and the prosecutor participate in the interrogation of the arrested person . After questioning the arrested person, the judge makes one of the following decisions: to keep the order of arrest in force (in this case, the judge sets a specific term of arrest) or to change this pre-trial measure or cancel it.
4. A person arrested in accordance with the procedure established in Article 140 of this Code, who needs to be detained, the prosecutor, no later than forty-eight hours from the moment of detention, together with a statement about the arrest, shall be presented to the district court of the place where the investigation is conducted, and when the court is composed of court chambers, to the pre-trial investigation of the court chamber to the judge. The judge must question the presented person about the validity of the arrest. The defence attorney and the prosecutor participate in the questioning of the detained person. After questioning the detained person, the judge accepts the prosecutor's statement and passes an order to order arrest, which sets a specific term of detention, or refuses to accept the statement and passes an order to refuse to order arrest or an order to refuse to order arrest and impose another preventive measure.
5. The judge, when making an arrest order or leaving this order in effect, may instruct the prosecutor to collect additional material within a set time limit. After receiving this material, the judge can order the detention to remain in effect and set a new detention period, or change or cancel this detention measure.
6. When the case is referred to the court, the court having jurisdiction over the case may appoint, maintain, extend or cancel the arrest or replace it with another preventive measure, in accordance with the requirements of Article 122 of this Code.
7. When the judge examines the issue of ordering detention, the protocol of the hearing is written. It records the explanations of the person presented to the judge, the statements and comments of the prosecutor and defence counsel.

Article 124 BPK ensures that an arrested person must be brought **before a judge within 48 hours**. If this is not possible before the competent pre-trial judge, the person may be presented to a judge of another district court. That **judge questions the suspect** and either maintains, modifies, or cancels the arrest. If defence counsel or necessary case materials are unavailable, the judge may temporarily uphold the arrest and set a deadline for presentation to the competent judge. 7

Article 125 BPK requires **that any decision** imposing a preventive measure (including arrest) **be reasoned** and contain detailed information about the suspect, the alleged offence, evidence linking the suspect to the offence, and the **legal and factual grounds** justifying the measure, **including why less intrusive measures were insufficient**. The decision must be formally presented to the suspect for signature. 8

Article 124[236] **Presentation of the arrested person to the pre-trial investigation judge of another district court or other courtrooms** 9

1. An arrested person who cannot be brought to the pre-trial investigation judge who ordered the arrest or to another court of the same district, and when the court is made up of courthouses, to the pre-trial investigation judge of the same courthouse within forty-eight hours of the arrest, shall be brought to the court of another district or other courts of that court, respectively to the pre-trial judge of the courthouse. After questioning the arrested person, the judge leaves the order for the arrest in effect and sets a specific term of the arrest or passes the order to change this pre-trial measure or cancel it.
2. If the defence counsel cannot participate in the questioning of the arrested person, or the court cannot be presented with all the material necessary to resolve the issue of arrest, and the judge does not consider it necessary to change or cancel this pre-trial detention measure, he temporarily leaves the order for arrest in force and sets a time limit within which the arrested person must be presented to the judge in accordance with para 3 of Article 123 of this Code to make a decision on further arrest.

Article 125 Content of the decision or order to impose a preventive measure

1. When imposing a pre-trial detention measure, the pre-trial investigation officer or prosecutor makes a reasoned decision, and the judge or court makes a reasoned decision.

[236] **124 straipsnis. Suimto asmens pristatymas kitos apylinkės teismo ar kitų teismo rūmų ikiteisminio tyrimo teisėjui**

1. Suimtas asmuo, kurio per keturiasdešimt aštuonias valandas nuo suėmimo neįmanoma pristatyti suėmimą paskyrusiam ikiteisminio tyrimo teisėjui arba kitam tos pačios apylinkės teismo, o kai teismas sudarytas iš teismo rūmų, – tų pačių teismo rūmų ikiteisminio tyrimo teisėjui, pristatomas atitinkamai kitos apylinkės teismo arba to teismo kitų teismo rūmų ikiteisminio tyrimo teisėjui. Apklausęs suimtą asmenį, teisėjas palieka nutartį skirti suėmimą galioti ir nustato konkretų suėmimo terminą arba priima nutartį pakeisti šią kardomąją priemonę ar ją panaikinti.

2. Jeigu suimto asmens apklausoje negali dalyvauti gynėjas arba teismui negali būti pateikta visa suėmimo klausimui išspręsti reikalinga medžiaga, o teisėjas nemano, kad reikia šią kardomąją priemonę pakeisti ar ją panaikinti, jis laikinai palieka galioti nutartį skirti suėmimą ir nustato terminą, per kurį suimtasis turi būti pristatytas teisėjui pagal šio Kodekso 123 straipsnio 3 dalį sprendimui dėl tolesnio suėmimo priimti.

2. The decision or order to impose a preventive measure must specify: [237]
(1) name, surname, date of birth, place of residence, workplace of the suspect;
(2) the criminal act of which the person is suspected, the place, time, manner and other circumstances of the commission of this act, the criminal law providing for responsibility for that criminal act;
(3) data that suggests that the suspect committed that criminal act;
(4) the purpose pursued when imposing a remand measure, and when a decision to impose an arrest is made, the conditions for imposing an arrest, one or more of the grounds and reasons for imposing an arrest determined in Article 122 of this Code, as well as the factual circumstances and reasons on the basis of which less lenient pre-trial measures were not imposed in order to achieve the objectives provided for in Article 119 of this Code.
3. The decision or order to impose a pre-trial measure is announced to the suspect for his signature.

Article 127 Duration of arrest and its extension
1.[238] Arrest may not be applied for more than six months. The specific term of detention is determined by the judge of the pre-trial investigation in the order to order detention,

[237] **125 straipsnis. Nutarimo ar nutarties skirti kardomąją priemonę turinys**
1. Skirdamas kardomąją priemonę, ikiteisminio tyrimo pareigūnas ar prokuroras priima motyvuotą nutarimą, o teisėjas ar teismas – motyvuotą nutartį.
2. Nutarime ar nutartyje skirti kardomąją priemonę turi būti nurodoma:
(1) įtariamojo vardas, pavardė, gimimo data, gyvenamoji vieta, darbo vieta;
(2) nusikalstama veika, kurios padarymu asmuo įtariamas, šios veikos padarymo vieta, laikas, būdas ir kitos aplinkybės, atsakomybę už tą nusikalstamą veiką numatantis baudžiamasis įstatymas;
(3) duomenys, leidžiantys manyti, kad įtariamasis padarė tą nusikalstamą veiką;
(4) tikslas, kurio siekiama skiriant kardomąją priemonę, o kai priimama nutartis skirti suėmimą, – suėmimo skyrimo sąlygos, vienas ar keli šio Kodekso 122 straipsnyje nustatyti suėmimo skyrimo pagrindai ir motyvai, taip pat faktinės aplinkybės ir motyvai, kuriais remiantis nebuvo skirtos švelnesnės kardomosios priemonės siekiant šio Kodekso 119 straipsnyje numatytų tikslų.
3. Nutarimas ar nutartis skirti kardomąją priemonę paskelbiami įtariamajam pasirašytinai.
[238] **127 straipsnis. Suėmimo taikymo trukmė ir jo termino pratęsimas**
1. Suėmimas negali būti taikomas ilgiau kaip šešis mėnesius. Konkretų suėmimo terminą nustato ikiteisminio tyrimo teisėjas nutartyje skirti suėmimą, tačiau iš karto suėmimas negali būti paskirtas ilgesnis kaip trys mėnesiai. Nepilnamečiui iš karto suėmimas negali būti paskirtas ilgesnis kaip du mėnesiai. Suėmimo terminą pratęsti, bet ne ilgiau kaip iki šešių mėnesių, o nepilnamečiams – ne ilgiau kaip iki keturių mėnesių gali tas pats arba kitas tos pačios, o kai teismas sudarytas iš teismo rūmų, – tų pačių teismo rūmų ikiteisminio tyrimo teisėjas ar kitos apylinkės teismo arba to teismo kitų teismo rūmų ikiteisminio tyrimo teisėjas. Suėmimo skyrimo taisyklės, skirtos nepilnamečiams, taip pat taikomos asmeniui, kuris teisėjo sprendimo priėmimo metu yra sulaukęs pilnametystės.
2. Dėl ypatingo bylos sudėtingumo ar didelės apimties šio straipsnio 1 dalyje numatytą suėmimo terminą apygardos teismo teisėjas gali pratęsti, bet ne ilgiau kaip iki trijų mėnesių, o nepilnamečiams – ne ilgiau kaip iki dviejų mėnesių. Suėmimo terminas gali būti pratęstas pakartotinai, bet ikiteisminio tyrimo metu terminas negali tęstis ilgiau kaip devynis mėnesius, o nepilnamečių suėmimo terminas – ne ilgiau kaip šešis mėnesius. Bylose dėl sunkių ar labai sunkių nusikaltimų, taip pat bylose, kuriose nusikalstamų veikų padarymu įtariami ar kaltinami bendrininkų grupės, organizuotos grupės ar nusikalstamo susivienijimo nariai, arba kai asmenys suimti užsienio valstybėje, ikiteisminio tyrimo metu suėmimo terminas negali tęstis ilgiau kaip aštuoniolika mėnesių, o nepilnamečių suėmimo terminas – ilgiau kaip dvylika mėnesių.
3. Dėl suėmimo termino pratęsimo ikiteisminio tyrimo metu prokuroras likus ne mažiau kaip dešimčiai dienų, o kai suėmimas paskirtas ar pratęstas trumpesniam negu vieno mėnesio terminui, – likus ne mažiau kaip penkioms

but immediate detention cannot be ordered for more than three months. A juvenile cannot be detained for more than two months at once. The term of detention can be extended, but not longer than six months, and for minors - not longer than four months, by the same or another of the same, and when the court is made up of court chambers, by the judge of the pre-trial investigation of the same court chamber or of another district court, or pre-trial judge of other chambers of that court. The rules of detention for minors also apply to a person who has reached the age of majority at the time of the judge's decision.

2. Due to the extreme complexity or large volume of the case, the district court judge may extend the period of detention provided for in para 1 of this Article, but not longer than three months, and for minors - not longer than two months. The term of detention may be extended repeatedly, but during the pre-trial investigation, the term may not exceed nine months, and the term of detention of minors may not exceed six months. In cases involving serious or very serious crimes, as well as in cases where members of a

dienoms iki anksčiau paskirto ar pratęsto suėmimo termino pabaigos turi su pareiškimu kreiptis į ikiteisminio tyrimo teisėją, o jei pratęsus suėmimo terminą bendra suėmimo trukmė viršytų šešis mėnesius, nepilnamečiams paskirto ar pratęsto suėmimo trukmė viršytų keturis mėnesius arba jei suėmimas trunka ilgiau kaip šešis mėnesius, o nepilnamečių suėmimas – ilgiau kaip keturis mėnesius, – į apygardos teismą.

4. Prokuroro pareiškime dėl suėmimo termino pratęsimo turi būti nurodyti šio Kodekso 125 straipsnio 2 dalyje išvardyti duomenys. Jei pratęsus suėmimo terminą bendra suėmimo trukmė viršytų šešis mėnesius, nepilnamečiams paskirto ar pratęsto suėmimo trukmė viršytų keturis mėnesius arba jei suėmimas trunka ilgiau kaip šešis mėnesius, o nepilnamečių suėmimas – ilgiau kaip keturis mėnesius, prokuroro pareiškime turi būti pateikti faktiniai duomenys ir motyvai, kodėl byla laikytina ypač sudėtinga ar didelės apimties, ir išvardyti pagrindiniai ikiteisminio tyrimo veiksmai, atlikti po suėmimo paskyrimo ar suėmimo termino paskutinio pratęsimo.

5. Teismas negali atsisakyti patenkinti prokuroro pareiškimą dėl suėmimo termino pratęsimo vien dėl tos priežasties, kad toks pareiškimas paduotas praleidus šio straipsnio 3 dalyje numatytus terminus.

6. Suėmimo termino pratęsimo ikiteisminio tyrimo metu klausimui išspręsti ikiteisminio tyrimo teisėjas ar apygardos teismo teisėjas privalo surengti posėdį, į kurį šaukiami gynėjas ir prokuroras. Šių asmenų dalyvavimas šiame posėdyje būtinas. Prireikus į posėdį gali būti pristatomas suimtasis. Suimtąjį privaloma pristatyti į posėdį tuo atveju, kai sprendžiamas ilgiau kaip šešis mėnesius trunkančio suėmimo termino pratęsimo klausimas. Nepilnametį suimtąjį privaloma pristatyti į posėdį tuo atveju, kai sprendžiamas ilgiau kaip keturis mėnesius trunkančio suėmimo termino pratęsimo klausimas. Suimtojo dalyvavimas teismo posėdyje gali būti užtikrinamas garso ir vaizdo nuotolinio perdavimo priemonėmis. Suimtasis, kuris dalyvauja šioje dalyje nurodytame posėdyje, ir gynėjas turi teisę susipažinti su visa prokuroro pateikta medžiaga, pagal kurią prašoma pratęsti suėmimo terminą.

7. Teisėjas šio straipsnio 6 dalyje nurodytame posėdyje priima nutartį pratęsti suėmimo terminą arba šio termino nepratęsti, arba šio termino nepratęsti ir skirti kitą kardomąją priemonę. Teisėjas priima nutartį nepratęsti suėmimo termino, jei nustato, kad per paskutinius du kardomosios priemonės – suėmimo taikymo mėnesius nebuvo imtasi visų įstatymuose numatytų priemonių, kad per trumpiausią laiką būtų atliktas tyrimas ir atskleista nusikalstama veika, ir prokuroras nenurodė jokių objektyvių priežasčių, dėl kurių tai nebuvo daroma. Teisėjo priimamos nutarties turinys nustatytas šio Kodekso 125 straipsnyje.

8. Jei teisėjas priima nutartį nepratęsti suėmimo termino, suimtasis į laisvę paleidžiamas tik pasibaigus anksčiau paskirtam ar pratęstam suėmimo terminui. Teisėjas gali nuspręsti paleisti asmenį tuoj pat, jei nustato, kad suėmimas buvo paskirtas ar pratęstas, nors aiškiai tam nebuvo būtinų sąlygų ar pagrindo.

9. Kai byla perduota teismui, suėmimo termino pratęsimo klausimą teismas, kurio žinioje yra byla, sprendžia nepaisydamas to, ar dėl to gautas prokuroro pareiškimas. Jei teismas perdavė bylą prokurorui, suėmimo terminas teismo gali būti pratęstas ne ilgiau kaip iki trijų mėnesių, o nepilnamečių suėmimo terminas – ne ilgiau kaip iki dviejų mėnesių.

10. Pagal Lietuvos Respublikos tarptautines sutartis ar Europos arešto orderį Lietuvos Respublikai išduotiems asmenims šiame straipsnyje nustatyti terminai taikomi nuo jų perdavimo Lietuvos Respublikai.

11. Viso baudžiamojo proceso metu suėmimas negali trukti ilgiau kaip du trečdalius didžiausios laisvės atėmimo bausmės, baudžiamajame įstatyme nustatytos už sunkiausią nusikaltimą, dėl kurio tiriama ir nagrinėjama byla.

group of accomplices, organized group or criminal association are suspected or accused of committing criminal acts, or when persons are arrested in a foreign country,during the pre-trial investigation, the term of detention may not last longer than eighteen months, and the term of detention of minors may not last longer than twelve months.
3. Regarding the extension of the detention period during the pre-trial investigation, the prosecutor must apply to the judge of the pre-trial investigation with a statement at least ten days before, and when the detention is ordered or extended for a period of less than one month, at least five days before the end of the previously appointed or extended detention period, and if the total duration of the detention would exceed six months after the extension of the detention period, the duration of the detention assigned or extended to minors would exceed four months, or if the detention lasts longer than six months, and the detention of minors – longer than four months, – to the district court.
4. The prosecutor's statement regarding the extension of the detention period must contain the data listed in Article 125, Part 2 of this Code. If, after the extension of the term of detention, the total duration of detention would exceed six months, the duration of detention assigned or extended to minors would exceed four months, or if the detention lasts longer than six months, and the detention of minors - longer than four months, the prosecutor's statement must contain factual data and reasons why the case considered to be particularly complex or large-scale, and the main steps of the pre-trial investigation carried out after the appointment of detention or the last extension of the detention period are listed.
5. The court may not refuse to grant the prosecutor's application for the extension of the detention period for the sole reason that such an application was submitted after the deadlines provided for in para 3 of this Article have been missed.
6. In order to resolve the issue of extending the detention period during the pre-trial investigation, the judge of the pre-trial investigation or the judge of the district court must hold a hearing to which the defence attorney and the prosecutor are summoned. The participation of these persons in this meeting is necessary. If necessary, the arrested person can be brought to the hearing. The detainee must be brought to the hearing in the event that the issue of extending the term of detention lasting longer than six months is decided. A juvenile detainee must be brought to a hearing in the event that the issue of extending the term of detention lasting longer than four months is decided. The participation of the detainee in the court session can be ensured by means of audio and video remote transmission. The prisoner who participates in the hearing referred to in this para, and the defender has the right to familiarize himself with all the materials submitted by the prosecutor, according to which the extension of the detention period is requested.
7. At the hearing referred to in para 6 of this Article, the judge makes a decision to extend the term of detention or not to extend this term, or not to extend this term and impose another pre-trial measure. The judge makes an order not to extend the term of

detention, if he finds that during the last two months of the application of the pre-trial detention measure, all measures provided for by law were not taken to conduct an investigation and reveal the criminal act in the shortest possible time, and the prosecutor did not indicate any objective reasons why this was not done. is done The content of the ruling adopted by the judge is determined in Article 125 of this Code.
8. If the judge decides not to extend the detention period, the detainee is released only after the previously appointed or extended detention period has expired. A judge may decide to release a person immediately if he finds that detention has been ordered or extended, although there were clearly no necessary conditions or grounds for this.
9. When the case is transferred to the court, the issue of extension of the detention period is decided by the court having jurisdiction over the case regardless of whether the prosecutor's statement has been received. If the court transferred the case to the prosecutor, the court may extend the term of detention up to three months, and the term of detention of minors – up to two months.
10. In accordance with the international treaties of the Republic of Lithuania or the European arrest order for the persons issued to the Republic of Lithuania, the terms established in this Article apply from their transfer to the Republic of Lithuania.
11. During the entire criminal process, the arrest cannot last longer than two-thirds of the maximum prison sentence established by the criminal law for the most serious crime, for which the case is being investigated and considered.

Article 129[239] **Measures to take care of the detainee's children and to protect his property**

1. If the detainee has children under the age of eighteen who are left without the necessary supervision, the prosecutor or the court must hand them over to family members, close relatives, other persons or institutions for guardianship or care.
2. If the detainee has property or housing that remains unattended, the prosecutor or the court must discuss with the detainee measures to protect the property or housing and take them.
3. The prosecutor or the court shall notify the arrested person of the measures referred to in para 1 or 2 of this Article.

[239] **129 straipsnis. Priemonės pasirūpinti suimtojo vaikais ir jo turtui apsaugoti**
1. Jeigu suimtasis turi vaikų iki aštuoniolikos metų, kurie lieka be reikalingos priežiūros, prokuroras arba teismas privalo atiduoti juos šeimos nariams, artimiesiems giminaičiams, kitiems asmenims ar įstaigoms globoti ar rūpintis.
2. Jeigu suimtasis turi turtą arba būstą, liekantį be priežiūros, prokuroras arba teismas privalo aptarti su suimtuoju priemones turtui ar būstui apsaugoti ir jų imtis.
3. Apie šio straipsnio 1 ar 2 dalyje nurodytas priemones prokuroras arba teismas praneša suimtajam.

Article 130 The right of the detainee or his defence counsel to appeal the order to impose arrest or the order to extend the term of arrest, or the order to refuse to order arrest and to impose another preventive measure

1.[240] The detainee or his defender has the right to file a complaint with the higher court regarding the appointment of detention, the extension of the term of this pre-trial measure, and the refusal to order arrest and the imposition of another pre-trial measure. A complaint regarding the appointment of arrest or the extension of the term of this pre-trial measure or the refusal to impose arrest and the imposition of another pre-trial measure may be filed within twenty days of the adoption of the relevant decision. The complaint is filed with the court that ordered the arrest or extended its term, and the latter must immediately transfer the complaint to a higher court. A three- judge bench of the High Courtmust examine the complaint no later than within seven days from the date of its receipt. A hearing is held to examine the complaint; the arrested person and the defender or only the defender are summoned to it. The participation of the prosecutor in this meeting is necessary. The participation of the detainee in the court session can be ensured by means of audio and video remote transmission. The prosecutor must submit to the higher court the material of the pre-trial investigation necessary for the examination of the complaint. The detainee, who participates in the hearing referred to in this para, and the defence attorney have the right to familiarize themselves with all the materials submitted by the prosecutor. If the complaint is filed during the hearing of the case in court, the court whose ruling is being appealed must hand over the case materials necessary for hearing the complaint to the higher court.

2. After examining the complaint, the higher court makes a decision to keep the appointed arrest or the extended term of the arrest in force, or to change the term of the

[240] **130 straipsnis. Suimtojo arba jo gynėjo teisė apskųsti nutartį paskirti suėmimą arba nutartį pratęsti suėmimo terminą, arba nutartį atsisakyti skirti suėmimą ir skirti kitą kardomąją priemonę**

1. Suimtasis arba jo gynėjas turi teisę aukštesniajam teismui paduoti skundą dėl suėmimo paskyrimo, dėl šios kardomosios priemonės termino pratęsimo ir dėl atsisakymo skirti suėmimą ir kitos kardomosios priemonės skyrimo. Skundą dėl suėmimo paskyrimo ar šios kardomosios priemonės termino pratęsimo arba dėl atsisakymo skirti suėmimą ir kitos kardomosios priemonės skyrimo galima paduoti per dvidešimt dienų nuo atitinkamos nutarties priėmimo. Skundas paduodamas per suėmimą paskyrusį ar jo terminą pratęsusį teismą, o šis privalo nedelsdamas perduoti skundą aukštesniajam teismui. Aukštesniojo teismo trijų teisėjų kolegija privalo išnagrinėti skundą ne vėliau kaip per septynias dienas nuo jo gavimo dienos. Skundui nagrinėti rengiamas posėdis; į jį šaukiami suimtasis ir gynėjas ar vien tik gynėjas. Prokuroro dalyvavimas šiame posėdyje būtinas. Suimtojo dalyvavimas teismo posėdyje gali būti užtikrinamas garso ir vaizdo nuotolinio perdavimo priemonėmis. Prokuroras turi pateikti aukštesniajam teismui skundui nagrinėti reikalingą ikiteisminio tyrimo medžiagą. Suimtasis, kuris dalyvauja šioje dalyje nurodytame posėdyje, ir gynėjas turi teisę susipažinti su visa prokuroro pateikta medžiaga. Jei skundas paduotas nagrinėjant bylą teisme, teismas, kurio nutartis apskųsta, privalo aukštesniajam teismui perduoti skundui nagrinėti reikalingą bylos medžiagą.

2. Išnagrinėjęs skundą, aukštesnysis teismas priima nutartį paskirtą suėmimą arba pratęstą suėmimo terminą palikti galioti arba pakeisti suėmimo terminą, arba pakeisti suėmimą kita kardomąja priemone, arba suėmimą panaikinti. Aukštesniojo teismo trijų teisėjų kolegijos priimta nutartis yra galutinė ir neskundžiama.

3. Jei suėmimas paskiriamas ar jo terminas pratęsiamas nagrinėjant bylą Lietuvos apeliaciniame teisme, skundus dėl suėmimo paskyrimo ir pratęsimo nagrinėja Lietuvos apeliacinio teismo trijų teisėjų kolegija, į kurios sudėtį negali įeiti tą bylą nagrinėjantys teisėjai.

arrest, or to replace the arrest with another preventive measure, or to cancel the arrest. The order passed by the three-judge bench of the High Court is final and non-appealable.
3. If detention is ordered or its term is extended during the hearing of a case in the Court of Appeal of Lithuania, complaints regarding the appointment and extension of detention are examined by a three-judge panel of the Court of Appeal of Lithuania, the composition of which cannot include the judges hearing that case.

Article 131[241] The prosecutor's right to appeal the judge's order
1. During the pre-trial investigation or trial in court, the prosecutor has the right to file a complaint with the higher court about the non-appointment of arrest or the release of the arrested person, or the failure to extend the term of arrest, or the refusal to issue arrest and other pre-trial measures , no later than three days after the adoption of the relevant ruling . The complaint is filed in the court that did not order arrest, released the arrested person or did not extend the term of arrest , or refused to order arrest and other preventive measures , and this court must immediately transfer the complaint to a higher court. A three- judge bench of the High Courtmust examine the complaint no later than within seven days from the date of its receipt. A hearing is held to examine the complaint; the suspect or accused and the defence attorney are summoned to it. The absence of the suspect or the accused does not prevent the court from examining the complaint. The participation of the prosecutor and defence counsel in this hearing is necessary. The prosecutor must submit to the higher court the material of the pre-trial investigation necessary for the examination of the complaint. The suspect or the accused, if he participates in such a hearing, and the defence attorney have the right to familiarize

[241] **131 straipsnis. Prokuroro teisė apskųsti teisėjo nutartį**
1. Prokuroras ikiteisminio tyrimo arba bylos nagrinėjimo teisme metu ne vėliau kaip per tris dienas nuo atitinkamos nutarties priėmimo turi teisę aukštesniajam teismui paduoti skundą dėl suėmimo nepaskyrimo arba suimtojo paleidimo į laisvę, arba suėmimo termino nepratęsimo arba dėl atsisakymo skirti suėmimą ir kitos kardomosios priemonės skyrimo. Skundas paduodamas per suėmimo nepaskyrusį, suimtąjį paleidusį arba suėmimo termino nepratęsusį arba atsisakiusį skirti suėmimą ir kitos kardomosios priemonės nepaskyrusį teismą, o šis privalo nedelsdamas perduoti skundą aukštesniajam teismui. Aukštesniojo teismo trijų teisėjų kolegija privalo išnagrinėti skundą ne vėliau kaip per septynias dienas nuo jo gavimo dienos. Skundui nagrinėti rengiamas posėdis; į jį šaukiami įtariamasis ar kaltinamasis ir gynėjas. Įtariamojo ar kaltinamojo neatvykimas netrukdo teismui nagrinėti skundą. Prokuroro ir gynėjo dalyvavimas šiame posėdyje būtinas. Prokuroras turi pateikti aukštesniajam teismui skundui nagrinėti reikalingą ikiteisminio tyrimo medžiagą. Įtariamasis ar kaltinamasis, jei jis dalyvauja tokiame posėdyje, ir gynėjas turi teisę susipažinti su visa prokuroro pateikta medžiaga. Jei skundas paduotas nagrinėjant bylą teisme, teismas, kurio nutartis apskųsta, privalo aukštesniajam teismui perduoti skundui nagrinėti reikalingą bylos medžiagą.
2. Išnagrinėjęs skundą, aukštesnysis teismas priima nutartį atsisakyti skirti suėmimą arba atsisakyti pratęsti suėmimo terminą, arba atsisakyti skirti suėmimą, arba pratęsti suėmimo terminą ir skirti kitą kardomąją priemonę, arba skirti suėmimą, arba pratęsti suėmimo terminą, arba suėmimą panaikinti. Aukštesniojo teismo trijų teisėjų kolegijos priimta nutartis yra galutinė ir neskundžiama.
3. Jei suėmimas paskiriamas ar jo terminas pratęsiamas nagrinėjant bylą Lietuvos apeliaciniame teisme, skundus dėl suėmimo paskyrimo ir pratęsimo nagrinėja Lietuvos apeliacinio teismo trijų teisėjų kolegija, į kurios sudėtį negali įeiti tą bylą nagrinėjantys teisėjai.
4. Prokuroro paduotas skundas nesustabdo teismo priimtos nutarties vykdymo.

themselves with all the materials presented by the prosecutor. If the complaint is filed during the hearing of the case in court, the court whose ruling is being appealed must hand over the case materials necessary for hearing the complaint to the higher court.
2. After examining the complaint, the higher court makes a decision to refuse to impose arrest or to refuse to extend the term of arrest, or to refuse to impose arrest, or to extend the term of arrest and to impose another preventive measure, or to order arrest, or to extend the term of arrest, or to cancel the arrest. The order passed by the three-judge bench of the High Court is final and non-appealable.
3. If detention is ordered or its term is extended during the hearing of a case in the Court of Appeal of Lithuania, complaints regarding the appointment and extension of detention are examined by a three-judge panel of the Court of Appeal of Lithuania, the composition of which cannot include the judges hearing that case.
4. The complaint filed by the prosecutor does not stop the execution of the decision made by the court.

Law on the Financial Crimes Investigation Service of the Republic Of Lithuania
Chapter IV Rights and duties of officer
Article 11[242] Rights of the service official […]
2. An officer of the service, performing his official duties and conducting an investigation, if there is a sufficient basis, in the facilities and territories of the State Border Guard Service and customs, upon presentation of his official certificate, has the right to:
(1) to check the documents of persons and officials;
(2) detain border and customs regime violators and other persons, carry out a person and property inspection and deliver them to the office premises of the Service, the State Border Guard Service, customs or other law enforcement institutions and institutions in compliance with the laws regulating the procedure for the detention of persons and the rights and legal rights of the detained persons interests;
3) to stop and check vehicles, to take objects or documents in accordance with the procedure established by law. […]

[242] **IV Skyrius**
Tarnybos pareigūno teisės ir pareigos
11 straipsnis. Tarnybos pareigūno teisės
[…]
2. Tarnybos pareigūnas, eidamas tarnybines pareigas ir atlikdamas tyrimą, jeigu yra pakankamas pagrindas, Valstybės sienos apsaugos tarnybos bei muitinės objektuose ir teritorijose, pateikęs tarnybinį pažymėjimą, turi teisę:
(1) tikrinti asmenų ir pareigūnų dokumentus;
(2) sulaikyti pasienio ir muitų režimo pažeidėjus bei kitus asmenis, atlikti asmens bei daiktų apžiūrą ir pristatyti juos į Tarnybos, Valstybės sienos apsaugos tarnybos, muitinės ar kitų teisėsaugos institucijų ir įstaigų tarnybines patalpas laikydamasis įstatymų, reglamentuojančių asmenų sulaikymo tvarką bei sulaikytų asmenų teises ir teisėtus interesus;
(3) stabdyti ir tikrinti transporto priemones, įstatymų nustatyta tvarka paimti daiktus ar dokumentus.
[…]

Police Code

Article 37 Rights of police officers in the detection and investigation of crimes

[243]A police officer, when investigating crimes, has the right to:

(1) check statements and reports about crimes being prepared and committed;

(2) detain and arrest persons suspected of committing a crime in accordance with the established procedure;

(3) having information that a crime or other type of violation of the law has been committed, is being committed or is being prepared:

(a) to check the economic-financial and other activities of all types of companies, institutions and organizations, the condition of storage of material values, goods, the legality of their acquisition, production, use and sale, production, administrative and other premises, including sealed ones;

(b) check the transport entering and leaving companies, institutions, organizations, cargo and items in personal and state vehicles in accordance with the procedure established by law;

(c) assign inventories and audits; stop the production process after coordinating with the manager or owner of the company, or after receiving the permission of the head of the territorial unit of the republican police; perform an inspection, familiarize yourself with and take accounting, personnel, inspection, audit materials, other documents, raw materials, products, samples of goods, other items;

(d) to use relevant specialists, to demand and receive from managers, officials, materially responsible persons and other persons data and explanations regarding violations or crimes;

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[243] **37 straipsnis. Policijos pareigūnų teisės atskleidžiant ir tiriant nusikaltimus**

Policijos pareigūnas, tirdamas nusikaltimus, turi teisę:

(1) tikrinti pareiškimus ir pranešimus apie rengiamus ir padarytus nusikaltimus;

(2) nustatyta tvarka sulaikyti ir suimti asmenis, įtariamus padarius nusikaltimą;

(3) turėdamas duomenų, kad buvo padarytas, daromas ar rengiamas nusikaltimas arba kitokio pobūdžio teisės pažeidimas:

(a) tikrinti visų rūšių įmonių, įstaigų bei organizacijų ūkinę-finansinę ir kitokią veiklą, materialinių vertybių, prekių saugojimo būklę, jų įgijimo, gamybos, naudojimo ir realizavimo teisėtumą, gamybines, administracines ir kitas, taip pat ir užplombuotas, patalpas;

(b) įstatymo nustatyta tvarka tikrinti į įmones, įstaigas, organizacijas įvažiuojantį ir išvažiuojantį transportą, asmeninėse bei valstybinėse transporto priemonėse esančius krovinius ir daiktus;

(c) skirti inventorizacijas ir revizijas; suderinęs su įmonės vadovu arba savininku, arba gavęs respublikinės policijos teritorinio padalinio viršininko leidimą, sustabdyti gamybos procesą; atlikti apžiūrą, susipažinti ir paimti buhalterinės apskaitos, kadrų, patikrinimų, revizijų medžiagas, kitus dokumentus, žaliavos, produkcijos, prekių pavyzdžius, kitus daiktus;

(d) pasitelkti atitinkamus specialistus, reikalauti ir gauti iš vadovų, pareigūnų, materialiai atsakingų ir kitų asmenų duomenis, paaiškinimus dėl pažeidimų ar nusikaltimų;

(e) rengti pasalas ir įstatymo nustatyta tvarka atlikti transporto, piliečių bei jų asmeninio bagažo apžiūrą mobiliuose ar stacionariniuose kontrolės punktuose;

(4) nekliudomai įeiti į visų rūšių įmonių, įstaigų, organizacijų patalpas jų darbo metu, o ne darbo metu – su tos įmonės, įstaigos ar organizacijos administracijos atstovu, savininku arba jo atstovu;

(5) pavesti daryti kriminalistinius ir kitokius tyrimus bei ekspertizes;

(6) pagal savo kompetenciją atlikti kitus baudžiamojo proceso įstatyme numatytus procesinius veiksmus.

(e) prepare ambushes and, in accordance with the law, carry out inspections of transport, citizens and their personal luggage at mobile or stationary checkpoints;
(4) to enter the premises of all types of companies, institutions, organizations without hindrance during their work, and not during work – with the representative, owner or representative of the administration of that company, institution or organization;
(5) to commission forensic and other investigations and expertises;
(6) perform other procedural actions provided for in the Criminal Procedure Law in accordance with their competence. […]

b) Para 2: Cross-Border Surrender

Competent authorities of the Member States (list of the States which are not identical with the issuing, handling MS + provisions for the EAW [European Arrest Order in accordance with Council Framework Decision 2002/584/JHA]) can be found in the EU Commissions Handbook on the EAW online.

10 The competent authority to receive and execute European Arrest Orders is the Prosecutor General's Office of the Republic of Lithuania.[244] In urgent cases it is the Lithuanian Criminal Police Bureau - International Liaison Office (Interpol Vilnius).[245]

11 The following provisions of the **Criminal Procedure Code** and the **Criminal Code** can be consulted on cross-border surrender:

Article 66The procedure for communication between the courts and the prosecutor's office with institutions of foreign states and international organizations
1. The procedure for the courts and Prosecutor's Office of the Republic of Lithuania to communicate with the institutions of foreign states and international organizations, as well as the procedure for the execution of the requests of these institutions and organizations, is determined by this Code and the international treaties of the Republic of Lithuania.[246]

[244] EJN, Judicial Atlas on Lithuania. see https://www.ejn-crimjust.europa.eu/ejn/AtlasAuthorityData/EN/313/9/901/54/130/2/0_303_2/4996/457/1/1/807/1. Accessed 31 December 2025.
[245] EJN, Judicial Atlas on Lithuania. see https://www.ejn-crimjust.europa.eu/ejn/AtlasAuthorityData/EN/313/9/901/54/130/2/0_302_2/5321/492/1/1/807/1. Accessed 31 December 2025
[246] **IV Skyrius Lietuvos respublikos teismų ir prokuratūros susižinojimas su užsienio valstybių įstaigomis ir tarptautinėmis organizacijomis 66 straipsnis. Lietuvos Respublikos teismų ir prokuratūros susižinojimo su užsienio valstybių įstaigomis ir tarptautinėmis organizacijomis tvarka**
1. Lietuvos Respublikos teismų ir prokuratūros susižinojimo su užsienio valstybių įstaigomis ir tarptautinėmis organizacijomis tvarką, taip pat šių įstaigų ir organizacijų prašymų vykdymo tvarką nustato šis Kodeksas ir Lietuvos Respublikos tarptautinės sutartys.
2. Lietuvos Respublikos teismai ir prokuratūra prašymus užsienio valstybių įstaigoms ir tarptautinėms organizacijoms siunčia per Lietuvos Respublikos teisingumo ministeriją ar Lietuvos Respublikos generalinę prokuratūrą. Neatidėliotinais atvejais Lietuvos Respublikos teismų ir prokuratūros prašymai kitoms Europos Sąjungos valstybėms narėms gali būti siunčiami per Lietuvos Respublikos generalinės prokuratūros prokurorą – Lietuvos nacionalinį narį Eurojuste (Lietuvos nacionalinio nario Eurojuste pavaduotoją). Lietuvos Respublikos tarptautinių sutarčių numatytais atvejais Lietuvos Respublikos teismai, prokuratūra ir ikiteisminio tyrimo įstaigos prašymus užsienio valstybių įstaigoms ir tarptautinėms organizacijoms gali siųsti tiesiogiai.

2. The courts and the Prosecutor's Office of the Republic of Lithuania send requests to institutions of foreign states and international organizations through the Ministry of Justice of the Republic of Lithuania or the Prosecutor General's Office of the Republic of Lithuania. In urgent cases, requests from the courts and Prosecutor's Office of the Republic of Lithuania to other Member States of the European Union can be sent through the prosecutor of the General Prosecutor's Office of the Republic of Lithuania – the Lithuanian national member at Eurojust (deputy of the Lithuanian national member at Eurojust). In the cases stipulated by the international agreements of the Republic of Lithuania, the courts of the Republic of Lithuania, the prosecutor's office and pre-trial investigation institutions can send requests to the institutions of foreign states and international organizations directly.
3. In the cases and procedures provided for by the Law of the Republic of Lithuania "On Mutual Recognition and Enforcement of Decisions of the Member States of the European Union in Criminal Matters", procedural documents aimed at collecting evidence or obtaining already collected evidence or temporarily protecting objects, documents or other property that could be confiscated or recognized as having evidential value in criminal proceedings, from destruction, change, export from another European Union member state, sale or other transfer, may be transferred to another European Union member state for execution.

Article 67 Execution of requests from foreign state institutions and international organizations regarding the performance of process actions
1. The courts of the Republic of Lithuania, the prosecutor's office or pre-trial investigation institutions, when fulfilling the requests of foreign state institutions and international organizations, carry out the process steps specified in this Code.[247] When fulfilling the requests of foreign state institutions and international organizations, in the

3. Lietuvos Respublikos įstatymo "Dėl Europos Sąjungos valstybių narių sprendimų baudžiamosiose bylose tarpusavio pripažinimo ir vykdymo" numatytais atvejais ir tvarka procesiniai dokumentai, kuriais siekiama surinkti įrodymus ar gauti jau surinktus įrodymus arba laikinai apsaugoti daiktus, dokumentus ar kitą turtą, kurie galėtų būti konfiskuoti arba pripažinti turinčiais įrodomąją reikšmę baudžiamajame procese, nuo sunaikinimo, pakeitimo, išvežimo iš kitos Europos Sąjungos valstybės narės, pardavimo ar kitokio perleidimo, gali būti perduoti vykdyti kitai Europos Sąjungos valstybei narei.

[247] **67 straipsnis. Užsienio valstybių įstaigų ir tarptautinių organizacijų prašymų dėl proceso veiksmų atlikimo vykdymas**
1. Lietuvos Respublikos teismai, prokuratūra ar ikiteisminio tyrimo įstaigos, vykdydamos užsienio valstybių įstaigų ir tarptautinių organizacijų prašymus, atlieka šiame Kodekse nustatytus proceso veiksmus. Vykdant užsienio valstybių įstaigų ir tarptautinių organizacijų prašymus, Lietuvos Respublikos tarptautinėje sutartyje numatytais atvejais gali būti atliekami ir šiame Kodekse nenumatyti proceso veiksmai, jei tokių veiksmų atlikimas nepažeidžia Lietuvos Respublikos Konstitucijos, įstatymų ir neprieštarauja esminiams baudžiamojo proceso Lietuvos Respublikoje principams.
2. Lietuvos Respublikos teismai, prokuratūra, ikiteisminio tyrimo įstaigos užsienio valstybių įstaigų ir tarptautinių organizacijų prašymus gauna per Lietuvos Respublikos teisingumo ministeriją, Lietuvos Respublikos generalinę prokuratūrą ar Lietuvos Respublikos generalinės prokuratūros prokurorą – Lietuvos nacionalinį narį Eurojuste (Lietuvos nacionalinio nario Eurojuste pavaduotoją). Lietuvos Respublikos teismas, prokuratūra ar ikiteisminio tyrimo įstaiga tiesiogiai gautą užsienio valstybės įstaigos ar tarptautinės organizacijos prašymą vykdo tik gavę

cases provided for in the international treaty of the Republic of Lithuania, procedural actions not provided for in this Code may be performed, if the performance of such actions does not violate the Constitution and laws of the Republic of Lithuania and does not contradict the fundamental principles of criminal proceedings in the Republic of Lithuania.

2. The courts, prosecutor's office, pre-trial investigation institutions of the Republic of Lithuania receive requests from foreign state institutions and international organizations through the Ministry of Justice of the Republic of Lithuania, the General Prosecutor's Office of the Republic of Lithuania or the prosecutor of the General Prosecutor's Office of the Republic of Lithuania – the Lithuanian national member at Eurojust (deputy of the Lithuanian national member at Eurojust). A court of the Republic of Lithuania, a prosecutor's office or a pre-trial investigation institution shall execute a request received directly from a foreign state institution or an international organization only after obtaining the permission of the Ministry of Justice of the Republic of Lithuania or the Prosecutor General's Office of the Republic of Lithuania, except for the cases specified in para 5 of this Article.

3. A request from a foreign state institution or international organization that cannot be fulfilled is returned to that institution or organization through the Ministry of Justice of the Republic of Lithuania, the Prosecutor General's Office of the Republic of Lithuania or the prosecutor of the Prosecutor General's Office of the Republic of Lithuania – the Lithuanian national member at Eurojust (deputy of the Lithuanian national member at Eurojust) and the failure to fulfil the request is indicated reasons.

4. Officials of courts, prosecutor's offices and pre-trial investigation institutions of foreign countries or the International Criminal Court or other international organizations are allowed to perform procedural actions on the territory of the Republic of Lithuania only in cases provided for in the international treaty of the Republic of Lithuania and with the participation of officials of the Republic of Lithuania.

Lietuvos Respublikos teisingumo ministerijos ar Lietuvos Respublikos generalinės prokuratūros leidimą, išskyrus šio straipsnio 5 dalyje nurodytus atvejus.

3. Užsienio valstybės įstaigos ar tarptautinės organizacijos prašymas, kuris negali būti įvykdytas, grąžinamas tai įstaigai ar organizacijai per Lietuvos Respublikos teisingumo ministeriją, Lietuvos Respublikos generalinę prokuratūrą ar Lietuvos Respublikos generalinės prokuratūros prokurorą – Lietuvos nacionalinį narį Eurojuste (Lietuvos nacionalinio nario Eurojuste pavaduotoją) ir nurodomos prašymo neįvykdymo priežastys.

4. Užsienio valstybių teismų, prokuratūros ir ikiteisminio tyrimo įstaigų arba Tarptautinio baudžiamojo teismo ar kitų tarptautinių organizacijų pareigūnams Lietuvos Respublikos teritorijoje leidžiama atlikti proceso veiksmus tik Lietuvos Respublikos tarptautinėje sutartyje numatytais atvejais ir dalyvaujant Lietuvos Respublikos pareigūnams.

5. Lietuvos Respublikos tarptautinėje sutartyje numatytais atvejais Lietuvos Respublikos teismai, prokuratūra, ikiteisminio tyrimo įstaigos vykdo tiesiogiai gautus užsienio valstybių įstaigų ir tarptautinių organizacijų prašymus bei tiesiogiai užsienio valstybėms ir tarptautinėms organizacijoms siunčia atsakymus į prašymus.

6. Lietuvos Respublikos įstatymo „Dėl Europos Sąjungos valstybių narių sprendimų baudžiamosiose bylose tarpusavio pripažinimo ir vykdymo" numatytais atvejais ir tvarka gali būti vykdomi kitos Europos Sąjungos valstybės narės procesiniai dokumentai, kuriais siekiama surinkti ar gauti jau surinktus įrodymus arba laikinai apsaugoti daiktus, dokumentus ar kitą turtą, kurie galėtų būti konfiskuoti arba pripažinti turinčiais įrodomąją reikšmę baudžiamajame procese, nuo sunaikinimo, pakeitimo, išvežimo iš Lietuvos Respublikos, pardavimo ar kitokio perleidimo.

5. In the cases stipulated in the international agreement of the Republic of Lithuania, the courts, prosecutor's office, and pre-trial investigation institutions of the Republic of Lithuania execute directly received requests from foreign state institutions and international organizations and send answers to requests directly to foreign states and international organizations.
6. In the cases and procedure provided for by the Law of the Republic of Lithuania "On Mutual Recognition and Enforcement of Decisions of Member States of the European Union in Criminal Matters", procedural documents of another European Union member state may be executed with the aim of collecting or obtaining already collected evidence or temporarily protecting objects, documents or other property, which could be confiscated or recognized as having evidentiary value in criminal proceedings, from destruction, change, export from the Republic of Lithuania, sale or other transfer.

Article 67-1 [248] **The procedure for contacting the institutions of foreign states and international organizations when investigating cases when the European Public Prosecutor's Office is appointed as the competent authority**
When investigating cases where the European Public Prosecutor's Office is appointed as the competent authority, communication with institutions of foreign states and international organizations takes place in accordance with the **procedure established by Regulation (EU) 2017/1939**, this Code and laws.

Article 68 Application to initiate or take over prosecution
1. The grounds, conditions and procedure for initiation and takeover of criminal prosecution are determined by this Code and the international treaties of the Republic of Lithuania.[249]

[248] **67[1] straipsnis. Susižinojimo su užsienio valstybių įstaigomis ir tarptautinėmis organizacijomis tvarka tiriant bylas, kai kompetentinga institucija paskirta Europos prokuratūra**
Tiriant bylas, kai kompetentinga institucija paskirta Europos prokuratūra, susižinojimas su užsienio valstybių įstaigomis ir tarptautinėmis organizacijomis vyksta Reglamento (ES) 2017/1939, šio Kodekso ir įstatymų nustatyta tvarka.
[249] **68 straipsnis. Prašymas pradėti arba perimti baudžiamąjį persekiojimą**
1. Baudžiamojo persekiojimo pradžios ir perėmimo pagrindus, sąlygas ir tvarką nustato šis Kodeksas ir Lietuvos Respublikos tarptautinės sutartys.
2. Užsienio valstybės įstaigos ar tarptautinės organizacijos prašymą pradėti arba perimti nusikalstamą veiką užsienio valstybėje padariusio ir į Lietuvos Respubliką grįžusio Lietuvos Respublikos piliečio baudžiamąjį persekiojimą nagrinėja Lietuvos Respublikos generalinė prokuratūra patikrindama to prašymo pagrįstumą. Apie patikrinimo rezultatus pranešama prašymą atsiuntusiai užsienio valstybės įstaigai ar tarptautinei organizacijai. Jeigu dėl užsienio valstybės įstaigos ar tarptautinės organizacijos prašyme nurodyto asmens veikos Lietuvos Respublikoje jau išnagrinėta baudžiamoji byla, priimtas nuosprendis ir jis įsiteisėjo, kartu su pranešimu išsiunčiamas išverstas į užsienio kalbą ir reikiamai patvirtintas to nuosprendžio nuorašas.
3. Jeigu Lietuvos Respublikos teritorijoje nusikalstamą veiką padarė užsienio valstybės pilietis ar kitas asmuo ir po to išvyko iš Lietuvos Respublikos, ikiteisminio tyrimo įstaigų surinkti apie šį asmenį duomenys perduodami Lietuvos Respublikos generalinei prokuratūrai, kuri sprendžia, ar reikia siųsti užsienio valstybės įstaigai prašymą pradėti arba perimti baudžiamąjį persekiojimą.

2. The request of a foreign state institution or international organization to initiate or take over the criminal prosecution of a citizen of the Republic of Lithuania who has committed a criminal act in a foreign country and returned to the Republic of Lithuania is examined by the General Prosecutor's Office of the Republic of Lithuania by verifying the validity of that request. The results of the inspection are reported to the institution of the foreign state or international organization that sent the request. If a criminal case has already been examined in the Republic of Lithuania due to the actions of the person specified in the request by a foreign state institution or international organization, a judgment has been passed and it has become final, a copy of the judgment translated into a foreign language and duly certified shall be sent together with the notification.
3. If a foreign citizen or other person committed a criminal act on the territory of the Republic of Lithuania and then left the Republic of Lithuania, the data collected by the pre-trial investigation institutions about this person are transferred to the General Prosecutor's Office of the Republic of Lithuania, which decides whether it is necessary to send a request to the foreign state institution to initiate or take over criminal prosecution.

Article 68-1 Exchange of information and direct consultations in order to avoid parallel criminal proceedings in the Member States of the European Union
1. When it is reasonably believed that the same person is subject to criminal proceedings in another European Union member state for the same criminal act, the prosecutor contacts the competent authority of the other European Union member state on his own initiative during the pre-trial investigation,[250] and when the case is transferred to court,

[250] **68[1] straipsnis. Keitimasis informacija ir tiesioginės konsultacijos siekiant išvengti paralelių baudžiamųjų procesų Europos Sąjungos valstybėse narėse**
1. Kai pagrįstai manoma, kad tam pačiam asmeniui dėl tos pačios nusikalstamos veikos vyksta baudžiamasis procesas kitoje Europos Sąjungos valstybėje narėje, prokuroras ikiteisminio tyrimo metu savo iniciatyva, o kai byla perduota į teismą, – bylą nagrinėjančio teismo pavedimu susisiekia su kitos Europos Sąjungos valstybės narės kompetentinga institucija, kad būtų patvirtinta, kad toks paralelus procesas vyksta. Į kitos Europos Sąjungos valstybės narės kompetentingą instituciją gali būti kreipiamasi per Lietuvos Respublikos generalinę prokuratūrą ar Lietuvos Respublikos generalinės prokuratūros prokurorą – Lietuvos nacionalinį narį Eurojuste (Lietuvos nacionalinio nario Eurojuste pavaduotoją).
2. Kitų Europos Sąjungos valstybių narių kompetentingų institucijų prašymai pateikti informaciją, ar Lietuvos Respublikoje vyksta baudžiamasis procesas tam pačiam asmeniui dėl tos pačios nusikalstamos veikos, gaunami per Lietuvos Respublikos generalinę prokuratūrą ar Lietuvos Respublikos generalinės prokuratūros prokurorą – Lietuvos nacionalinį narį Eurojuste (Lietuvos nacionalinio nario Eurojuste pavaduotoją).
3. Nustačius, kad Lietuvos Respublikoje ir kitoje Europos Sąjungos valstybėje narėje vyksta baudžiamieji procesai tam pačiam asmeniui dėl tos pačios nusikalstamos veikos, prokuroras pradeda tiesiogines konsultacijas su kitos Europos Sąjungos valstybės narės kompetentinga institucija, kad būtų rastas veiksmingas sprendimas, siekiant išvengti paralelių procesų neigiamų padarinių ir, jei yra galimybė, sukoncentruoti baudžiamąjį procesą vienoje valstybėje. Jeigu byla perduota į teismą, prokuroras informuoja bylą nagrinėjantį teismą apie šių konsultacijų eigą ir siūlomus sprendimus, prireikus pateikdamas reikalingus prašymus šio Kodekso nustatyta tvarka. Kai yra pagrindas, prokuroras ar bylą nagrinėjantis teismas gali kreiptis į Lietuvos Respublikos generalinę prokuratūrą su siūlymu pateikti kitai Europos Sąjungos valstybei narei prašymą perimti baudžiamąjį persekiojimą arba gali pasiūlyti kitos Europos Sąjungos valstybės narės kompetentingai institucijai pateikti prašymą Lietuvos Respublikos generalinei prokuratūrai perimti baudžiamąjį persekiojimą.

on the instructions of the trial court, to confirm that such a parallel process is taking place. The competent institution of another member state of the European Union can be approached through the General Prosecutor's Office of the Republic of Lithuania or the prosecutor of the General Prosecutor's Office of the Republic of Lithuania – the Lithuanian national member at Eurojust (deputy of the Lithuanian national member at Eurojust).
2. Requests from the competent authorities of other European Union Member States to provide information on whether criminal proceedings are ongoing in the Republic of Lithuania against the same person for the same criminal act are received through the General Prosecutor's Office of the Republic of Lithuania or the prosecutor of the General Prosecutor's Office of the Republic of Lithuania – the Lithuanian national member at Eurojust (deputy of the Lithuanian national member at Eurojust).
3. After determining that criminal proceedings against the same person for the same criminal offence are ongoing in the Republic of Lithuania and in another European Union member state, the prosecutor begins direct consultations with the competent authority of the other European Union member state in order to find an effective solution in order to avoid the negative consequences of parallel proceedings and, if possible, to concentrate criminal proceedings in one state. If the case is transferred to the court, the prosecutor informs the court examining the case about the progress of these consultations and the proposed solutions, if necessary submitting the necessary requests in accordance with the procedure established by this Code. When there is a basis,
4. If an effective solution cannot be found during direct consultations, the prosecutor may turn to the prosecutor of the General Prosecutor's Office of the Republic of Lithuania – the Lithuanian national member at Eurojust (deputy of the Lithuanian national member at Eurojust) for help in resolving jurisdictional conflicts.
5. The procedure for exchanging information and direct consultations with the competent authorities of other European Union Member States is determined by the Prosecutor General of the Republic of Lithuania.

Article 69 Request to a foreign country to extradite a person
1. In the cases and procedures stipulated in the international treaties of the Republic of Lithuania, the General Prosecutor's Office of the Republic of Lithuania or the Ministry of Justice of the Republic of Lithuania, after receiving the documents specified in para 3 of this Article, applies to the institution of a foreign state with a request to extradite a

4. Tiesioginių konsultacijų metu nepavykus rasti veiksmingo sprendimo, prokuroras gali kreiptis į Lietuvos Respublikos generalinės prokuratūros prokurorą – Lietuvos nacionalinį narį Eurojuste (Lietuvos nacionalinio nario Eurojuste pavaduotoją) dėl pagalbos sprendžiant jurisdikcijos įgyvendinimo kolizijas.
5. Keitimosi informacija ir tiesioginių konsultacijų su kitų Europos Sąjungos valstybių narių kompetentingomis institucijomis tvarką nustato Lietuvos Respublikos generalinis prokuroras.

citizen of the Republic of Lithuania or another person, if criminal prosecution has been initiated against him or an indictment has been passed. [251]
2. In the request of the Republic of Lithuania to extradite a person, the following shall be indicated: surname, first name, year of birth, personal identification number, nationality of the suspect (accused, convicted person); the circumstances of the committed criminal act; The text of the Article of the Criminal Code of the Republic of Lithuania, which provides for the committed criminal act; external signs of the suspect (accused, convicted). A photo of the person requested to be extradited, a copy of the arrest order or sentence, as well as other documents provided for in the international treaties of the Republic of Lithuania are attached to the application.
3. A copy of the final guilty verdict, which imposed a prison sentence, and in cases where a decision to cancel the suspension of execution of the sentence or a decision to send a person released on parole from a correctional institution to a correctional institution to serve the remaining prison sentence, and a copy of the decision together with the information specified in para 2 of this Article, the court that has passed the judgment or order, having decided that it is necessary to apply for the extradition of the person, sends it to the Ministry of Justice of the Republic of Lithuania.
4. The translation of the request to extradite the person and the documents attached to it into the required language of the foreign country is ensured by the institution that applies to the institution of the foreign country for the extradition of the person.

Article 69 1 Issuance of a European arrest order for the transfer of a person to the Republic of Lithuania

1.[252] In order to seize from a member state of the European Union a citizen of the Republic of Lithuania or another person whose criminal prosecution has been initiated in

[251] **69 straipsnis. Prašymas užsienio valstybei išduoti asmenį**
1. Lietuvos Respublikos tarptautinėse sutartyse numatytais atvejais ir tvarka Lietuvos Respublikos generalinė prokuratūra arba Lietuvos Respublikos teisingumo ministerija, gavusi šio straipsnio 3 dalyje nurodytus dokumentus, kreipiasi į užsienio valstybės įstaigą prašydama išduoti Lietuvos Respublikos pilietį arba kitą asmenį, jeigu pradėtas jo baudžiamasis persekiojimas arba priimtas apkaltinamasis nuosprendis.
2. Lietuvos Respublikos prašyme išduoti asmenį nurodoma: įtariamojo (kaltinamojo, nuteistojo) pavardė, vardas, gimimo metai, asmens kodas, pilietybė; padarytos nusikalstamos veikos aplinkybės; Lietuvos Respublikos baudžiamojo kodekso straipsnio, numatančio padarytą nusikalstamą veiką, tekstas; įtariamojo (kaltinamojo, nuteistojo) išorės požymiai. Prie prašymo pridedama prašomo išduoti asmens nuotrauka, nutarties skirti suėmimą arba nuosprendžio nuorašas, taip pat kiti Lietuvos Respublikos tarptautinėse sutartyse numatyti dokumentai.
3. Įsiteisėjusio apkaltinamojo nuosprendžio, kuriuo buvo paskirta laisvės atėmimo bausmė, nuorašą, o tais atvejais, kai yra priimta ir įsiteisėjusi nutartis panaikinti bausmės vykdymo atidėjimą arba nutartis dėl lygtinai iš pataisos įstaigos paleisto asmens pasiuntimo į pataisos įstaigą atlikti likusios laisvės atėmimo bausmės, ir nutarties nuorašą kartu su šio straipsnio 2 dalyje nurodyta informacija nuosprendį arba nutartį priėmęs teismas, nusprendęs, kad reikalinga kreiptis dėl asmens išdavimo, siunčia Lietuvos Respublikos teisingumo ministerijai.
4. Prašymo išduoti asmenį ir prie jo pridedamų dokumentų vertimą į reikalingą užsienio valstybės kalbą užtikrina institucija, kuri kreipiasi į užsienio valstybės įstaigą dėl asmens išdavimo.

[252] **69[1] straipsnis. Europos arešto orderio išdavimas dėl asmens perdavimo Lietuvos Respublikai**
1. Siekdama iš Europos Sąjungos valstybės narės perimti Lietuvos Respublikos pilietį arba kitą asmenį, kurio baudžiamasis persekiojimas yra pradėtas Lietuvos Respublikoje, Lietuvos Respublikos generalinė prokuratūra, gavusi teismo nutartį suimti asmenį, išduoda Europos arešto orderį ir tiesiogiai arba per Lietuvos Respublikos

the Republic of Lithuania, the General Prosecutor's Office of the Republic of Lithuania, upon receiving a court order to arrest the person, issues a European arrest order and directly or through the prosecutor of the General Prosecutor's Office of the Republic of Lithuania – a national member of Lithuania Eurojust (deputy of the Lithuanian national member at Eurojust) applies to the competent institution of the member state of the European Union to hand over the person specified in the European Arrest Order.
2. In respect of a citizen of the Republic of Lithuania or another person who has been sentenced to a prison sentence by an indictment that has entered into force in the Republic of Lithuania, but has absconded from the execution of the sentence in a member state of the European Union, a European Arrest Order is issued and the competent institution of this state is directly addressed by the district court in accordance with the judgment or order to cancel the execution of the sentence postponement or ruling on sending a person released on parole from a correctional institution to a correctional institution to serve the remainder of the prison sentence in the territory of the court that accepted the sentence.
3. The General Prosecutor's Office of the Republic of Lithuania or the district court, when deciding on the issuance of a European Arrest Order, assesses whether the transfer of a person under the European Arrest Order would comply with the principles of proportionality and cost-effectiveness of the process, taking into account the nature and extent of the seriousness of the committed crime, the personality of the suspect, the accused or the convicted person.
4. The procedure for issuing a European Arrest Order and taking a person under a European Arrest Order shall be determined by the Prosecutor General of the Republic of Lithuania and the Minister of Justice of the Republic of Lithuania.

The EAW is issued to request the transfer of a suspect or accused individual whose criminal prosecution has begun in Lithuania. **12**

generalinės prokuratūros prokurorą – Lietuvos nacionalinį narį Eurojuste (Lietuvos nacionalinio nario Eurojuste pavaduotoją) kreipiasi į kompetentingą Europos Sąjungos valstybės narės instituciją, kad ši perduotų Europos arešto orderyje nurodytą asmenį.
2. Dėl Lietuvos Respublikos piliečio ar kito asmens, kuris Lietuvos Respublikoje įsiteisėjusiu apkaltinamuoju nuosprendžiu nuteistas laisvės atėmimo bausme, tačiau nuo bausmės atlikimo pasislėpė Europos Sąjungos valstybėje narėje, Europos arešto orderį išduoda ir į kompetentingą šios valstybės instituciją tiesiogiai kreipiasi apygardos teismas pagal nuosprendį ar nutartį panaikinti bausmės vykdymo atidėjimą arba nutartį dėl lygtinai iš pataisos įstaigos paleisto asmens pasiuntimo į pataisos įstaigą atlikti likusios laisvės atėmimo bausmės priėmusio teismo veiklos teritoriją. Prireikus apygardos teismas Europos arešto orderį kompetentingai Europos Sąjungos valstybės narės institucijai gali perduoti per Lietuvos Respublikos teisingumo ministeriją arba per Lietuvos Respublikos generalinės prokuratūros prokurorą – Lietuvos nacionalinį narį Eurojuste (Lietuvos nacionalinio nario Eurojuste pavaduotoją).
3. Lietuvos Respublikos generalinė prokuratūra ar apygardos teismas, spręsdami dėl Europos arešto orderio išdavimo, įvertina, ar asmens perdavimas pagal Europos arešto orderį atitiktų proporcingumo ir proceso ekonomiškumo principus atsižvelgiant į padaryto nusikaltimo pavojingumo pobūdį ir mastą, įtariamojo, kaltinamojo ar nuteistojo asmenybę.
4. Europos arešto orderio išdavimo ir asmens perėmimo pagal Europos arešto orderį tvarką nustato Lietuvos Respublikos generalinis prokuroras ir Lietuvos Respublikos teisingumo ministras.

13 **Article 70 Limits of criminal liability of a person extradited or transferred by a foreign state**

1.[253] A person extradited or extradited by a foreign state may not be detained, prosecuted and sentenced in the Republic of Lithuania for a criminal offence committed before extradition or extradition, for which he was not extradited or extradited, except in cases where:

(1) the consent of the foreign country that extradited or transferred the person was received;

(2) the person, having the opportunity to leave the Republic of Lithuania, did not use it within forty-five days or within another deadline specified in the international agreement of the Republic of Lithuania, or after leaving the territory of the Republic of Lithuania, returned to it again;

(3) the person agreed before the transfer under the European Arrest Order that he may be prosecuted for other criminal acts committed before his transfer;

[253] **70 straipsnis. Užsienio valstybės išduoto ar perduoto asmens baudžiamosios atsakomybės ribos**

1. Užsienio valstybės išduotas ar perduotas asmuo negali būti Lietuvos Respublikoje sulaikytas, traukiamas baudžiamojon atsakomybėn ir nuteistas už iki jo išdavimo ar perdavimo padarytą nusikalstamą veiką, už kurią nebuvo išduotas ar perduotas, išskyrus atvejus, kai:

(1) gautas asmenį išdavusios ar perdavusios užsienio valstybės sutikimas;

(2) asmuo, turėdamas galimybę išvykti iš Lietuvos Respublikos, ja nepasinaudojo per keturiasdešimt penkias dienas ar per kitą Lietuvos Respublikos tarptautinėje sutartyje nurodytą terminą arba palikęs Lietuvos Respublikos teritoriją vėl į ją sugrįžo;

(3) asmuo prieš perdavimą pagal Europos arešto orderį sutiko, kad jis gali būti persekiojamas ir dėl kitų nusikalstamų veikų, padarytų iki jo perdavimo;

(4) asmuo, perduotas pagal Europos arešto orderį, raštu sutinka, kad jis gali būti persekiojamas ir dėl kitų nusikalstamų veikų, padarytų iki jo perdavimo;

(5) asmuo buvo perduotas pagal Europos arešto orderį, bet už nusikalstamą veiką, padarytą iki asmens perdavimo, Lietuvos Respublikos įstatymai nenumato laisvės atėmimo ar arešto bausmės arba negali būti taikoma kardomoji priemonė – suėmimas;

(6) kitais Lietuvos Respublikos tarptautinėse sutartyse numatytais atvejais.

2. Užsienio valstybės išduotas ar perduotas asmuo už nusikalstamas veikas, dėl kurių jis buvo išduotas ar perduotas, ir kitas nusikalstamas veikas, padarytas iki jo išdavimo ar perdavimo, gali būti išduodamas ar perduodamas trečiajai valstybei tik tuo atveju, jei yra jį išdavusios ar perdavusios valstybės sutikimas. Jeigu asmuo buvo perduotas Lietuvos Respublikai pagal Europos arešto orderį, kitai Europos Sąjungos valstybei narei už nusikalstamas veikas, padarytas iki jo perdavimo, jis gali būti perduotas ir šio straipsnio 1 dalies 2–4 punktuose numatytais atvejais.

3. Prireikus Lietuvos Respublikos generalinė prokuratūra kreipiasi į asmenį išdavusią ar perdavusią užsienio valstybę dėl šio straipsnio 1 dalies 1 punkte numatyto sutikimo gavimo.

4. Jeigu užsienio valstybės pagal Europos arešto orderį perduotas asmuo raštu sutinka dėl jo baudžiamojo persekiojimo už kitas nusikalstamas veikas, padarytas iki jo perdavimo pagal Europos arešto orderį, ikiteisminiam tyrimui vadovaujantis prokuroras su pareiškimu kreipiasi į ikiteisminio tyrimo teisėją. Ikiteisminio tyrimo teisėjas per dešimt dienų turi surengti posėdį, kuriame privalo dalyvauti pagal Europos arešto orderį perduotas asmuo, jo gynėjas ir prokuroras. Posėdžio metu ikiteisminio tyrimo teisėjas patikrina, ar asmuo savo noru sutinka būti persekiojamas už nusikalstamas veikas, dėl kurių jis nebuvo perduotas pagal Europos arešto orderį, ir žino teisines tokio sutikimo pasekmes. Nustatęs, kad asmuo savo noru sutinka būti persekiojamas už tokias nusikalstamas veikas ir žino teisines tokio sutikimo pasekmes, ikiteisminio tyrimo teisėjas priima nutartį dėl asmens baudžiamojo persekiojimo už nusikalstamas veikas, dėl kurių jis nebuvo perduotas pagal Europos arešto orderį.

5. Jeigu užsienio valstybės pagal Europos arešto orderį perduotas asmuo sutinka būti išduotas ar perduotas trečiajai valstybei už nusikalstamas veikas, padarytas iki jo perdavimo Lietuvos Respublikai, jis išduodamas (perduodamas) trečiajai valstybei šio Kodekso 75 straipsnyje nustatyta tvarka.

(4) the person handed over according to the European Arrest Order agrees in writing that he may be prosecuted for other criminal acts committed before his handover;
(5) the person was handed over according to the European Arrest Order, but the laws of the Republic of Lithuania do not provide for the punishment of deprivation of liberty or arrest for the criminal act committed before the handover of the person, or the preventive measure - arrest - cannot be applied;
(6) in other cases stipulated in the international agreements of the Republic of Lithuania.
2. A person extradited or extradited by a foreign state for the criminal acts for which he was extradited or extradited, and other criminal acts committed before his extradition or extradition, may be extradited or extradited to a third country only if there is the consent of the extraditing or extraditing state. If a person was transferred to the Republic of Lithuania pursuant to a European Arrest Order, to another European Union member state for criminal acts committed prior to his transfer, he may also be transferred in the cases provided for in Clauses 2–4 of Part 1 of this Article.
3. If necessary, the General Prosecutor's Office of the Republic of Lithuania applies to the foreign country that extradited or extradited the person to obtain the consent provided for in point 1 of para 1 of this Article.
4. If a person handed over by a foreign state pursuant to a European Arrest Order agrees in writing to his criminal prosecution for other criminal acts committed prior to his handover pursuant to a European Arrest Order, the prosecutor in charge of the pre-trial investigation addresses the judge of the pre-trial investigation with a statement. The judge of the pre-trial investigation must hold a hearing within ten days, in which the person transferred under the European Arrest Order, his defence attorney and the prosecutor must participate. During the hearing, the pre-trial investigation judge checks whether the person voluntarily consents to be prosecuted for criminal offences for which he was not surrendered under a European Arrest Order and knows the legal consequences of such consent. Having determined that a person voluntarily consents to be prosecuted for such criminal acts and is aware of the legal consequences of such consent,
5. If a person extradited by a foreign state pursuant to a European Arrest Order agrees to be extradited or transferred to a third country for criminal acts committed before his transfer to the Republic of Lithuania, he shall be extradited (transferred) to a third country in accordance with the procedure established in Article 75 of this Code.

Article 71 Extradition of persons from the Republic of Lithuania (extradition) or transfer to the International Criminal Court

1. A citizen of the Republic of Lithuania suspected of having committed a criminal act may be extradited to a foreign country or transferred to the International Criminal Court

only if this obligation is established by an international treaty of the Republic of Lithuania or a resolution of the United Nations Security Council. [254]
2. A foreigner suspected of having committed a criminal act on the territory of the Republic of Lithuania or another state shall be extradited to the respective state or transferred to the International Criminal Court only if this obligation is established by an international treaty of the Republic of Lithuania or a resolution of the United Nations Security Council.
3. A citizen of the Republic of Lithuania or a foreigner may not be extradited if:
(1) the committed act is not considered a crime or misdemeanour according to the Criminal Code of the Republic of Lithuania;
(2) the criminal act was committed in the territory of the State of Lithuania;
(3) the person is being persecuted for a crime of a political nature;
(4) the person was convicted, acquitted or released from criminal liability or punishment for the committed criminal act;
(5) the death penalty may be applied to a person for a crime committed in another state;

[254] **71 straipsnis. Asmenų išdavimas iš Lietuvos Respublikos (ekstradicija) arba perdavimas Tarptautiniam baudžiamajam teismui**
1. Lietuvos Respublikos pilietis, įtariamas padaręs nusikalstamą veiką, gali būti išduotas užsienio valstybei arba perduotas Tarptautiniam baudžiamajam teismui tik tuo atveju, jei šį įpareigojimą nustato Lietuvos Respublikos tarptautinė sutartis ar Jungtinių Tautų Organizacijos Saugumo Tarybos rezoliucija.
2. Užsienietis, įtariamas padaręs nusikalstamą veiką Lietuvos Respublikos ar kitos valstybės teritorijoje, išduodamas atitinkamai valstybei arba perduodamas Tarptautiniam baudžiamajam teismui tik tuo atveju, jei šį įpareigojimą nustato Lietuvos Respublikos tarptautinė sutartis ar Jungtinių Tautų Organizacijos Saugumo Tarybos rezoliucija.
3. Lietuvos Respublikos pilietis ar užsienietis gali būti neišduodamas, jeigu:
(1) padaryta veika pagal Lietuvos Respublikos baudžiamąjį kodeksą nelaikoma nusikaltimu ar baudžiamuoju nusižengimu;
(2) nusikalstama veika padaryta Lietuvos valstybės teritorijoje;
(3) asmuo persekiojamas už politinio pobūdžio nusikaltimą;
(4) asmuo už padarytą nusikalstamą veiką buvo nuteistas, išteisintas ar atleistas nuo baudžiamosios atsakomybės ar bausmės;
(5) asmeniui už padarytą nusikaltimą kitoje valstybėje gali būti taikoma mirties bausmė;
6) suėjo apkaltinamojo nuosprendžio priėmimo ar vykdymo senaties terminas;
(7) asmuo atleistas nuo bausmės pagal amnestijos aktą arba malonės tvarka;
(8) yra kitų Lietuvos Respublikos tarptautinėse sutartyse numatytų pagrindų.
4. Asmenys, kuriems pagal Lietuvos Respublikos įstatymus suteiktas prieglobstis arba laikinoji apsauga, už nusikalstamas veikas, dėl kurių jie buvo persekiojami užsienyje, pagal Lietuvos Respublikos baudžiamuosius įstatymus nebaudžiami ir užsienio valstybėms neišduodami, išskyrus Lietuvos Respublikos baudžiamojo kodekso 7 straipsnyje numatytus atvejus.
5. Jeigu užsienio valstybė po to, kai Lietuvos Respublika jai išdavė asmenį, pateikia prašymą dėl šio asmens baudžiamojo persekiojimo ar paskirtos bausmės vykdymo už nusikalstamą veiką, dėl kurios jis nebuvo prašytas išduoti, arba prašymą dėl šio asmens išdavimo trečiajai valstybei, šį prašymą nagrinėja ir sutikimą duoda Lietuvos Respublikos generalinė prokuratūra. Lietuvos Respublikos generalinė prokuratūra gali motyvuotai nesutikti dėl asmens baudžiamojo persekiojimo ar bausmės vykdymo už nusikalstamą veiką, dėl kurios asmuo nebuvo prašytas išduoti, arba dėl šio asmens išdavimo trečiajai valstybei, jeigu yra Lietuvos Respublikos baudžiamojo kodekso 9 straipsnyje nustatyti neišdavimo pagrindai ir (ar) sąlygos.
6. Lietuvos Respublikos generalinės prokuratūros sutikimą dėl išduoto asmens baudžiamojo persekiojimo ar paskirtos bausmės vykdymo už nusikalstamą veiką, dėl kurios jis nebuvo prašytas išduoti, arba dėl šio asmens perdavimo Tarptautiniam baudžiamajam teismui ar išdavimo trečiajai valstybei patvirtina Vilniaus apygardos teismo teisėjas.

(6) the statute of limitations for the adoption or execution of the conviction has expired;
(7) the person is exempted from punishment according to the amnesty act or the pardon procedure;
(8) there are other grounds provided for in the international treaties of the Republic of Lithuania.
4. Persons who have been granted asylum or temporary protection in accordance with the laws of the Republic of Lithuania shall not be punished in accordance with the criminal laws of the Republic of Lithuania for the criminal acts for which they were persecuted abroad and shall not be extradited to foreign countries, except for the cases provided for in Article 7 of the Criminal Code of the Republic of Lithuania.
5. If, after the Republic of Lithuania has extradited a person to it, a foreign state submits a request for the criminal prosecution of this person or the execution of an imposed sentence for a criminal offence for which extradition was not requested, or a request for the extradition of this person to a third country, this request is examined and consent is given General Prosecutor's Office of the Republic of Lithuania. The General Prosecutor's Office of the Republic of Lithuania may, with reasons, object to the prosecution of a person or the execution of a sentence for a criminal offence for which extradition was not requested, or to the extradition of this person to a third country, if there are grounds and/or conditions for non-extradition set out in Article 9 of the Criminal Code of the Republic of Lithuania.
6. The consent of the General Prosecutor's Office of the Republic of Lithuania regarding the criminal prosecution of the extradited person or the execution of the imposed punishment for a criminal offence for which extradition was not requested, or regarding the transfer of this person to the International Criminal Court or extradition to a third country, is approved by the judge of the Vilnius District Court.

Article 71[1] Surrender of a person under a European Arrest Order
1.[255] A citizen of the Republic of Lithuania or a foreigner who is suspected of having committed a criminal offence in the country that issued the European arrest order or has

[255] **71[1] straipsnis. Asmens perdavimas pagal Europos arešto orderį**
1. Lietuvos Respublikos pilietis ar užsienietis, Europos arešto orderį išdavusioje valstybėje įtariamas padaręs nusikalstamą veiką arba neatlikęs šioje valstybėje paskirtos su laisvės atėmimu susijusios bausmės, Lietuvos Respublikos baudžiamojo kodekso 9[(1)] straipsnyje numatytais pagrindais ir sąlygomis perduodamas Europos arešto orderį išdavusiai valstybei.
2. Jeigu asmuo, dėl kurio išduotas Europos arešto orderis, nesupranta kalbos, kuria yra parengtas arba į kurią Europos arešto orderį išdavusios valstybės yra išverstas Europos arešto orderis, Europos arešto orderis turi būti raštu išverstas į šio asmens gimtąją kalbą arba į kitą kalbą, kurią jis moka. Asmens, dėl kurio išduotas Europos arešto orderis, sutikimu gali būti užtikrintas Europos arešto orderio vertimas žodžiu, jeigu tai neprieštarauja teisingumo interesams.
3. Asmuo Europos arešto orderį išdavusiai valstybei perduodamas šio Kodekso 72–77 straipsniuose nustatyta tvarka. Jeigu asmuo sutiko būti perduotas Europos arešto orderį išdavusiai valstybei, sprendimas dėl jo perdavimo turi būti priimtas ne vėliau kaip per dešimt dienų nuo jo rašytinio sutikimo dienos. Kitais atvejais sprendimas dėl asmens perdavimo turi būti priimtas ne vėliau kaip per šešiasdešimt dienų nuo jo suėmimo dienos.

4. Išimtiniais atvejais šio straipsnio 2 dalyje nustatyti terminai gali būti pratęsti iki trisdešimties dienų, tačiau apie pratęsimo priežastis būtina nedelsiant pranešti Europos arešto orderį išdavusios valstybės institucijai. Jeigu ypatingais atvejais ir pratęstas terminas nėra pakankamas, apie uždelsimo priežastis turi būti pranešama Europos Sąjungos baudžiamojo persekiojimo institucijai (*Eurojustui*).
5. Jeigu Europos arešto orderis išduotas dėl asmens, pagal tarptautinės teisės normas turinčio imunitetą nuo baudžiamosios jurisdikcijos, arba jeigu nėra kompetentingos institucijos leidimo patraukti baudžiamojon atsakomybėn asmenį, kai šis leidimas pagal įstatymus būtinas, šio straipsnio 2 ir 3 dalyse nurodyti terminai prasideda nuo to laiko, kada šis asmuo prarado imunitetą ar kada gautas kompetentingos institucijos leidimas. Lietuvos Respublikos generalinė prokuratūra privalo kreiptis į kompetentingą Lietuvos Respublikos instituciją dėl tokio leidimo suteikimo ar imuniteto panaikinimo.
6. Asmuo Europos arešto orderį išdavusiai valstybei perduodamas tik dėl baudžiamojo persekiojimo už tame orderyje nurodytą nusikalstamą veiką ar paskirtos bausmės vykdymo. Jeigu užsienio valstybė kartu su išduotu Europos arešto orderiu pateikia prašymą perduoti asmenį ir dėl jo baudžiamojo persekiojimo ar paskirtos bausmės vykdymo už nusikalstamą veiką, dėl kurios negali būti išduodamas Europos arešto orderis, šis prašymas nagrinėjamas kartu su Europos arešto orderiu. Sprendimą dėl asmens perdavimo pagal Europos arešto orderį priimantis teismas gali sutikti, kad asmuo būtų perduotas ir dėl šios nusikalstamos veikos, jeigu ji pripažįstama nusikalstama pagal Lietuvos Respublikos baudžiamuosius įstatymus.
7. Jeigu užsienio valstybė po to, kai Lietuvos Respublika jai perdavė asmenį pagal Europos arešto orderį, pateikia prašymą dėl šio asmens baudžiamojo persekiojimo ar paskirtos bausmės vykdymo už nusikalstamą veiką, dėl kurios jis nebuvo perduotas pagal Europos arešto orderį, arba prašymą dėl šio asmens perdavimo ar išdavimo trečiajai valstybei, šį prašymą nagrinėja ir sutikimą duoda Lietuvos Respublikos generalinė prokuratūra. Lietuvos Respublikos generalinė prokuratūra gali motyvuotai nesutikti dėl asmens baudžiamojo persekiojimo ar bausmės vykdymo už nusikalstamą veiką, dėl kurios nebuvo išduotas Europos arešto orderis, arba dėl asmens perdavimo kitai Europos Sąjungos valstybei narei, jeigu yra Lietuvos Respublikos baudžiamojo kodekso $9^{(1)}$ straipsnyje nustatyti Europos arešto orderio nevykdymo pagrindai ir (ar) sąlygos. Sutikimas pagal Europos arešto orderį užsienio valstybei perduotą asmenį išduoti trečiajai (ne Europos Sąjungos) valstybei gali būti duodamas vadovaujantis Lietuvos Respublikos tarptautinėmis sutartimis ir kitais teisės aktais. Lietuvos Respublikos generalinė prokuratūra sutikimą arba nesutikimą dėl asmens baudžiamojo persekiojimo, paskirtos bausmės vykdymo arba asmens perdavimo ar išdavimo trečiajai valstybei turi duoti.
8. Europos arešto orderį išdavusios valstybės prašymu Lietuvos Respublikos generalinė prokuratūra užtikrina daiktų ir dokumentų, turinčių reikšmės nusikalstamai veikai tirti, ir asmens, dėl kurio išduotas Europos arešto orderis, nusikalstamu būdu įgyto turto paėmimą ir perdavimą Europos arešto orderį išdavusiai valstybei. Jeigu šie daiktai turi būti konfiskuojami ar perduodami teisėtiems savininkams pagal Lietuvos Respublikos įstatymus, Lietuvos Respublikos generalinė prokuratūra juos gali perduoti tik laikinai, kol jie reikalingi baudžiamajam procesui Europos arešto orderį išdavusioje valstybėje.
9. Lietuvos Respublikos pilietis ar užsienietis, dėl kurio yra išduotas Lietuvos Respublikos baudžiamojo kodekso 9^{1} straipsnio 5 dalies 4 punkte nustatytas sąlygas atitinkantis Europos arešto orderis dėl paskirtos su laisvės atėmimu susijusios bausmės vykdymo, turi teisę prašyti, kad jam būtų pateikta teismo sprendimo, kuriuo jam paskirta su laisvės atėmimu susijusi bausmė, kopija. Gavęs šį prašymą, apygardos teismas tiesiogiai kreipiasi į kompetentingą Europos arešto orderį išdavusios valstybės instituciją su prašymu pateikti teismo sprendimo, kuriuo asmeniui paskirta su laisvės atėmimu susijusi bausmė, kopiją. Asmens prašymas pateikti teismo sprendimo kopiją nesustabdo klausimo dėl asmens išdavimo (perdavimo) iš Lietuvos Respublikos pagal Europos arešto orderį nagrinėjimo ir asmens, dėl kurio yra įsiteisėjusi nutartis išduoti iš Lietuvos Respublikos pagal Europos arešto orderį, perdavimo vykdymo.
10. Lietuvos Respublikos pilietis ar užsienietis, kurį prašoma perduoti iš Lietuvos Respublikos pagal Europos arešto orderį, turi teisę prašyti, kad iki jo perdavimo iš Lietuvos Respublikos Europos arešto orderį išdavusioje valstybėje jam būtų paskirtas gynėjas. Apie šią asmens, dėl kurio išduotas Europos arešto orderis, teisę jam suprantama kalba turi būti pranešta nedelsiant po suėmimo paskyrimo. Gavusi tokį prašymą, Lietuvos Respublikos generalinė prokuratūra nedelsdama apie tai informuoja kompetentingą Europos arešto orderį išdavusios valstybės instituciją, o gavusi atsakymą, nedelsdama su juo supažindina šį prašymą pateikusį asmenį ir jo gynėją. Asmens prašymas Europos arešto orderį išdavusioje valstybėje paskirti gynėją nesustabdo klausimo dėl asmens perdavimo iš Lietuvos Respublikos pagal Europos arešto orderį nagrinėjimo ir asmens, dėl kurio yra įsiteisėjusi nutartis išduoti iš Lietuvos Respublikos pagal Europos arešto orderį, perdavimo vykdymo.
11. Jeigu iki sprendimo dėl asmens perdavimo priėmimo Europos arešto orderį išdavusios valstybės kompetentinga institucija pateikė prašymą išklausyti asmenį, dėl kurio Europos arešto orderis išduotas baudžiamojo persekiojimo tikslais, Lietuvos Respublikos generalinė prokuratūra arba Vilniaus apygardos teismas, kai prašymas gautas jau teismui nagrinėjant asmens perdavimo pagal Europos arešto orderį klausimą, priima sprendimą leisti išklausyti asmenį arba laikinai perduoti jį Europos arešto orderį išdavusiai valstybei išklausymo tikslais, iš anksto su Europos

not served a sentence related to deprivation of liberty imposed in this country, shall be transferred to the country that issued the European Arrest Order on the grounds and conditions provided for in Article 9 (1) of the Criminal Code of the Republic of Lithuania.
2. If the person for whom the European Arrest Order has been issued does not understand the language in which it is drawn up or into which the European Arrest Order has been translated by the countries that issued the European Arrest Order, the European Arrest Order must be translated in writing into the person's native language or into another language that he knows . With the consent of the person for whom the European Arrest Order has been issued, an interpretation of the European Arrest Order can be ensured, if this does not conflict with the interests of justice.
3. The person shall be transferred to the state that issued the European Arrest Order in accordance with the procedure established in Articles 72-77 of this Code. If the person agreed to be transferred to the country that issued the European Arrest Order, the decision on his transfer must be made no later than ten days from the date of his written consent. In other cases, a decision on the transfer of a person must be made no later than sixty days from the date of his arrest.
4. In exceptional cases, the time limits established in part 2 of this Article may be extended up to thirty days, but the reasons for the extension must be immediately notified to the authority of the state that issued the European arrest order. If in special cases even the extended deadline is not sufficient, the reasons for the delay must be reported to the European Union criminal prosecution authority (*Eurojust*).
5. If the European Arrest Order is issued for a person who has immunity from criminal jurisdiction according to the norms of international law, or if there is no permission from the competent authority to prosecute the person, when this permission is required by law, the terms specified in paras 2 and 3 of this Article start from the time when this person has lost immunity or when permission from the competent authority has been obtained. The General Prosecutor's Office of the Republic of Lithuania must apply to the competent institution of the Republic of Lithuania for the granting of such permission or the cancellation of immunity.
6. A person is handed over to the country that issued the European Arrest Order only for the purpose of criminal prosecution for the criminal offence specified in that order or the execution of the imposed sentence. If a foreign state together with an issued European arrest order submits a request to extradite a person and for his criminal prosecution

arešto orderį išdavusios valstybės kompetentinga institucija susitarus dėl tokio perdavimo sąlygų ir trukmės. Asmens išklausymo Lietuvos Respublikoje atveju Europos arešto orderį išdavusios valstybės kompetentinga institucija išklauso asmenį vadovaudamasi Lietuvos Respublikos įstatymais ir laikydamasi sutartų sąlygų, dalyvaujant Europos arešto orderį išdavusioje valstybėje paskirtam jo gynėjui ir sprendimą dėl asmens išklausymo priėmusios Lietuvos Respublikos generalinės prokuratūros prokurorui arba Vilniaus apygardos teismo teisėjui. Laikino perdavimo atveju asmeniui turi būti suteikta galimybė grįžti į Lietuvos Respubliką, kad dalyvautų teismo posėdyje, kuriame sprendžiamas jo perdavimo pagal Europos arešto orderį klausimas.

or punishment for a criminal offence for which a European Arrest Order cannot be issued, this request is considered together with the European Arrest Order. The court making the decision on the transfer of a person pursuant to a European Arrest Order may agree that the person should be transferred also for this criminal act, if it is recognized as criminal according to the criminal laws of the Republic of Lithuania.

7. If, after the Republic of Lithuania has handed over a person to it pursuant to a European Arrest Order, a foreign state submits a request for the criminal prosecution of this person or the execution of an imposed sentence for a criminal offence for which he was not handed over pursuant to a European Arrest Order, or a request for the transfer or extradition of this person to a third country, this request is examined and consent is given by the General Prosecutor's Office of the Republic of Lithuania. The General Prosecutor's Office of the Republic of Lithuania may, with reasons, object to the prosecution of a person or the execution of a sentence for a criminal offence for which a European Arrest Order has not been issued, or to the transfer of a person to another member state of the European Union, if there is $9^{(1)}$ of the Criminal Code of the Republic of Lithuania the grounds and/or conditions for non-execution of the European Arrest Order are laid down in the Article. Consent to the extradition of a person transferred to a foreign state under a European Arrest Order to a third (non-European Union) state may be given in accordance with the international treaties and other legal acts of the Republic of Lithuania. The General Prosecutor's Office of the Republic of Lithuania must give consent or disagreement regarding the criminal prosecution of a person, the execution of an imposed sentence or the transfer or extradition of a person to a third country

8. At the request of the state that issued the European Arrest Order, the General Prosecutor's Office of the Republic of Lithuania ensures the seizure and transfer to the state that issued the European Arrest Order of objects and documents relevant to the investigation of the criminal act, as well as the criminally acquired property of the person for whom the European Arrest Order has been issued. If these items must be confiscated or handed over to the rightful owners in accordance with the laws of the Republic of Lithuania, the General Prosecutor's Office of the Republic of Lithuania can hand them over only temporarily, until they are needed for criminal proceedings in the country that issued the European Arrest Order.

9. A citizen of the Republic of Lithuania or a foreigner for whom 9^{1} of the Criminal Code of the Republic of Lithuania has been extradited Article 5(5)(4) of the European Arrest Order for the execution of a custodial sentence has the right to request that he be provided with a copy of the court decision that imposed a custodial sentence on him. After receiving this request, the district court directly applies to the competent institution of the country that issued the European Arrest Order with a request to provide a copy of the court decision by which the person was sentenced to a prison sentence. A person's request to submit a copy of the court decision does not stop the consideration of the issue

of extradition (surrender) of a person from the Republic of Lithuania pursuant to a European Arrest Order and the execution of the transfer of a person for whom an extradition order has been issued from the Republic of Lithuania pursuant to a European Arrest Order.

10. A citizen of the Republic of Lithuania or a foreigner who is requested to be extradited from the Republic of Lithuania pursuant to a European Arrest Order has the right to request that a defence attorney be appointed to him in the state that issued the European Arrest Order prior to his extradition from the Republic of Lithuania. This right of a person for whom a European Arrest Order has been issued must be notified in a language he understands immediately after the appointment of arrest. Upon receiving such a request, the General Prosecutor's Office of the Republic of Lithuania immediately informs the competent institution of the state that issued the European Arrest Order about it, and upon receiving a response, immediately introduces the person who submitted this request and his defence attorney to it. A person's request to appoint a defence attorney in the state that issued the European Arrest Order does not stop the consideration of the issue of the person's transfer from the Republic of Lithuania pursuant to the European Arrest Order and the person,

11. If the competent authority of the state that issued the European Arrest Order submitted a request to hear the person for whom the European Arrest Order was issued for the purposes of criminal prosecution before the decision on the transfer of the person was made, the Prosecutor General's Office of the Republic of Lithuania or the Vilnius District Court, when the request was received during the court's examination of the transfer of the person pursuant to the European Arrest Order issue, makes a decision to allow the hearing of the person or to temporarily hand him over to the state that issued the European Arrest Order for the purpose of the hearing, upon prior agreement with the competent authority of the state that issued the European Arrest Order on the conditions and duration of such transfer. In the case of a hearing of a person in the Republic of Lithuania, the competent authority of the state that issued the European Arrest Order hears the person in accordance with the laws of the Republic of Lithuania and in compliance with the agreed conditions, in the presence of his defence attorney appointed in the state that issued the European Arrest Order and the prosecutor of the General Prosecutor's Office of the Republic of Lithuania who made the decision on the hearing of the person or the judge of the Vilnius District Court. In case of temporary transfer, the person must be given the opportunity to return to the Republic of Lithuania to participate in the court hearing where the issue of his transfer under the European Arrest Order is decided. in the presence of his defence attorney appointed in the country that issued the European Arrest Order and the prosecutor of the General Prosecutor's Office of the Republic of Lithuania who made the decision on the hearing of the person or the judge of the Vilnius District Court. In case of temporary transfer, the person must be given the opportunity to return to the Republic of Lithuania to participate in the court hearing where the issue

of his transfer under the European Arrest Order is decided. in the presence of his defence attorney appointed in the country that issued the European Arrest Order and the prosecutor of the General Prosecutor's Office of the Republic of Lithuania who made the decision on the hearing of the person or the judge of the Vilnius District Court. In case of temporary transfer, the person must be given the opportunity to return to the Republic of Lithuania to participate in the court hearing where the issue of his transfer under the European Arrest Order is decided.

Article 72 Remand measures for persons who are requested to be extradited from the Republic of Lithuania or transferred to the International Criminal Court or pursuant to a European Arrest Order

1. Persons who are requested to be extradited from the Republic of Lithuania or handed over to the International Criminal Court or pursuant to a European Arrest Order shall be arrested on the basis of the international treaties of the Republic of Lithuania and this Code.[256]
2. For persons who are requested to be extradited from the Republic of Lithuania or handed over to the International Criminal Court or pursuant to a European Arrest Order, the procedure for arrest and appeal is determined by this Code.
3. The duration of detention of persons who are requested to be extradited from the Republic of Lithuania or transferred to the International Criminal Court or pursuant to a European Arrest Order is determined by the international treaties of the Republic of Lithuania and this Code.
4. The arrest of persons who are requested to be extradited from the Republic of Lithuania or transferred to the International Criminal Court or pursuant to a European Arrest Order shall be immediately notified in accordance with the procedure established in paras 1 and 3 of Article 128 of this Code.
5. Persons who are requested to be extradited from the Republic of Lithuania or handed over to the International Criminal Court or pursuant to a European Arrest Order may be

[256] **72 straipsnis. Kardomosios priemonės asmenims, kuriuos prašoma išduoti iš Lietuvos Respublikos arba perduoti Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį**
1. Asmenys, kuriuos prašoma išduoti iš Lietuvos Respublikos arba perduoti Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį, suimami Lietuvos Respublikos tarptautinėse sutartyse ir šiame Kodekse numatytais pagrindais.
2. Asmenims, kuriuos prašoma išduoti iš Lietuvos Respublikos arba perduoti Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį, suėmimo skyrimo bei apskundimo tvarką nustato šis Kodeksas.
3. Asmenų, kuriuos prašoma išduoti iš Lietuvos Respublikos arba perduoti Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį, suėmimo trukmę nustato Lietuvos Respublikos tarptautinės sutartys bei šis Kodeksas.
4. Apie asmenų, kuriuos prašoma išduoti iš Lietuvos Respublikos arba perduoti Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį, suėmimą nedelsiant pranešama šio Kodekso 128 straipsnio 1 ir 3 dalyse nustatyta tvarka.
5. Asmenims, kuriuos prašoma išduoti iš Lietuvos Respublikos arba perduoti Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį, gali būti taikomos ir kitos šiame Kodekse numatytos kardomosios priemonės, jeigu jų pakanka užtikrinti, kad asmuo nepabėgtų (nepasislėptų) nuo Lietuvos Respublikos teisėsaugos institucijų.

subject to other pre-trial measures provided for in this Code, if they are sufficient to ensure that the person does not escape (hide) from the law enforcement authorities of the Republic of Lithuania.

Article 73 Procedure for extradition (transfer) of persons from the Republic of Lithuania

1. Based on an international treaty of the Republic of Lithuania or a European Arrest Order issued, the prosecutor of the General Prosecutor's Office of the Republic of Lithuania applies to the Vilnius District Court with a statement regarding the extradition of a person from the Republic of Lithuania or transfer to the International Criminal Court or pursuant to a European Arrest Order.[257]

2. The judge of the Vilnius District Court must hold a hearing within seven days, in which the person to be extradited (to be transferred), his defence attorney and the prosecutor must participate. The meeting is recorded.

[257] **73 straipsnis. Asmenų išdavimo (perdavimo) iš Lietuvos Respublikos tvarka**

1. Remdamasis Lietuvos Respublikos tarptautine sutartimi ar išduotu Europos arešto orderiu Lietuvos Respublikos generalinės prokuratūros prokuroras su pareiškimu dėl asmens išdavimo iš Lietuvos Respublikos arba perdavimo Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį kreipiasi į Vilniaus apygardos teismą.

2. Vilniaus apygardos teismo teisėjas per septynias dienas turi surengti posėdį, kuriame privalo dalyvauti išduotinas (perduotinas) asmuo, jo gynėjas ir prokuroras. Posėdis protokoluojamas.

3. Jei Vilniaus apygardos teismas nusprendžia asmenį išduoti iš Lietuvos Respublikos arba perduoti Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį, suėmimo skyrimo tokiam asmeniui ar jo suėmimo pratęsimo klausimai sprendžiami bendra šio Kodekso 127 straipsnyje numatyta tvarka apylinkės ar apygardos teisme, atsižvelgiant į suėmimui skirti reikalingą terminą. Teisėjas, nusprendęs išduoti ar atsisakyti išduoti asmenį, priima nutartį. Nutartis priimama ir paskelbiama per įmanomai trumpiausią laiką, bet ne vėliau kaip per dešimt dienų nuo teismo posėdžio, kuriame buvo baigtas nagrinėti pareiškimas, dienos. Nutartis atsisakyti perduoti asmenį pagal Europos arešto orderį turi būti motyvuota.

4. Vilniaus apygardos teismas, spręsdamas, ar perduoti Lietuvos Respublikos pilietį arba nuolat Lietuvos Respublikoje gyvenantį asmenį pagal Europos arešto orderį, atsižvelgia į laisvės atėmimo bausmės vykdymo perėmimo sąlygas, nustatytas Lietuvos Respublikos įstatyme „Dėl Europos Sąjungos valstybių narių sprendimų baudžiamosiose bylose tarpusavio pripažinimo ir vykdymo". Nusprendęs atsisakyti perduoti asmenį pagal Europos arešto orderį Lietuvos Respublikos baudžiamojo kodekso 9^1 straipsnio 4 dalies 3 punkte numatytu pagrindu ir perimti bausmės, dėl kurios buvo išduotas Europos arešto orderis, vykdymą, Vilniaus apygardos teismas ta pačia nutartimi išsprendžia šios bausmės suderinimo su Lietuvos Respublikos baudžiamaisiais įstatymais klausimą, vadovaudamasis Lietuvos Respublikos įstatyme „Dėl Europos Sąjungos valstybių narių sprendimų baudžiamosiose bylose tarpusavio pripažinimo ir vykdymo" nustatytomis taisyklėmis.

5. Jeigu gautos informacijos nepakanka šiame straipsnyje nurodytiems sprendimams priimti, Vilniaus apygardos teismo teisėjas paveda Lietuvos Respublikos generalinei prokuratūrai nedelsiant kreiptis į prašymą pateikusią instituciją dėl reikalingos papildomos informacijos suteikimo. Jeigu gautos informacijos nepakanka sprendimui dėl asmens perdavimo pagal Europos arešto orderį ar sprendimui dėl šio straipsnio 4 dalyje numatyto bausmės suderinimo su Lietuvos Respublikos baudžiamaisiais įstatymais priimti, Vilniaus apygardos teismo teisėjas dėl reikalingos papildomos informacijos suteikimo gali kreiptis tiesiogiai į prašymą pateikusią instituciją.

6. Jeigu dėl vieno asmens gaunami keli prašymai išduoti iš Lietuvos Respublikos arba perduoti Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį, sprendimą dėl jų priima Vilniaus apygardos teismas, paprastai vadovaudamasis šiomis taisyklėmis:

(1) prašymas perduoti Tarptautiniam baudžiamajam teismui turi viršenybę prieš kitus prašymus;

(2) prašymas dėl baudžiamojo persekiojimo turi viršenybę prieš prašymą dėl paskirtos bausmės vykdymo;

(3) likusiais atvejais atsižvelgiama į visas asmens išdavimui reikšmingas aplinkybes, ypač į padarytos nusikalstamos veikos pavojingumo pobūdį ir mastą, veikos padarymo vietą ir atitinkamų prašymų išduoti (perduoti) asmenį datas. Teisės aktuose numatytais atvejais teismas atsižvelgia ir į tarptautinių baudžiamojo persekiojimo institucijų (įskaitant Eurojustą) konsultacijas.

3. If the Vilnius District Court decides to extradite a person from the Republic of Lithuania or hand them over to the International Criminal Court or pursuant to a European Arrest Order, issues of arresting such a person or extending his arrest shall be resolved in accordance with the general procedure provided for in Article 127 of this Code in the district or district court, taking into account the time limit required for arrest. The judge, who decides to extradite or refuse to extradite a person, makes a decision. The ruling is adopted and announced in the shortest possible time, but not later than within ten days from the day of the court hearing where the application was concluded. The decision to refuse to hand over a person pursuant to a European Arrest Order must be motivated.
4. The Vilnius District Court, when deciding whether to hand over a citizen of the Republic of Lithuania or a person permanently residing in the Republic of Lithuania pursuant to a European Arrest Order, takes into account the conditions for taking over the execution of a prison sentence, established in the Law of the Republic of Lithuania "On Mutual Recognition and Enforcement of Decisions of the Member States of the European Union in Criminal Matters". Having decided to refuse to hand over a person under the European Arrest Order of the Criminal Code of the Republic of Lithuania 9 [1]on the grounds provided for in point 3 of para 4 of the Article and to take over the execution of the sentence for which the European Arrest Order was issued, the Vilnius District Court shall, by the same ruling, resolve the issue of the compatibility of this sentence with the criminal laws of the Republic of Lithuania, following the Law of the Republic of Lithuania "On Decisions of the Member States of the European Union in Criminal Matters mutual recognition and enforcement in cases" established by the rules.
5. If the received information is not sufficient to make the decisions specified in this Article, the judge of the Vilnius District Court instructs the General Prosecutor's Office of the Republic of Lithuania to immediately contact the institution that submitted the request for the provision of the necessary additional information. If the received information is not sufficient to make a decision on the transfer of a person pursuant to a European Arrest Order or a decision on harmonizing the sentence provided for in para 4 of this Article with the criminal laws of the Republic of Lithuania, the judge of the Vilnius District Court may apply directly to the institution that submitted the request for the provision of the necessary additional information.
6. If several requests for extradition are received from the Republic of Lithuania or transferred to the International Criminal Court or pursuant to a European Arrest Order for one person, the decision on them is made by the Vilnius District Court, usually in accordance with the following rules:
(1) the request for transfer to the International Criminal Court takes precedence over other requests;
(2) the request for criminal prosecution takes precedence over the request for execution of the imposed sentence;

(3) in the remaining cases, all circumstances relevant to the extradition of the person are taken into account, especially the nature and extent of the dangerousness of the committed criminal act, the place of the crime and the dates of the relevant requests for the extradition (handover) of the person. In cases provided for by legal acts, the court also takes into account the consultations of international criminal prosecution authorities (including Eurojust).

Article 74 Appeal of the decision

1. The person against whom the decision was made, or his lawyer, disagreeing with the decision to extradite the person from the Republic of Lithuania or transfer to the International Criminal Court or pursuant to the European Arrest Order, or the prosecutor disagreeing with the decision to refuse to extradite the person from the Republic of Lithuania or transfer to the International Criminal Court or pursuant to the European Arrest Order, has the right to file a complaint with the Lithuanian Court of Appeal within seven days from the date of the decision. [258]

2. The judge of the Lithuanian Court of Appeal must examine the complaint no later than within fourteen days from the date of its submission. A hearing may be held to examine the complaint, to which the person to be extradited (to be transferred) and his defence attorney or only the defence attorney are summoned. The participation of the prosecutor in such a meeting is necessary. The judge of the Court of Appeal of Lithuania can make a decision to annul the decision of the Vilnius District Court or to leave it in force.

3. The decision of the judge of the Court of Appeal of Lithuania is final and cannot be appealed in the cassation procedure.

4. The complaint filed against the decision of the Vilnius District Court judge stops the execution of this decision.

The **procedure for extradition** might be of relevance: **14**

[258] **74 straipsnis. Nutarties apskundimas**

1. Asmuo, dėl kurio priimta nutartis, ar jo gynėjas, nesutikdami su nutartimi išduoti iš Lietuvos Respublikos arba perduoti Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį, arba prokuroras, nesutikdamas su nutartimi atsisakyti išduoti asmenį iš Lietuvos Respublikos arba perduoti Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį, turi teisę per septynias dienas nuo nutarties priėmimo dienos paduoti skundą Lietuvos apeliaciniam teismui.

2. Lietuvos apeliacinio teismo teisėjas privalo išnagrinėti skundą ne vėliau kaip per keturiolika dienų nuo jo padavimo dienos. Skundui nagrinėti gali būti surengtas posėdis, į kurį šaukiami išduotinas (perduotinas) asmuo ir jo gynėjas arba tik gynėjas. Prokuroro dalyvavimas tokiame posėdyje būtinas. Lietuvos apeliacinio teismo teisėjas gali priimti nutartį panaikinti Vilniaus apygardos teismo nutartį arba palikti ją galioti.

3. Lietuvos apeliacinio teismo teisėjo nutartis yra galutinė ir kasacine tvarka neskundžiama.

4. Paduotas skundas dėl Vilniaus apygardos teismo teisėjo nutarties sustabdo šios nutarties vykdymą.

Article 75 The procedure for extradition (transfer) of persons from the Republic of Lithuania

1. In the cases provided for in the international treaty of the Republic of Lithuania or upon receipt of a European Arrest Order, a simplified procedure for the extradition (handover) of a person from the Republic of Lithuania may be applied. [259]

2. The simplified procedure for the extradition (handover) of a person from the Republic of Lithuania applies only in the case where there is a written consent of the person to be extradited (handover), and in cases of extradition, the approval of the General Prosecutor's Office of the Republic of Lithuania. A person requested to be extradited under a European Arrest Order may also agree in writing to be extradited for other criminal offences for which a European Arrest Order was not issued. After receiving the person's written consent, the prosecutor of the General Prosecutor's Office of the Republic of Lithuania applies to the Vilnius District Court with a statement regarding the extradition (handover) of the person from the Republic of Lithuania.

3. The judge of the Vilnius District Court must hold a hearing within three days, in which the person to be extradited (to be transferred), his defence attorney and the prosecutor must participate. During the hearing, the judge checks whether the extradited (extradited) person voluntarily agreed to be extradited (transferred) from the Republic of Lithuania and knows the legal consequences of the extradition (transfer), and in cases of extradition – also whether the General Prosecutor's Office of the Republic of Lithuania approves the application of the simplified extradition procedure from the Republic of Lithuania. The meeting is recorded.

[259] **75 straipsnis. Supaprastinta asmenų išdavimo (perdavimo) iš Lietuvos Respublikos tvarka**

1. Lietuvos Respublikos tarptautinėje sutartyje numatytais atvejais arba gavus Europos arešto orderį gali būti taikoma supaprastinta asmens išdavimo (perdavimo) iš Lietuvos Respublikos tvarka.

2. Supaprastinta asmens išdavimo (perdavimo) iš Lietuvos Respublikos tvarka taikoma tik tuo atveju, kai yra rašytinis išduotino (perduotino) asmens sutikimas, o ekstradicijos atvejais – ir Lietuvos Respublikos generalinės prokuratūros pritarimas. Pagal Europos arešto orderį prašomas perduoti asmuo taip pat gali raštu sutikti būti perduodamas ir dėl kitų nusikalstamų veikų, dėl kurių nebuvo išduotas Europos arešto orderis. Gavęs asmens rašytinį sutikimą, Lietuvos Respublikos generalinės prokuratūros prokuroras su pareiškimu dėl asmens išdavimo (perdavimo) iš Lietuvos Respublikos kreipiasi į Vilniaus apygardos teismą.

3. Vilniaus apygardos teismo teisėjas per tris dienas turi surengti posėdį, kuriame privalo dalyvauti išduotinas (perduotinas) asmuo, jo gynėjas ir prokuroras. Posėdžio metu teisėjas patikrina, ar išduotinas (perduotinas) asmuo savo noru sutiko būti išduotas (perduotas) iš Lietuvos Respublikos ir žino teisines išdavimo (perdavimo) pasekmes, o ekstradicijos atvejais – taip pat ar Lietuvos Respublikos generalinė prokuratūra pritaria supaprastintos išdavimo iš Lietuvos Respublikos tvarkos taikymui. Posėdis protokoluojamas.

4. Vilniaus apygardos teismo teisėjas, nustatęs, kad išduotinas (perduotinas) asmuo savo noru sutiko būti išduotas (perduotas) iš Lietuvos Respublikos ir žino teisines išdavimo (perdavimo) pasekmes, o ekstradicijos atvejais – taip pat kad yra Lietuvos Respublikos generalinės prokuratūros pritarimas taikyti supaprastintą išdavimo iš Lietuvos Respublikos tvarką, priima nutartį išduoti (perduoti) asmenį. Vilniaus apygardos teismo teisėjo nutartis išduoti (perduoti) asmenį supaprastinta tvarka neskundžiama. Jeigu išduotinas (perduotinas) asmuo atsisako savo sutikimo, taikoma šio Kodekso 73 straipsnyje numatyta asmenų išdavimo (perdavimo) iš Lietuvos Respublikos tvarka.

4. The judge of the Vilnius District Court, having determined that the person to be extradited (to be extradited) voluntarily agreed to be extradited (transferred) from the Republic of Lithuania and knows the legal consequences of extradition (transfer), and in cases of extradition – also that there is the approval of the General Prosecutor's Office of the Republic of Lithuania to apply simplified extradition from procedure of the Republic of Lithuania, makes a decision to extradite (transfer) a person. The decision of the judge of the Vilnius District Court to extradite (transfer) a person in a simplified procedure is not appealed. If the person to be extradited (to be transferred) refuses his consent, the procedure for extradition (transfer) of persons from the Republic of Lithuania provided for in Article 73 of this Code shall be applied.

Article 76 Procedure for the transfer of a person for whom an extradition order has been issued from the Republic of Lithuania or transfer to the International Criminal Court or pursuant to a European Arrest Order

1. The procedure and conditions for the transfer to a foreign state institution or the International Criminal Court of a person for whom an extradition order has been issued from the Republic of Lithuania or to be transferred to the International Criminal Court or pursuant to a European Arrest Order are established by the international treaties and other legal acts of the Republic of Lithuania. [260]

2. A person for whom a surrender order has been issued pursuant to a European Arrest Order shall be surrendered to the country that issued the European Arrest Order within ten days at the latest. If unforeseen circumstances arise that make it impossible to handover such a person within this time limit, the General Prosecutor's Office of the Republic of Lithuania and the relevant institution of a foreign state shall immediately set another

[260] **76 straipsnis. Asmens, dėl kurio yra įsiteisėjusi nutartis išduoti iš Lietuvos Respublikos arba perduoti Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį, perdavimo tvarka**

1. Asmens, dėl kurio yra įsiteisėjusi nutartis išduoti iš Lietuvos Respublikos arba perduoti Tarptautiniam baudžiamajam teismui ar pagal Europos arešto orderį, perdavimo užsienio valstybės institucijai ar Tarptautiniam baudžiamajam teismui tvarką ir sąlygas nustato Lietuvos Respublikos tarptautinės sutartys ir kiti teisės aktai.

2. Asmuo, dėl kurio yra įsiteisėjusi nutartis perduoti pagal Europos arešto orderį, perduodamas Europos arešto orderį išdavusiai valstybei ne vėliau kaip per dešimt dienų. Jeigu susidaro nenumatytos aplinkybės, dėl kurių perduoti tokį asmenį per šį terminą neįmanoma, Lietuvos Respublikos generalinė prokuratūra ir atitinkama užsienio valstybės institucija nedelsdamos nustato kitą perdavimo dieną. Tokiu atveju asmuo turi būti perduotas ne vėliau kaip per dešimt dienų nuo šios dienos.

3. Išimtiniais atvejais, kai pagrįstai manoma, kad asmens perdavimas keltų pavojų asmens gyvybei ar sveikatai, arba kai yra kitų svarbių humanitarinių priežasčių, asmens perdavimas pagal Europos arešto orderį kitai valstybei gali būti atidėtas. Tokioms priežastims išnykus, Lietuvos Respublikos generalinė prokuratūra ir atitinkama užsienio valstybės institucija nedelsdamos nustato kitą asmens perdavimo dieną. Tokiu atveju asmuo turi būti perduotas ne vėliau kaip per dešimt dienų nuo šios dienos.

4. Asmens perdavimas pagal Europos arešto orderį taip pat gali būti atidedamas, kol bus baigtas su šiuo asmeniu susijęs Lietuvos Respublikoje pradėtas baudžiamasis procesas arba kol šis asmuo atliks Lietuvos Respublikoje jam paskirtą bausmę. Tačiau asmuo šio Kodekso 77 straipsnyje numatyta tvarka gali būti laikinai perduotas kitai valstybei proceso veiksmams atlikti.

5. Jeigu asmuo nebuvo perduotas per šio straipsnio 2 ar 3 dalyje numatytus terminus, jam paskirta kardomoji priemonė panaikinama.

handover date. In this case, the person must be transferred no later than ten days from this date.
3. In exceptional cases, when it is reasonably believed that the extradition of a person would endanger the person's life or health, or when there are other important humanitarian reasons, the extradition of a person to another country under the European Arrest Order may be postponed. When such reasons disappear, the General Prosecutor's Office of the Republic of Lithuania and the corresponding institution of a foreign state shall immediately determine the next date of the transfer of the person. In this case, the person must be transferred no later than ten days from this date.
4. The extradition of a person pursuant to a European Arrest Order may also be postponed until the completion of the criminal proceedings initiated in the Republic of Lithuania related to this person or until this person serves the sentence imposed on him in the Republic of Lithuania. However, a person may be temporarily transferred to another state in accordance with the procedure provided for in Article 77 of this Code for the execution of procedural steps.
5. If the person was not handed over within the terms provided for in para 2 or 3 of this Article, the remand measure imposed on him is cancelled.

Article 77[261] Temporary transfer of an arrested person or a person serving a sentence related to deprivation of liberty to another state or the International Criminal Court and temporary admission from another state for the purpose of conducting proceedings or hearing
1. In the cases and procedures provided for in the international treaty of the Republic of Lithuania, a person arrested or serving a sentence related to deprivation of liberty may

[261] **77 straipsnis. Suimto arba su laisvės atėmimu susijusią bausmę atliekančio asmens laikinas perdavimas kitai valstybei ar Tarptautiniam baudžiamajam teismui ir laikinas perėmimas iš kitos valstybės proceso veiksmams atlikti ar išklausymo tikslais**
1. Lietuvos Respublikos tarptautinėje sutartyje numatytais atvejais ir tvarka suimtas arba su laisvės atėmimu susijusią bausmę atliekantis asmuo gali būti laikinai perduotas kitai valstybei ar Tarptautiniam baudžiamajam teismui ir laikinai perimtas iš kitos valstybės proceso veiksmams atlikti.
2. Sprendimą dėl suimto arba su laisvės atėmimu susijusią bausmę atliekančio asmens laikino perdavimo kitai valstybei ir laikino perėmimo iš kitos valstybės priima ir dėl šio perdavimo ar perėmimo sąlygų su kitos valstybės kompetentinga institucija susitaria Lietuvos Respublikos generalinės prokuratūros prokuroras.
3. Lietuvos Respublikos įstatymo "Dėl Europos Sąjungos valstybių narių sprendimų baudžiamosiose bylose tarpusavio pripažinimo ir vykdymo" numatytais atvejais ir tvarka suimtas arba su laisvės atėmimu susijusią bausmę atliekantis asmuo gali būti laikinai perduotas kitai Europos Sąjungos valstybei narei arba perimtas iš kitos Europos Sąjungos valstybės narės į Lietuvos Respubliką proceso veiksmams atlikti.
4. Sprendimą dėl suimto asmens, kuriam Lietuvos Respublikoje yra pradėtas baudžiamasis persekiojimas, laikino perėmimo iš kitos Europos Sąjungos valstybės narės į Lietuvos Respubliką jo išklausymo dėl išduoto Europos arešto orderio tikslais priima Lietuvos Respublikos generalinės prokuratūros prokuroras, įvertinęs, ar šio asmens laikinas perdavimas atitiktų proporcingumo ir proceso ekonomiškumo principus. Kitos Europos Sąjungos valstybės narės kompetentingai institucijai pritarus, asmuo laikinai perimamas į Lietuvos Respubliką, iš anksto su šia institucija susitarus dėl tokio perdavimo sąlygų ir trukmės. Šioje dalyje nurodytą asmenį išklausius, jis nedelsiant grąžinamas į jį perdavusią Europos Sąjungos valstybę narę.

be temporarily transferred to another state or the International Criminal Court and temporarily taken over from another state to carry out the proceedings.
2. The decision on the temporary transfer of an arrested person or a person serving a sentence related to deprivation of liberty to another state and temporary takeover from another state is made and the conditions of this transfer or takeover are agreed upon with the competent authority of the other state by the prosecutor of the General Prosecutor's Office of the Republic of Lithuania.
3. In the cases and procedure provided for by the Law of the Republic of Lithuania "On Mutual Recognition and Enforcement of Decisions of Member States of the European Union in Criminal Matters", a person arrested or serving a sentence related to deprivation of liberty may be temporarily transferred to another member state of the European Union or taken over from another member state of the European Union to the Republic of Lithuania to perform process steps.
4. The decision on the temporary transfer of an arrested person against whom a criminal prosecution has been initiated in the Republic of Lithuania from another member state of the European Union to the Republic of Lithuania for the purposes of his hearing due to the issued European Arrest Order is taken by the prosecutor of the General Prosecutor's Office of the Republic of Lithuania, after assessing whether the temporary transfer of this person would comply with proportionality and due process principles of economy. With the approval of the competent institution of another member state of the European Union, the person is temporarily taken over to the Republic of Lithuania, upon prior agreement with this institution on the conditions and duration of such transfer. After hearing the person referred to in this para, he is immediately returned to the European Union member state that handed him over.

Article 77[1] Transportation of arrested persons in transit through the territory of the Republic of Lithuania

1.[262] Persons arrested by a foreign state may be transported in transit through the territory of the Republic of Lithuania only after obtaining the consent of the Ministry of

[262] **77[1] straipsnis. Suimtų asmenų vežimas tranzitu per Lietuvos Respublikos teritoriją**
1. Užsienio valstybės suimti asmenys tranzitu per Lietuvos Respublikos teritoriją gali būti vežami tik gavus Lietuvos Respublikos teisingumo ministerijos ar Lietuvos Respublikos generalinės prokuratūros sutikimą.
2. Suimtą asmenį vežti tranzitu per Lietuvos Respublikos teritoriją draudžiama šiais atvejais:
(1) užsienio valstybės suimtas asmuo yra Lietuvos Respublikos pilietis, o Lietuvos Respublikos tarptautinės sutartys ir kiti teisės aktai draudžia Lietuvos Respublikos piliečius išduoti (perduoti) valstybei, į kurią suimtas asmuo vežamas;
(2) užsienio valstybės suimtas asmuo yra Lietuvos Respublikos pilietis, vežamas į trečiąją valstybę atlikti su laisvės atėmimu susijusios bausmės, kai nebuvo atsižvelgta į Lietuvos Respublikos ar šio asmens prašymą leisti su laisvės atėmimu susijusią bausmę atlikti Lietuvos Respublikoje;
(3) kitais tarptautinėse sutartyse numatytais atvejais.
3. Užsienio valstybės suimtą Lietuvos Respublikos pilietį vežti tranzitu per Lietuvos Respublikos teritoriją į trečiąją valstybę baudžiamojo persekiojimo tikslais gali būti leidžiama tuo atveju, kai nuteistas asmuo galės atlikti paskirtą su laisvės atėmimu susijusią bausmę Lietuvos Respublikoje, jei to pageidautų. Ši sąlyga taikoma ir nuolat Lietuvos Respublikoje gyvenančiam asmeniui, kai jis vežamas pagal Europos arešto orderį.

Justice of the Republic of Lithuania or the General Prosecutor's Office of the Republic of Lithuania.
2. Transporting an arrested person in transit through the territory of the Republic of Lithuania is prohibited in the following cases:
(1) a person arrested by a foreign state is a citizen of the Republic of Lithuania, and the international treaties and other legal acts of the Republic of Lithuania prohibit the extradition (handover) of citizens of the Republic of Lithuania to the state to which the arrested person is taken;
(2) a person arrested by a foreign state is a citizen of the Republic of Lithuania, who is being transported to a third country to serve a sentence related to deprivation of liberty, when the request of the Republic of Lithuania or this person to allow the sentence related to deprivation of liberty to be served in the Republic of Lithuania was not taken into account;
(3) in other cases stipulated in international agreements.
3. The transit of a citizen of the Republic of Lithuania arrested by a foreign state to a third country for the purposes of criminal prosecution may be allowed in the event that the convicted person will be able to serve the imposed sentence related to deprivation of liberty in the Republic of Lithuania, if he so wishes. This condition also applies to a person permanently residing in the Republic of Lithuania, when he is transported under a European Arrest Order.

Article 9–1 Surrender of a person under a European Arrest Order Criminal Code
1.[263] Pursuant to the European Arrest Order, a citizen of the Republic of Lithuania or a foreigner who is suspected of having committed a criminal offence in the country that

[263] **9(1) straipsnis. Asmens perdavimas pagal Europos arešto orderį**
1. Remiantis Europos arešto orderiu, Lietuvos Respublikos pilietis ar užsienietis, Europos arešto orderį išdavusioje valstybėje įtariamas nusikalstamos veikos padarymu arba šioje valstybėje nubaustas su laisvės atėmimu susijusia bausme, tačiau jos neatlikęs, perduodamas Europos arešto orderį išdavusiai valstybei.
2. Lietuvos Respublikos pilietis ar užsienietis pagal Europos arešto orderį perduodamas tik tuo atveju, jeigu pagal šį orderį išdavusios valstybės įstatymus už jo padarytą nusikalstamą veiką yra numatyta bent vienerių metų su laisvės atėmimu susijusi bausmė, o jeigu Europos arešto orderis buvo išduotas dėl jau paskirtos su laisvės atėmimu susijusios bausmės vykdymo, – tik kai paskirtos bausmės terminas yra ne trumpesnis negu keturi mėnesiai.
3. Lietuvos Respublikos pilietis ar užsienietis neperduodamas Europos arešto orderį išdavusiai valstybei, jeigu:
(1) teismas nustato, kad asmens perdavimas pagal Europos arešto orderį pažeistų pagrindines žmogaus teises ir (ar) laisves;
(2) asmuo pagal amnestijos aktą ar malonės tvarka Lietuvos Respublikoje atleistas nuo bausmės už jo padarytą nusikalstamą veiką, dėl kurios išduotas Europos arešto orderis, atlikimo;
(3) asmuo už jo padarytą nusikalstamą veiką, dėl kurios išduotas Europos arešto orderis, buvo nuteistas Lietuvos Respublikoje ar kitoje Europos Sąjungos valstybėje narėje ir paskirta bausmė įvykdyta, tebevykdoma ar nebegali būti vykdoma pagal nuteisusios valstybės įstatymus;
(4) asmuo nusikalstamos veikos padarymo metu nebuvo sulaukęs amžiaus, nuo kurio pagal Lietuvos Respublikos baudžiamuosius įstatymus galima baudžiamoji atsakomybė už jo padarytą veiką;
(5) asmuo už padarytą nusikalstamą veiką, dėl kurios išduotas Europos arešto orderis, buvo Lietuvos Respublikoje ar kitoje Europos Sąjungos valstybėje narėje išteisintas ar atleistas nuo baudžiamosios atsakomybės ar bausmės.
4. Lietuvos Respublikos pilietis ar užsienietis, atsižvelgiant į bylos aplinkybes ir teisingumo interesus, gali būti neperduodamas Europos arešto orderį išdavusiai valstybei, jeigu:

issued the European Arrest Order or has been sentenced to a prison sentence in this country, but has not served it, is transferred to the country that issued the European Arrest Order.
2. A citizen of the Republic of Lithuania or a foreigner is transferred pursuant to a European Arrest Order only if, in accordance with the laws of the country that issued this order, the criminal offence committed by him is punishable by imprisonment of at least one year, and if the European Arrest Order was issued for an already imposed sentence of imprisonment execution of the related sentence, - only when the term of the imposed sentence is not shorter than four months.
3. A citizen of the Republic of Lithuania or a foreigner shall not be transferred to the country that issued the European Arrest Order, if:
(1) the court determines that the transfer of a person pursuant to a European Arrest Order would violate basic human rights and/or freedoms;
(2) a person has been exempted from serving a sentence for a criminal act committed by him, for which a European Arrest Order has been issued, in accordance with the amnesty act or pardon procedure in the Republic of Lithuania;
(3) a person has been convicted in the Republic of Lithuania or another member state of the European Union for a criminal act committed by him, for which a European Arrest Order has been issued, and the imposed sentence has been executed, is still being executed or can no longer be executed according to the laws of the sentencing state;

(1) dėl asmens padarytos nusikalstamos veikos, dėl kurios išduotas Europos arešto orderis, Lietuvos Respublikoje yra pradėtas baudžiamasis procesas;
(2) dėl asmens padarytos nusikalstamos veikos Lietuvos Respublikoje buvo atsisakyta pradėti baudžiamąjį procesą arba pradėtas baudžiamasis procesas buvo nutrauktas;
(3) Europos arešto orderis yra išduotas dėl Lietuvos Respublikos piliečiui ar nuolat Lietuvos Respublikoje gyvenančiam asmeniui paskirtos su laisvės atėmimu susijusios bausmės vykdymo ir Lietuvos Respublika perima šios bausmės vykdymą;
(4) asmuo už jo padarytą nusikalstamą veiką, dėl kurios išduotas Europos arešto orderis, buvo nuteistas ne Europos Sąjungos valstybėje narėje ir paskirta bausmė įvykdyta, tebevykdoma ar nebegali būti vykdoma pagal nuteisusios valstybės įstatymus;
(5) padaryta veika pagal šį kodeksą nelaikoma nusikaltimu ar baudžiamuoju nusižengimu, išskyrus atvejus, kai Europos arešto orderis išduotas dėl Sprendimo 2002/584/TVR 2 straipsnio 2 dalyje numatytos nusikalstamos veikos, o Europos arešto orderį išdavusios valstybės baudžiamieji įstatymai už šią nusikalstamą veiką numato ne mažesnę negu trejų metų su laisvės atėmimu susijusią bausmę;
(6) Europos arešto orderis yra išduotas dėl nusikalstamos veikos, dėl kurios gali būti taikomi Lietuvos Respublikos baudžiamieji įstatymai, ir yra suėję šio kodekso 95 straipsnyje nustatyti apkaltinamojo nuosprendžio priėmimo senaties ar 96 straipsnyje nustatyti apkaltinamojo nuosprendžio vykdymo senaties terminai;
(7) nusikalstama veika padaryta ne Europos arešto orderį išdavusios valstybės teritorijoje arba ne trečiosios valstybės teritorijoje, kai šios valstybės institucijų priimtas nuosprendis buvo pripažintas Europos arešto orderį išdavusioje valstybėje, ir Lietuvos Respublikos baudžiamieji įstatymai negalėtų būti taikomi dėl analogiškos veikos, jeigu ji būtų buvusi padaryta ne Lietuvos valstybės teritorijoje arba ne laive ar ne orlaivyje su Lietuvos valstybės vėliava ar skiriamaisiais ženklais;
(8) nusikalstama veika padaryta Lietuvos valstybės teritorijoje arba laive ar orlaivyje su Lietuvos valstybės vėliava ar skiriamaisiais ženklais;
(9) Europos arešto orderyje trūksta informacijos, reikalingos sprendimui dėl asmens perdavimo priimti, ir Europos arešto orderį išdavusi valstybė per nustatytą terminą jos nepateikia.

(4) at the time of committing the criminal act, the person did not reach the age from which, according to the criminal laws of the Republic of Lithuania, criminal responsibility for the act committed by him is possible;
(5) a person has been acquitted or exempted from criminal liability or punishment in the Republic of Lithuania or another European Union member state for the criminal act for which a European Arrest Order has been issued.
4. A citizen of the Republic of Lithuania or a foreigner, taking into account the circumstances of the case and the interests of justice, may not be transferred to the country that issued the European Arrest Order, if:
(1) criminal proceedings have been initiated in the Republic of Lithuania due to a criminal act committed by a person, for which a European Arrest Order has been issued;
(2) due to the criminal act committed by the person in the Republic of Lithuania, the initiation of criminal proceedings was refused or the initiated criminal proceedings were terminated;
(3) the European Arrest Order is issued due to the execution of a sentence related to deprivation of liberty imposed on a citizen of the Republic of Lithuania or a person permanently residing in the Republic of Lithuania and the Republic of Lithuania takes over the execution of this sentence;
(4) a person has been convicted in a non-European Union member state for a criminal act committed by him, for which a European Arrest Order has been issued, and the imposed sentence has been executed, is still being executed or can no longer be executed according to the laws of the sentencing state;
(5) the act committed in accordance with this Code is not considered a crime or misdemeanour, except in cases where a European Arrest Order has been issued for a criminal offence provided for in Article 2, Part 2 of Decision 2002/584/TVR, and the criminal laws of the state that issued the European Arrest Order do not provide for this criminal offence a sentence of less than three years of imprisonment;
(6) The European Arrest Order has been issued for a criminal offence for which the criminal laws of the Republic of Lithuania may be applied, and the statute of limitations for the adoption of a guilty verdict set forth in Article 95 of this Code or the statute of limitations for the execution of a guilty verdict set forth in Article 96 of this Code have expired;
(7) the criminal offence was committed outside the territory of the state that issued the European Arrest Order or outside the territory of a third country, when the judgment passed by the authorities of this state was recognized in the state that issued the European Arrest Order, and the criminal laws of the Republic of Lithuania could not be applied to an analogous offence if it had been committed outside on the territory of the State of Lithuania or not on a ship or aircraft with the flag or insignia of the State of Lithuania;
(8) the criminal act was committed on the territory of the State of Lithuania or on a ship or aircraft with the flag or insignia of the State of Lithuania;

(9) The European Arrest Order lacks the information required to make a decision on the extradition of the person, and the state that issued the European Arrest Order does not provide it within the set deadline.

5.[264] If a European Arrest Order has been issued for the execution of a custodial sentence imposed on a citizen of the Republic of Lithuania or a foreigner, and he did not personally participate in the trial and a decision was made to impose a custodial sentence, the citizen or foreigner of the Republic of Lithuania may not be extradited, except in cases where The European Arrest Order states that in accordance with the process requirements established in the national legislation of the European Union Member State that issued the European Arrest Order:

[264] 5. Jeigu Europos arešto orderis išduotas dėl Lietuvos Respublikos piliečiui ar užsieniečiui paskirtos su laisvės atėmimu susijusios bausmės vykdymo, o jis asmeniškai nedalyvavo nagrinėjant bylą teisme ir buvo priimtas sprendimas paskirti su laisvės atėmimu susijusią bausmę, Lietuvos Respublikos pilietis ar užsienietis gali būti neperduodamas, išskyrus atvejus, kai Europos arešto orderyje nurodyta, kad pagal Europos arešto orderį išdavusios Europos Sąjungos valstybės narės nacionalinės teisės aktuose nustatytus proceso reikalavimus:
(1) asmeniui laiku buvo asmeniškai įteiktas teismo šaukimas arba asmuo kitomis priemonėmis gavo oficialią informaciją apie numatytą bylos nagrinėjimo teisme laiką ir vietą tokiu būdu, kad akivaizdu, jog jis žinojo apie numatytą bylos nagrinėjimą teisme, taip pat asmuo buvo informuotas, kad sprendimas gali būti priimtas, nors jis neatvyks į bylos nagrinėjimą teisme, arba
(2) asmuo, žinodamas apie numatomą bylos nagrinėjimą teisme, įgaliojo savo pasirinktą ar valstybės paskirtą gynėją jį ginti bylos nagrinėjimo teisme metu ir tas gynėjas iš tiesų šį asmenį gynė bylos nagrinėjimo teisme metu, arba
(3) asmeniui įteikus sprendimą ir jį aiškiai informavus apie teisę į bylos persvarstymą arba teisę paduoti apeliacinį skundą, kuriuos nagrinėjant šis asmuo turi teisę dalyvauti ir kurie suteikia galimybę bylą, įskaitant naujus įrodymus, pakartotinai nagrinėti iš esmės, o po šio proceso pirminis sprendimas gali būti panaikintas, asmuo aiškiai nurodė, kad jis neginčija sprendimo, arba per nustatytą laikotarpį nepareikalavo persvarstyti bylą ar nepadavė apeliacinio skundo, arba
(4) tuo atveju, kai sprendimas asmeniui nebuvo asmeniškai įteiktas, tačiau Europos arešto orderyje patvirtinama, kad po asmens perdavimo šis sprendimas bus nedelsiant asmeniškai įteiktas ir šis asmuo bus aiškiai informuotas apie teisę į bylos persvarstymą arba teisę paduoti apeliacinį skundą, kuriuos nagrinėjant šis asmuo turės teisę dalyvauti ir kurie suteikia galimybę bylą, įskaitant naujus įrodymus, pakartotinai nagrinėti iš esmės, o po šio proceso pirminis sprendimas galės būti panaikintas, taip pat kad asmuo bus informuotas apie laikotarpį, per kurį jis turi reikalauti persvarstyti bylą arba paduoti apeliacinį skundą, kaip nurodyta Europos arešto orderyje.
6. Negalima atsisakyti perduoti asmens pagal Europos arešto orderį, kuris išduotas dėl nusikalstamos veikos, susijusios su mokesčiais, rinkliavomis, muitais, valiutos keitimu, remiantis tuo, kad tos pačios rūšies mokesčiai ar rinkliavos nenustatyti Lietuvos Respublikos teisės aktuose, arba tuo, kad tokių mokesčių, rinkliavų, muitų ar valiutos keitimo teisinis reglamentavimas Lietuvos Respublikoje skiriasi nuo Europos arešto orderį išdavusios valstybės teisės aktuose nustatyto teisinio reglamentavimo.
7. Jeigu Europos arešto orderis išduotas dėl nusikalstamos veikos, už kurią Europos arešto orderį išdavusios valstybės įstatymai numato laisvės atėmimo iki gyvos galvos bausmę, Lietuvos Respublikos pilietis ar užsienietis perduodamas su sąlyga, kad Europos arešto orderį išdavusios valstybės įstatymai numato galimybę nuteistajam ne vėliau kaip atlikus dvidešimt metų laisvės atėmimo bausmės kreiptis dėl atleidimo nuo bausmės ar jos sušvelninimo.
8. Jeigu Europos arešto orderis išduotas baudžiamojo persekiojimo tikslais, Lietuvos Respublikos pilietis ar nuolat Lietuvos Respublikoje gyvenantis asmuo gali būti perduodamas su sąlyga, kad asmuo, dėl kurio Europos arešto orderį išdavusi valstybė priėmė nuosprendį, bus grąžintas į Lietuvos Respubliką atlikti jam paskirtą su laisvės atėmimu susijusią bausmę, jeigu to prašytų perduotasis asmuo arba to pareikalautų Lietuvos Respublikos generalinė prokuratūra. Ši sąlyga netaikoma, jeigu iš anksto nustatomas vienas ar daugiau Lietuvos Respublikos įstatyme "Dėl Europos Sąjungos valstybių narių sprendimų baudžiamosiose bylose tarpusavio pripažinimo ir vykdymo" nurodytų pagrindų, dėl kurių Lietuvos Respublika galėtų atsisakyti perimti paskirtos su laisvės atėmimu susijusios bausmės vykdymą.

(1) the person was personally served with a court summons on time or the person received official information about the scheduled time and place of the court hearing in such a way that it is obvious that he knew about the scheduled court hearing, and the person was also informed that a decision could be made , although he will not appear at the court hearing, or
(2) the person, knowing about the expected hearing of the case in court, authorized the defender of his choice or appointed by the state to defend him during the hearing of the case in court and that defender actually defended this person during the hearing of the case in court, or
(3) after the person has been served with the decision and clearly informed about the right to a review of the case or the right to file an appeal, in the examination of which this person has the right to participate and which provides the opportunity to re-examine the case, including new evidence, in substance, and after this process the initial decision can be annulled, the person clearly indicated that he does not dispute the decision, or did not request a reconsideration of the case or did not file an appeal within the specified period, or
(4) in the event that the decision was not personally served on the person, but the European Arrest Order confirms that after the transfer of the person, this decision will be immediately personally served and this person will be clearly informed about the right to a review of the case or the right to file an appeal, which this person will have during the examination the right to participate and which allow the case to be re-examined on the merits, including new evidence, after which the original decision may be overturned, and that the person will be informed of the period within which he must request a reconsideration of the case or file an appeal as specified in the European Arrest Order.
6. It is not possible to refuse to transfer a person pursuant to a European Arrest Order issued for a criminal offence related to taxes, duties, customs, currency exchange, based on the fact that the same type of taxes or fees are not defined in the legal acts of the Republic of Lithuania, or that such taxes, fees, customs or currency exchange legal regulation in the Republic of Lithuania differs from the legal regulation established in the legal acts of the state that issued the European Arrest Order.
7. If a EuropeanArrest Order has been issued for a criminal offence for which the laws of the country that issued the European Arrest Order provides for a life sentence, the citizen or foreigner of the Republic of Lithuania is transferred on the condition that the laws of the country that issued the European Arrest Order provide for the opportunity for the convicted person no later than after serving twenty years prison sentence to apply for exemption from the sentence or its mitigation.
8. If the European Arrest Order has been issued for the purposes of criminal prosecution, a citizen of the Republic of Lithuania or a person permanently residing in the Republic

of Lithuania may be extradited on the condition that the person against whom the European Arrest Order issuing state has passed a sentence will be returned to the Republic of Lithuania to serve the sentence of imprisonment imposed on him , if requested by the transferred person or requested by the General Prosecutor's Office of the Republic of Lithuania. This condition does not apply if one or more of the grounds specified in the Law of the Republic of Lithuania "On mutual recognition and enforcement of judgments of the Member States of the European Union in criminal cases" are established in advance, due to which the Republic of Lithuania could refuse to take over the execution of the imposed sentence related to deprivation of liberty.

c) Fraud-Related Peculiarities: Relevant Examples and Precedents (from Mutual Legal Assistance)

Case Study 4: Uncovers EUR 580,000 Fraud, EU Funds Fully Recovered **15**

Lithuania: EPPO uncovers EUR 580,000 fraud, EU funds fully recovered
Published on 31 January 2023

"The European Public Prosecutor's Office (EPPO) today filed an indictment against six defendants in the Vilnius District Court (Lithuania) for fraud relating to procurement procedures, which caused damages of EUR 580,000 to the EU budget, since fully recovered thanks to the timely investigation.

The defendants are a company active in the field of air filtering and industrial ventilation, along with two of its directors and three stakeholders of colluding companies. They are accused of deliberately inflating the prices of robotic equipment used to manufacture air filters, which was purchased with funds from the 2014–2020 Operational Programme for EU Structural and Investment Funds, awarded by Innovation Agency Lithuania, thus obtaining up to EUR 580,000 illicitly.

In order to retrace the criminal scheme, the investigators analysed a chain of fictitious financial transactions amounting to EUR 1,2 million, as well as correspondence and contacts established with companies in France, Germany, Sweden, Switzerland, Taiwan and Turkey, in an inquiry that also involved the Financial Crime Investigation Service of Lithuania.

According to the investigation, the defendants organised the purchase of EU-funded equipment from foreign suppliers and simulated tenders that significantly inflated its price, compared to what was actually paid. They are also accused of fraudulent bookkeeping and of forgery of documents, in order to mislead Innovation Agency Lithuania.

By March 2021, the agency had transferred around EUR 580,000 to the company, to cover the costs ostensibly incurred.

All the suspects admitted to having committed the crimes of which they are accused. The company also, before the trial, fully repaid the amount it had illegally received.

For the most serious offences charged in this criminal case, among other alternative penalties, the criminal code of Lithuania foresees imprisonment of up to 8 years, and a fine of up to 100 000 MSL (amount of minimum subsistence level) applicable to companies (EUR 4,9 million)."[265]

16 The **central authority** for receiving and executing EAWs is the Prosecutor General's Office of the Republic of Lithuania, while in urgent cases the Lithuanian Criminal Police Bureau may act through its international liaison office. Article 67-1 of the Lithuanian CPC expressly states that, where the EPPO is the competent authority, communication with foreign institutions takes place in accordance with Regulation 2017/1939, the Code, and other laws. This means that Lithuanian EDPs do not operate outside the domestic framework; rather, EPPO action is integrated into the Lithuanian system of mutual recognition and judicial cooperation. When Lithuania is the executing state, the surrender decision is judicial. Under Articles 71-1, 72, 73 and 74 of the CPC, the prosecutor of the Prosecutor General's Office applies to the Vilnius District Court for surrender under a EAW. Taken together, Lithuanian law exercises Article 33 para 2 EPPO Regulation through a nationalized **EAW model with four main characteristics**. First, the EPPO acts through the Prosecutor General's Office and the courts, rather than outside them. Second, issuance of an EAW is conditioned by a proportionality assessment, which is particularly important in light of recent doubts expressed by Dutch courts regarding EPPO-issued warrants from other Member States. Third, execution of an EAW is judicial and adversarial, with appeal to the Court of Appeal but no cassation. Fourth, Lithuanian law preserves both mutual recognition and national safeguards by combining facilitative rules for surrender, especially in fiscal crime, with explicit refusal grounds based on fundamental rights, ne bis in idem, territoriality, and sentence-enforcement interests. From a practical perspective, the **comparison with the foreign case law**[266] suggests three lessons. For EDPs, the file should clearly document the proportionality assessment at the moment of issuing the EAW, because this is precisely the point at which foreign executing courts may ask questions. For defence lawyers, the most promising grounds are likely to be fundamental rights, *ne bis in idem*, territoriality, and specialty, rather than a general attack on the EPPO's status as issuing authority.

[265] See https://www.eppo.europa.eu/en/news/lithuania-eppo-uncovers-eu580-000-fraud-eu-funds-fully-recovered. Accessed 31 December 2025.

[266] See e.g. Cour de cassation (Luxembourg) Case number: CAS-2023-00114 (No. 42/2024 pénal) Date: 21 March 2024; District Court of Amsterdam (International Cooperation Chamber) Case number: 13/279805-25 Date: 14 January 2026; District Court of Rotterdam (multi-judge chamber) Case number: 25/013934 Date: 9 February 2026; District Court of Amsterdam Case number: 13/279805-25 Date: 18 March 2026; District Court of Rotterdam Date: 7 March 2025 ECLO_NL_RBROT_2025_3360-1 Type: Complaint procedure ECLI_NL_RBAMS_2023_7717 Court: District Court of Amsterdam Date: 23 November 2023 (EAW issued by a European Delegated Prosecutor in Germany in a VAT fraud case; the court confirmed that the offences qualify as list offences, so no double criminality test is required); pl.s refer to the other CNP volumes.

5. Defence Laws Relating to EPPO Actions Concerning PIF Crime Offences

In EPPO proceedings it is still important to recall that the **equality of arms** needs to be ensured in every case, so that Art. 41 and 42 of the EPPO Regulation come to the forefront and are not simply protections only represented on paper.[267] **1**

a) Template Documents for the Process

The Lithuanian **e-Court System** offers templates for the instances in criminal cases.[268] **2**

b) Defence in the Investigation Phase

The CPC of Lithuania rules with regard to the defence principle that the right must be ensured for the suspect, the accused and the convicted person: **3**

> **Article 10 Ensuring the right to defence of the suspect, the accused and the convicted**
> 1. The suspect, the accused and the convicted have the right to defence. This right is guaranteed to them immediately from the moment of detention or the first questioning.
> 2. The court, the prosecutor, the pre-trial investigation officer must ensure that the suspect, the accused and the convicted person have the opportunity to defend themselves against suspicions and accusations by the means and methods prescribed by law, and take the necessary measures to ensure the protection of their personal and property rights.

The Defender is mentioned in the Lithuanian CPC in Article 17 CPC, Art. 47 et seq.: **4**

> **Article 17 Defence Counsel**
> 1. A person who provides legal assistance to a suspect, accused, convicted or acquitted person in accordance with the procedure established by law, protects their rights and legitimate interests.
> 2. The defender can be a lawyer and, under the conditions provided by law, a lawyer's assistant.
>
> **Article 47 Defence Counsel**
> 1. There are defenders lawyers. The same lawyer cannot be the defence counsel of two or more persons, if the defence interests of one of them conflict with the defence interests of the other.
> 2. An attorney's assistant can act as a defence attorney on behalf of a lawyer, if the defendant does not object to it. A lawyer's assistant cannot be a defence attorney in a court hearing a case for a serious or very serious crime.

[267] Costa Ramos 2023, pp. 43–70
[268] E-Service Portal of Lithuanian Courts – Templates: https://e.teismas.lt/en/public/documentstemplates/. Accessed 31 December 2025. And the national case law database court cases https://bit.ly/3RHtmqh.

3. One person can have several protectors. In cases where the suspect or the accused has several defence attorneys and at least one of them appears to participate in the trial, the trial may proceed.

Article 48 Rights and obligations of the Defence Counsel

1. **The defender has the right to**:

(1) get acquainted with the arrest protocol of the suspect and the European Arrest Order;

(2) to participate in interrogations of the suspect or the accused, as well as to meet with the suspect or the accused without outsiders before the interrogation or before the court hearing;

(3) communicate without hindrance and meet with the suspect or the accused without outsiders. The number and duration of meetings with a detained or arrested suspect or accused are not limited;

(4) to participate in the actions that are performed with the suspect or the accused, as well as in the actions that are performed at the request of the suspect or the accused or their defence counsel;

(5) with the permission of the pre-trial investigation officer, prosecutor or judge to participate in any other evidence collection actions;

(6) to ask questions, request explanations and make statements while participating in the actions specified in clauses 2, 4, 5 of this part;

(7) independently collect data necessary for the defence, which the defender can obtain without using coercive procedural means: obtain documents and objects necessary for the defence from companies, institutions and organizations and individuals, talk to persons about the circumstances of the incident known to them, inspect and photograph the scene of the incident, vehicles or otherwise record information necessary for defence;

(8) during the pre-trial investigation, to get acquainted with the documents of the proceedings in the cases and procedure established by this Code;

(9) submit requests and claim suspensions;

(10) to appeal the actions and decisions of the pre-trial investigation officer, prosecutor, pre-trial investigation judge and the court in accordance with the procedure established by this Code, and to participate in court hearings in the examination of these complaints;

(11) get in touch with the defender appointed in the country that issued or executed the European Arrest Order and obtain and provide documents and items necessary for the defence.

2. **The defender must**:

(1) to use all the defence measures and methods specified in the laws in order to determine the circumstances justifying the defendant or alleviating his responsibility, and to provide the defendant with the necessary legal assistance;

(2) to come to the pre-trial investigation officer, the prosecutor and the court at the specified time; not being able to appear, notifying the pre-trial investigation officer, the prosecutor or the court about the absence and its reasons in advance; a defence attorney who does not appear without a valid reason may be fined under Article 163 of this Code;
(3) to comply with the procedures of the process and the court session established by law, to fulfil the legal requirements of the pre-trial investigation officer, the prosecutor, the judge and the court;
(4) protect professional secrecy; the lawyer and his assistant do not have the right to publish the knowledge that they have learned while performing the duties of the defender;
(5) not to refuse to defend a suspect, accused or convicted person, whom he has already undertaken to defend, except in cases where the circumstances specified in Article 61, Part 1 of this Code become apparent or when the defence counsel's participation in several cases becomes incompatible;
(6) not to use illegal means of defence.

Article 49 Recusal of Defence Counsel in Case of Use of Illegal Remedies
1. During the pre-trial investigation, the prosecutor, and the court hearing the case during the trial, have the right to depose the defence attorney if they find that the defence attorney uses illegal means of defence. In such a case, another defender shall be invited or appointed in accordance with the procedure established in Article 50 of this Code.
2. The defence counsel and the suspect may appeal the prosecutor's decision on the dismissal of the defence counsel to the judge of the pre-trial investigation; he must examine the complaint within three days. The court ruling on the dismissal of the defence counsel may be appealed by the defence counsel and the accused in accordance with the procedure set forth in Part X of this Code.
Article 50 Call for and Appointment of Defence Counsel
Article 51 Obligatory Presence of Defence Counsel
Article 52 Refusal of Defence Counsel

The Lithuanian CPC defined the suspect as a participant in the pre-trial investigations, who must be informed with a notice of suspicion: **5**

Article 44 Protection of Individual Rights in the Criminal Procedure **6**
1. No one may be deprived of his liberty save in the cases and in accordance with the procedure prescribed by this Code.
2. Everyone who is deprived of his liberty by arrest or detention must be immediately informed, in a language he understands, of the reasons for his arrest or detention.
3. Everyone who is deprived of his liberty by arrest or detention shall be entitled to take proceedings against his unlawful arrest or detention before the court.

4. Everyone who has been a victim of unlawful arrest or detention shall have a right to a compensation in the manner prescribed by the laws.
5. Everyone accused of a criminal act shall be entitled to a fair and public hearing within a reasonable time by an independent and impartial court.
6. Everyone suspected or accused of a criminal act shall be presumed innocent until proved guilty in accordance with the procedure prescribed by this Code and declared as such by an effective court Judgment. All doubts and/or uncertainties regarding the guilt of a person accused of committing a criminal act that are relevant to the settlement of the case in a fair manner, which cannot be eliminated in the criminal procedure having used all the possibilities of the procedural actions, shall be considered in the favour of a person accused of having committed a criminal act.
7. Everyone suspected or accused of a criminal act shall have a right to be informed promptly and in detail, in a language he understands, of the nature and cause of the accusation against him, to be provided with sufficient time and facilities for the preparation of his defence, to question witnesses or have them questioned, and to have a free assistance of a translator/interpreter, if he cannot understand or speak Lithuanian.
8. Everyone suspected or accused of a criminal act may defend himself in person or though legal assistance of a defence counsel chosen by him or, if he has no sufficient funds to pay for legal assistance, to be given free legal aid in accordance with the procedure provided for by the law regulating the provision of legal assistance guaranteed by the State. It shall be prohibited to control the communication of a suspect, an accused, a convicted, an acquitted person and their defence counsel – meetings, correspondence, phone conversations and communication of other forms.
9. Everyone shall have a right to a respect for his private and family life, as well as inviolability of a dwelling, confidentiality of his correspondence, telephone conversations, telegraph and other messages. These human rights may be subject to limitations in a criminal procedure in the cases and in accordance with the procedure prescribed by this Code.

Article 21 The suspect
1. The suspect is a participant in the pre-trial investigation.
2. A suspect is a person arrested on suspicion of having committed a criminal act, or a person being interrogated about an act he is suspected of committing, or a person summoned for questioning, to whom a notice of suspicion provided for in Article 187 of this Code has been written.
3. When a person is hiding or his whereabouts are unknown, he is recognized as a suspect by the decision of the prosecutor or the decision of the pre-trial investigation judge, and in urgent cases - by the decision of the pre-trial investigation officer.

4. The suspect has the right to: receive information about the status of the criminal proceedings related to him, know what he is suspected of; to have a defence attorney from the moment of arrest or first questioning; receive translation and interpretation; inform consular offices and one person; receive emergency medical care; to know the maximum term, how many hours (days) his freedom can be restricted before the start of the trial in a judicial institution; give testimony; to remain silent and/or refuse to testify about a criminal act that may have been committed by oneself; provide documents and items relevant to the investigation; submit requests; to file impeachments; get acquainted with the material of the pre-trial investigation; to appeal the actions and decisions of the pre-trial investigation officer, prosecutor or pre-trial investigation judge; to be accompanied by a legal representative at court hearings and other procedural steps, as well as the right to privacy when the suspect is a minor.

The suspect and accused need information on their **right of defence**: **7**

Article 50 Invitation and appointment of a defence attorney

1. The pre-trial investigation officer, the prosecutor and the court must explain to the suspect and the accused his right to have a defence attorney from the moment of detention or the first questioning and provide an opportunity to use this right. The arrested suspect is guaranteed the opportunity to meet with the defence attorney without outsiders before the first interrogation. A protocol is drawn up on the request of the suspect or the accused to have a defence attorney or on the refusal of a defence attorney.

2. The suspect, the accused and the convicted person have the right to choose and summon a suitable defence counsel. At the request of the suspect, the accused or the convicted person, the defence attorney may be invited by their representatives in accordance with the law or by other persons to whom the suspect, the accused person or the convicted person instructs.

3. If the suspect, the accused or the convicted person requests to ensure the participation of a defence counsel and the defence counsel's participation is not necessary in accordance with Article 51 of this Code or is mandatory in other cases provided for by law, the pre-trial investigation officer, prosecutor or the court shall explain to the suspect, the accused person or the convicted person the procedure for implementing the right to state-guaranteed legal aid.

4. In cases where a person is temporarily detained in accordance with the procedure set forth in Article 140 of this Code and he has not used the right specified in para 2 of this Article to choose and summon a defence attorney, the pre-trial investigation officer or the prosecutor must appoint a defence attorney if the detainee requests to ensure the defence attorney's participation. Under this Article, counsel is appointed without regard to the wishes of the client to have a specific lawyer. The defender is selected and appointed in accordance with the procedure established in Article 51, Part 3 of this Code.

TAR Note. *The provisions of para 4 apply when the question of the necessary participation of the defender is decided after the Law No XIII–3180 of entry into force (07/15/2020).*
Added part of the Article:
No XIII–3180, 26–06–2020, published in TAR 03–07–2020, until 2020–15006

8 In cases where the defence counsel chosen by the suspect, accused or convicted person cannot participate in the process for more than three consecutive days, the pre-trial investigation officer, prosecutor and judge have the **right to suggest** that the suspect, accused or convicted person **call another defence counsel**, and if they do not do so, they must appoint defender. If the defence counsel chosen by the suspect, the accused or the convicted person cannot appear within six hours to participate in the first interrogation or the interrogation on the validity of the arrest, the pre-trial investigation officer, the prosecutor or the court has the right to offer the suspect, the accused or the convicted person **to invite another defence counsel** to this interrogation, and if they do not do so, must appoint a defender. Counsel shall be appointed under this Article without regard to the wishes of the client to have a particular attorney. The defender is selected and appointed in accordance with the procedure established in Article 51, Part 3 of this Code. The appointment of a new defender does not prevent the person's previously chosen defender from participating in the case process.

aa. The Input from Regulation 2017/1939

(1) Access to National Case File

9 **Criminal Procedure Code**
Article 48 Rights and obligations of the defender
1. The defender has the right to: [269]

[269] **48 straipsnis. Gynėjo teisės ir pareigos**
1. Gynėjas turi teisę:
(1) susipažinti su įtariamojo sulaikymo protokolu ir Europos arešto orderiu;
(2) dalyvauti įtariamojo ar kaltinamojo apklausose, taip pat be pašalinių susitikti su įtariamuoju ar kaltinamuoju prieš apklausą arba prieš teismo posėdį;
(3) nekliudomai bendrauti ir be pašalinių susitikti su įtariamuoju ar kaltinamuoju. Susitikimų su sulaikytu ar suimtu įtariamuoju ar kaltinamuoju skaičius ir trukmė neribojami;
(4) dalyvauti veiksmuose, kurie atliekami su įtariamuoju ar kaltinamuoju, taip pat įtariamojo ar kaltinamojo arba jų gynėjo prašymu atliekamuose veiksmuose;
(5) ikiteisminio tyrimo pareigūno, prokuroro ar teisėjo leidimu dalyvauti bet kokiuose kituose įrodymų rinkimo veiksmuose;
(6) dalyvaudamas atliekant šios dalies 2, 4, 5 punktuose nurodytus veiksmus užduoti klausimus, prašyti paaiškinimų ir daryti pareiškimus;
(7) savarankiškai rinkti gynybai reikalingus duomenis, kuriuos gynėjas gali gauti nesinaudodamas procesinėmis prievartos priemonėmis: gauti iš įmonių, įstaigų ir organizacijų bei asmenų gynybai reikalingus dokumentus ir daiktus, kalbėtis su asmenimis apie jiems žinomas įvykio aplinkybes, apžiūrėti ir fotografuoti įvykio vietą, transporto priemones ar kitaip fiksuoti gynybai reikalingą informaciją;

(1) get acquainted with the arrest protocol of the suspect and the European Arrest Order;
(2) to participate in the questioning of the suspect or the accused , as well as to meet with the suspect or the accused without outsiders before the questioning or before the court hearing;
(3) communicate without hindrance and meet with the suspect or the accused without outsiders. The number and duration of meetings with a detained or arrested suspect or accused are not limited;
(4) to participate in the actions that are performed with the suspect or the accused, as well as in the actions performed at the request of the suspect or the accused or their defender;
(5) with the permission of the pre-trial investigation officer, prosecutor or judge to participate in any other evidence collection actions;
(6) to ask questions, request explanations and make statements while participating in the actions specified in points 2, 4, 5 of this part;
(7) to independently collect data necessary for the defence, which the defender can obtain without using procedural means of coercion: obtain documents and objects necessary for the defence from companies, institutions and organizations and individuals, talk to persons about the circumstances of the incident known to them, inspect and photograph the scene of the incident, vehicles or otherwise record information necessary for defence;
(8) during the pre-trial investigation, to get acquainted with the documents of the proceedings in the cases and procedure established by this Code;
(9) to submit requests and claim suspensions;
(10) to appeal the actions and decisions of the pre-trial investigation officer, prosecutor, pre-trial investigation judge and the court in accordance with the procedure established by this Code, and to participate in court hearings in the examination of these complaints;
(11) to get in touch with the defender appointed in the country that issued or executed the European Arrest Order and to receive and provide documents and items necessary for the defence.

Article 181 The right of participants in the process to access the data of the pre-trial investigation

1. The suspect and his defence counsel, the victim and his representative have the right to familiarize themselves with the data of the pre-trial investigation at any time during

(8) ikiteisminio tyrimo metu susipažinti su proceso veiksmų dokumentais šio Kodekso nustatytais atvejais ir tvarka;
(9) pateikti prašymus ir pareikšti nušalinimus;
(10) šio Kodekso nustatyta tvarka apskųsti ikiteisminio tyrimo pareigūno, prokuroro, ikiteisminio tyrimo teisėjo ir teismo veiksmus bei sprendimus ir dalyvauti teismo posėdžiuose nagrinėjant šiuos skundus;
(11) susižinoti su Europos arešto orderį išdavusioje ar vykdančioje valstybėje paskirtu gynėju ir gauti bei teikti gynybai reikalingus dokumentus ir daiktus.

the pre-trial investigation,[270] with the exception of the personal data of the trial participants, which are stored separately from other pre-trial investigation materials, as well as to make copies or extracts of the pre-trial investigation materials during the inspection. A written request to get acquainted with the materials of the pre-trial investigation or to make copies or extracts of the materials of the pre-trial investigation during the inspection shall be submitted to the prosecutor. The prosecutor must examine the request no later than seven days from the date of its receipt, and when the examination of the request requires material from the pre-trial investigation, – within seven days of receipt of this material. The prosecutor has the right to prevent access to all or part of the pre-trial investigation data, as well as to prevent making copies or extracts of the pre-trial

[270] **181 straipsnis. Proceso dalyvių teisė susipažinti su ikiteisminio tyrimo duomenimis**
1. Įtariamasis ir jo gynėjas, nukentėjusysis ir jo atstovas ikiteisminio tyrimo metu bet kuriuo momentu turi teisę susipažinti su ikiteisminio tyrimo duomenimis, išskyrus proceso dalyvių asmens duomenis, saugomus atskirai nuo kitos ikiteisminio tyrimo medžiagos, taip pat susipažinimo metu daryti ikiteisminio tyrimo medžiagos kopijas ar išrašus. Rašytinis prašymas susipažinti su ikiteisminio tyrimo medžiaga ar susipažinimo metu daryti ikiteisminio tyrimo medžiagos kopijas ar išrašus pateikiamas prokurorui. Prokuroras privalo išnagrinėti prašymą ne vėliau kaip per septynias dienas nuo jo gavimo dienos, o kai prašymui išnagrinėti reikalinga ikiteisminio tyrimo medžiaga, – per septynias dienas nuo šios medžiagos gavimo. Prokuroras turi teisę neleisti susipažinti su visais ikiteisminio tyrimo duomenimis ar jų dalimi, taip pat neleisti daryti ikiteisminio tyrimo medžiagos kopijas ar išrašus, jei toks susipažinimas, prokuroro manymu, galėtų pakenkti ikiteisminio tyrimo sėkmei. Atsisakydamas leisti susipažinti su visais ikiteisminio tyrimo duomenimis ar jų dalimi, taip pat atsisakydamas leisti daryti ikiteisminio tyrimo medžiagos kopijas ar išrašus, prokuroras privalo surašyti motyvuotą nutarimą. Šis nutarimas per septynias dienas nuo jo nuorašo gavimo dienos gali būti apskųstas ikiteisminio tyrimo teisėjui. Ikiteisminio tyrimo teisėjas privalo tokį skundą išnagrinėti per septynias dienas nuo jo gavimo ir priimti nutartį. Ikiteisminio tyrimo teisėjo priimta nutartis neskundžiama.
2. Prokuroras neturi teisės neleisti susipažinti su visais ikiteisminio tyrimo duomenimis ar daryti ikiteisminio tyrimo medžiagos kopijas ar išrašus, jei ikiteisminis tyrimas baigtas ir yra rašomas kaltinamasis aktas. Susipažinimo su ikiteisminio tyrimo medžiaga metu proceso dalyviai turi teisę šio straipsnio 1 ir 6 dalyse nustatyta tvarka daryti ikiteisminio tyrimo medžiagos kopijas ar išrašus. Prokuroras taip pat neturi teisės neleisti įtariamajam ir jo gynėjui bet kuriuo ikiteisminio tyrimo metu susipažinti su prokuroro pateikta medžiaga, kuri yra ar buvo teikiama teismui prašant skirti ar pratęsti kardomąją priemonę, dėl kurios skyrimo sprendžia ikiteisminio tyrimo teisėjas ar teismas, ar daryti šios medžiagos dalies kopijas ar išrašus šio straipsnio 1 ir 6 dalyse nustatyta tvarka.
3. Jeigu įtariamasis yra suimtas, teisę susipažinti su ikiteisminio tyrimo duomenimis ir teisę daryti ikiteisminio tyrimo medžiagos kopijas ar išrašus turi jo gynėjas, o atsisakius gynėjo – įtariamasis.
4. Jeigu įtariamasis yra ne Lietuvos Respublikos teritorijoje, teisę susipažinti su ikiteisminio tyrimo dėl nusikaltimo, už kurį numatyta atsakomybė Lietuvos Respublikos tarptautinių sutarčių ir Baudžiamojo kodekso 7 straipsnio pagrindais, arba dėl nusikaltimo, kuriuo padaryta didelės žalos, duomenimis ir teisę daryti ikiteisminio tyrimo medžiagos kopijas ar išrašus turi jo gynėjas.
5. Turintys teisę paduoti skundą dėl sprendimo nutraukti ikiteisminį tyrimą asmenys, nurodyti šio Kodekso 214 straipsnio 3 dalyje, turi teisę šio straipsnio 1 ir 6 dalyse nustatyta tvarka susipažinti su visa nutraukto ikiteisminio tyrimo medžiaga ar jos dalimi.
6. Susipažinimo su ikiteisminio tyrimo medžiaga metu draudžiama daryti ikiteisminio tyrimo medžiagos kopijas, kai duomenys yra:
(1) apie nepilnamečius įtariamuosius ir nukentėjusiuosius;
(2) apie privatų proceso dalyvių gyvenimą;
(3) dėl nusikalstamų veikų žmogaus seksualinio apsisprendimo laisvei ir neliečiamumui;
(4) užfiksuoti proceso veiksmų protokoluose ir jų prieduose (nuotraukose, negatyvuose, garso, vaizdo įrašuose, skaitmeninės informacijos laikmenose ir kitaip fiksuojant techninių priemonių panaudojimo rezultatus), kai informacija gauta panaudojus kriminalinės žvalgybos informacijos rinkimo būdus ir priemones Lietuvos Respublikos kriminalinės žvalgybos įstatymo ar šio Kodekso 154, 155, 158, 159, 160 straipsniuose nustatyta tvarka;
(5) informacija, kuri sudaro valstybės, tarnybos, profesinę ar komercinę paslaptį. Šiuo atveju draudžiama daryti ir ikiteisminio tyrimo medžiagos išrašus.

investigation material, if such access, in the prosecutor's opinion, could harm the success of the pre-trial investigation. When refusing to allow access to all or part of the pre-trial investigation data, as well as refusing to allow copies or extracts of the pre-trial investigation material, the prosecutor must draw up a reasoned decision. This decision can be appealed to the judge of the pre-trial investigation within seven days from the date of receipt of its transcript. The pre-trial investigation judge must examine such a complaint within seven days of receiving it and make a ruling. The decision made by the pre-trial investigation judge is not subject to appeal.

2. The prosecutor does not have the right to prevent access to all the data of the pre-trial investigation or to make copies or extracts of the material of the pre-trial investigation, if the pre-trial investigation is completed and an indictment is drawn up. During the familiarization with the material of the pre-trial investigation, the participants in the process have the right to make copies or extracts of the material of the pre-trial investigation in accordance with the procedure established in paras 1 and 6 of this Article. The prosecutor also does not have the right to prevent the suspect and his defence counsel at any time during the pre-trial investigation from getting acquainted with the material submitted by the prosecutor, which is or was submitted to the court when requesting the imposition or extension of a pre-trial measure, the imposition of which is decided by the pre-trial investigation judge or the court, or to make copies of part of this material or by prescriptionthe procedure established in paras 1 and 6 of this Article.

3. If the suspect is arrested, his lawyer has the right to access the data of the pre-trial investigation and the right to make copies or extracts of the material of the pre-trial investigation, and if the lawyer refuses, the suspect.

4. If the suspect is outside the territory of the Republic of Lithuania, the right to get access to the data of the pre-trial investigation regarding the crime for which responsibility is provided for on the basis of Article 7 of the international treaties and the Criminal Code of the Republic of Lithuania, or regarding the crime causing serious damage, and the right to make copies or extracts of the pre-trial investigation materials has his defender.

5. The persons who have the right to file a complaint against the decision to terminate the pre-trial investigation, referred to in Article 214, para 3 of this Code, have the right to familiarize themselves with all or part of the material of the terminated pre-trial investigation in accordance with the procedure established in paras 1 and 6 of this Article.

6. It is prohibited to make copies of the pre-trial investigation materials when the data is:

(1) about minor suspects and victims;

(2) about the private life of the process participants;

(3) due to criminal acts against the freedom and inviolability of a person's sexual self-determination;

(4) record the results of the use of technical means in the protocols of the process and their attachments (photos, negatives, audio, video recordings, digital information media and in other ways), when the information was obtained by using the methods and means of collecting criminal intelligence information in accordance with the Criminal Intelligence Law of the Republic of Lithuania or this Code the procedure established in Articles 154, 155, 158, 159, 160;
(5) information that constitutes a state, service, professional or commercial secret. In this case, it is forbidden to make extracts of pre-trial investigation materials.

Article 218 Closing of Pre-trial Investigation
1. Having ascertained that there is sufficient data collected during pre-trial investigation that justifies the guilt of a suspect for committing a criminal act, a prosecutor shall declare to a suspect and notify his defence counsel, a victim, a plaintiff in a civil action, a defendant in a civil action and representatives thereof that pre-trial investigation has been closed and **that they have a right to familiarise with pre-trial investigation material** and file petitions to supplement the pre-trial investigation. […]

(2) Access to EPPO Case File

10 The EPPO Regulation determines the scope of the access to the case file. Access to the file of EDPs (internal documents) will not be possible as the Regulation, Art. 45 et seq. do not clearly describe or foresee this.

bb. Remarks

11 The access to information of an investigation is an **essential right of any suspect or accused,** which is protected by ECJ and ECtHR jurisprudence. In every case, the acess depends on the focus of the investigation, in which country does the EPPO conduct the investigations and which does it only enforce measures as well as the question whether the EPPO acts or national authorities on their own or on behalf of the EPPO. This is important as the rights of the suspects are either regtulated by national law or if fundamental rights are concerned, the CFR will apply, if Union officials enforce mainly Union law.[271]

[271] See Scholler 2026, pp. 129 et seq. analysing the "Öffnungsklauseln", the German word for the national law references within the current 2017 EPPO Regulation, and pp. 166 et seq. Here, she rightly distinguishes between different situations in investigations that trigger different fundamental rights regimes, either national or European. This leads to the consequence that the legal remedies available to the suspect may vary significantly in the EPPO zone. The person concerned may have to seek legal protection either in their home country, in another Member State against enforcement measures, and potentially also at EU level against violations committed by Union bodies (e.g. OLAF; EU bodies such as OBOA in the context of information requests; possibly the European Commission or actions of European Delegated Prosecutors under Union law; as well as decisions of the European Parliament concerning the lifting of immunity). All his includes, in particular, investigative measures of the European Delegated Prosecutor and the EPPO, investigative measures of the competent national authorities for the prosecutorial work of the EPPOsuch as law enforcement measures by police, customs, and tax authorities acting under the

c) Defence while Investigation Is Under Way, Art. 28–33 EPPO Regulation

Suspects and their lawyers have the same rights, regardless of which prosecutor conducts the investigation according the CPC of Lithuania. **12**

Chapter III Ensuring the rights of process participants
First Article Fundamentals of securing individual rights
Article 44 Protection of individual rights during criminal proceedings
1. No one can be deprived of their liberty other than in the cases provided for in this Code and in accordance with the established procedure.
2. Every detainee or arrestee must be immediately informed in a language they understand about the reasons for their detention or arrest.
3. Every detained or arrested person has the right to apply to the court, complaining that he has been wrongly detained or arrested.
4. Every person who has been unjustifiably detained or arrested has the right to compensation in accordance with the law.
5. Every person accused of committing a criminal offence has the right to have his case fairly examined by an independent and impartial court in the shortest possible time under conditions of equality and publicity.
6. Every person suspected or accused of committing a criminal act is considered innocent until his guilt has been proven in accordance with the procedure established by this Code and recognized by a final court verdict. All doubts and/or ambiguities regarding the guilt of the person accused of committing a criminal act or other circumstances that are important for the correct resolution of the case, which cannot be removed during the criminal proceedings after exhausting all the possibilities of the process, are evaluated in favor of the person accused of committing a criminal act.
7. Every person suspected or accused of committing a criminal offence has the right to be promptly and thoroughly informed in a language he understands about the nature of the accusation brought against him and basis, to have enough time and opportunities to prepare for the defence, to interview the witnesses themselves or to request that the witnesses be interviewed, to use the services of an interpreter free of charge, if they do not understand or speak Lithuanian.
8. Every person suspected or accused of committing a criminal offence can defend himself or through a selected defender, and if he does not have sufficient funds to pay for the defender, he must receive free legal aid in accordance with the procedure established by the law regulating the provision of state-guaranteed legal aid. It is forbidden to control the communication of the suspect, the accused, the convicted, the acquitted and their

instructions of the EDP, mutual legal assistance by the German public prosecutor's office, and urgent measures as well as decisions of the Permanent Chamber and the judicial review of orders both *ex ante* and *ex post*.

defence counsel - meetings, correspondence, telephone conversations or other forms of communication.
9. Everyone has the right to have his and his family's private life respected, as well as the right to privacy of his home, correspondence, telephone conversations, telegraphic messages and other communications. These rights of a person may be restricted during the criminal proceedings in the cases and procedure provided by this Code.
10. Everyone who has suffered from a criminal act a person has the right to demand that the person who committed the criminal act be identified and correctly punished, to receive compensation for the damage caused by the criminal act, and in cases provided for by law, compensation from the Crime Victims' Fund, as well as to receive state-guaranteed legal aid free of charge in accordance with the law.
11. The pre-trial investigation officer or the prosecutor must take measures to ensure that procedural coercion measures - personal examination, search, personal search, escort, footing - are not applied, as well as that the person is not temporarily detained or arrested in the presence of a minor, except in cases where the minor himself is suspected of committing a criminal act. If the measures of procedural coercion specified in this para were applied in the presence of a minor, the pre-trial investigation officer or prosecutor shall immediately inform the state child rights protection institution.

aa. In Cases Involving Investigative Measures of Art. 30 EPPO Regulation

13 The intrusive investigation measures in Article 30 EPPO Regulation, which are mentioned above and cited from the Lithuanian CPC will most likely be controlled by a pre-trial investigation judge. The pre-trial judge is defined by the CPC as judge of the district court.

Article 19 Pre-trial judge
The judge of the pre-trial investigation is the judge of the district court, appointed by the president of the district court to perform the steps of the process provided for by law and to make decisions.

14 The pre-trial information data shall be protected:

Article 177 Confidentiality of pre-trial investigation data
1. The data of the pre-trial investigation are not published. These data can be published before the trial in court only with the permission of the prosecutor and only to the extent recognized as permissible. It is forbidden to publish data about minor suspects and victims.
2. In necessary cases, the prosecutor or the pre-trial investigation officer warns the participants in the process or other persons who witnessed the pre-trial investigation that it is forbidden to publish the data of the pre-trial investigation without the permission of

the prosecutor. In such cases, the person is given a signed warning of responsibility in accordance with Article 247 of the Criminal Code of the Republic of Lithuania.

bb. Defence in Cross-Border Cases

The defence lawyers will have to make sure that the **fundamental rights** of the suspects are respected i.e. Articles 24, 25, 26 of the Lithuanian Constitution. The suspect will be in a position that is not equal to those of the prosecutors as in a cross-border case he/she will not know which EDP will prosecute (see above Art. 26/27 EPPO Regulation at the beginning, which might lead to unclear actions. **15**

cc. Defence in Case of Arrest and Pre-Trial Detention, Art. 33 EPPO Regulation

See provisions above: Articles 120–131 (pre-trial detention) and Art. 69–1 / 77–1 of the CPC (European Arrest Order issues). **16**

Any arrest or pre-trial detention is very intrusive, and it therefore has to be measured with the question in mind if the compliance with the proportionality principle of the CPC is ensured: **17**

Article 11 Compliance with the principle of proportionality in the application of coercive procedural measures and investigative actions
1. Procedural coercive measures must be applied only in cases where the necessary goals of the process cannot be achieved without them. Any measure of procedural coercion must be terminated immediately when it becomes unnecessary.
2. When applying coercive procedural measures and carrying out investigative actions provided for in this Code, it is prohibited to use violence, threaten, perform actions that degrade human dignity and harm health. The use of physical force is permitted only to the extent necessary to remove obstacles to the performance of the process action.

d) Special Rights of the Defence

Art. 218–220 regulate the decision on an **indictment phase**. Generelly speaking the defence in court enjoys all the rights that constitute the right to a fair trial. Special rules are foreseen for the terms of pre-trial investigations and e.g. if someone was arrested illegally because no signs of acrome or misdemeanour could be found. **18**

Article 46 The duty of the pre-trial investigation officer, the prosecutor and the judge to clarify the procedure for the restoration of rights violated by illegal acts and compensation for damages
1. When the criminal proceedings are terminated because no signs of a crime or misdemeanour have been found, and the person has been arrested, as well as when an acquittal is passed, the prosecutor and the judge must explain to the person the procedure for restoring the rights violated by the illegal detention, arrest or conviction and compensation for damages.

2. If a person recognized as a victim suffered damage as a result of a violent crime, the pre-trial investigation officer or prosecutor must immediately after recognizing the person as a victim inform him about the right to receive compensation in accordance with the Law on Compensation for Damage Caused by Violent Crimes of the Republic of Lithuania.

Article 176 Terms of pre-trial investigation

1. The pre-trial investigation must be conducted within the shortest time possible, but no longer than: [272]

(1) for a criminal offence – within three months;

(2) for light, serious and careless crimes – within six months;

(3) for serious and very serious crimes – within nine months.

2. Due to the complexity, large volume or other important circumstances of the case provided for in para 1 of this Article terms of the pre-trial investigation manager at the prosecutor's request, the higher prosecutor can extend it by resolution. Pre-trial investigation must be a priority in cases where the suspects are under arrest, as well as in cases where the suspects or victims are minors.

3. If the pre-trial investigation continues for too long, the judge of the pre-trial investigation, upon receiving a complaint from the suspect or his defence counsel, may make the decisions provided for in Article 215 of this Code.

19 The participants need the chance to familiarize with the court case:

Article 237 Acquaintance with the criminal case

1. The prosecutor, the accused, the legal representative, the defence counsel, as well as the victim, the civil plaintiff, the civil defendant and their representatives have the right to familiarize themselves with the additional information received after the indictment was drawn up, and with the rest of the case within the time limit set by the judge material and make extracts or copies thereof.

2. If the accused is arrested, his defence attorney gets acquainted with the case materials referred to in para 1 of this Article. The defender has the right to make extracts or copies thereof. Upon refusal of the defence counsel, the accused has the right to get acquainted

[272] **176 straipsnis. Ikiteisminio tyrimo terminai**

1. Ikiteisminis tyrimas turi būti atliktas per kuo trumpiausius terminus, bet ne ilgiau kaip:

(1) dėl baudžiamojo nusižengimo – per tris mėnesius;

(2) dėl nesunkių, apysunkių ir neatsargių nusikaltimų – per šešis mėnesius;

(3) dėl sunkių ir labai sunkių nusikaltimų – per devynis mėnesius.

2. Dėl bylos sudėtingumo, didelės apimties ar kitų svarbių aplinkybių šio straipsnio 1 dalyje numatytus terminus ikiteisminiam tyrimui vadovaujančio prokuroro prašymu gali pratęsti aukštesnysis prokuroras rezoliucija. Ikiteisminis tyrimas turi būti prioritetinis bylose, kuriose įtariamieji yra suimti, taip pat bylose, kuriose įtariamieji ar nukentėjusieji yra nepilnamečiai.

3. Jeigu ikiteisminis tyrimas tęsiasi per ilgai, ikiteisminio tyrimo teisėjas, gavęs įtariamojo ar jo gynėjo skundą, gali priimti šio Kodekso 215 straipsnyje numatytus sprendimus.

with the case materials, make extracts or copies thereof. For an accused who does not have a defence attorney, a defence attorney is appointed by the court. After familiarizing himself with the aforementioned material or making extracts or copies of it, the defence attorney informs the accused about the case material and informs the court about it.
3. The participants in the process have the right to familiarize themselves with the case material, with the exception of personal data stored separately from other pre-trial investigation material, and to make extracts or copies of it even after the deadline provided for in Part 1 of this Article, if this does not prevent the case from being examined in court.

C. OLAF-Regulation (EU, EURATOM) No 883/2013

OLAF's **task and role** as well as it actions are determined primarily by Union law. The history of OLAF can be traced back to the early 2000s and its **predecessor UCLAF**.[273] OLAF has a renewed role within the changed **anti-fraud architecture** of the Union in the 2020s and is an **important actor against fraud** within the Multi-annual framework legislation and the Union's policies, which depend on the action of the Member States and the agreements concluded on the political levels. In Lithuania OLAF has been several times been a discussion element in national administrative decisions – but not in relation to investigations – but internal struggles on which prosecutor can be delegated to the independent office and what rules apply.[274] **1**

In addition to that OLAF and its **investigators** shall **follow internal guidelines**[275], manuals on procedures[276] reports and working arrangements with union partners[277] as well as Administrative Cooperation Agreements (ACAs) with national partners, EU external actors[278]. OLAF issues compendia, researches itself, organizes meetings and conferences and workshops for its national partners. All of these non-binding **guides and handbooks might be useful in the course of investigations**.[279] The statistics on latest actions and the past year can be deduced from the OLAF Reports, equal to the new EPPO's annual report and the PIF Report, which is issued by the EU Commission in close cooperation with OLAF, IBOAs and the EPPO as well as the input from ECA and national AFCOS, governments and researchers. **2**

OLAF itself is **well accommodated** in the **Union anti-fraud architecture** these days (see Hauck 2025b, Art. 1 PIF Directive) and the academic research on how to make use new methods, make structures better etc. is extensive and long lasting since the 2000s.[280] **3**

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[273] See EU Fraud Commentary, Chronology Part 3 and 4 as well as the Commentary on Art. 1 OLAF Regulation.
[274] See Vilnius District Administrative, Personalized ruling in the case [Ik-934-561-2012].docDate: 2012.03.29 14:00:00, Case type: administrative case, Number: Ik-934-561/2012; van den Wyngaert C 2003, pp. 269 et seq.
[275] See EU Commission (OLAF) 2021a; EU Commission (OLAF) 2021b; EU Commission (OLAF) 2016. See all translation: https://anti-fraud.ec.europa.eu/guidelines-investigations-olaf-staff_en. Accessed 31 December 2025.
[276] Brüner et al. 2009, whereby it is unclear if certain Manuals are still used by investigators and the Office staff.
[277] OLAF, Working Arrangement between EPPO and OLAF, Point 4: "Exchange of information", 4.5 and 4.6 (cross double check between the databases for a PIF offence action), 5 ("Mutual Reporting and transmittsion of potential cases"), 5.1, 5.1.1.European Commission – "Agreement establishing the moda-lities of cooperation between the European Commission and the European Public Prosecutor's Office" 18 June 2021, Art 5 para 1, 4, 5 ("Reporting by the Commission") in combination with Annex I Contact points: "information will be trasnmitted via the head of OLAF to the head of operation at EPPO/central office", Annex III.A ("Information on the Initiation of an Investigation – template").
[278] Prosecutoion Office of Hungary and OLAF 2025. See State of Play – July 2022 Administrative Cooperation Arrangements (ACAs) with partner authorities in non-EU countries and territories and counterpart ad-ministrative investigative services of International Organisations. online: https://anti-fraud.ec.europa.eu/system/files/2022-07/list_signed_acas_en.pdf. Accessed 31 December 2025.
[279] See EU Commission (OLAF) 2011; EU Commission (OLAF) 2017a; EU Commission (OLAF) 2013; EU Commission (DG regional Policy) 2009.; EU Commission (DG Policy, U 2) 2015.
[280] Brüner 2001, pp. 17–26; Brüner 2008, pp. 859–872; Gellert 2009, pp. 85–88.

Last decade's landmark Judgment "*Sigma Orionis SA vs European Commission*", decided by the European General Court[281], clarified the a**pplication of national law and Union law**[282] in relation to **external investigations** of OLAF.[283] In the light of this jurisprudence the resistance to the actions of OLAF, in order to awaken national law, might be a defence strategy that Economic Operators use. If this is the case, OLAF has to rely on **national homologue investigators** and thus as well limitations, thresholds and conditions of national law i.e. investigative powers in various areas of budget spending and structural funds (direct management) and revenue-related obligations (indirect management).

4 Current debates evolve around the **effectiveness of investigations** with regard to digital evidence by virtue of the **Regulation 2185/96**, which stems in parts from a more analogue society.[284] More and more questions are raised if the analogue society in law enforcement and the area of criminal justice is a problem of the digital age and presents obstacles to effective investigations. The **access to bank accounts and registers** if highly important for OLAF investigators as well as their national homologues. The **relationship to the EPPO**, especially the regional centres of the EDPs in the present country should be close. In addition to that the e**xternal investigations require a good coordination**, which shall be governed by the **relevant AFCOS** (see below Art. 12a OLAF Regulation).

5 Another question and debate has ever since existed concerning the quality, usefulnness etc. of **reports of OLAF** (cf. Article 11), which can and shall **constitute evidence** – even – in **national criminal trials**. They concern EPPO cases (see Articles 23–28 EPPO Regulation) or cases below the thresholds for which the EDPs could exercise their competence and jurisdiction on behalf of the EPPO. This area has been well researched by *Luchtman/Vervaele/Ligeti* and others in OLAF studies from the last decade, which we can refer to.[285]

6 Part C of the compendium volume, mirroring Part B on the EPPO and its investigative powers, provides a bilingual **compilation of the relevant Lituanian legislation**. This includes, among others, adopted provisions for on on-the-spot checks (in connection with Regulation (EC) No 2185/96) or rules on investigative measures and powers, as well as illustrative case law examples in which evidence gathered by OLAF was relied upon. In addition to the analytical sections referred to above, this chapter also outlines

[281] GC (aka CFI), Case T-48/16, 3.5.2018, *Sigma Orionis SA v. Commission*, paras. 70 et seq., 80–81 published in the electronic Reports of Cases (Court Reports - general) and in the OJ, 01/06/2018.
[282] See De Bellis 2021, pp. 431 et seq.; Herrnfeld 2021, pp. 426 et seq.; recently Wouters 2020, pp. 132 et seq.
[283] De Bellis 2021, pp. 431 et seq.; see OLAF Website. List of rulings of the Court of Justice of the EU concerning OLAF. online: https://bitly.cx/EhzAA. Accessed 31 December 2025.
[284] See Carrera et al. 2021.
[285] See Luchtman and Vervaele 2017.

the competent national authorities and the function of the designated specialised unit, body or agency for Lithuania (see below → Art. 12a).

The wording, outlining the **telos** and **scope of OLAF** is established by Art. 1 OLAF Regulation is as follows: **7**

Article 1 Objectives and tasks

1. In order to **step up the fight against fraud, corruption and any other illegal activity** affecting the financial interests of the European Union and of the European Atomic Energy Community (hereinafter referred to collectively, when the context so requires, as 'the Union'), the European Anti-Fraud Office established by Decision 1999/352/EC, ECSC, Euratom ('the Office') shall exercise the powers of investigation conferred on the Commission by:

(a) The relevant Union acts; and

(b) The relevant cooperation and mutual assistance agreements concluded by the Union with third countries and international organisations.

2. The Office **shall provide the Member States with assistance** from the Commission in organising close and regular cooperation between their competent authorities in order to coordinate their action aimed at protecting the financial interests of the Union against fraud. The Office shall contribute to the design and development of methods of preventing and combating fraud, corruption and any other illegal activity affecting the financial interests of the Union. The Office shall promote and coordinate, with and among the Member States, the sharing of operational experience and best procedural practices in the field of the protection of the financial interests of the Union, and shall support joint anti-fraud actions undertaken by Member States on a voluntary basis.

3. This Regulation **shall apply without prejudice** to:

(a) Protocol No 7 on the privileges and immunities of the European Union attached to the Treaty on European Union and to the Treaty on the Functioning of the European Union;

(b) the Statute for Members of the European Parliament;

(c) the Staff Regulations;

(d) Regulation (EU) 2016/679 of the European Parliament and of the Council;

(e) Regulation (EU) 2018/1725 of the European Parliament and of the Council

4. Within the institutions, bodies, offices and agencies established by, or on the basis of, the Treaties ('institutions, bodies, offices and agencies'), the Office **shall conduct administrative investigations** for the purpose of fighting fraud, corruption and any other illegal activity affecting the financial interests of the Union. To that end, it shall investigate serious matters relating to the discharge of professional duties constituting a dereliction of the obligations of officials and other servants of the Union liable to result in disciplinary or, as the case may be, criminal proceedings, or an equivalent failure to discharge obligations on the part of members of institutions and bodies, heads of offices

and agencies or staff members of institutions, bodies, offices or agencies not subject to the Staff Regulations (hereinafter collectively referred to as 'officials, other servants, members of institutions or bodies, heads of offices or agencies, or staff members').
4a. The Office shall **establish and maintain a close relationship with the European Public Prosecutor's Office (EPPO) e**stablished in enhanced cooperation by Council Regulation (EU) 2017/1939 [*scil.* see Art,. 12 b–f OLAF Regulation and Art. 99, 102, 103, EPPO Regulation]. That relationship shall be based on mutual cooperation, information exchange, complementarity and the avoidance of duplication. It shall aim in particular to ensure that all available means are used to protect the financial interests of the Union through the complementarity of their respective mandates and the support provided by the Office to the EPPO.
5. For the application of this Regulation, competent authorities of the Member States and institutions, bodies, offices and agencies may establish **administrative arrangements** with the Office. Those administrative arrangements may concern, in particular, the transmission of information, the conduct of investigations and any follow-up action.

8 Article 2 of the OLAF Regulation **contains definitions**, which apply for all assessements of Seconded National Experts, Investigators, AFCOS staff or national authorities managing structural funds or other EU programmes. It might be **cited e.g. for an OLAF Report** (see below → Article 11) in order to subsume or assess a conduct, which was investigated or in a glossary.

9 **Article 2 Definitions**
The definitions have legal value and force. They stem from the original legislator of the Regulation. They are open to interpretation by parties and courts:
For the purposes of this Regulation:
(1) '**financial interests of the Union**' shall include revenues, expenditures and assets covered by the budget of the European Union and those covered by the budgets of the institutions, bodies, offices and agencies and the budgets managed and monitored by them;
(2) '**irregularity**' shall mean '**irregularity**' as defined in Article 1(2) of Regulation (EC, Euratom) No 2988/95;
(3) '**fraud, corruption and any other illegal activity affecting the financial interests of the Union'** shall have the meaning applied to those words in the relevant Union acts and the notion of 'any other illegal activity' shall include irregularity as defined in Article 1(2) of Regulation (EC, Euratom) No 2988/95;
(4) '**administrative investigations**' ('investigations') shall mean any inspection, check or other measure undertaken by the Office in accordance with Articles 3 and 4, with a view to achieving the objectives set out in Article 1 and to establishing, where necessary, the irregular nature of the activities under investigation; those investigations shall not

affect the powers of the EPPO or of the competent authorities of Member States to initiate and conduct criminal proceedings;
(5) '**person concerned**' shall mean any person or Economic Operator suspected of having committed fraud, corruption or any other illegal activity affecting the financial interests of the Union and who is therefore subject to investigation by the Office;
(6) '**Economic Operator**' shall have the meaning applied to that term by Regulation (EC, Euratom) No 2988/95 and Regulation (Euratom, EC) No 2185/96;
(7) '**administrative arrangements**' shall mean arrangements of a technical and/or operational nature concluded by the Office, which may in particular aim at facilitating the cooperation and the exchange of information between the parties thereto, and which do not create additional legal obligations;
(8) '**member of an institution**' means a member of the European Parliament, a member of the European Council, a representative of a Member State at ministerial level in the Council, a member of the Commission, a member of the Court of Justice of the European Union (CJEU), a member of the Governing Council of the European Central Bank or a member of the Court of Auditors, with respect to the obligations imposed by Union law in the context of the duties they perform in that capacity.

The definition of **Union official** is regulated, too.[286]

[286] See for the definition of an EU official in Article 1a of Regulation No 31 (EEC), 11 (EAEC), laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Economic Community and the European Atomic Energy Community, OJ 45, 14/06/1962, p. 1385–1386.

I. General Introduction: Investigation Powers and National Law Related to OLAF in Lithuania (Articles 3–8 OLAF Regulation)

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[…] 2. The Office shall ***carry out on-the-spot checks and inspections in accordance with this Regulation and, to the extent not covered by this Regulation, in accordance with Regulation (Euratom, EC) No 2185/96.***

4. Where, in accordance with para 3 of this Article, the ***Economic Operator concerned submits*** to an on-the-spot check and inspection authorised pursuant to this Regulation, Article 2(4) of Regulation (EC, Euratom) No 2988/95, the third subpara of Article 6(1) of Regulation (Euratom, EC) No 2185/96 and Article 7(1) of Regulation (Euratom, EC) No 2185/96 ***shall not apply insofar as those provisions require compliance with national law*** and are capable of restricting access to information and documentation by the Office to the same conditions as those that apply to national administrative inspectors.

5. At the request of the Office, the ***competent authority of the Member State*** concerned shall, without undue delay, provide the staff of the Office with the assistance needed in order to carry out their tasks effectively, as specified in the written authorisation referred to in Article 7(2).

The ***Member State concerned shall ensure***, in accordance with Regulation (Euratom, EC) No 2185/96, that the ***staff of the Office are allowed access to all information, documents and data relating to the matter under investigation which prove necessary in order for the on-the-spot checks and inspections to be carried out effectively and efficiently, and that the staff are able to assume custody of documents or data to ensure that there is no danger of their disappearance.*** Where privately owned devices are used for work purposes, those devices may be subject to inspection by the Office. The Office shall subject such devices to inspection only under the same conditions and to the same extent that national control authorities are allowed to investigate privately owned devices and where the Office has reasonable grounds for suspecting that their content may be relevant for the investigation.

6. Where the staff of the Office find that an ***Economic Operator resists*** an on-the-spot check and inspection authorised pursuant to this Regulation, namely where the Economic Operator refuses to grant the Office the necessary access to its premises or any other areas used for business purposes, conceals information or prevents the conduct of any of the activities that the Office needs to perform in the course of an on-the-spot check and inspection, the ***competent authorities, including, where appropriate, law enforcement authorities of the Member State concerned shall afford the staff of the Office the necessary assistance so as to enable the Office to conduct its on-the-spot check and inspection effectively and without undue delay.***

Article 2(4) of Regulation (EC, Euratom) No 2988/95

Subject to the Community law applicable, the procedures for the application of Community checks, measures and penalties shall be governed by the laws of the Member States.

the third subpara of Article 6(1) of Regulation (Euratom, EC) No 2185/96

~~On-the-spot checks and inspections shall be carried out on the Commission's authority and responsibility by its officials or other servants, duly empowered, hereinafter called 'Commission inspectors'. Persons placed at the disposal of the Commission by the Member States as national experts on secondment may assist in such checks and inspections.~~

~~Commission inspectors shall exercise their powers on production of a written authorization showing their identity and position, together with a document indicating the subject-matter and purpose of the on-the-spot check or inspection.~~

Subject to the Community law applicable, they shall be required to comply, with the rules of procedure laid down by the law of the Member State concerned.

Article 7(1) of Regulation (Euratom, EC) No 2185/96

Commission inspectors shall have access, under the same conditions as national administrative inspectors and in compliance with national legislation, to all the information and documentation on the operations concerned which are required for the proper conduct of the on-the-spot checks and inspections. They may avail themselves of the same inspection facilities as national administrative inspectors and in particular copy relevant documents.

On-the-spot checks and inspections may concern, in particular:

—professional books and documents such as invoices, lists of terms and conditions, pay slips, statements of materials used and work done, and bank statements held by Economic Operators,

—computer data,

—production, packaging and dispatching systems and methods,

—physical checks as to the nature and quantity of goods or completed operations,

—the taking and checking of samples,

—the progress of works and investments for which financing has been provided, and the use made of completed investments,

—budgetary and accounting documents,

—the financial and technical implementation of subsidized projects.]

When providing assistance in accordance with this para or with para 5, the competent authorities of Member States ***shall act in accordance with national procedural rules applicable to the competent authority concerned. If such assistance requires authorisation from a judicial authority in accordance with national law***, such authorisation shall be applied for.

10. As part of its investigative function, the Office shall carry out the checks and inspections provided for in Article 9(1) of Regulation (EC, Euratom) No 2988/95 and in the sectoral rules referred to in Article 9(2) of that Regulation in Member States and, ***in accordance with cooperation and mutual assistance agreements and any other legal instrument in force***, in third countries and on the premises of international organisations.

12. Without prejudice to Article 12c(1), where, before a decision has been taken whether or not to open an external investigation, the Office handles information which suggests that there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union, it may inform the competent authorities of the Member States concerned and, where necessary, the institutions, bodies, offices and agencies concerned.

Without prejudice to the sectoral rules referred to in Article 9(2) of Regulation (EC, Euratom) No 2988/95, the competent authorities of the Member States concerned shall ensure that appropriate action is taken, in which the Office may take part, ***in accordance***

with national law. Upon request, the competent authorities of the Member States concerned shall inform the Office of the action taken and of their findings on the basis of information referred to in the first subpara of this para.

1 On-the-spot checks have been discussed in the last decade quite thoroughly[287], but not enough for all countries. For Lithuania, it is now worth taking a closer look at the applicable provisions.

a) On-the-Spot Checks and Inspections – Renouncing the Applicable National Law – para 2, 4

2 The national law is renounced if any economic operator, the beneficiary, the grant recipient etc. submits to the investigation of the Office. In this case Union law applies.

b) Assistance Needed, Competent Authorities and Access to Information in the Member States, para 5

3 Even in the case that Union law applies, OLAF may need the help and information from national authorities in the Member States (managing authorities, control bodies, customs and tax offices, etc.).

c) Resistance by the Economic Operator vs. Law Enforcement and Effective Investigations, para 6 or the New Model and the Relevance of Resistance or Conformity of the Economic Operator

4 If the economic operator, the beneficiary, the grant recipient etc. resists this conduct has an effect on the applicability of law. The ECJ rules in Sigma Orionis that national law applies in the case of resistance, which means that the investigations need to be in conformity with the national law applicable in similar national investigations.

d) The Basic Principle of Conformity to Regulations 2185/96 and 883/2013

aa. Submission: Compliance with Union Law

5 In the case of compliance of an Lithuanian Economic Operator Union law applies, thus the Regulation allows OLAF officials to conduct on-the-spot checks without prior information of national authorities.

[287] See Bovend'Eerdt 2024.

bb. Resistance: Assistance in Conformity with National Procedural Rules Applicable

Does the participant, the personal or economic operator concerned resist, the Regulation indicates that OLAF has to follow national law and inform national authorities that can provide assistance in conformity with national procedural rules applicable.[288] **6**

e) Competent Authorities

The table shows non-extensively the most important competent authorities, which need to be contacted if the Economic Operator resists and thus national law applies if OLAF wants to conduct investigations into irregularities: **7**

Who is responsible **depends on which area is affected** (direct or shared management) and which type of irregularity or fraud is suspected, as well as in which payment (expenditure) or payment (revenue) area. **8**

For example, one area of shared management can be presented here: **9**

Table 7: Article 3 Competent Authorities for External Investigation – Overview for Lithuania

Customs[289]	Competent to deal with the revenue side of the EU budget.
Customs officials[290]	Competent to deal with and protect the revenue side of the EU budget.
Customs groups	Competent to deal with and protect the revenue side of the EU budget.
Tax Administration[291]	Competent to deal with the revenue side of the EU budget – especially

[288] ECJ, Case T-48/16 *Sigma Orionis v the Commission*, Margin Number 112: "Finally, it should be noted that, according to the rules applicable to the actions carried out by OLAF, the requirement to obtain a judicial authorisation, if provided for by national law, only applies in the case of an objection raised by the Economic Operator and that OLAF must then have recourse to national police forces which, according to the rules applicable to them, must comply with national law."

[289] See *Lietuvos Respublikos Muitinės Į S T A T Y M A S 2004 m. balandžio 27 d. Nr. IX-2183 Vilnius I Skyriubendrosios Nuostatos*/The Republic Of Lithuania Customs To Building in 2004 April 27 No IX–2183, Vilnius and the Website: https://lrmuitine.lt/web/guest/689. Accessed 30 June 2025.

[290] **Article Five**
Legal Protection Of Customs Officers
Article 22 Independence of customs officials
1. Customs officers, while performing official duties, are guided by legal acts and lawful instructions of the management.
2. Institutions and institutions of the Republic of Lithuania, their officials and employees, political parties and politicians, public organizations and public information media, other persons of the Republic of Lithuania and abroad are prohibited from giving customs officials, civil servants and other employees assignments or obligations not provided for in legal acts or otherwise interfering with customs affairs. activities.

[291] See *Lietuvos Respublikos Mokesčių Administravimo Į S T A T Y M A S 2004 m. balandžio 13 d. Nr. IX–2112 Vilnius/*Law on the establishement of the Lithuanian Tax Administration.

AFCOS = STT SPECIAL INVESTIGATION SERVICE OF THE REPUBLIC OF LITHUANIA See Art. 12a OLAF Regulation below.	tax related duties of Economic Operators. Cooperation and Coordination body.
SRS = Lithuania's State Revenue Service	Supervisory body to customs and tax administration.
ZUM = Lietuvos Respublikos žemės ūkio ministerija/ Ministry of Agriculture of the Republic of Lithuania	Managing EU-expenditure.
NMA = Nacionalinė mokėjimo agentūra prie Žemės ūkio ministerijos /National Payment Agency under the Ministryy of Agricultur	Managing EU-expenditure.
CPVA = Cen-trinė projektų valdymo agentūra/Central Project Management Agency	Managing EU-expenditure.
KNA= Corruption Prevention And Combating Bureau Of Latvia	Relevant Authority in the PIF Acquis Sector in Lithuania. Investigative Function, Relevant for Internal and External Information, Competent to Receive information from OLAF (see below → Art. 8, 9, 10, 12) and competent to raise awareness, submit suspicious activities.
Government	Competent to Design Strategy to Ensure the Protection of the EU budget in Lithuania by establishin new bodies, selecting staff, control procedures.
Parliament	Competent to draft EU related legislation, implement Directives and Enforce EU Regulation via Adoption Laws, if necessary.
Ombudsman	Competent to receive cmplaints about conduct of government and Lithuanian State Authorities.

Source: The authors.

f) National Law and "Checks and Inspections" of OLAF

Checks and inspections will be based on national law, if the thresholds and conditions are like described above. **10**

aa. Administrative Procedure in General

The Administrative procedure is governed by the Law of the Republic of Lithuania on Public Administration, which has the following structure: **11**

Law of the Republic of Lithuania on Public Administration
Chapter 1 GENERAL PROVISIONS
Article 1 Purpose and application of the Law (Article 1)
Article 2 Basic concepts of this law (Article 2)
Article 3 Principles of public administration (Article 3)
Chapter 2 FUNDAMENTALS OF PUBLIC ADMINISTRATION
Article 4 System of public administration entities (Article 4)
Article 5 Granting of public administration powers (Article 5)
Article 6 Areas of public administration (Article 6)
Article 7 Activities that must be performed by all public administration entities (Article 7)
Article 8 Administrative structure of public administration entities (Article 8)
Article 9 Use of information and communication technologies in the activities of public administration entities (Article 9)
Article 10 Making of administrative decisions (Article 10)
Article 11 Submission and consideration of applications and complaints for administrative decision making (Article 11) **12**
Article 12 Obtaining information and official assistance necessary for making an administrative decision (Article 12)
Article 13 Delivery (publication) of an administrative decision or other information (Article 13)
Article 14 Appeal of an administrative decision (Article 14)
Article 15 Procedure for correcting errors in an administrative decision (Article 15)
Article 16 Recognizing the administrative decision as having lost its validity (Article 16)
Article 17 Actions in the event of illegal influence of interested persons (Article 17)
Article 18 Supervision of implementation and compliance with legal acts and administrative decisions (Article 18)
Article 19 Provision of administrative services (Article 19)
Article 20 Administration of the provision of public services (Article 20)
Article 21 Monitoring of the system of public administration entities (Article 21)

Chapter 3 Features Of The Administrative Procedure
Article 22 Rights of a person whose rights or legitimate interests are subject to administrative proceedings (Article 22)
Article 23 Beginning of the administrative procedure (Article 23)
Article 24 Suspension of an official, civil servant, other natural person or employee with a special status established by law (Article 24)
Article 25 Suspension of the administrative procedure (Article 25)
Article 26 Survey (Article 26)
Article 27 Verification of factual data (Article 27)
Article 28 Language of the administrative procedure (Article 28)
Chapter 4 Licensing And Supervision Of Business Entities
Article 29 Issuance of licenses (Article 29)
Article 30 Principles of supervision of economic entities (Article 30)
Article 31 Competence of the entity supervising the activities of economic entities (Article 31)
Article 32 Consulting of economic entities (Article 32)
Article 33 Inspections of economic entities (Article 33)
Article 34 Informing business entities (Article 34)
Article 35 Provision of information to entities supervising the activities of economic entities (Article 35)
Article 36 Evaluation and reporting of the activities of entities supervising the activities of economic entities (Article 36)
Article 37 Application of impact measures to economic entities (Article 37)
Article 38 Determination of violation of the requirements of minor legal acts (Article 38)
Chapter 5 Final Provisions
Article 39 Liability of public administration entities (Article 39)
Article 40 Requirements for state registers and information systems (Article 40)
Signature props
Appendix List of changes

Article 10 of this law deals with administrative decisions, which will most likely be common in the area of granting subsidies to beneficiaries. Administrative acts and decisions can only be issued if the authorities have access to all information needed to decide in a particular case, hence Art. 12 that grants the power to request documents is of high value in this area. **13**

bb. Special Administrative Powers and Provisions in Certain Areas of Revenue and Expenditure

(1) Administrative Provisions

(a) Administrative Provisions in the Area of Customs Duties and Value Added Tax (VAT) = Revenue

Area of customs duties

Primarily this area is pre-determined by the Union Customs Code, but controls and administrative acts are stipulated by national law. In the area of customs duties, the issuing process of so-called origin of goods certificates i.e. preferential certificates is prone to irregularities and fraud. The issuing of the certificates is an administrative act and regulated by the Law establishing the Lithuanian Customs: **14**

[Excerpt Law Establishing the Lithuanian Customs/ *Lietuvos Respublikos Muitinės Į S T A T Y M A S 2004 m. balandžio 27 d. Nr. IX–2183 Vilnius I Skyriubendrosios Nuostatos*

Article Two Origin Of Goods

Article 37[292] **Issuance of certificates of non-preferential origin of goods**

1. Certificates of non-preferential origin of goods are issued by the Chamber of Commerce, Industry and Crafts.

2. The Chamber of Commerce, Industry and Crafts issues a certificate of non-preferential origin of goods only if:

(1) the requirements for issuing such a certificate have been fulfilled;

(2) the goods specified in the certificate meet the criteria for acquiring non-preferential goods origin.

Article 38 Confirmation of the preferential origin of exported goods has been simplified

1.[293] To exporters who meet the reliability requirements established by the Director General of the Customs Department, upon their written request, the Customs Department or

[292] **37 straipsnis. Nepreferencinės prekių kilmės sertifikatų išdavimas**

1. Nepreferencinės prekių kilmės sertifikatus išduoda Prekybos, pramonės ir amatų rūmai.

2. Prekybos, pramonės ir amatų rūmai išduoda nepreferencinės prekių kilmės sertifikatą tik tada, jeigu:

(1) įvykdyti tokio sertifikato išdavimo reikalavimai;

(2) sertifikate nurodytos prekės atitinka nepreferencinės prekių kilmės įgijimo kriterijus.

[293] **38 straipsnis. Supaprastintas preferencinės eksportuojamų prekių kilmės patvirtinimas**

a customs institution authorized by the Director General of the Customs Department grants the right to confirm the preferential origin of the exported goods in a simplified procedure, if such method of confirming the origin of the goods is provided for by the customs legislation of the European Community.
2. The permit to confirm the preferential origin of exported goods in a simplified procedure is issued after a person submits a written request and assumes the obligations set by the Director General of the Customs Department.
3. The procedure for issuing the permits specified in para 2 of this Article and supervising the persons who have received them shall be determined by the Director General of the Customs Department.

15 Another important administrative area is the **exemption from customs duties**, which is often prone to irregularities or fraud as fraudsters try to gain exemptions that they can legally not be granted:

16 **[Excerpt Law Establishing the Lithuanian Customs/** *Lietuvos Respublikos Muitinės Į S T A T Y M A S 2004 m. balandžio 27 d. Nr. IX–2183 Vilnius I Skyriubendrosios Nuostatos*

Article Four Exemption From Customs
Article 40[294] **Conditions and procedure for exemption from customs duties**
In the cases provided for in the Customs Exemption Regulation and/or the regulations implementing the Customs Exemption Regulation, in cases where the right of decision-making has been granted to the Member States of the European Union, the conditions and procedure for the exemption from customs duties shall be determined by the Government or its authorized institution.

17 **Area of VAT**

18
- Chapter III. VAT Tariffs
- Chapter V. Cases when Goods are imported (Exempt Import VAT)
- Art. 80 VAT invoice details

1. Eksportuotojams, atitinkantiems Muitinės departamento generalinio direktoriaus nustatytus patikimumo reikalavimus, jų rašytiniu prašymu Muitinės departamentas arba Muitinės departamento generalinio direktoriaus įgaliota muitinės įstaiga suteikia teisę supaprastinta tvarka patvirtinti preferencinę eksportuojamų prekių kilmę, jeigu tokį prekių kilmės patvirtinimo būdą numato Europos Bendrijos muitų teisės aktai.
2. Leidimas supaprastinta tvarka patvirtinti preferencinę eksportuojamų prekių kilmę išduodamas asmeniui pateikus rašytinį prašymą ir prisiėmus Muitinės departamento generalinio direktoriaus nustatytus įsipareigojimus.
3. Šio straipsnio 2 dalyje nurodytų leidimų išdavimo ir juos gavusių asmenų priežiūros tvarką nustato Muitinės departamento generalinis direktorius.

[294] **40 straipsnis. Atleidimo nuo muitų sąlygos ir tvarka**
Atleidimo nuo muitų reglamente ir (arba) Atleidimo nuo muitų reglamentą įgyvendinančiuose reglamentuose numatytais atvejais, kai Europos Sąjungos valstybėms narėms suteikta sprendimo priėmimo teisė, atleidimo nuo muitų sąlygas ir tvarką nustato Vyriausybė arba jos įgaliota institucija.

The Tax Administration Act clearly depicts, what kind of taxes apply: **19**

Law on the establishment of the Lithuanian Tax Administration./
Lietuvos Respublikos Mokesčių Administravimo Į S T A T Y M A S 2004 m. balandžio 13 d. Nr. IX–2112 Vilnius
Chapter III
Taxes
Article 13 Taxes
Taxes administered in accordance with this Law:
1. value added tax;
2. excise tax;
19. state social insurance contributions;
20. white sugar overquota tax;
21. quota sugar production tax;
22. additional sugar production tax;
23. customs duties; [...].

Chapter IV Participants Of Tax Administration Legal Relations
First Article Tax Administrators. Their Functions, Rights And Obligations
Article 15 Tax administrator
1. The state institution responsible for the administration of the taxes specified in Article 13 of this Law, excluding customs duties, in the Republic of Lithuania is the State Tax Inspectorate.
2. The ***customs office of the Republic of Lithuania (hereinafter referred to as the customs office) is responsible for customs administration*** in the Republic of Lithuania. The customs administration ***administers*** the taxes listed in points 1 and 2 of Article 13 of this Law to the extent ***assigned to it under the Value Added Tax and Excise Laws***. The customs office that administers customs duties and the taxes specified in this part is considered the tax administrator, the Customs Department is the central tax administrator, and the territorial customs office is the local tax administrator, unless this Law provides otherwise.
3. No other state institutions or institutions can perform the functions of a tax administrator, except for the cases directly established in this Law or the relevant tax law.

Article 80 VAT invoice details
1. A VAT invoice must have all the mandatory requisites of an accounting document set by the laws governing accounting.
2. Unless otherwise specified in this Article, in addition to the requisites specified in para 1 of this Article, the VAT invoice must include:
(1) goods supplier or service provider code or personal code (if it is a natural person);

(2) VAT payer code of the goods supplier or service provider;
(3) the name and code of the buyer (customer) of the goods or services or the name, surname and personal code (if it is a natural person);
(4) name of supplied goods or provided services;
(5) taxable value of supplied goods or rendered services;
(6) VAT rate (rates);
(7) VAT amount;
(8) other additional requirements established by the Government of the Republic of Lithuania or its authorized institution.
3. If goods and/or services jointly supplied by several VAT payers are registered in one VAT invoice in accordance with the procedure specified in Article 79, Part 2 of this Law, instead of the goods supplier and/or service provider code (personal code) and VAT in the VAT invoice the payer's code indicates other requisites determined by the Government of the Republic of Lithuania or an institution authorized by it. If goods and/or services are jointly supplied to several buyers (clients) in one VAT invoice, the VAT invoice shall indicate other details determined by the Government of the Republic of Lithuania or its authorized institution instead of the buyer's (customer's) code (personal code).
4. In the cases specified in Chapter XII of this Law, the VAT rate and amount are not specified in the VAT invoice.

(aa) Principle of Investigation (General Tax Code, Customs Code)

20 In the general **administrative decision-making area** one may refer to Artt. 12 and 23 Law of the Republic of Lithuania on Public Administration:

21

Article 12 Obtaining information and service support necessary for making an administrative decision
1. The request from individuals for documents and information necessary for making an administrative decision must be legal and motivated.
2. The subject of public administration may demand only those documents and information that are not available in state registers (cadastres), departmental registers, state information systems and other information systems financed from the state or municipal budget and/or state monetary funds.
3. A specific deadline must be set for the submission of documents and information. Additional documents and additional information may be required from the persons who submitted the request or complaint only in exceptional cases and with proper justification of the necessity of these documents and information.
4. The subject of public administration may, with reason, request another public administration subject to provide documents, information or opinion according to competence, which are needed for making an administrative decision, or official assistance.

5. Service assistance is not provided if:
(1) the public administration entity that is addressed does not have the requested documents, information or expertise;
(2) the provision of official assistance from the public administration entity to which the request is made would require unreasonably high costs;
(3) official assistance is related to information that is prohibited by law.
6. When service assistance can be provided by several public administration entities, the lower-level public administration entity is addressed first.
7. The public administration entity requesting official assistance is responsible for the validity and legality of the request.
8. The entity of public administration to which official assistance is requested must provide it, except for the cases listed in para 5 of this Article. Service assistance is provided no later than within 15 working days from the date of receipt of the application for service assistance.
9. Service assistance from one public administration entity to another public administration entity is provided free of charge.

Article 23 Beginning of the administrative procedure
1. The administrative procedure is initiated by the head of the public administration entity or an officer authorized by him, a civil servant, another natural person with a special status established by law, an employee or a commission formed by the head of the public administration entity or his authorized person by written order within 3 working days from the date of receipt of the complaint.
2. It is prohibited to forward (transfer) a complaint to an official, civil servant, other natural person or employee with a special status established by law, and when a complaint about the actions or inaction of a public administration entity is submitted to a public administration entity superior in terms of subordination, to a public administration entity or its administrative unit, whose actions are appealed.
3. The public administration entity that received the complaint collects the information necessary to start the administrative procedure, which is held by the public administration entity or which is in the state registers or other state or municipal information systems.

Despite regular controls i.e. external audits in order to discover irregularities already the supervisions of goods entering the Union is one of the most important tasks of the Lithuanian customs. **22**

23 **Article 42[295] Customs supervision**

1. Customs supervision measures are applied:
(1) for goods whose customs supervision is provided for in customs legislation;
(2) goods subject to import or export bans or restrictions when they are brought into the customs territory of the Republic of Lithuania;
(3) for goods that have been illegally imported into the customs territory of the Republic of Lithuania.
2. Customs supervision measures are also applied to all vehicles, containers and packages, if they transport or can transport the goods specified in para 1 of this Article.
3. Customs supervision measures are applied in accordance with the special procedure established by the Government or its authorized institution:
(1) for warships of the Republic of Lithuania and foreign countries;
(2) Aircraft and other vehicles of the army of the Republic of Lithuania or a foreign country, when these vehicles are used in accordance with the procedure established by laws and other legal acts for the movement of the army contingent and civilian employees serving in the military forces assigned to it and/or for the transportation of military cargo;
(3) State border guard service and police vehicles, when they are used to perform official duties of officers of these institutions;
(4) Vehicles used by diplomatic or consular missions located in the Republic of Lithuania.
4. Without prejudice to para 3 of this Article, customs supervision measures are applied to goods unloaded from the vehicles specified therein in the customs territory of the Republic of Lithuania.

[295] **42 straipsnis. Muitinės priežiūra**
1. Muitinės priežiūros priemonės taikomos:
(1) prekėms, kurių muitinės priežiūra numatyta muitų teisės aktuose;
(2) prekėms, kurioms taikomi importo arba eksporto draudimai ar apribojimai, kai jos įvežamos į Lietuvos Respublikos muitų teritoriją;
(3) prekėms, kurios neteisėtai įvežtos į Lietuvos Respublikos muitų teritoriją.
2. Muitinės priežiūros priemonės taip pat taikomos visoms transporto priemonėms, talpykloms ir pakuotėms, jeigu jose gabenamos arba gali būti gabenamos šio straipsnio 1 dalyje nurodytos prekės.
3. Muitinės priežiūros priemonės taikomos laikantis Vyriausybės arba jos įgaliotos institucijos nustatytos specialios tvarkos:
(1) Lietuvos Respublikos ir užsienio valstybių karo laivams;
(2) Lietuvos Respublikos ar užsienio valstybės kariuomenės orlaiviams ir kitoms transporto priemonėms, kai šios transporto priemonės įstatymų ir kitų teisės aktų nustatyta tvarka naudojamos kariuomenės kontingento ir jam priskirtų karinėse pajėgose tarnaujančių civilių tarnautojų vykimui ir (arba) karinių krovinių gabenimui;
(3) Valstybės sienos apsaugos tarnybos ir policijos transporto priemonėms, kai jos naudojamos šių institucijų pareigūnų tarnybinėms pareigoms vykdyti;
(4) Lietuvos Respublikoje esančių diplomatinių ar konsulinių atstovybių naudojamoms transporto priemonėms.
4. Nepažeidžiant šio straipsnio 3 dalies, iš joje nurodytų transporto priemonių Lietuvos Respublikos muitų teritorijoje iškraunamoms prekėms muitinės priežiūros priemonės taikomos įprasta tvarka.

Article 45[296] **Customs supervision measures applied to imported goods**
The customs supervision measures that are applied to goods brought into the customs territory of the Republic of Lithuania are determined by the Director General of the Customs Department, taking into account the types of transport by which the goods are transported and other circumstances related to the transportation of goods.

In the **area of tax collection** Article 135 is equivalent to provisions that are called principle of investigations: **24**

Chapter VII **25**
Tax Investigation
Article 135[297] **Conducting a tax investigation**
1. The tax investigation is carried out by the officers of the tax administrator, without a separate assignment, in the course of their direct work functions.
2. The detailed procedure for conducting a tax investigation is determined by the central tax administrator, taking into account the provisions of this Law and relevant tax laws.
3. The provisions of Chapter VI of this Law do not apply to the conduct of a tax investigation.

Article 136[298] **Notification to the taxpayer about identified deficiencies and/or objections**
1. If, during the tax investigation, the tax administrator officer finds deficiencies in the tax return or other document submitted by the taxpayer, or if these documents contradict

[296] **45 straipsnis. Muitinės priežiūros priemonės, taikomos įvežtoms prekėms**
Muitinės priežiūros priemones, kurios taikomos į Lietuvos Respublikos muitų teritoriją įvežtoms prekėms, nustato Muitinės departamento generalinis direktorius, atsižvelgdamas į tai, kokių rūšių transportu prekės gabenamos, bei į kitas su prekių gabenimu susijusias aplinkybes.
[297] **VII Skyrius**
Mokestinis Tyrimas
135 straipsnis. Mokestinio tyrimo atlikimas
1. Mokestinį tyrimą atlieka mokesčių administratoriaus pareigūnai, be atskiro pavedimo atlikdami savo tiesiogines darbo funkcijas.
2. Detalią mokestinio tyrimo atlikimo tvarką nustato centrinis mokesčių administratorius, atsižvelgdamas į šio Įstatymo bei atitinkamų mokesčių įstatymų nuostatas.
3. Mokestinio tyrimo atlikimui šio Įstatymo VI skyriaus nuostatos netaikomos.
[298] **136 straipsnis. Pranešimas mokesčių mokėtojui apie nustatytus trūkumus ir (ar) prieštaravimus**
1. Jeigu mokestinio tyrimo metu mokesčių administratoriaus pareigūnas nustato mokesčių mokėtojo pateiktos mokesčių deklaracijos ar kito dokumento trūkumų arba šie dokumentai prieštarauja kitai apie mokesčių mokėtoją turimai informacijai, mokesčių administratorius mokesčių mokėtojui įteikia rašytinį pranešimą pasiūlydamas ištaisyti mokestinio tyrimo metu nustatytas klaidas ir pašalinti trūkumus ar prieštaravimus. Rašytinis pranešimas paprastai įteikiamas tuo atveju, jei su mokesčių mokėtoju nepavyksta susitarti žodžiu.
2. Rašytiniame pranešime mokesčių mokėtojui nurodomi nustatyti trūkumai ar prieštaravimai bei pasiūlomas jų pašalinimo būdas. Mokesčių administratorius pranešime turi nurodyti minėtų trūkumų ir prieštaravimų pašalinimo terminą, kuris negali būti trumpesnis negu 10 dienų nuo pranešimo įteikimo mokesčių mokėtojui dienos.
3. Jeigu mokesčių mokėtojas per šio straipsnio 2 dalyje nurodytą terminą mokesčių administratoriaus pasiūlytu būdu pašalina trūkumus ir prieštaravimus, šio Įstatymo 139 straipsnyje nurodytos baudos netaikomos, jei įstatymai nenustato kitaip. Trūkumų ir prieštaravimų pašalinimas nestabdo delspinigių skaičiavimo šio Įstatymo nustatyta tvarka
4. Detalią šio straipsnio įgyvendinimo tvarką nustato centrinis mokesčių administratorius.

other information available about the taxpayer, the tax administrator delivers a written notice to the taxpayer offering to correct the errors identified during the tax investigation and to remove the deficiencies or objections. A written notice is usually given if an oral agreement cannot be reached with the taxpayer.
2. The written notice to the taxpayer indicates the identified deficiencies or objections and suggests a way to eliminate them. In the notification, the tax administrator must indicate the deadline for the elimination of the aforementioned deficiencies and objections, which cannot be shorter than 10 days from the date of delivery of the notification to the taxpayer.
3. If the taxpayer removes the deficiencies and objections within the time limit specified in para 2 of this Article in the manner proposed by the tax administrator, the fines specified in Article 139 of this Law shall not be applied, unless the law provides otherwise. The elimination of deficiencies and objections does not stop the calculation of interest on late payment in accordance with the procedure established by this Law
4. The detailed procedure for the implementation of this Article shall be determined by the central tax administrator.

(bb) External Audit (General Tax Code, Customs Code)

26 The general law establishing the Lithuanian Tax Administration stipulates the following rules in this regard:

27

Law on the establishment of the Lithuanian Tax Administration.
Article 114 The tax administrator's right to choose the taxpayers to be audited
The tax administrator independently selects the taxpayers to be audited,[299] determines the scope and time of the audit.

Article 115[300] **Types of tax inspection**
The types of tax audit are:
(1) complex inspection – inspection of the fulfilment of the tax obligation, which includes the inspection of the correctness of the calculation, declaration and payment of

[299] **114 straipsnis. Mokesčių administratoriaus teisė pasirinkti tikrintinus mokesčių mokėtojus**
Mokesčių administratorius savarankiškai pasirenka tikrintinus mokesčių mokėtojus, nustato tikrinimo mastą ir laiką.
[300] **115 straipsnis. Mokestinio patikrinimo rūšys**
Mokestinio patikrinimo rūšys yra:
(1) kompleksinis patikrinimas – mokestinės prievolės įvykdymo patikrinimas, kuris apima visų mokesčių mokėtojo mokamų mokesčių, administruojamų atitinkamo mokesčių administratoriaus, per tam tikrą laikotarpį apskaičiavimo, deklaravimo ir sumokėjimo teisingumo patikrinimą;
(2) teminis patikrinimas – mokestinės prievolės įvykdymo patikrinimas, kuris apima mokesčių mokėtojo mokamo tam tikro mokesčio (mokesčių), administruojamo (administruojamų) atitinkamo mokesčių administratoriaus, per tam tikrą laikotarpį apskaičiavimo, deklaravimo ir sumokėjimo teisingumo patikrinimą;
(3) operatyvus patikrinimas – įstatymuose bei jų lydimuosiuose teisės aktuose numatytų atskirų mokesčių mokėtojų pareigų apskaitos, mokesčių deklaravimo, sumokėjimo, registravimosi mokesčių mokėtoju ir kitose srityse vykdymo patikrinimas. Operatyvus patikrinimas atliekamas vadovaujantis šiuo Įstatymu, taip pat Administracinių teisės pažeidimų kodeksu ir kitais įstatymais.

all taxes paid by the taxpayer, administered by the relevant tax administrator, within a certain period of time;
(2) thematic inspection – an inspection of the fulfilment of the tax obligation, which includes an inspection of the correctness of the calculation, declaration and payment of a certain tax (taxes) paid by the taxpayer, administered (administered) by the relevant tax administrator, within a certain period of time;
(3) operational inspection – inspection of the performance of individual tax payers' duties in accounting, tax declaration, payment, registration as a tax payer and other areas provided for in the laws and their accompanying legal acts. Operational inspection is carried out in accordance with this Law, as well as the Code of Administrative Law Violations and other laws.

Article 116[301] Place of tax inspection
The tax inspection can be carried out at the office of the tax administrator or (and) after going to the taxpayer.

Article 117 Periodicity of tax inspections
1. A complex inspection can be carried out no more than once a year.[302]
2. Thematic inspection can be carried out no more than once every six months.
3. The restrictions provided for in paras 1 and 2 of this Article do not apply:
(1) in case of liquidation or reorganization of a legal entity (initiation of bankruptcy or restructuring proceedings);
(2) in case of de-registration of the taxpayer from the value added tax;
(3) after the taxpayer submits a request to refund (credit) the tax overpayment (difference);
(4) in the case of operational inspection;

[301] **116 straipsnis. Mokestinio patikrinimo atlikimo vieta**
Mokestinis patikrinimas gali būti atliekamas mokesčių administratoriaus buveinėje arba (ir) nuvykus pas mokesčių mokėtoją.
[302] **117 straipsnis. Mokestinių patikrinimų periodiškumas**
1. Kompleksinis patikrinimas gali būti atliekamas ne dažniau kaip vieną kartą per metus.
2. Teminis patikrinimas gali būti atliekamas ne dažniau kaip kartą per pusę metų.
3. Šio straipsnio 1 ir 2 dalyse numatyti apribojimai netaikomi:
(1) juridinio asmens likvidavimo arba reorganizavimo (bankroto arba restruktūrizavimo bylos iškėlimo) atveju;
(2) mokesčių mokėtojo išsiregistravimo iš pridėtinės vertės mokesčių mokėtojo atveju;
(3) mokesčių mokėtojui padavus prašymą grąžinti (įskaityti) mokesčio permoką (skirtumą);
(4) operatyvaus patikrinimo atveju;
(5) šio Įstatymo nustatyta tvarka atliekant pakartotinį patikrinimą;
(6) mokesčių mokėtojui paprašius išduoti pažymą apie atsiskaitymą su biudžetu;
(7) atliekant mokesčių mokėtojo patikrinimą kompetentingos valstybės įstaigos ar institucijos pavedimu arba pagal užsienio valstybės mokesčių administracijos (kompetentingos institucijos) kreipimąsi;
(8) atliekant bendrą patikrinimą su kitomis valstybės įstaigomis ir institucijomis, taip pat užsienio valstybių mokesčių administracijomis (kompetentingomis institucijomis).

(5) in the course of re-inspection in accordance with the procedure established by this Law;
(6) at the taxpayer's request to issue a certificate of settlement with the budget;
(7) when conducting a tax payer inspection on behalf of a competent state institution or institution or in accordance with the request of a foreign tax administration (competent institution);
(8) during a joint inspection with other state institutions and institutions, as well as tax administrations of foreign countries (competent institutions).

Article 118 Restrictions on re-verification

1. The tax administrator does not have the right to re-examine the taxpayer for the same tax for the same tax period,[303] if the relevant decision of the tax administrator was made on the approval of the inspection act or the inspection results were confirmed by the inspection certificate. This provision does not apply to:
(1) in the case of operational inspection;
(2) when conducting an inspection of the taxpayer in accordance with the request of the tax administration (competent authority) of a foreign state or during a joint inspection with the said authority; when conducting a tax audit regarding the application of the mutual agreement procedure provided for in the double taxation avoidance agreements concluded and applied by the Republic of Lithuania or in the Convention 90/436/EEC on the avoidance of double taxation by adjusting the profits of associated companies;
(3) in other cases established by this Law;
(4) upon the discovery of new circumstances which were not and could not be known to the tax administrator and which may affect the results of the previous inspection. In this

[303] **118 straipsnis. Apribojimai atlikti pakartotinį patikrinimą**
1. Mokesčių administratorius neturi teisės pakartotinai tikrinti mokesčių mokėtojo dėl to paties mokesčio už tą patį mokestinį laikotarpį, jei buvo priimtas atitinkamas mokesčių administratoriaus sprendimas dėl patikrinimo akto tvirtinimo arba patikrinimo rezultatai buvo patvirtinti patikrinimo pažyma. Ši nuostata netaikoma:
(1) operatyvaus patikrinimo atveju;
(2) atliekant mokesčių mokėtojo patikrinimą pagal užsienio valstybės mokesčių administracijos (kompetentingos institucijos) kreipimąsi arba su minėta institucija atliekant bendrą patikrinimą; atliekant mokestinį patikrinimą dėl abipusio susitarimo procedūros, numatytos Lietuvos Respublikos sudarytose ir taikomose dvigubo apmokestinimo išvengimo sutartyse arba Konvencijoje 90/436/EEB dėl dvigubo apmokestinimo išvengimo koreguojant asocijuotų įmonių pelną, taikymo;
(3) kitais šio Įstatymo nustatytais atvejais;
(4) paaiškėjus naujų aplinkybių, kurios nebuvo ir negalėjo būti žinomos mokesčių administratoriui ir kurios gali turėti įtakos ankstesnio patikrinimo rezultatams. Šiuo atveju prieš pradedant pakartotinį patikrinimą būtinas centrinio mokesčių administratoriaus leidimas minėtą patikrinimą atlikti.
2. Šio straipsnio 1 dalyje nustatytos išimtys netaikomos, jei nuo pirminio patikrinimo pabaigos (jei sprendimas dėl patikrinimo akto tvirtinimo buvo apskųstas – nuo paskutinio sprendimo šiame mokestiniame ginče priėmimo dienos) praėjo daugiau kaip 10 metų.
3. Pakartotinis patikrinimas atliekamas tik neviršijant atitinkamų pavedimų ir (arba) tik tiek, kiek tai susiję su šio straipsnio 1 dalyje nurodytais atvejais.
4. Tais atvejais, kai tikrinamas atskiras mokesčių mokėtojo padalinys arba veiklos vykdymo vieta, pakartotinio patikrinimo atlikimo apribojimai taikomi tik dėl jau patikrintos mokesčių mokėtojo mokamo mokesčio dalies.

case, the permission of the central tax administrator to carry out the said inspection is necessary before starting the re-inspection.
2. The exceptions set out in part 1 of this Article do not apply if more than 10 years have passed since the end of the initial inspection (if the decision on approval of the inspection act was appealed - from the date of the last decision in this tax dispute).
3. Re-inspection is carried out only within the limits of the relevant assignments and/or only to the extent that it is related to the cases specified in para 1 of this Article.
4. In cases where a separate unit of the taxpayer or a place of activity is inspected, restrictions on re-inspection are applied only for the part of the tax paid by the taxpayer that has already been inspected.

Article 119 Restrictions on performing a tax inspection after visiting the taxpayer
1. The tax inspection after visiting the taxpayer cannot last longer than 90 days, except for the exceptions specified in this Article or the relevant tax law.[304]
2. An additional 30 days are allocated for the inspection of a taxpayer with structural divisions (branches or representative offices) for each branch or representative office.
3. Taking into account the complexity of the inspection, the nature of the inspected activity, the scope of the inspection, the terms provided for in paras 1 and 2 of this Article may be extended by the decision of the central tax administrator for a maximum of another 180 days and/or 30 days, respectively.
4. The days specified in this Article refer to the days when the tax administrator's official was actually at the taxpayer's place, when the taxpayer was inspected. At the taxpayer's request, the tax administrator officer must sign the taxpayer's journal or other document that records the arrival and departure of the inspecting officer.
5. In the cases established by this Law, during re-inspection, the terms specified in this Article shall be recalculated in accordance with the procedure established by this Article.

[304] **119 straipsnis. Apribojimai atlikti mokestinį patikrinimą nuvykus pas mokesčių mokėtoją**
1. Mokestinis patikrinimas nuvykus pas mokesčių mokėtoją negali trukti ilgiau kaip 90 dienų, išskyrus šiame straipsnyje arba atitinkamo mokesčio įstatyme nurodytas išimtis.
2. Mokesčių mokėtojo, turinčio struktūrinių padalinių (filialų ar atstovybių), patikrinimui papildomai skiriama po 30 dienų kiekvienam filialui ar atstovybei patikrinti.
3. Atsižvelgiant į patikrinimo sudėtingumą, tikrinamos veiklos pobūdį, tikrinimo mastą, šio straipsnio 1 ir 2 dalyse numatyti terminai centrinio mokesčių administratoriaus sprendimu gali būti pratęsti atitinkamai ne ilgiau kaip dar 180 dienų ir (arba) 30 dienų.
4. Šiame straipsnyje nurodytos dienos reiškia mokesčių administratoriaus pareigūno faktiškai pas mokesčių mokėtoją būtas dienas, kai mokesčių mokėtojas buvo tikrinamas. Mokesčių mokėtojui pareikalavus, mokesčių administratoriaus pareigūnas privalo pasirašyti mokesčių mokėtojo žurnale ar kitame dokumente, kuriame fiksuojamas patikrinimą atliekančio pareigūno atvykimas ir išvykimas.
5. Šio Įstatymo nustatytais atvejais atliekant pakartotinį patikrinimą, šiame straipsnyje nurodyti terminai pradedami skaičiuoti iš naujo šio straipsnio nustatyta tvarka.
6. Mokesčių administratoriaus buveinėje atliekamo mokestinio patikrinimo trukmė nėra ribojama, tačiau mokesčių administratorius privalo jį atlikti per objektyviai įmanomą kuo trumpesnį laikotarpį.

6. The duration of the tax inspection conducted at the tax administrator's office is not limited, but the tax administrator must perform it within the shortest possible period of time.

Article 120[305] Issuance of an order to perform a tax inspection

1. The beginning of a tax audit is the issuance of a tax audit order. The following must be specified in the order:
(1) the duties, names, and surnames of the officials who will perform the inspection;
(2) the name of the tax payer to be verified (if a natural person is being verified – full name);
(3) subject of inspection;
(4) the start and end date of the inspection.
2. The order to perform an operational inspection may only include:
(1) duties, names and surnames of the officials who will perform the inspection;
(2) location (may include details of the taxpayer to be checked);
(3) specific days of inspection.
3. Legal acts, which the tax administrator follows when performing a tax audit, may also provide for other mandatory requisites for an order to perform an audit.
4. Before the actual inspection begins, a copy of the tax inspection order is submitted to the taxpayer. This provision does not apply in the case of operational inspection, but even then the relevant order must be presented to the person for perusal.

Article 121 Tax audit notification

1.[306] The tax administrator, before starting the inspection of the taxpayer, must give the taxpayer a notice of the expected tax inspection, specifying the day and time when he

[305] **120 straipsnis. Pavedimo atlikti mokestinį patikrinimą išrašymas**
1. Mokestinio patikrinimo pradžia yra mokestinio patikrinimo pavedimo išrašymas. Pavedime privalu nurodyti:
(1) patikrinimą atliksiančių pareigūnų pareigas, vardus, pavardes;
(2) tikrintino mokesčių mokėtojo pavadinimą (jeigu tikrinamas fizinis asmuo – vardą, pavardę);
(3) patikrinimo dalyką;
(4) patikrinimo atlikimo pradžios ir pabaigos datas.
2. Pavedime atlikti operatyvų patikrinimą gali būti nurodyta tik:
(1) patikrinimą atliksiančių pareigūnų pareigos, vardai, pavardės;
(2) vietovė (gali būti ir tikrintino mokesčių mokėtojo rekvizitai);
(3) konkrečios patikrinimo atlikimo dienos.
3. Teisės aktai, kuriais mokesčių administratorius vadovaujasi atlikdamas mokestinį patikrinimą, gali numatyti ir kitus privalomuosius pavedimo atlikti patikrinimą rekvizitus.
4. Prieš pradedant faktinį patikrinimą, mokestinio patikrinimo pavedimo kopija pateikiama mokesčių mokėtojui. Ši nuostata netaikoma operatyvaus patikrinimo atveju, tačiau ir tuomet atitinkamas pavedimas privalomai pateikiamas asmeniui susipažinti.

[306] **121 straipsnis. Pranešimas apie mokestinį patikrinimą**
1. Mokesčių administratorius, prieš pradėdamas mokesčių mokėtojo patikrinimą, privalo įteikti mokesčių mokėtojui pranešimą apie numatomą mokestinį patikrinimą, nurodydamas dieną ir valandą, kada jam (jo atstovui) atvykti pas mokesčių administratorių arba būti savo patalpose, kai patikrinimas atliekamas nuvykus pas mokesčių mokėtoją. Pranešime nurodomas numatomo patikrinimo dalykas bei preliminarus dokumentų ir kitų duomenų, reikalingų patikrinimui atlikti, sąrašas. Tokie dokumentai ir duomenys turi būti pateikti (parengti) atitinkamai

(his representative) must come to the tax administrator or be at his premises when the inspection is carried out after visiting the taxpayer. The notification indicates the subject of the expected inspection and a preliminary list of documents and other data required for the inspection. Such documents and data must be submitted (prepared) on the day of the arrival of the taxpayer (his representative) or tax administrator, respectively. In each case, at least 10 days must pass from the date of delivery of the notice to the taxpayer to the date of submission (preparation) of documents and other data.
2. The provisions of para 1 of this Article do not apply in the case of operational inspection.
3. The tax administrator has the **right to start an actual inspection** of the taxpayer without issuing a notice of the order to carry out the inspection in cases where there is a reasonable risk that the taxpayer may hide or destroy the documents necessary for the inspection, or there are other circumstances that would make the inspection impossible or its performance especially would become more difficult.

In the **area of VAT obligations and duties** the tax authorities may conduct tax controls by virtue of Chapter. XIV (Art. 120 et seq.). **28**

[Excerpts VAT Code] **29**

Article 120 VAT control
1. VAT, except for the case specified in para 2 of this Article, is controlled by the state tax inspectorate. The State Tax Inspectorate controls the payment of VAT for imported goods as well, if their import VAT is credited in accordance with the procedure established in Article 94 of this Law.
2. VAT for imported goods, not specified in para 1 of this Article, is controlled by territorial customs.
3. VAT arrears, as well as related fines and/or interest are collected in accordance with the procedure established by law.

Article 121 Refund of unreasonably paid (collected) VAT
1. The overpaid (collected) amount of VAT is returned (credited) in accordance with the procedure established by the Law on Tax Administration, except for the case specified in para 2 of this Article.

mokesčių mokėtojo (jo atstovo) arba mokesčių administratoriaus pareigūno atvykimo dieną. Kiekvienu atveju nuo pranešimo mokesčių mokėtojui įteikimo dienos iki dokumentų ir kitų duomenų pateikimo (parengimo) dienos turi praeiti ne mažiau kaip 10 dienų. Trumpesnis terminas gali būti nustatytas mokesčių mokėtojo prašymu arba sutikimu.
2. Šio straipsnio 1 dalies nuostatos netaikomos operatyvaus patikrinimo atveju.
3. Mokesčių administratorius turi teisę pradėti faktinį mokesčių mokėtojo patikrinimą be pranešimo apie pavedimo atlikti patikrinimą išrašymą tais atvejais, kai yra pagrįstos rizikos, kad mokesčių mokėtojas gali paslėpti ar sunaikinti patikrinimui atlikti reikiamus dokumentus, arba yra kitų aplinkybių, dėl kurių patikrinimas taptų neįmanomas arba jo atlikimas ypač pasunkėtų.

2. VAT paid for imported goods is returned or its recovery is refused in the cases established by the Customs Code. Requests for refund of paid VAT or refusal to collect it are processed in accordance with the procedure established by the Customs Code. Unreasonably paid (collected) import VAT is returned by customs according to the procedure established by the Customs Department under the Ministry of Finance of the Republic of Lithuania.

30 In the **area of customs duties** the following law applies:

31 **[Excerpt Law Establishing the Lithuanian Customs**/*Lietuvos Respublikos Muitinės Į S T A T Y M A S 2004 m. balandžio 27 d. Nr. IX–2183 Vilnius I Skyriubendrosios Nuostatos*

Article 5 Application of the Tax Administration Law
When administering taxes, the Customs follows the Law on Tax Administration and applies it taking into account the peculiarities and exceptions provided for in the customs legislation of the European Community and the legislation of the Republic of Lithuania regulating the procedure for their application.

(cc) Tax and Customs Investigation (Customs Code/General Tax Code)

32 Tax and customs investigations are foreseen by the customs code, the law establishing the customs and the general tax code as well as the general administrative law.

33 The following case study stems from a customs investigation with regard to anti-dumping duties:

34 *Case Study 5: Anti-Dumping Duty/Tax Inspection Case OLAF Report*

	Case-Study: Partially satisfied appeal in an anti-dumping duty/tax inspection case solely based on an OLAF Report?

In a case that happened in Lithuania the Vilnius District Court assessed actions of a company that imported products from Thailand. These products (various fasteners) were guessed to be of Chinese origin by Lithuanian Tax and Customs. In the following they based their accusations on an OLAF Report.

"The company and its Economic Operator appealed to the Supreme Administrative Court as they say that "the defendant did not substantiate the calculated amounts and thus violated Article 67 of the Tax Administration Law of the Republic of Lithuania (hereinafter – MAĮ) . He noted that the Kaunas TM did not perform an independent inspection of the Company's activities and the specific factual circumstances of the dispute in order to assess the objectivity and reliability of the circumstances indicated in the OLAF reports. OLAF reports are only of a recommendatory nature and do not

have a legally binding effect, even in the procedural sense, therefore the decisions of the tax administrator based on the OLAF report are unfounded and illegal, the OLAF report cannot be considered to meet the procedural requirements established by the legal acts of the Republic of Lithuania and as acceptable evidence in a tax dispute. OLAF is not assigned the competence to carry out inspections of the commercial, economic or financial activities of persons (the applicant) and to identify violations of tax laws, on the basis of which the tax administrator could determine the tax liability without an independent inspection. He emphasized that OLAF's competence is focused on the activities of European Union (hereinafter – also EU) institutions, OLAF's report cannot be considered prima facie (at first glance) as evidence, but in the case under consideration, the tax administrator was guided exclusively by OLAF reports and did not independently determine the factual circumstances related to the specific import made by the applicant. Applicant t also pointed out that the Customs Department does not dispute the validity and authenticity of the certificates of origin, which confirm the origin of the goods in Thailand, but considers this circumstance unreasonably irrelevant to the situation under consideration. He emphasized that the certificates of origin are issued without violating the requirements of legal acts and meet all the conditions of legality. The defendant has not applied to the institution that issued the certificate of origin and/or the tax administrator of a foreign country for the verification of legally significant facts. According to the company, it was honest in its activities and did not violate any public interest. […]".[307]

Arguments of the appeal (shortened):
"The defendant points out that the Customs Department does not agree with the applicant's opinion that OLAF reports cannot be accepted as evidence in tax disputes. In the case under consideration, both the OLAF report and the information of the customs offices of the Kingdom of Thailand were submitted to the customs of the Republic of Lithuania through the Customs information system, the conditions of use of which are regulated by Regulation (EC) No 515/97. Para 3 of Article 45 of this Regulation provides that all information obtained in accordance with this Regulation may be used in court cases or proceedings brought, respectively, for non-compliance with customs or agricultural legislation. R based on 2013 September 11 Regulation of the European Parliament and the Council (es, Euratom) No 883/2013 on investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 and Council Regulation (Euratom) No 1074/1999 (hereinafter referred to as the OLAF Regulation), Article 3, Part 1, OLAF may carry out checks and

[307] Supreme Administrative Court of Lithuania. Title: [2017-03-23][personalized decision in the case][A-352-556-2017].docx. Case No A-352-556/2017. Type of case: administrative case.

inspections in third countries. Pursuant to Article 11(2) of the OLAF Regulation, reports prepared by OLAF shall be considered as admissible evidence in administrative or judicial proceedings of a Member State where it is found to be necessary, in the same manner and under the same conditions as administrative reports prepared by national administration inspectors. They are subject to the same assessment rules as administrative reports drawn up by national administration inspectors and have the same probative value.

Article 12(1) of the OLAF Regulation provides that OLAF may transmit information obtained during external investigations to the competent authorities of the Member States concerned in a timely manner so that they can take appropriate action in accordance with their national law. According to OLAF relament, it can be concluded that OLAF can transfer the information obtained during the investigation to the authorities of the Member States, and they can rely on this information as evidence when carrying out inspections. The contents of the OLAF reports show that the OLAF officials relied on objective data provided by the customs officials and warehouse managers of the Kingdom of Thailand when accepting the reports. Kaunas TM , while accepting the contested inspection report of the applicant, relied not only on the OLAF reports, but also on the data provided by the Kingdom of Thailand, in which the goods imported by the applicant to the EU were linked togoods originating in the People's Republic of China imported into the Kingdom of Thailand by Samakkee Salukpan Co Ltd., the contractor of the applicant, which were not processed in the Kingdom of Thailand. The practice of the court is also relevant to the case, in which the latter has stated that the OLAF report is one of the sources of evidence (LVAT ruling of April 30, 2014 in administrative case No A 261– 144/2014). In view of this, the argument of the applicant's complaint that OLAF reports cannot be relied upon is not based on either legal regulation or factual circumstances."[308].

Court decision

"The panel of judges notes that the case was examined in accordance with the Law on Administrative Cases of the Republic of Lithuania, valid until 2016 July 1 (para 2 of Article 8 of Law No XII–2399 amending Law No VIII–1029 of the Law on Administrative Cases of the Republic of Lithuania dated 2016 June 2).

In the case under investigation, the dispute arose essentially due to the decision of the tax administrator, by which the applicant UAB "Anjesė" was additionally calculated taxes and the amounts related to them, after determining that the country of origin of

[308] Supreme Administrative Court of Lithuania, Title: [2017-03-23][personalized decision in the case][A-352-556-2017].docx, Case No A-352-556/2017, Type of case: administrative case.

the disputed goods imported into the EU was the People's Republic of China, and not the Kingdom of Thailand.

According to the case data, it was established that during the dispute period (January 2011 – April 2013) the applicant imported various fasteners from the Thai company Samakkee Salukpan Co., Ltd. release for free circulation and domestic consumption at the same time; the applicant submitted an A-form certificate of origin to substantiate the preferential origin of Thailand during the customs clearance of these goods.

The territorial customs office of Kaunas was disputed in 2014. June 18 inspection reports a No 4KM320059M (hereinafter referred to as the Inspection Report), it was decided to change the origin of the goods in dispute from the Kingdom of Thailand to the People's Republic of China, as indicated in the applicant's respective declarations, not to recognize the Form A certificates of origin of these goods, to apply third-party duty rates and final anti-dumping duty rates, to calculate the disputed amounts for the applicant accordingly. Customs Department in 2014 November 15 decision No 1A–564 approved by P screening report. MGK 2015 February 9 decision No S–17 (7–243/2014) was approved by the Customs Department and in 2014 November 15 decision No 1A–564.

The appeal submitted to the Supreme Administrative Court of Lithuania states that , when making a decision, the tax administrator relied exclusively on the OLAF report, and the court of first instance did not appreciate that the tax administrator himself did not investigate and determine the factual circumstances relevant to the case, related to the conditions for setting anti-dumping duties, and did not collect relevant evidence for the calculation of taxes for the taxpayer. The applicant also claims that the defendant does not dispute the validity and authenticity of the certificates of origin, which confirm the origin of the goods in Thailand, but considers this circumstance unreasonably irrelevant to the situation under consideration.

In this case, the main dispute arose regarding the origin of the disputed goods declared by the applicant, which determined the final import duty and other taxes (among other things, anti-dumping duty) and the amounts related to them (the scope of tax obligations).

The panel of judges draws attention to the 2016 decision of the extended panel of judges of the Supreme Administrative Court of Lithuania. September 1 in the decision in administrative case No A–377–556/2016 formulated the rules in disputes of a similar nature, where a detailed statement was made regarding the requirements for a tax

audit, its scope and the meaning of the OLAF report, regarding the ability of the tax administrator to rely solely on the OLAF report (together with the information provided) when calculating additional taxes., establishing the origin of the goods where the party requesting the judicial defence has provided uncontested certificates of the country of origin of the goods contrary to the findings of OLAF (Article 20.4 of the Law on Administrative Cases of the Republic of Lithuania, Article 33.4 of the Law on Courts of the Republic of Lithuania).

In the case under review, the extended panel of judges emphasized that the tax administrator, when administering taxes, has the right to rely on the data presented in the report of the European Anti-Fraud Office (OLAF) received by him, inter alia (among other things), when deciding on the calculation of the taxes due and the amounts related to them. In tax administration, incompatible inter alia with the criterion of reasonableness would be the requirement that the tax administrator, after receiving the OLAF report, in all cases, take appropriate steps to verify and/or confirm each information specified in this report and/or in the documents submitted together with it. However, the obligation to check exists when the data in the report in question, on the basis of which the scope of the tax liability is identified, are contradictory, raising doubts about their validity, correctness, etc.

Taking into account the given assessment, the LVAT extended panel of judges analysed whether, based on the OLAF report, the tax administrator reasonably refused to recognize the A-form certificates of origin issued to the applicant regarding the origin of the disputed goods. In this aspect, among other things, in accordance with the 1993 July 2 Commission Regulation (EC) No 2454/93, setting out Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, as amended in 2010 November 18 Commission Regulation (EU) No 1063/2010 (hereinafter – the Implementing Regulation), in paras 1 and 5 of Article 97t , LVAT stated that the competent customs office, which has doubts about the information specified in the Form A certificate of originorigin of the goods, must contact the competent authorities of the country that issued these certificates. As a result, the national customs office could refuse to grant the right to apply preferential customs tariffs based on the fact that the answer was not submitted within the time limits set in the Implementing Regulation or the origin of the goods cannot be determined from the submitted answer (doubts raised by the customs office of the member state are not eliminated).

In the case under consideration, it has not been established that the competent authorities have applied to the responsible authorities of the Kingdom of Thailand for the disputed certificates of origin. The OLAF report cannot in itself be seen as refuting

the obligations arising from EU law regarding the (non)recognition of these certificates.

The panel of judges also points out that in the verified case the defendant changes the origin of the disputed goods to the state (People's Republic of China) whose goods are subject to the aforementioned final anti-dumping duty, due to which, as repeatedly established in LVAT practice, it is the duty of the defendant to substantiate the goods he indicates origin, but the contested decisions are basically limited to a fairly abstract assessment of the origin of the goods. In the aspect in question, it can be seen from the contents of the decisions of the Inspection Report, the Customs Department and the Ministry of Internal Affairs and Communications that the origin of the applicant's imported goods was identified based on and evaluated basically only the OLAF report and the data (information) provided together with it . which, considering the circumstances of this case, cannot be recognized as a proper fulfilment of the burden of proof. ***This leads to the assessment that in the case in question, the tax administrator did not properly perform his duties in controlling the activities of the applicant as a tax payer, related to the import of disputed goods and the declared origin of these goods***.
Therefore, under the circumstances that arose in this case, and considering the fact that in the case under consideration the fundamental dispute arises precisely from the origin of the applicant's imported goods, the issue of the significance of the A-form certificates of origin for the content of the applicant's tax obligations ***should be returned to the defendant for re-examination*** (administrative cases of the Republic of Lithuania Article 88, para 2, Article 89, para 1, para 3 of the Law on Justice).
Based on the above, the decision of the court of first instance appealed by the applicant is annulled by the adoption of a new decision, which partially satisfies the applicant's complaint – Decision of the Tax Disputes Commission under the Government of the Republic of Lithuania in 2015. February 9 Resolution No S–17(7-243/2014) and the defendant's Customs Department under the Ministry of Finance of the Republic of Lithuania in 2014. November 5 decision No 1A–564 is dismissed and the tax dispute regarding the Inspection Report is remanded to the defendant for reconsideration.
The applicant (appellant) also requests that the defendant be awarded the costs incurred by him, but does not indicate specific amounts and does not submit any documents confirming these costs (Article 45 d. 1 of the Law on Administrative Cases of the Republic of Lithuania). Accordingly, this issue should be left unexamined, drawing the appellant's attention to the fact that he can apply for the reimbursement of these costs in accordance with the procedure and deadlines established by the Law on Administrative Cases of the Republic of Lithuania
Pursuant to Article 140, para 1, Clause 2 of the Law on Administrative Cases of the Republic of Lithuania (edition valid until 2016 July 1), the panel of judges decides:

The appeal of the closed joint-stock company "Anjesė" was partially satisfied.
Cancel the 2015 decision of the Vilnius District Administrative Court. December 14 decision and make a new decision.
Partial satisfaction of the complaint of the closed joint-stock company "Anjesė" by the applicant.
Cancel the Tax Disputes Commission under the Government of the Republic of Lithuania in 2015. February 9 sp r end No S–17 (7–243/2014), the defendant's Customs Department under the Ministry of Finance of the Republic of Lithuania in 2014. November 5 decision no 1A–564 and order the defendant to rehear the tax dispute.
The decision is not subject to appeal.
Judges
Ričardas Piličiauskas
Veslava Ruskan
Arūnas Sutkevičius"[309]

(dd) Fiscal Supervision

35 The Fiscal supervision in this area is provided for by the Lithuanian Ministry of Finance. The State Tax Inspectorate has an influential competence in this area:

36 **Law on the establishment of the Lithuanian Tax Administration.**/*Lietuvos Respublikos Mokesčių Administravimo Į S T A T Y M A S 2004 m. balandžio 13 d. Nr. IX–2112 Vilnius*

Article 17 State Tax Inspectorate
1. The State Tax Inspectorate is an institution established under the Ministry of Finance of the Republic of Lithuania.
2. The State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania (hereinafter referred to in this Law and other legal acts as the State Tax Inspectorate under the Ministry of Finance) and territorial state tax inspectorates are budgetary institutions that have their own bank accounts, stamps and common symbols.
3. The State Tax Inspectorate is guided by the Constitution of the Republic of Lithuania, this Law, other laws, accompanying legal acts and its own regulations. The regulations of the State Tax Inspectorate under the Ministry of Finance are approved by the Minister of Finance, and the head of the State Tax Inspectorate under the Ministry of Finance of territorial state tax inspectorates.

Article 18 Structure of the State Tax Inspectorate
The State Tax Inspectorate consists of:

[309] Supreme Administrative Court of Lithuania. Title: [2017-03-23][personalized decision in the case][A-352-556-2017].docx. Case No A-352-556/2017. Type of case: administrative case.

(1) State Tax Inspectorate under the Ministry of Finance – central tax administrator;
(2) territorial state tax inspectorates – local tax administrators.

Article 19 Tasks of the State Tax Inspectorate
1. The main tasks of the State Tax Inspectorate are:
(1) to help taxpayers to exercise their rights and perform their duties;
(2) implement tax laws;
(3) ensure that the taxes to the budget are paid.
2. The tasks of the State Tax Inspectorate are implemented when central and local tax administrators perform the functions assigned to them by law.

Article 20 Organization of the work of the State Tax Inspectorate under the Ministry of Finance
1. The State Tax Inspectorate under the Ministry of Finance is headed by a chief. He is appointed and dismissed by the Minister of Finance in accordance with the procedure established by the Civil Service Law.
2. The structure of the State Tax Inspectorate under the Ministry of Finance is approved by its head in coordination with the Minister of Finance.
3. The State Tax Inspectorate under the Ministry of Finance is subordinate to and accountable to the Ministry of Finance.

Article 21 Organization of the work of the territorial state tax inspectorate
1. The number of territorial state tax inspectorates and their territorial activity zones are determined by the Minister of Finance on the recommendation of the head of the State Tax Inspectorate under the Ministry of Finance.
2. The structure of the territorial state tax inspectorate is approved by the head of the State Tax Inspectorate under the Ministry of Finance.
3. Teritorinės valstybinės mokesčių inspekcijos viršininką į pareigas priima ir iš pareigų atleidžia Valstybinės mokesčių inspekcijos prie Finansų ministerijos viršininkas Valstybės tarnybos įstatymo nustatyta tvarka.
4. The Territorial State Tax Inspectorate is subordinate to and accountable to the State Tax Inspectorate under the Ministry of Finance.

Article 22 Civil servants of the State Tax Inspectorate
1. Civil servants of the State Tax Inspectorate are accepted and dismissed from their positions in accordance with the procedure established by the Civil Service Law, by the head of the tax inspectorate to which they are accepted.

2. The working and payment conditions of civil servants of the State Tax Inspectorate, as well as social guarantees, are determined by the Civil Service Law, other laws and accompanying legal acts.

(b) Administrative Provisions in the Area of Structural Funds and Internal Policies = Expenditure

(aa) Structural Funds

37 In this area the **Law on Budget Structure** as well as very specific orders apply. Lithuania operates a special Webpage for structural funds, which helps in order to determine the competent body and authority.[310]

38
- Law on the Budget Structure
- Order of the minister of finance of 17 October 2013 No 1k-340 ‘on managing, certifying and paying authorities on the performance of the functions of the ‘authorities of the certifying authority 11 July 2014 No 1K-216, Vilnius

39 **Law on the Budget Structure of the Republic of Lithuania**/*Lietuvos Respublikos biudžeto sandaros įstatymas*

Article 14[311] **State budget allocations**
1. State budget allocations are used to implement laws:
(1) to perform state functions;
(2) to provide grants to municipal budgets;
(3) to fulfil state obligations.
2. Unused revenue contributions of budgetary institutions to the relevant budget, intended to finance programs, are transferred to the next budget year and left to the appropriations managers, and may be used in excess of the total amount of appropriations approved by the Seimas for the current budget year.

[310] See https://bit.ly/49Kh6vJ. Accessed 31 December 2025.
[311] **14 straipsnis. Valstybės biudžeto asignavimai**
1. Valstybės biudžeto asignavimai yra naudojami įstatymams įgyvendinti:
(1) valstybės funkcijoms atlikti;
(2) dotacijoms savivaldybių biudžetams teikti;
(3) valstybės įsipareigojimams vykdyti.
2. Nepanaudotos biudžetinių įstaigų pajamų įmokos į atitinkamą biudžetą, skirtos programoms finansuoti, perkeliamos į kitus biudžetinius metus ir paliekamos asignavimų valdytojams bei gali būti naudojamos viršijant Seimo patvirtintą einamųjų biudžetinių metų bendrą asignavimų sumą.
3. Biudžetinių įstaigų pajamų viršplaninės įmokos į atitinkamą biudžetą ir Europos Sąjungos ir kitos tarptautinės finansinės paramos lėšų viršplaninės įmokos į valstybės biudžetą einamaisiais biudžetiniais metais paliekamos asignavimų valdytojams ir gali būti naudojamos programoms finansuoti viršijant Seimo patvirtintą einamųjų biudžetinių metų bendrą asignavimų sumą.
4. Lietuvos Respublikos tam tikrų metų valstybės biudžeto ir savivaldybių biudžetų finansinių rodiklių patvirtinimo įstatyme nustatytiems tikslams valstybės vardu pasiskolintos lėšos einamaisiais biudžetiniais metais gali būti naudojamos viršijant Seimo patvirtintą einamųjų biudžetinių metų bendrą asignavimų sumą. Šios valstybės vardu pasiskolintos lėšos naudojamos ir už jas atsiskaitoma Vyriausybės nustatyta tvarka, taikoma lėšoms, gautoms kaip asignavimai.

3. The above-scheduled contributions of the income of budgetary institutions to the relevant budget and the above-scheduled contributions of the European Union and other international financial support funds to the state budget in the current budget year are left to the managers of appropriations and can be used to finance programs exceeding the total amount of appropriations approved by the Seimas for the current budget year.
4. Funds borrowed on behalf of the state in the current budget year may be used in excess of the total amount of appropriations for the current budget year approved by the Seimas for the purposes set out in the Law on the Approval of Financial Indicators of the State Budget and Municipal Budgets of the Republic of Lithuania for a Certain Year. Funds borrowed on behalf of this state are used and accounted for according to the procedure established by the Government, which applies to funds received as appropriations.

Article 23[312] **Municipal budget allocations**
Municipal budget allocations are used to implement the Law on Local Self-Government and other laws by implementing programs approved by municipal budget allocation managers.

Article Four: **Execution Of Budgets**
Article 27[313] **Organization of budget execution and executing institutions**
1. The implementation of the state budget is organized by the Government.
2. The execution of state budget cash operations is organized by the Ministry of Finance through the credit institutions of the Republic of Lithuania.
3. The implementation of municipal budgets is organized by the directors of municipal administrations .
4. The implementation of cash operations of municipal budgets is organized by municipal administrations through the credit institutions of the Republic of Lithuania.
5. The calculation and payment of taxes and other contributions to the state and municipal budgets are controlled by institutions authorized by law.

[312] **23 straipsnis. Savivaldybių biudžetų asignavimai**
Savivaldybių biudžetų asignavimai yra naudojami Vietos savivaldos įstatymui ir kitiems įstatymams įgyvendinti vykdant savivaldybių biudžetų asignavimų valdytojų patvirtintas programas.
[313] **Ketvirtasis Skirsnis**
Biudžetų Vykdymas
27 straipsnis. Biudžeto vykdymo organizavimas ir vykdančios institucijos
1. Valstybės biudžeto vykdymą organizuoja Vyriausybė.
2. Valstybės biudžeto kasos operacijų vykdymą organizuoja Finansų ministerija per Lietuvos Respublikos kredito įstaigas.
3. Savivaldybių biudžetų vykdymą organizuoja savivaldybių administracijų direktoriai.
4. Savivaldybių biudžetų kasos operacijų vykdymą organizuoja savivaldybių administracijos per Lietuvos Respublikos kredito įstaigas.
5. Mokesčių ir kitų įmokų į valstybės ir savivaldybių biudžetus apskaičiavimą ir mokėjimą kontroliuoja įstatymų įgaliotos institucijos.

Article Five: Control Of Budget Execution, Assessment Of Budget Execution And Economic Development Scenario Modeling

Article 37[314] **Budget execution control**

1. The audit of the execution of the state budget is carried out by the State Audit Office, the audit of the execution of municipal budgets is carried out by the State Audit Office in accordance with the scope of activities established in the Law on State Control of the Republic of Lithuania.

2. Has lost its validity since 07/01/2021

3. The audit of the execution of municipal budgets, program estimates of municipal budget allocation managers, accounting of municipal budget funds and sets of consolidated reports of municipalities is carried out by the municipal control and audit services.

4. The execution of the programs of budget allocation managers and budget institutions and other entities subordinate to them is assessed by internal audit services, in accordance with the Law on Internal Control and Internal Audit (Žin., 2002, No 123–5540) and other legal acts regulating internal audit.

5. The Ministry of Finance assesses the modeling of the economic development scenario, budget income and expenditure plans based on objective criteria, including the final assessment. The results of this assessment are made public and are taken into account in the preparation of other economic development scenarios, budget revenue and expenditure plans. If a large bias is detected during the evaluation, which is understood as errors repeated for at least four consecutive years, affecting the scenario of economic development and not caused by a change in assumptions or modeling methods, the Ministry of Finance takes steps to eliminate the bias and announces them publicly.

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[314] **Penktasis Skirsnis**

Biudžetų Vykdymo Kontrolė, Biudžetų Vykdymo Ir Ekonominės Raidos Scenarijaus Modeliavimo Vertinimas

37 straipsnis. Biudžeto vykdymo kontrolė

1. Valstybės biudžeto vykdymo auditą atlieka Valstybės kontrolė, savivaldybių biudžetų vykdymo auditą atlieka Valstybės kontrolė pagal Lietuvos Respublikos valstybės kontrolės įstatyme nustatytą veiklos apimtį.

2. *Neteko galios nuo 2021-07-01*

3. Savivaldybių biudžetų vykdymo, savivaldybių biudžetų asignavimų valdytojų programų sąmatų, savivaldybių biudžetų lėšų apskaitos ir savivaldybių konsoliduotųjų ataskaitų rinkinių auditą atlieka savivaldybių kontrolės ir audito tarnybos.

4. Biudžeto asignavimų valdytojų ir jiems pavaldžių biudžetinių įstaigų ir kitų subjektų programų vykdymą vertina vidaus audito tarnybos, vadovaudamosi Vidaus kontrolės ir vidaus audito įstatymu (Žin., 2002, Nr. 123-5540) ir kitais vidaus auditą reglamentuojančiais teisės aktais.

5. Ekonominės raidos scenarijaus, biudžeto pajamų ir išlaidų planų modeliavimą, remdamasi objektyviais kriterijais, įskaitant baigiamąjį vertinimą, vertina Finansų ministerija. Šio vertinimo rezultatai skelbiami viešai ir į juos atsižvelgiama rengiant kitus ekonominės raidos scenarijus, biudžeto pajamų ir išlaidų planus. Jeigu vertinimo metu nustatomas didelis šališkumas, kuris suprantamas kaip mažiausiai ketverius metus iš eilės pasikartojančios paklaidos, darančios įtaką ekonominės raidos scenarijui ir susidarančios ne dėl prielaidų pasikeitimo ar modeliavimo metodų, Finansų ministerija imasi veiksmų šališkumui panaikinti ir apie juos viešai paskelbia.

6. Vyriausybės nustatyta tvarka savivaldybės kiekvienam metų ketvirčiui pasibaigus teikia Finansų ministerijai biudžeto vykdymo prognozes likusiems metų ketvirčiams.

6. In accordance with the procedure established by the Government, municipalities submit budget execution forecasts for the remaining quarters of the year to the Ministry of Finance at the end of each quarter.

The **European Social Fund Agency** was the competent authority to manage funds such as the ESF (period 2014–2020). It is assumed that this Agency will continue in the funding period of 2021–2027. The European Social Fund Agency is **responsible for on-site inspections**.[315] For the funding period of 2021–2027 the Ministry of Finance has issued a European Union funds investment program that has been approved by the European Commission on 3 August 2022.[316] This program relates to the ERDF, Cohesion Fund and ESF+, as can be seen in the cover sheet of the document (see below). **40**

Figure 8 Overview of Funding 2021–2027 **41**

Field	Value
CCI code	2021LT16FFPR001
Title in English	*Program for the European Union funds' investments in 2021–2027*
Title in national language(s)	2021–2027 European Union funds investment program
Wording	
The first year	2021
last year	2027
Eligible for financing from	2021
Eligible for financing up to	2029
Commission decision number	
Date of the Commission's decision	
Number of the Member State's conversion decision	
Date of entry into force of the Member State's decision on replacement	
A small transfer of funds (Article 19, paragraph 5)	Yes / No
NUTS regions in which the program is implemented (excluding EMFF)	Central and Western Lithuania region

[315] Official website of the European Social Fund Agency, Activities. online: https://www.esf.lt/lt/apie-mus/musu-veikla/27. Accessed 31 December 2025.
[316] See https://www.esinvesticijos.lt/lt//dokumentai//2021-2027-investiciju-programa. Accessed 31 December 2025.

Field	Value
Related fund	[X] ERDF [X] Cohesion Fund [X] ESF+ [ ] TPF [ ] EEAS

42 Examples for **grant agreement documents** can be found online. They are often part of evidence gathering procedure.

43 *Table 8: Structural Funds and National Administrative Authorities – Cohesion Policy acc. to the CFR Regulation in Lithuania (2021–2027)*

EU Fund	Funding for Lithuania (in million EUR)	Managing and Supervisory Authorities / Responsible Bodies
ERDF (European Regional Development Fund), including Interreg	3,464.0 [1]	Ministry of Finance; National Audit Office of the Republic of Lithuania (Audit); Investment Agency UAB; Public Procurement Office (VPT); Regional Development Councils (RPT)
JTF (Just Transition Fund)	273.2 [2]	Ministry of Finance (supervision & full competence); National Audit Office of the Republic of Lithuania (Audit)
ESF+ (European Social Fund Plus)	1,136.0 [3]	Public administration institutions; Ministry of Finance; European Social Fund Agency; Ministry of Culture
EMFAF (European Maritime, Fisheries and Aquaculture Fund)	Not specified	National Paying Agency (Ministry of Agriculture); Environmental Project Management Agency (APVA)
AMIF (Asylum, Migration and Integration Fund)	Not specified	Ministry of Finance (supervision); National Audit Office of the Republic of Lithuania (Audit)
ISF (Internal Security Fund)	Not specified	Ministry of the Interior (VRM); Ministry of Finance (supervision)
BMVI (Border Management and Visa Instrument)	Not specified	Ministry of the Interior (VRM); Ministry of Finance (supervision)
EAFRD (European Agricultural Fund for Rural Development)*	139.9 (2021–22) [4]; 1,411.7 (MFF) [5]	Ministry of Energy; Ministry of Economy; Regional Development Councils (RPT)

Nota bene: A special order determined from 2014–2020 the authorities in this area. See online: The Government of the Republic of Lithuania/EU Funding Period 2021–2027 and Resolution on The Approval of The Administrative Rules of the 2014–2020 European Union Funds Investment Action Program in 2014 October 3 No 1090 Vilnius. The situation has only partly changed and the table above applies partly.[317]

(bb) Internal Policies

- Law of the Budget Structure, see Structural Funds. **44**

(c) Administrative Provisions in the Area of Direct Expenditure

The legislation for public procurement procedures is determined by these rules: **45**

- Law of the Republic of Lithuania on Public Procurement
- Order Regarding Project Administration And Financing Rules
- Project Financing Schedules

Under the Public Procurement Code these provisions may be of importance: **46**

Public Procurement Law
Chapter II Purchase Planning And Performance, Purchase Documents
Article Five Evaluation Of The Supplier And The Application And Proposal Submitted By The Supplier
Article 45 General principles of evaluation of the supplier and the application and offer submitted by him
1.[318] The procuring organization, following the provisions of Articles 55, 56 and 57 of this law, determines the winner of the most economically advantageous offer, if all the following conditions are met:

[317] See https://www.esinvesticijos.lt/lt/finansavimas/projektu-igyvendinimo-schemos. Accessed 31 December 2025.

[318] **Penktasis Skirsnis**
Tiekėjo Ir Jo Pateiktos Paraiškos Ir Pasiūlymo Vertinimas
45 straipsnis. Tiekėjo ir jo pateiktos paraiškos ir pasiūlymo vertinimo bendrieji principai
1. Perkančioji organizacija, vadovaudamasi šio įstatymo 55, 56 ir 57 straipsnių nuostatomis, laimėjusį nustato ekonomiškai naudingiausią pasiūlymą, jeigu tenkinamos visos šios sąlygos:
(1) pasiūlymas atitinka skelbime apie pirkimą, kvietime patvirtinti susidomėjimą ir pirkimo dokumentuose nustatytus reikalavimus, sąlygas ir kriterijus, atsižvelgiant ir į šio įstatymo 43 straipsnio, jeigu jis taikomas, nuostatas;
(2) pasiūlymą pateikęs tiekėjas nėra pašalintas vadovaujantis šio įstatymo 46 straipsniu;
(3) pasiūlymą pateikęs tiekėjas atitinka pirkimo dokumentuose nustatytus kvalifikacijos reikalavimus pagal šio įstatymo 47 straipsnį ir, jeigu taikytina, kokybės vadybos sistemos ir aplinkos apsaugos vadybos sistemos standartus, reikalaujamus pagal šio įstatymo 48 straipsnį, nediskriminacines taisykles ir kriterijus, nustatytus pagal šio įstatymo 54 straipsnį;
(4) pasiūlymą pateikęs tiekėjas per perkančiosios organizacijos nustatytą terminą patikslino, papildė, paaiškino informaciją, kaip nurodyta šio straipsnio 3 dalyje;
(5) pasiūlyta kaina nėra per didelė ir perkančiajai organizacijai nepriimtina. Laikoma, kad pasiūlyta kaina yra per didelė ir nepriimtina, jeigu ji viršija perkančiosios organizacijos pirkimui skirtas lėšas, nustatytas ir užfiksuotas perkančiosios organizacijos rengiamuose dokumentuose prieš pradedant pirkimo procedūrą. Jeigu ekonomiškai

(1) the offer meets the requirements, conditions and criteria set out in the procurement announcement, the invitation to confirm interest and the procurement documents, taking into account the provisions of Article 43 of this law, if applicable;
(2) the supplier who submitted the offer is not excluded in accordance with Article 46 of this law;
(3) the supplier who submitted the offer meets the qualification requirements set out in the procurement documents in accordance with Article 47 of this law and, if applicable, the standards of the quality management system and environmental protection management system required in accordance with Article 48 of this law, non-discriminatory rules and criteria established in accordance with Article 54 of this law;
(4) the supplier who submitted the offer clarified, supplemented, explained the information within the deadline set by the procurement organization, as specified in part 3 of this Article;
(5) the offered price is not too high and unacceptable to the purchasing organization. It is considered that the price offered is too high and unacceptable if it exceeds the funds allocated for the purchase by the procuring organization, determined and recorded in the documents prepared by the procuring organization before starting the procurement procedure. If the price specified in the most economically advantageous offer is too high and unacceptable and the procuring organization has not specified the amount of funds allocated for the purchase in the procurement documents, other offers in the offer queue cannot be determined as winners;
(6) there are no circumstances specified in para 3 of Article 57 of this law.
2. The procuring organization may decide not to enter into a procurement contract with the supplier who submitted the most economically advantageous offer, if it determines that the offer does not comply with the environmental protection, social and labor law obligations specified in Article 17, Part 2, Point 2 of this Law.

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naudingiausiame pasiūlyme nurodyta kaina yra per didelė ir nepriimtina ir perkančioji organizacija pirkimo dokumentuose nėra nurodžiusi pirkimui skirtų lėšų sumos, kiti pasiūlymų eilėje esantys pasiūlymai laimėjusiais negali būti nustatyti;
(6) nėra šio įstatymo 57 straipsnio 3 dalyje nustatytų aplinkybių.
2. Perkančioji organizacija gali nuspręsti nesudaryti pirkimo sutarties su ekonomiškai naudingiausią pasiūlymą pateikusiu tiekėju, jeigu ji nustato, kad pasiūlymas neatitinka šio įstatymo 17 straipsnio 2 dalies 2 punkte nurodytų aplinkos apsaugos, socialinės ir darbo teisės įpareigojimų.
3. Jeigu kandidatas ar dalyvis pateikė netikslius, neišsamius ar klaidingus dokumentus ar duomenis apie atitiktį pirkimo dokumentų reikalavimams arba šių dokumentų ar duomenų trūksta, perkančioji organizacija privalo nepažeisdama lygiateisiškumo ir skaidrumo principų prašyti kandidatą ar dalyvį šiuos dokumentus ar duomenis patikslinti, papildyti arba paaiškinti per jos nustatytą protingą terminą. Tikslinami, papildomi, paaiškinami ir pateikiami nauji gali būti tik dokumentai ar duomenys dėl tiekėjo pašalinimo pagrindų nebuvimo, atitikties kvalifikacijos reikalavimams, kokybės vadybos sistemos ir aplinkos apsaugos vadybos sistemos standartams, tiekėjo įgaliojimas asmeniui pasirašyti paraišką ar pasiūlymą, jungtinės veiklos sutartis, pasiūlymo galiojimo užtikrinimą patvirtinantis dokumentas ir dokumentai, nesusiję su pirkimo objektu, jo techninėmis charakteristikomis, sutarties vykdymo sąlygomis ar pasiūlymo kaina. Kiti tiekėjo pasiūlymo dokumentai ar duomenys gali būti tikslinami, pildomi arba aiškinami vadovaujantis šio įstatymo 55 straipsnio 9 dalimi.

3. If the candidate or participant submitted inaccurate, incomplete or erroneous documents or data on compliance with the requirements of the procurement documents or these documents or data are missing, the procuring organization must, without prejudice principles of equality and transparency to ask the candidate or participant to clarify, supplement or explain these documents or data within a reasonable period determined by it. Only documents or data related to the lack of grounds for exclusion of the supplier, compliance with qualification requirements, quality management system and environmental protection management system standards, the supplier's authorization for a person to sign an application or proposal, joint activity agreement, confirming the validity of the proposal can be clarified, supplemented, explained and submitted new. document and documents not related to the procurement object, its technical characteristics, contract performance conditions or the offer price. Other documents or data of the supplier's offer may be revised, completed or explained in accordance with Article 55, Part 9 of this law.

Chapter III Methods Of Purchase First Article Open Competition
Article 59 Conditions and execution of the open tender

1. The procuring organization may conduct an open tender in all cases.
2. Any interested supplier can submit a bid in the case of an open tender.[319] The number of participants in the open competition is not limited.
3. The procuring organization conducts the open tender in the following stages:
(1) announces the purchase by inviting suppliers to submit offers in accordance with the procedure established in Articles 31, 34 of this Law;

[319] **III Skyrius**
Pirkimo Būdai
Pirmasis Skirsnis
Atviras Konkursas
59 straipsnis. Atviro konkurso sąlygos ir vykdymas
1. Atvirą konkursą perkančioji organizacija gali vykdyti visais atvejais.
2. Atliekant pirkimą atviro konkurso būdu, pasiūlymą gali pateikti kiekvienas suinteresuotas tiekėjas. Dalyvių skaičius atvirame konkurse neribojamas.
3. Perkančioji organizacija atvirą konkursą vykdo šiais etapais:
(1) skelbia apie pirkimą, šio įstatymo 31, 34 straipsniuose nustatyta tvarka kviesdama tiekėjus pateikti pasiūlymus;
(2) patikrina, ar nėra pirkimo dokumentuose nustatytų dalyvių pašalinimo pagrindų, ar dalyviai atitinka keliamus kvalifikacijos reikalavimus ir, jeigu taikytina, reikalaujamus kokybės vadybos sistemos ir (arba) aplinkos apsaugos vadybos sistemos standartus;
(3) nagrinėja, vertina ir palygina dalyvių pateiktus pasiūlymus, vadovaudamasi pirkimo dokumentuose nustatytomis sąlygomis.
4. Atlikdama pirkimą atviro konkurso būdu, perkančioji organizacija gali nesilaikyti šio straipsnio 3 dalyje nustatyto pirkimo procedūrų eiliškumo ir pirmiausia vertinti dalyvių pateiktus pasiūlymus, o įvertinusi pasiūlymus patikrinti, ar nėra ekonomiškai naudingiausią pasiūlymą pateikusio dalyvio pašalinimo pagrindų, ar šio dalyvio kvalifikacija atitinka nustatytus reikalavimus ir, jeigu taikytina, ar tiekėjas laikosi kokybės vadybos sistemos ir (arba) aplinkos apsaugos vadybos sistemos standartų. Perkančioji organizacija, naudodamasi šia galimybe, turi užtikrinti, kad dalyvio tikrinimas būtų atliekamas nešališkai ir skaidriai, o pirkimo sutartis ar preliminarioji sutartis būtų sudaroma tik su nustatytus reikalavimus atitinkančiu tiekėju.
5. Pirkimą atliekant atviro konkurso būdu, perkančiosios organizacijos ir tiekėjų derybos yra draudžiamos.

(2) checks whether there are grounds for the exclusion of participants specified in the procurement documents, whether the participants meet the qualification requirements and, if applicable , the required standards of the quality management system and/or environmental protection management system;
(3) examines, evaluates and compares the offers submitted by the participants, following the conditions set in the procurement documents.
4. When conducting procurement through an open tender, the procuring organization may not follow the order of procurement procedures established in para 3 of this Article and first evaluate the bids submitted by the participants, and after evaluating the bids, check whether there are grounds for excluding the participant who submitted the most economically advantageous bid, whether the qualifications of this participant meet the established requirements and, if applicable, whether the supplier complies with the standards of the quality management system and/or environmental protection management system. The procuring organization, using this opportunity, must ensure that the screening of the participant is carried out impartially and transparently, and that the procurement contract or preliminary contract is concluded only with a supplier that meets the established requirements.
5. When purchasing through an open tender, negotiations between the procuring organization and suppliers are prohibited.

Article Two Limited Competition
Article 61 Terms and conditions of the limited tender
1.[320] The procuring organization can conduct a limited tender in all cases, taking into account the specifics of the specific procurement.

[320] **Antrasis Skirsnis**
Ribotas Konkursas
61 straipsnis. Riboto konkurso sąlygos ir vykdymas
1. Ribotą konkursą perkančioji organizacija gali vykdyti visais atvejais atsižvelgdama į konkretaus pirkimo ypatumus.
2. Atliekant pirkimą riboto konkurso būdu, paraišką gali pateikti kiekvienas suinteresuotas tiekėjas, pasiūlymus teikia tik perkančiosios organizacijos pakviesti kandidatai. Perkančioji organizacija gali apriboti kandidatų, kuriuos ji kvies pateikti pasiūlymus, skaičių, vadovaudamasi šio įstatymo 54 straipsnio nuostatomis.
3. Perkančioji organizacija ribotą konkursą vykdo šiais etapais:
(1) skelbia apie pirkimą šio įstatymo 31, 34 straipsniuose nustatyta tvarka, kviesdama tiekėjus pateikti paraiškas;
(2) patikrina, ar nėra pirkimo dokumentuose nustatytų kandidatų pašalinimo pagrindų, ar kandidatai atitinka keliamus kvalifikacijos reikalavimus ir, jeigu taikytina, reikalaujamus kokybės vadybos sistemos ir (arba) aplinkos apsaugos vadybos sistemos standartus;
(3) atlieka kandidatų kvalifikacinę atranką pagal nustatytas procedūras ir kriterijus, jeigu tokia atranka nurodyta pirkimo dokumentuose;
(4) atrinktus kandidatus vienu metu raštu kviečia pateikti pasiūlymus. Kvietime pateikiama šio įstatymo 3 priedo 1 punkte nurodyta informacija;
(5) nagrinėja, vertina ir palygina pakviestų dalyvių pateiktus pasiūlymus, vadovaudamasi pirkimo dokumentuose nustatytomis sąlygomis.
4. Ne centrinės valdžios perkančioji organizacija ribotą konkursą gali atlikti šiais etapais:
(1) skelbia apie pirkimą šio įstatymo 30 straipsnio 3 dalyje ir 34 straipsnyje nustatyta tvarka, kviesdama tiekėjus išreikšti susidomėjimą pirkimu;

2. In the case of procurement by means of a limited tender, every interested supplier can submit an application, only candidates invited by the procuring organization submit bids. The procuring organization may limit the number of candidates it will invite to submit proposals in accordance with the provisions of Article 54 of this Law.
3. The procuring organization conducts the limited tender in the following stages:
(1) announces the purchase in accordance with the procedure established in Articles 31, 34 of this law, inviting suppliers to submit applications;
(2) checks whether there are no grounds for the exclusion of candidates specified in the procurement documents, whether the candidates meet the qualification requirements and, if applicable , the required standards of the quality management system and/or environmental protection management system;
(3) carries out the qualification selection of candidates according to established procedures and criteria, if such selection is indicated in the procurement documents;
(4) the selected candidates are simultaneously invited to submit proposals in writing. The invitation contains the information specified in point 1 of Annex 3 to this law;
(5) examines, evaluates and compares the proposals submitted by the invited participants, following the conditions established in the procurement documents.
4. A non-central government procuring organization may conduct a limited tender in the following stages:
(1) announces the purchase in accordance with the procedure established in Article 30, Part 3 and Article 34 of this law, inviting suppliers to express their interest in the purchase;
(2) sends invitations to confirm interest simultaneously in writing to all interested suppliers and asks them to submit applications. The invitation to confirm interest contains the information specified in point 2 of Annex 3 to this law;
(3) continues the purchase in the stages determined in points 2–5 of part 3 of this Article.
5. Negotiations between the procuring organization and suppliers are prohibited in a restricted tender.

47 In this area the Central Project Management Agency (*VšĮ Centrinė projektų valdymo agentūra*) is the competent body to directly manage EU subsidies.[321]

48

(2) išsiunčia kvietimus patvirtinti susidomėjimą vienu metu raštu visiems susidomėjimą išreiškusiems tiekėjams ir prašo jų pateikti paraiškas. Kvietime patvirtinti susidomėjimą pateikiama šio įstatymo 3 priedo 2 punkte nurodyta informacija;
(3) toliau pirkimą atlieka šio straipsnio 3 dalies 2–5 punktuose nustatytais etapais.
5. Ribotame konkurse perkančiosios organizacijos ir tiekėjų derybos yra draudžiamos.

[321] Official website of the Central Project Management Agency. Quality management and accreditations. online: https://www.cpva.lt/apie-cpva/kokybes-vadyba-ir-akreditacijos/621. Accessed 31 December 2025.

Under the Structural and investment funds program of the Central Project Management Agency listed[322] the following departments:

- Department of Sustainable Transport Projects
- Department of Information Society Development Projects
- Department of Energy and Environmental Protection Projects
- Department of cultural projects
- Department of Procurement and Irregularities Prevention
- Process Management Department
- Department of Social Security Projects
- Department of Health Projects
- Department of Educational Projects
- Technical Support Projects Department
- Department of Transport Network Projects
- Department of urban development projects
- Support and Development Division of SFMIS
- Finance department

49 The Agency has, precisely, the **following complete structure**:[323]

50 *Figure 9: Organisational Structure of the Central Project Management Agency of Lithuania*

CONFIRMED

Minister of Finance of the Republic of Lithuania in 2009 June 22 by order No. 1K-201 (Minister of Finance of the Republic of Lithuania in 2022 April 15 order No. version 1K-139)

PUBLIC INSTITUTION CENTRAL PROJECT MANAGEMENT AGENCY MANAGEMENT STRUCTURE

Director
Deputy Director
Advisors

- General Affairs Department
  - Financial management and accounting department
  - Personnel department
  - Communication department
  - Technology Department
  - Quality Assurance Department

[322] Official website of the Central Project Management Agency. Structure and contacts. online: https://www.cpva.lt/struktura-ir-kontaktai/2. Accessed 31 December 2025.
[323] Official website of the Central Project Management Agency. Structure and contacts. online: https://www.cpva.lt/struktura-ir-kontaktai/2. Accessed 31 December 2025..

- Legal and Quality Control Department
    - Department of International Development Cooperation Projects
    - Department of the Ignalina program

Deputy Director
Advisors

- Department of Lithuanian and International Investments
    - European Economic Areas and Norwegian Program Department
    - Department of State Borders and EEA Investments
    - Department of European Infrastructure Networks projects
    - Department of Lithuanian and Multilateral programs

Deputy Director
Advisors

- Department of Educational Projects
- Department of Health Projects
- Department of Social Security Projects
- Department of Cultural Projects
- Department of Urban Development Projects
- Department of Transport Network Projects
- Department of Sustainable Transport Projects
- Department of Information Systems Development Projects
- Department of Energy and Environmental Protection Projects
- Department of Business Projects
- Technical Support Projects Department
- Process Management Department
- Department of Procurement and Infrastructure Innovation
    - Finance department
    - Support and Development Division of SFIS
    - Public-Private Partnership Division
    - Competence center for methodological assistance

(2) Investigative Powers

51 Investigative powers, or impertinent discovery powers, which are granted to the competent bodies democratically and under the rule of law for their tasks, are **especially important for OLAF in the context of external controls**. This is used to measure the effectiveness and complexity of the investigations, i.e. ultimately the success or failure of the investigation.

(a) Investigative Powers in the Area of Customs Duties and VAT (General Tax Code)

52 *Customs Investigations Measures 1:*

	Measures
Law on the establishment of the Lithuanian Tax Administration - **Article 122** Entry of the tax administration official into the premises of the taxpayer **Law Establishing the Lithuanian Customs** - **Article 20** Powers of customs officials, their general rights and duties - **Article 21** Rights and obligations of customs officials authorized to carry out operational activities and/or conduct pre-trial investigation	

(b) Investigative Powers in the Area of Structural Funds and Internal Policies

53 The Law of the Republic of Lithuania on Administrative Cases regulates in **Article 10**[324] the **principles of investigation and immediacy**:

> 1. *If necessary, the court investigates ex officio* the circumstances of the case, which are important for the correct resolution of the case. The court determines the extent of such an investigation and is not bound by the requests of the participants in the administrative proceedings.
> 2. The court must directly examine all the evidence in the case, except for the cases established by this law.
> 3. The court can base its decision only on the evidence that was examined at the court hearing.

[324] **10 straipsnis. Tyrimo ir betarpiškumo principai**
1. Prireikus teismas bylos aplinkybes, turinčias reikšmės bylai teisingai išspręsti, tiria *ex officio*. Teismas nustato tokio tyrimo mastą ir nėra saistomas administracinės bylos proceso dalyvių prašymų.
2. Teismas privalo tiesiogiai ištirti visus byloje esančius įrodymus, išskyrus šiame įstatyme nustatytus atvejus.
3. Teismas savo sprendimą gali pagrįsti tik tais įrodymais, kurie buvo ištirti teismo posėdyje.
4. Teismas, priimdamas sprendimą, neturi teisės spręsti klausimo dėl neįtrauktų į bylos nagrinėjimą asmenų teisių ir pareigų.
5. Proceso dalyviai baigiamųjų kalbų metu gali remtis tik tomis aplinkybėmis, kurios buvo ištirtos teismo posėdyje, nagrinėjant bylą iš esmės.

4. When making a decision, the court does not have the right to decide on the rights and obligations of persons excluded from the proceedings.
5. During the closing speeches, the participants in the process can only refer to the circumstances that were examined at the court hearing, when examining the case in substance.

- Order Regarding the Approval of the Project Administration and Financing Rules/*Įsakymas Dėl Projektų administravimo ir finansavimo taisyklių patvirtinimo* **54**

Article 24 Inspection at the place of project implementation and/or administration
277.[325] The implementing institution, in accordance with the procedure established in these Rules and the description of internal procedures, must perform an on-site inspection of each project at least once during the project implementation period, except

[325] **24 skirsnis. Patikra projekto įgyvendinimo ir (ar) administravimo vietoje**
277. Įgyvendinančioji institucija, vadovaudamasi šiose Taisyklėse ir vidaus procedūrų apraše nustatyta tvarka, privalo atlikti kiekvieno projekto patikrą vietoje bent kartą per projekto įgyvendinimo laikotarpį, išskyrus šių Taisyklių 278 ir 279 punktuose nustatytus atvejus. Patikras vietose įgyvendinančioji institucija taip pat privalo atlikti esant įtarimui, kad projekto vykdytojo teikiama informacija yra netiksli, neišsami arba klaidinanti, ir gali atlikti kitais įgyvendinančiosios institucijos nustatytais atvejais.
278. Patikros vietoje neprivaloma atlikti, jeigu galima įsitikinti visų projekto veiklų ar jų rezultatų (parengtos dokumentacijos, straipsnio, laidos, interneto puslapio ir pan., atitinkamai kurie patys, kurių įrašai, nuorodos ir pan. pateikiami įgyvendinančiajai institucijai) faktiniu įvykdymu nevykstant į vietą.
279. Įvertinus projektų riziką, patikros vietoje gali būti atliekamos atrankiniu būdu suderintais su vadovaujančiąja ir tvirtinančiąja institucijomis atvejais ir tvarka bei informavus apie tokią tvarką ministeriją.
280. Jeigu įgyvendinančioji institucija neatliko projekto patikros vietoje, projekto vykdytojui negali būti išmokėtos projekto finansavimo lėšos pagal galutinį mokėjimo prašymą, išskyrus šių Taisyklių 278 ir 279 punktuose numatytus atvejus.
281. Informaciją apie planuojamas patikras vietose įgyvendinančioji institucija registruoja SFMIS2014.
282. Įgyvendinančioji institucija gali tikrinti projekto vykdytojo ir partnerio (-ių) ūkinę veiklą tik tiek, kiek ji susijusi su tikrinamo projekto įgyvendinimu. Įgyvendinančioji institucija turi teisę susipažinti su kitais projekto vykdytojo ir partnerio (-ių) iš kitų finansavimo šaltinių įgyvendinamais (-tais) projektais ir juos įgyvendinant sukurtais rezultatais, kitais projekto vykdytojo ir partnerio (-ių) dokumentais, kiek tai būtina dvigubo tos pačios veiklos tų pačių išlaidų finansavimo prevencijai ir projekto vykdytojo pateiktuose mokėjimo prašymuose deklaruotų išlaidų tinkamumui finansuoti užtikrinti.
283. Ministerijos atstovai taip pat gali vykti į projekto įgyvendinimo ir (ar) administravimo vietą atskirai arba kartu su įgyvendinančiąja institucija.
Patikros vietoje lapas ir patikros apimtis
284. Atlikdami patikrą vietoje, įgyvendinančiosios institucijos darbuotojai pildo vidaus procedūrų apraše nustatyto turinio patikros vietoje lapą, kuris rengiamas pagal pavyzdinę SFMIS formą. Įgyvendinančioji institucija per projekto įgyvendinimo laikotarpį privalo patikrinti projektą pagal visus šių Taisyklių 285 punkte nustatytus klausimus (išskyrus, kai patikra vietoje neatliekama šių Taisyklių 278 ir 279 punktuose numatytais atvejais), apsilankydama vieną (t. y. patikrą vietoje atlikdama iš karto visa pagal šias Taisykles būtina apimtimi) ar kelis kartus (kaskart atlikdama dalinę patikrą) projekto įgyvendinimo ir (ar) administravimo vietoje.
285. Įgyvendinančioji institucija, atlikdama patikrą vietoje, atsižvelgdama į veiksmų programos priemonės pobūdį ir savo nustatytą patikros vietoje tikslą ir apimtį, atsako į klausimus, ar:
(1) nepasikeitė duomenys apie projektą ir projekto vykdytoją, turintys įtakos projekto įgyvendinimui;
(2) projekto veiklos vykdomos vadovaujantis projekto sutartimi;
(3) projekto vykdytojo įgyvendinančiajai institucijai su mokėjimo prašymais pateiktuose dokumentuose nurodyta informacija yra teisinga ir užtikrinta tinkama audito seka;
(4) tinkamai atlikti darbai, suteiktos paslaugos ir įsigytos prekės, kurių išlaidas projekto vykdytojas deklaravo įgyvendinančiajai institucijai pateiktuose mokėjimo prašymuose;

for the cases specified in clauses 278 and 279 of these Rules. On-site inspections must also be carried out by the implementing authority in case of suspicion that the information provided by the project promoter is inaccurate, incomplete or misleading, and may be carried out in other cases determined by the implementing authority.
278. An on-site inspection is not required if it is possible to verify the actual implementation of all project activities or their results (prepared documentation, Article, program, web page, etc., respectively, whose records, references, etc. are submitted to the implementing authority) without going to the site.
279. After assessing the risks of the projects, on-site inspections can be carried out in a selective manner in cases and procedures agreed with the managing and approving authorities and after informing the ministry about such procedure.
280. If the implementing institution did not perform an on-site inspection of the project, the project promoter may not be paid the project financing funds according to

(5) tinkamai vykdoma projekto lėšų apskaita (netikrinama, kai projekto išlaidos apmokamos supaprastintai);
(6) projekto vykdytojas įgyvendina informavimo apie projektą priemones;
(7) projekto vykdytojas laikosi darnaus vystymosi, lyčių lygybės ir nediskriminavimo principų;
(8) neatsirado aplinkybių, dėl kurių galėtų būti pažeidžiamos konkurencijos politikos nuostatos;
(9) nėra nustatyta aplinkybių, dėl kurių būtų galima įtarti, kad projekto vykdytojui įgyvendinant projektą padaryta ES ir Lietuvos Respublikos teisės aktų pažeidimų;
(1) projekto vykdytojas laikosi kitų projekto sutarties sąlygų (jeigu jos yra nustatytos).
286. Jei patikros vietoje metu įgyvendinančioji institucija tikrina projektą ne tik pagal šių Taisyklių 285 punkte nurodytus klausimus, kitus tikrinamus dalykus įgyvendinančioji institucija nustato atsižvelgdama į atitinkamos veiksmų programos priemonės ir (ar) projekto veiklų pobūdį ir patikros tikslą ir papildo patikros vietoje lapą atitinkamais klausimais.
Patikros vietoje organizavimas
287. Įgyvendinančioji institucija turi per DMS informuoti projekto vykdytoją apie patikrą vietoje likus ne mažiau kaip 3 darbo dienoms iki patikros vietoje atlikimo dienos. Jeigu išankstinis projekto vykdytojo informavimas apie planuojamą patikrą vietoje gali turėti neigiamos įtakos patikros vietoje rezultatams, įgyvendinančioji institucija patikrą vietoje gali atlikti prieš tai iš anksto neinformavusi projekto vykdytojo.
288. Kai apie projekto patikrą vietoje įgyvendinančioji institucija informuoja projekto vykdytoją iš anksto, projekto vykdytojas turi užtikrinti projekto vykdytojo vadovo ar jo įgalioto asmens ir kitų už projekto įgyvendinimą atsakingų asmenų dalyvavimą patikroje. Jei neįmanoma sudaryti sąlygų atlikti patikrą įgyvendinančiosios institucijos nurodytu metu ir (ar) joje negali dalyvauti pranešime dėl patikros įvardyti asmenys, projekto vykdytojas turi nedelsdamas per DMS arba kitomis priemonėmis informuoti įgyvendinančiąją instituciją, nurodydamas to priežastis.
289. Patikrą vietoje turi atlikti ne mažiau kaip 2 įgyvendinančiosios institucijos darbuotojai arba jos įgalioti ekspertai.
290. Patikrą vietoje atlikę asmenys supažindina projekto vykdytoją su patikros vietoje rezultatais, pateikdami pasirašyti patikros vietoje lapą. Jeigu projekto vykdytojo atstovas atsisako pasirašyti patikros vietoje lapą, patikrą atliekantis asmuo tai pažymi patikros vietoje lape.
291. Atlikusi patikrą vietoje, įgyvendinančioji institucija per 14 dienų po patikros vietoje dienos SFMIS2014 užpildo patikros vietoje ataskaitos formą.
292. Šioje ataskaitoje nurodomi patikros vietoje rezultatai, išvados ir rekomendacijos arba privalomi nurodymai projekto vykdytojui dėl projekto įgyvendinimo (toliau kartu šiame skirsnyje – rekomendacijos), nustatomas terminas, per kurį šios rekomendacijos turi būti įgyvendintos.
293. Įgyvendinančioji institucija, patikros vietoje metu nustačiusi neatitikimų ir (arba) patikros vietoje ataskaitoje nurodžiusi rekomendacijas, informaciją apie tai projekto vykdytojui pateikia per DMS. Įgyvendinančioji institucija turi užtikrinti patikros vietoje ataskaitoje nurodytų rekomendacijų įgyvendinimo priežiūrą ir įsitikinti, ar rekomendacijos įgyvendintos.
294. Įtarusi ES ir Lietuvos Respublikos teisės aktų ir (arba) projekto sutarties pažeidimų, įgyvendinančioji institucija atlieka šių Taisyklių 25 skirsnyje nustatytus veiksmus.

the final payment request, except for the cases provided for in clauses 278 and 279 of these Rules.
281. Information about planned on-site inspections is registered by the implementing authority in SFMIS2014.
282. The implementing authority can inspect the economic activity of the project promoter and partner(s) only to the extent that it is related to the implementation of the inspected project. The implementing institution has the right to get acquainted with other projects implemented by the project promoter and partner(s) from other funding sources and the results created during their implementation, other documents of the project promoter and partner(s), as far as it is necessary for the dual activities of the same activity. to prevent the financing of the costs themselves and to ensure the eligibility of the costs declared in the payment requests submitted by the project promoter.
283. Representatives of the Ministry can also go to the place of project implementation and/or administration separately or together with the implementing institution.

On-site inspection sheet and scope of inspection
284. When performing an on-site inspection, the employees of the implementing institution fill in the on-site inspection sheet with the content specified in the description of internal procedures, which is prepared according to the SFMIS model form. During the project implementation period, the implementing authority must check the project according to all the issues set forth in Clause 285 of these Rules (except when the on-site inspection is not carried out in the cases provided for in Clauses 278 and 279 of these Rules), by making a single visit (that is, performing an on-site inspection immediately to the full extent required by these Rules) or several times (by performing a partial inspection each time) at the place of project implementation and/or administration.
285. When conducting an on-site inspection, the implementing authority, taking into account the nature of the operational program measure and the purpose and scope of the on-site inspection determined by it, answers the questions whether:
(1) the data about the project and the project executor, affecting the implementation of the project, have not changed;
(2) project activities are carried out in accordance with the project contract;
(3) the information specified in the documents submitted by the project promoter to the implementing institution with payment requests is correct and a proper audit sequence is ensured;
(4) properly performed works, provided services and purchased goods, the costs of which were declared by the project executor in the payment requests submitted to the implementing institution;

(5) the accounting of project funds is carried out properly (it is not checked when the project costs are paid in a simplified manner);
(6) the project executor implements information measures about the project;
(7) the project implementer adheres to the principles of sustainable development, gender equality and non-discrimination;
(8) there were no circumstances that could lead to violations of competition policy provisions;
(9) no circumstances have been established that could lead to suspicion that the project promoter committed violations of EU and Republic of Lithuania legal acts during the implementation of the project;
(10) the project executor complies with other conditions of the project contract (if they are established).
286. If, during the on-site inspection, the implementing authority checks the project not only according to the questions specified in Clause 285 of these Rules, the implementing authority determines other items to be checked, taking into account the nature of the relevant action program measures and/or project activities and the purpose of the inspection, and supplements the on-site inspection sheet with relevant questions.

Organization of on-site inspection
287. The implementing institution must inform the project promoter about the on-site inspection through DMS at least 3 working days before the day of the on-site inspection. If prior notification of the project promoter about the planned on-site inspection may have a negative impact on the results of the on-site inspection, the implementing authority may carry out the on-site inspection without notifying the project promoter in advance.
288. When the implementing institution informs the project promoter in advance about the on-site inspection of the project, the project promoter must ensure the participation of the manager of the project promoter or his authorized person and other persons responsible for project implementation in the inspection. If it is not possible to create conditions for the inspection at the time specified by the implementing authority and/or the persons named in the inspection notice cannot participate in it, the project implementer must immediately inform the implementing authority through DMS or other means, indicating the reasons for this.
289. The on-site inspection must be carried out by at least 2 employees of the implementing institution or experts authorized by it.
290. The persons who performed the on-site inspection familiarize the project manager with the results of the on-site inspection by submitting the on-site inspection sheet to be signed. If the project executor's representative refuses to sign the on-site

inspection sheet, the person performing the inspection shall note this on the on-site inspection sheet.
291. After the on-site inspection, the implementing authority shall fill in the on-site inspection report form in SFMIS2014 within 14 days after the day of the on-site inspection.
292. This report indicates the results, conclusions and recommendations of the on-site inspection or mandatory instructions for the project implementer regarding the implementation of the project (hereinafter referred to as the recommendations in this Article), and sets the deadline for the implementation of these recommendations.
293. The implementing institution, having identified non-conformities during the on-site inspection and/or specified recommendations in the on-site inspection report, provides information about this to the project implementer through DMS. The implementing authority must ensure the supervision of the implementation of the recommendations specified in the on-site inspection report and make sure that the recommendations have been implemented.
294. Upon suspicion of violations of EU and Republic of Lithuania legal acts and/or the project contract, the implementing institution shall perform the actions specified in Article 25 of these Rules.

55 The **OLAF report from 2021** shows the number of **detected cases of irregularities** and their financial impact in the areas of European Structural and Investment Funds as well as agriculture and rural development funds for the period of 2017 to 2021. 916 cases of irregularities have been detected in relation to Lithuania and only one investigated case has been closed with recommendations to the Member State as is seen from the following table[326].

Figure 10: Detection of Irregularities in the Areas of ESIF and Agricultural Funds per Member State (Period 2017–2021)

Member State	Detected fraudulent and non-fraudulent irregularities (N)	Financial impact as % of payments	Investigations closed with recommendations (N)	Financial recommendations as % of payments
Austria	118	0.15%	2	0.02%
Belgium	208	0.27%	1	0.06%
Bulgaria	1,311	1.82%	21	0.93%
Croatia	364	0.61%	3	0.13%
Cyprus	46	0.47%	1	0.26%

[326] EU Commission (OLAF) 2021c, p. 49. online: https://bit.ly/4wvn11j. Accessed 31 December 2025.

Member State	Detected fraudulent and non-fraudulent irregularities (N)	Financial impact as % of payments	Investigations closed with recommendations (N)	Financial recommendations as % of payments
Czech Republic	1,429	1.20%	9	0.11%
Denmark	112	0.19%	1	0.01%
Estonia	459	1.18%	3	0.00%
Finland	111	0.07%	0	0.00%
France	1,229	0.15%	9	0.01%
Germany	822	0.15%	2	0.38%
Greece	1,879	1.97%	16	0.05%
Hungary	1,993	1.26%	26	0.69%
Ireland	105	0.07%	0	0.00%
Italy	3,369	0.83%	23	0.96%
Latvia	253	1.04%	2	0.09%
Lithuania	916	0.81%	1	0.05%
Luxembourg	3	0.02%	0	0.00%

56 The investigative powers become more visual and completely understandable if reading a case from practice:

57 *Case Study 6: "Cigarette Smugglers in Lithuania Caught with 70 Million Cigarettes" – A Look into the Past: A 2011 Case*

Case-Study from OLAF's Stories

In a quite old case a Press Release from OLAF and Lithuanian authorities sounded as follows:
"Brussels, 11 April 2011

Cigarette smugglers in Lithuania caught with 70 million cigarettes

Nine people **have been arrested** in Lithuania in a criminal investigation which the European Anti-Fraud Office (OLAF) has been **coordinating for over a year**. The

investigation, involving law enforcement authorities in Lithuania, Poland and Germany, resulted in the seizure of almost 70 million cigarettes, preventing losses of EUR 6 million to the European taxpayer.

"This is a great result and I would like to congratulate the investigation team, particularly the Lithuanian Customs who initiated this investigation" said Mr Giovanni Kessler, Director General of OLAF. "Coordinated international cooperation is the key to success, as this case clearly demonstrates. Significant financial losses have been prevented and OLAF will continue to support this investigation to bring the perpetrators to justice."

The nine suspects have been **detained for three months** by the Lithuanian courts pending further investigations. All of the cigarettes seized in this investigation were smuggled from Russia and Ukraine.

Financial losses to the EU and Member States' budgets as a result of cigarette smuggling are estimated to be EUR 10 billion a year.

For further details:
Pavel Bořkovec
Spokesman"[327]

Short Analysis and Comment:
The case relates to customs investigation and a potential threat to the EU budget on the revenue side. The transborder investigation once again show that not only criminal investigations but administrative ones alike might require that different state authorities coordinate their work together. Mutual assistance is therefore of huge relevance as is the cooperation that Eurojust might provide to justice staff from the concerned Member States.

[327] See https://ec.europa.eu/commission/presscorner/detail/enhtm/OLAF_11_5. Accessed 31 December 2025.

(3) Protection of Information

(a) Tax Secrecy (Law on the Establishment of the Lithuanian Tax Administration)

58 **Law on the establishment of the Lithuanian Tax Administration**
Article 38 Confidentiality of taxpayer information
1. Taxpayer information submitted to the tax authority must be kept confidential and used only for legitimate purposes.[328]
2. The following information is not kept confidential:
(1) taxpayer identification number, as well as identification numbers provided to taxpayers in individual taxpayer registers and databases;
(2) dates of registration in the register of taxpayers and other registers and databases specified in point 1 of this part, as well as dates of de-registration;
(3) the amount of taxes paid by the taxpayer – legal entity. The amount of taxes paid by a taxpayer – a natural person is not kept secret in cases established by law;
(4) the amount of the taxpayer's tax arrears;
(5) annual financial reporting data to be published in accordance with the procedure established by the legal acts of the Republic of Lithuania;
(6) information related to violations of tax legislation, when the taxpayer's guilt for violations of the tax law has been proven. The taxpayer's guilt is considered proven when the taxpayer did not appeal the tax administrator's actions within the time limits and procedure established by law, or when, after appealing the tax administrator's actions, the authority examining the complaint does not recognize them as illegal in its decision

[328] **38 straipsnis. Informacijos apie mokesčių mokėtoją slaptumas**
1. Informacija apie mokesčių mokėtoją, pateikta mokesčių administratoriui, turi būti laikoma paslaptyje ir naudojama tik teisėtiems tikslams.
2. Paslaptyje nelaikoma tokia informacija:
(1) mokesčių mokėtojo identifikacinis numeris, taip pat atskirų mokesčių mokėtojų registrų, duomenų bazių mokesčių mokėtojams suteikti identifikaciniai numeriai;
(2) įregistravimo į mokesčių mokėtojų registrą ir į kitus šios dalies 1 punkte nurodytus registrus bei duomenų bazes datos, taip pat išregistravimo datos;
(3) mokesčių mokėtojo – juridinio asmens sumokėtų mokesčių suma. Mokesčių mokėtojo – fizinio asmens sumokėtų mokesčių suma nelaikoma paslaptyje įstatymų nustatytais atvejais;
(4) mokesčių mokėtojo mokestinės nepriemokos suma;
(5) metinės finansinės atskaitomybės duomenys, skelbtini Lietuvos Respublikos teisės aktų nustatyta tvarka;
(6) informacija, susijusi su mokesčių teisės aktų pažeidimais, kai mokesčių mokėtojo kaltė už mokesčio įstatymo pažeidimus įrodyta. Mokesčių mokėtojo kaltė laikoma įrodyta, kai mokesčių mokėtojas per įstatymų nustatytus terminus ir tvarka neapskundė mokesčių administratoriaus veiksmų arba kai apskundus mokesčių administratoriaus veiksmus skundą nagrinėjanti institucija savo sprendimu jų nepripažįsta neteisėtais ir tokio sprendimo mokesčių mokėtojas įstatymų nustatytais terminais bei tvarka neapskundė, arba kai skundą nagrinėjančios institucijos sprendimas, nepripažįstantis mokesčių administratoriaus veiksmų neteisėtais, yra galutinis;
(7) kita pagal Lietuvos Respublikos įstatymus paslaptimi nelaikoma informacija.
3. Šio straipsnio 2 dalyje nurodytą informaciją mokesčių administratorius gali paskleisti be mokesčių mokėtojo sutikimo ar žinios. Jei įstatymai nenustato ko kita, mokesčių administratoriaus turimos nelaikomos paslaptimi informacijos apie mokesčių mokėtoją paskleidimo tretiesiems asmenims atvejus, būdus, mastą ir tvarką pagal savo kompetenciją nustato centrinis mokesčių administratorius.

and the taxpayer did not appeal such a decision within the time limits and procedure established by law, or when the authorities examining the complaint the decision that does not recognize the actions of the tax administrator as illegal is final;
(7) other information not considered secret according to the laws of the Republic of Lithuania.
3. The tax administrator may disseminate the information referred to in para 2 of this Article without the taxpayer's consent or knowledge. If the laws do not stipulate otherwise, the cases, methods, scope and order of disseminating the tax administrator's non-secret information about the taxpayer to third parties shall be determined by the central tax administrator within its competence.

(b) Data Secrecy (Data Protection Laws, Customs Code, General Tax Code)

[Excerpt Law Establishing the Lithuanian Customs/ **59**
Lietuvos Respublikos Muitinės Į S T A T Y M A S 2004 m. balandžio 27 d. Nr. IX–2183 Vilnius I Skyriubendrosios Nuostatos
Article 20[329] **Powers of customs officials, their general rights and duties**
4. The customs officer must:
(1) [...]
(2) enter customs declarations and other data processed by these systems into the customs information systems, as well as manage, analyse, transmit and receive these data;
(3) ensure the protection and authenticity of the data (information) accumulated in the customs information systems;
(4) to have a service certificate and/or service badge while performing duties; [...].

(c) Official Secrecy (Customs Code, General Tax Code)

[Excerpt Law Establishing the Lithuanian Customs/ *2004 m. balandžio 27 d. Nr. IX–2183 Vilnius I Skyriubendrosios Nuostatos* **60**
Article 20Powers of customs officials, their general rights and duties
(4) to have a service certificate and/or service badge while performing duties;[330]

[329] **Article 20 Muitinės pareigūnų įgaliojimai, jų bendrosios teisės ir pareigos**
4. Muitinės pareigūnas privalo:
(1) vykdyti muitų teisės aktų reikalavimus;
(2) teisės aktų nustatyta tvarka įvesti į muitinės informacines sistemas muitinės deklaracijų bei kitus šių sistemų apdorojamus duomenis, taip pat šiuos duomenis tvarkyti, analizuoti, perduoti ir priimti;
(3) užtikrinti muitinės informacinėse sistemose sukauptų duomenų (informacijos) apsaugą ir autentiškumą;
(4) eidamas pareigas turėti tarnybinį pažymėjimą ir (arba) tarnybos ženklą;
(5) asmens, kurio prekės, transporto priemonė ar veikla tikrinami arba kuriam taikomi muitinės pareigūno reikalavimai, prašymu prisistatyti, parodyti savo tarnybinį pažymėjimą (tarnybinį ženklą) ir teisės aktų nustatytais atvejais kitus dokumentus, liudijančius, kad muitinės pareigūnas turi atitinkamus įgaliojimus;
(6) laikytis Lietuvos Respublikos muitinės pareigūnų etikos kodekso reikalavimų;
(7) vykdyti kitas teisės aktų nustatytas pareigas.
[330] **Article 20 Muitinės pareigūnų įgaliojimai, jų bendrosios teisės ir pareigos**
4. Muitinės pareigūnas privalo:
(1) vykdyti muitų teisės aktų reikalavimus;

(5) at the request of a person whose goods, vehicle or activity is being checked or who is subject to the requirements of a customs officer, to present himself, show his official certificate (official badge) and, in cases established by legal acts, other documents certifying that the customs official has the relevant powers;
(6) comply with the requirements of the code of ethics for customs officers of the Republic of Lithuania;
(7) perform other duties established by legal acts.

(4) Investigation Reports (Tax Area)

61 In the tax area an inspection requires a report:

62 **Law on the establishment of the Lithuanian Tax Administration.** /
Lietuvos Respublikos Mokesčių Administravimo Į S T A T Y M A S 2004 m. balandžio 13 d. Nr. IX–2112 Vilnius
Article 129 Inspection act
1. The inspection report is signed by the tax administrator officer who performed the inspection.
2. The tax payer (his representative) is introduced to the inspection report by signing.
3. In cases where the taxpayer (his representative) refuses to sign the inspection report or the taxpayer (his representative) cannot be found or does not come to sign the inspection report, this shall be noted in the inspection report.
4. One copy of the inspection report is delivered to the taxpayer. All appendices are attached to this copy, if they do not contain information constituting a state secret, as well as information about another taxpayer that is considered a secret according to this Law.

Article 130 Inspection certificate
1. In cases where, during the tax inspection, the tax administrator's officer did not detect violations of tax laws, the results of the tax inspection are confirmed by an inspection certificate signed by the head of the tax administrator or his authorized officer.
2. The inspection certificate must be drawn up no later than 5 days after the date of delivery of the inspection report to the taxpayer.
3. One copy of the inspection certificate is given to the taxpayer.

(2) teisės aktų nustatyta tvarka įvesti į muitinės informacines sistemas muitinės deklaracijų bei kitus šių sistemų apdorojamus duomenis, taip pat šiuos duomenis tvarkyti, analizuoti, perduoti ir priimti;
(3) užtikrinti muitinės informacinėse sistemose sukauptų duomenų (informacijos) apsaugą ir autentiškumą;
(4) eidamas pareigas turėti tarnybinį pažymėjimą ir (arba) tarnybos ženklą;
(5) asmens, kurio prekės, transporto priemonė ar veikla tikrinami arba kuriam taikomi muitinės pareigūno reikalavimai, prašymu prisistatyti, parodyti savo tarnybinį pažymėjimą (tarnybinį ženklą) ir teisės aktų nustatytais atvejais kitus dokumentus, liudijančius, kad muitinės pareigūnas turi atitinkamus įgaliojimus;
(6) laikytis Lietuvos Respublikos muitinės pareigūnų etikos kodekso reikalavimų;
(7) vykdyti kitas teisės aktų nustatytas pareigas.

4. The inspection certificate also confirms the results of the inspection of the activities of a liquidated or deceased taxpayer. In this case, the provisions of this Law related to the delivery of the inspection act and certificate to the successors of the taxpayer's rights shall be applied to the extent possible.

Article 131 Submission of comments on the inspection report

1. The taxpayer, disagreeing with the additional calculated taxes and the amounts related to them in the inspection report, as well as wanting to substantiate other circumstances that will be important for confirming the results of the inspection, has the right to submit written comments on the inspection report within 30 days from the date of delivery of the inspection report.
2. At the taxpayer's request, the deadline for submission of comments on the inspection report may be extended by another 30 days for important reasons by the head of the relevant tax administrator or his authorized officer.
3. The taxpayer may, in his separate written statement or by signing the inspection report, indicate that he will not use his right to submit comments on the inspection report.

Article 132 Decision on the approval of the inspection report

1. In cases where, during the tax inspection, the tax administrator officer found violations of the tax laws, the results of the inspection are confirmed by a decision on the approval of the inspection act. The decision on approval of the inspection report is made taking into account the material of the inspection report and the taxpayer's comments on the inspection report (if they were submitted).
2. The tax administrator, when making a decision on approval of the inspection report, may:
(1) approve the inspection report;
(2) approve the inspection act in part;
(3) not to approve the inspection report;
(4) order to re-verify the taxpayer;
(5) change the inspection report.
3. In the cases referred to in clauses 1 and 2 of part 2 of this Article, the decision on the inspection report shall specify the specific amount of additionally calculated taxes, calculated late fees and imposed fines, as well as the procedure for appealing the decision.
4. The decision on approval of the inspection report must be made within 30 days from the date of delivery of the inspection report to the taxpayer. The decision cannot be adopted if the deadlines for submission of comments on the inspection report set in Article 131 of this Law have not expired, except for the case specified in Article 131, Part 3. In cases where the taxpayer submits comments on the inspection report, the specified 30-day period begins to count from the day the tax administrator receives these comments.

5. The decision on the approval of the inspection report is signed by the head of the relevant tax administrator or his authorized officer.
6. One copy of the decision on the approval of the inspection act is delivered to the taxpayer.

63 The Code of administrative offences has special rules, too:

64 **Code of Administrative Offences of the Republic of Lithuania**/ *Lietuvos Respublikos administracinių unbipentium kodeksas*
Chapter XXXI End of Investigation, Administrative Offence Protocol And Administrative Instruction
Article 608 Compilation of an administrative offence protocol
1.[331] After completing the investigation of an administrative offence, the officer who conducted it draws up an administrative offence protocol. Before writing the protocol

[331] **XXXI Skyrius**
Tyrimo Pabaiga, Administracinio Nusižengimo Protokolas Ir Administracinis Nurodymas
608 straipsnis. Administracinio nusižengimo protokolo surašymas
1. Baigęs administracinio nusižengimo tyrimą, jį atlikęs pareigūnas surašo administracinio nusižengimo protokolą. Prieš rašydamas administracinio nusižengimo protokolą, pareigūnas patikrina, ar fizinis asmuo, kuriam administraciniu nusižengimu padaryta fizinė, turtinė ar neturtinė žala, arba juridinis asmuo, kuriam administraciniu nusižengimu padaryta turtinė ar neturtinė žala, yra pripažintas nukentėjusiuoju. Nustatęs, kad šis asmuo nukentėjusiuoju nepripažintas, pareigūnas jį pripažįsta nukentėjusiuoju ir šį sprendimą įrašo į administracinio nusižengimo protokolą. Protokolas surašomas dalyvaujant administracinėn atsakomybėn traukiamam asmeniui.
Straipsnio dalies pakeitimai:
Nr. XIV–785, 16–12–2021, paskelbta TAR 28–12–20218, i. k. 2021–27362
2. Administracinio nusižengimo protokolas gali būti surašytas administracinėn atsakomybėn traukiamam asmeniui nedalyvaujant šiais atvejais:
(1) kai administracinėn atsakomybėn traukiamas asmuo šaukiamas neatvyko ir nedalyvavo surašant protokolą;
Straipsnio punkto pakeitimai:
Nr. XIII–2830, 31–03–2020, paskelbta TAR 02–04–20202, i. k. 2020–06899
(2) dėl šio kodekso 431 straipsnio 1 ir 2 dalyse numatytų administracinių nusižengimų, taip pat šio kodekso 611 straipsnyje numatytais atvejais;
(3) dėl šio kodekso 130 straipsnio 3 ir 9 dalyse, 185 straipsnio 1 ir 2 dalyse, 187 straipsnio 1 ir 2 dalyse, 223 straipsnio 1 ir 2 dalyse, 236 straipsnio 1 ir 5 dalyse, 236^1 straipsnio 2 dalyje, 241 straipsnio 1 dalyje, 243 straipsnio 2 dalyje, 243^1 straipsnio 1 dalyje, 247 straipsnio 31 dalyje, 248 straipsnio 1 dalyje, 249 straipsnio 1 ir 11 dalyse, 250 straipsnio 1 ir 2 dalyse, 252 straipsnio 2 ir 9 dalyse, 254 straipsnio 1 ir 5 dalyse, 255 straipsnio 2 ir 4 dalyse, 293 straipsnio 2 dalyje, 435 straipsnio 1 dalyje, 545 straipsnio 2 ir 3 dalyse numatytų administracinių nusižengimų, kai asmuo traukiamas administracinėn atsakomybėn už ataskaitų, deklaracijų ar kitų dokumentų, kurių pateikimo kompetentingoms institucijoms periodiškumą nustato Lietuvos Respublikos teisės aktai, nepateikimą nustatytais terminais.
3. Dėl šio kodekso 224 straipsnio 2 dalyje numatyto administracinio nusižengimo, be šio kodekso 589 straipsnyje nurodytų pareigūnų, protokolą turi teisę surašyti administracinio nusižengimo bylą ne teismo tvarka nagrinėjantis pareigūnas arba nutarimą administracinio nusižengimo byloje vykdančios institucijos pareigūnas. Jeigu šio kodekso 224 straipsnio 2 dalyje numatytas administracinis nusižengimas paaiškėja bylą nagrinėjant teisme, teisėjas neskundžiama nutartimi apie tai praneša institucijai, kurios pareigūnas atliko administracinio nusižengimo tyrimą ir surašė administracinio nusižengimo protokolą.
4. Administracinio nusižengimo protokolas surašomas dviem egzemplioriais; vienas protokolo egzempliorius nedelsiant įteikiamas, o šio straipsnio 2 dalyje numatytais atvejais nusiunčiamas administracinėn atsakomybėn traukiamam asmeniui. Administracinio nusižengimo protokolo kopija (nuorašas), laikantis asmens duomenų teisinės apsaugos reikalavimų, taip pat įteikiama arba siunčiama nukentėjusiajam. Jeigu administracinėn atsakomybėn traukiamas asmuo ar nukentėjusysis yra nepilnametis, apie administracinio nusižengimo protokolo surašymą pranešama nepilnamečio atstovui pagal įstatymą.

of an administrative offence, the official checks whether a natural person who has suffered physical, material or non-material damage as a result of an administrative offence, or a legal entity who has suffered material or non-material damage as a result of an administrative offence, is recognized as a victim. Having established that this person is not recognized as a victim, the officer recognizes him as a victim and records this decision in the administrative offence protocol. The protocol is drawn up in the presence of the person being held administratively responsible.
2. The protocol of an administrative offence can be drawn up without the presence of the person being held administratively liable in the following cases:
(1) when the person being held administratively liable did not appear when summoned and did not participate in drawing up the protocol;
(2) due to the administrative offences provided for in paras 1 and 2 of Article 431 of this Code, as well as in the cases provided for in Article 611 of this Code;
(3) in relation to this Code in paras 3 and 9 of Article 130, paras 1 and 2 of Article 185, paras 1 and 2 of Article 187, paras 1 and 2 of Article 223, paras 1 and 5 of Article 236, para 2 of Article 236, para[1] of Article 241, in Part 2 of Article 243, Part[1] of Article 243, Part 31 of Article 247, Part 1 of Article 248, Parts 1 and 11 of Article 249, Parts 1 and 2 of Article 250, Parts 2 and 9 of Article 252, Parts 1 and 5 of Article 254, administrative offences provided for in Article 255, paras 2 and 4, Article 293, para 2, Article 435, para 1, Article 545, paras 2 and 3, when a person is held administratively responsible for reports, declarations or other documents submitted to the competent authorities periodicity is determined by the legal acts of the Republic of Lithuania, failure to submit within the established deadlines.
3. For the administrative offence provided for in Article 224, Part 2 of this Code, in addition to the officials referred to in Article 589 of this Code, the official who is examining the administrative offence case out of court or the official of the institution executing the decision in the administrative offence case has the right to draw up the protocol. If the administrative offence provided for in Article 224, Part 2 of this Code is revealed during the trial in court, the judge notifies the institution, whose officer conducted

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Nr. XIV–415, 2021–06–17, paskelbta TAR 2021–06–29, i. k. 2021–14572
5. Jeigu už padarytą administracinį nusižengimą šio kodekso specialiosios dalies straipsnyje numatytas įspėjimas ir nėra šio kodekso 610 straipsnio 2 dalyje nurodytų sąlygų, baigus administracinio nusižengimo tyrimą asmeniui skiriamas įspėjimas ir tyrimą atlikęs pareigūnas dėl to administracinio nusižengimo surašo nutarimą. Administracinio nusižengimo protokolas šiuo atveju nesurašomas.
6. Atlikus administracinio nusižengimo tyrimą, kai nustatoma šio kodekso 591 straipsnyje numatyta aplinkybė, institucija, kurios pareigūnas atliko tyrimą, priima nutarimą nutraukti administracinio nusižengimo teiseną.
7. Prieš priimant šio straipsnio 6 dalyje nurodytą nutarimą, turi būti įvertinta, ar yra fizinis asmuo, nurodęs, kad jam padaryta fizinė, turtinė ar neturtinė žala, arba juridinis asmuo, nurodęs, kad jam padaryta turtinė ar neturtinė žala. Sprendimas pripažinti arba atsisakyti pripažinti šioje dalyje nurodytą asmenį nukentėjusiuoju įrašomas į nutarimą. Šio straipsnio nuostatos netaikomos, jeigu administracinio nusižengimo bylos teisena nutraukiama šio kodekso 591 straipsnio 6 ir 8 punktuose nustatytais pagrindais.

the investigation of the administrative offence and drew up the protocol of the administrative offence, by means of a non-appealable ruling.
4. The protocol of an administrative offence is drawn up in two copies; one copy of the protocol is immediately delivered, and in the cases provided for in Part 2 of this Article, it is sent to the person who is being held administratively responsible. A copy (transcript) of the administrative offence protocol, in compliance with the requirements of legal protection of personal data, is also delivered or sent to the victim. If the person being held administratively responsible or the victim is a minor, the representative of the minor shall be notified of the drawing up of the administrative offence protocol in accordance with the law.
5. If a warning is provided for the committed administrative offence in the Article of the special part of this Code and there are no conditions specified in Article 610, Part 2 of this Code, after the investigation of the administrative offence is completed, a warning is issued to the person and the officer who conducted the investigation draws up a decision on that administrative offence. In this case, the administrative offence protocol is not drawn up.
6. After the investigation of an administrative offence, when the circumstance provided for in Article 591 of this Code is established, the institution whose official conducted the investigation, makes a decision to terminate the right of administrative offence.
7. Before adopting the resolution referred to in para 6 of this Article, it must be assessed whether there is a natural person who has indicated that he has suffered physical, property or non-pecuniary damage, or a legal person who has indicated that he has suffered property or non-pecuniary damage. The decision to recognize or refuse to recognize the person referred to in this part as a victim is recorded in the resolution. The provisions of this Article do not apply if the jurisdiction of the administrative offence case is terminated on the grounds set out in points 6 and 8 of Article 591 of this Code.

Article 609 Contents of the administrative offence protocol
1.[332] The protocol of an administrative offence shall indicate: the date and place of its enumeration, the duties, name and surname of the person who conducted the investigation and wrote the protocol; data about the person being held administratively liable

[332] **609 straipsnis. Administracinio nusižengimo protokolo turinys**
1. Administracinio nusižengimo protokole nurodoma: jo surašymo data ir vieta, tyrimą atlikusio ir protokolą surašiusio asmens pareigos, vardas, pavardė; duomenys apie administracinėn atsakomybėn traukiamą asmenį (asmens vardas, pavardė, asmens kodas, adresas, E. pristatymo dėžutės adresas, elektroninio pašto adresas ar telefono numeris, darbo vieta ir kt., užsienio valstybių piliečių gimimo metai); administracinio nusižengimo padarymo vieta (gali būti nurodomos tik vietos koordinatės), laikas ir esmė; šio kodekso straipsnis, straipsnio dalis ar kitas atsakomybę už šį nusižengimą nustatantis teisės aktas, kurio reikalavimus pažeidė asmuo; sprendimas pripažinti fizinį ar juridinį asmenį nukentėjusiuoju; nukentėjusiųjų, jeigu jų yra, vardai, pavardės (kai nukentėjusysis – fizinis asmuo), pavadinimai ir atstovų duomenys (kai nukentėjusysis – juridinis asmuo), jų adresai, elektroninio pašto adresai, telefono numeriai; liudytojų, jeigu jų yra, vardai, pavardės, adresai, E. pristatymo dėžučių adresai, elektroninio pašto adresai, telefono numeriai ir kt.; administracinėn atsakomybėn traukiamo asmens paaiškinimas dėl administracinio nusižengimo, jo aplinkybių; administracinėn atsakomybėn traukiamo asmens prašymas nerašyti

(person's name, surname, personal identification number, address, E. delivery box address, e-mail address or telephone number, place of work, etc., year of birth for citizens of foreign countries); the place (only coordinates of the place can be specified), time and substance of the administrative offence; an Article, part of an Article or other legal act establishing responsibility for this offence of this Code, the requirements of which were violated by the person; the decision to recognize a natural or legal person as a victim; names, surnames of the victims, if any (when the victim is a natural person), names and details of representatives (when the victim is a legal entity), their addresses, e-mail addresses, telephone numbers; names, surnames, addresses of witnesses, if any,E. delivery box addresses, e-mail addresses, telephone numbersetc.; the explanation of the person being held administratively responsible for the administrative offence and its circumstances; the request of a person who is being held administratively liable not to write an administrative order, if the person applied to the officer writing the protocol; the date, time and place of the hearing of the case, if it is known at the time of compiling the

administracinio nurodymo, jei asmuo dėl to kreipėsi į protokolą rašantį pareigūną; bylos nagrinėjimo data, laikas ir vieta, jei tai žinoma administracinio nusižengimo protokolo surašymo metu; administracinėn atsakomybėn traukiamo asmens pageidavimu – jo prašymas siųsti ir gauti procesinius dokumentus elektroninių ryšių priemonėmis; administracinėn atsakomybėn traukiamo asmens reikalavimas nagrinėti bylą žodinio proceso tvarka, jei šis reikalavimas buvo pareikštas; kiti bylai išnagrinėti būtini duomenys. Protokolą pasirašo jį surašęs asmuo ir administracinėn atsakomybėn traukiamas asmuo, išskyrus šio kodekso 608 straipsnio 1 dalyje nustatytus atvejus, kai protokolas gali būti surašytas administracinėn atsakomybėn traukiamam asmeniui nedalyvaujant; kai yra liudytojų ir nukentėjusiųjų, protokolą gali pasirašyti ir šie asmenys.

2. Kai nėra šio kodekso 610 straipsnio 2 dalyje nurodytų pagrindų, pareigūnas į administracinio nusižengimo protokolą įrašo administracinį nurodymą, kuriame:

(1) nurodoma, kokio dydžio piniginę baudą siūloma sumokėti administracinį nusižengimą padariusiam asmeniui ir, kai už padarytą veiką šio kodekso specialiosios dalies straipsnyje nustatytas privalomas specialiosios teisės atėmimas, – kokios trukmės specialiosios teisės atėmimas skiriamas asmeniui;

(2) nurodoma, per kiek laiko, kokiu įmokos kodu ir į kokią sąskaitą asmuo turi sumokėti baudą, taip pat laikas ir vieta, kur turi būti atiduotas šio kodekso 602 straipsnio 1 dalyje nustatyta tvarka išduotas laikinasis dokumentas ar kitas specialiąją teisę patvirtinantis dokumentas;

(3) išaiškinama, kad, nesumokėjus baudos arba neatidavus šio kodekso 602 straipsnio 1 dalyje nustatyta tvarka išduoto laikinojo dokumento ar kito specialiąją teisę patvirtinančio dokumento nustatytu laiku, administracinis nurodymas bus laikomas negaliojančiu ir administracinio nusižengimo protokolas bus siunčiamas institucijai, kurios pareigūnai įgalioti nagrinėti administracinio nusižengimo bylą ne teismo tvarka;

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Nr. XIV–415, 17–06–2021, paskelbta TAR 29–06–2021, i. k. 2021–14572

(4) nurodomi šio kodekso specialiosios dalies straipsnio sankcijoje už asmens padarytą administracinį nusižengimą nustatytos baudos minimalus ir maksimalus dydžiai ir specialiosios teisės atėmimo minimalus ir maksimalus terminai.

3. Jeigu administracinėn atsakomybėn traukiamas asmuo atsisako suteikti duomenis apie save arba pasirašyti protokolą, tai įrašoma administracinio nusižengimo protokole. Administracinėn atsakomybėn traukiamas asmuo turi teisę pateikti prie protokolo pridedamus paaiškinimus ir pastabas dėl protokolo turinio, taip pat išdėstyti savo atsisakymo jį pasirašyti motyvus.

4. Surašant protokolą, administracinėn atsakomybėn traukiamam asmeniui išaiškinamos šio kodekso 577 straipsnyje numatytos jo teisės ir pareigos ir tai pažymima protokole.

5. Kai protokolas surašomas administracinėn atsakomybėn traukiamam asmeniui nedalyvaujant, paaiškinimą dėl padaryto nusižengimo ir pastabas dėl protokolo turinio šis asmuo turi teisę pateikti administracinio nusižengimo bylos nagrinėjimo metu. Kitos administracinėn atsakomybėn traukiamo asmens teisės ir pareigos, numatytos šio kodekso 577 straipsnyje, išdėstomos protokole.

6. Administracinio nusižengimo protokolo formą ir jos pildymo taisykles tvirtina Lietuvos Respublikos Vyriausybė ar jos įgaliota institucija.

administrative offence protocol; at the request of the person being held administratively responsible - his request to send and receive procedural documents by means of electronic communications; the request of the person being held administratively liable to consider the case in the procedure of oral proceedings, if this request has been made; other data necessary for the examination of the case. The protocol is signed by the person who drew it up and the person being held administratively responsible, except for the cases specified in Article 608, Part 1 of this Code, when the protocol can be drawn up without the presence of the person being held administratively responsible; when there are witnesses and victims, these persons can also sign the protocol.
2. When there are no grounds specified in para 2 of Article 610 of this Code, the official shall enter an administrative order in the protocol of an administrative offence, in which:
(1) the amount of the monetary fine proposed to be paid to the person who has committed an administrative offence is indicated and, when the mandatory deprivation of a special right is established for the committed act in the Article of the special part of this Code, – the duration of the deprivation of the special right is assigned to the person;
(2) it is specified how much time, with which payment code and to which account the person must pay the fine, as well as the time and place where the temporary document issued in accordance with the procedure established in Article 602, Part 1 of this Code or another document certifying a special right must be returned;
(3) it is clarified that, if the fine is not paid or the temporary document issued in accordance with Article 602, Part 1 of this Code or other document confirming the special right is not submitted within the specified time, the administrative order will be considered invalid and the protocol of the administrative offence will be sent to the institution whose officers are authorized to examine the administrative offence case out of court;
(4) the minimum and maximum amounts of the fine determined in the sanction of the Article of the special part of this Code for an administrative offence committed by a person and the minimum and maximum terms of deprivation of a special right shall be indicated.
3. If the person brought to administrative responsibility refuses to provide personal data or sign the protocol, this is recorded in the administrative offence protocol. The person subject to administrative responsibility has the right to submit explanations and comments attached to the protocol regarding the content of the protocol, as well as state the reasons for his/her refusal to sign it.
4. When drawing up the protocol, the rights and obligations provided for in Article 577 of this Code are explained to the person brought to administrative responsibility and this is noted in the protocol.
5. When the protocol is drawn up in the absence of the person being held administratively responsible, this person has the right to submit an explanation of the committed offence and comments on the contents of the protocol during the administrative offence

case hearing. Other rights and duties of the person brought to administrative responsibility, provided for in Article 577 of this Code, are set out in the protocol.
6. The form of the administrative offence protocol and the rules for its completion are approved by the Government of the Republic of Lithuania or an institution authorized by it.

Article 610 Basics of the census of the administrative order and the consequences of its execution

1.[333] Administrative order – an offer to a person is recorded in the protocol of an administrative offence within fifteen calendar days from the date of delivery of the protocol of

[333] **610 straipsnis. Administracinio nurodymo surašymo pagrindai ir jo įvykdymo padariniai**
1. Administracinis nurodymas – į administracinio nusižengimo protokolą įrašomas pasiūlymas asmeniui per penkiolika kalendorinių dienų nuo administracinio nusižengimo protokolo įteikimo dienos, o kai administracinio nusižengimo protokolas su administraciniu nurodymu surašomas administracinėn atsakomybėn traukiamam asmeniui nedalyvaujant, – per trisdešimt kalendorinių dienų nuo administracinio nusižengimo protokolo su administraciniu nurodymu išsiuntimo dienos savo noru sumokėti baudą, lygią pusei minimalios baudos, o jei asmuo padarė pakartotinį administracinį nusižengimą, numatytą šio kodekso 414 straipsnio 1 dalyje, 415 straipsnio 1, 2 ir 6 dalyse, 416 straipsnio 2, 3, 4 ir 5 dalyse, 417 straipsnyje, 418 straipsnio 1 dalyje, 419 straipsnio 1 dalyje, 420 straipsnio 1 dalyje, 421 straipsnyje, 432 straipsnio 1 dalyje, 459 straipsnio 1, 4 ir 5 dalyse, 463 straipsnyje, – minimalią baudą, nustatytą šio kodekso specialiosios dalies straipsnyje (straipsnio dalyje), kuriame (kurioje) nustatyta atsakomybė už asmens padarytą administracinį nusižengimą. Kai šio kodekso specialiosios dalies straipsnyje, kuriame nustatyta atsakomybė už asmens padarytą administracinį nusižengimą, nustatytas privalomas asmeniui suteiktos teisės vairuoti transporto priemones atėmimas, į administracinio nusižengimo protokolą įrašomas pasiūlymas sutikti su teisės vairuoti transporto priemones atėmimu šio kodekso 33 straipsnio 1 dalies 3 punkte nustatytam terminui. Kai šio kodekso specialiosios dalies straipsnyje, kuriame nustatyta atsakomybė už asmens padarytą administracinį nusižengimą, nustatytas privalomas asmeniui suteiktos specialiosios teisės, išskyrus teisę vairuoti transporto priemones, atėmimas, į administracinio nusižengimo protokolą įrašomas pasiūlymas per penkiolika kalendorinių dienų nuo administracinio nusižengimo protokolo įteikimo dienos, o kai administracinio nusižengimo protokolas su administraciniu nurodymu surašomas administracinėn atsakomybėn traukiamam asmeniui nedalyvaujant, – per trisdešimt kalendorinių dienų nuo administracinio nusižengimo protokolo su administraciniu nurodymu išsiuntimo dienos grąžinti specialiąją teisę patvirtinančius dokumentus atitinkamai institucijai (sutikti su specialiosios teisės atėmimu šio kodekso 33 straipsnio 1 dalies 3 punkte nustatytam terminui).
Straipsnio dalies pakeitimai:
Nr. XII–2254, 17–03–2016, paskelbta TAR 25–03–20165, i. k. 2016–06343
Nr. XIII–753, 16–11–2017, paskelbta TAR 28–11–2017, i. k. 2017–18803
Nr. XIII–1835, 20–12–2018, paskelbta TAR 28–12–2018, i. k. 2018–21857
Nr. XIII–1862, 20–12–2018, paskelbta TAR 28–12–2018, i. k. 2018–21888
Nr. XIII–1969, 14–02–2019, paskelbta TAR 26–02–2019, i. k. 2019–03167
Nr. XIV–266, 22–04–2021, paskelbta TAR 28–04–2021, i. k. 2021–08868
2. Administracinis nurodymas negali būti surašomas, kai yra bent vienas iš šių pagrindų:
(1) šio kodekso specialiosios dalies straipsnio ar straipsnio dalies sankcijoje už administracinį nusižengimą nustatyta didesnė negu vieno tūkstančio penkių šimtų eurų maksimali bauda;
(2) asmuo per metus padarė pakartotinį administracinį nusižengimą, išskyrus šio kodekso 414 straipsnio 1 dalyje, 415 straipsnio 1, 2 ir 6 dalyse, 416 straipsnio 2, 3, 4 ir 5 dalyse, 417 straipsnyje, 418 straipsnio 1 dalyje, 419 straipsnio 1 dalyje, 420 straipsnio 1 dalyje, 421 straipsnyje, 432 straipsnio 1 dalyje, 459 straipsnio 1, 4 ir 5 dalyse, 463 straipsnyje numatytus administracinius nusižengimus;
Straipsnio punkto pakeitimai:
Nr. XIII–1862, 20–12–2018, paskelbta TAR 28–12–2018, i. k. 2018–21888
Nr. XIV–266, 22–04–2021, paskelbta TAR 28–04–2021, i. k. 2021–08868
(3) asmuo administracinį nusižengimą padarė būdamas neblaivus ar apsvaigęs nuo narkotinių, psichotropinių ar kitų psichiką veikiančių medžiagų ir tai turėjo įtakos administracinio nusižengimo padarymui, vengė patikrinimo dėl neblaivumo ar apsvaigimo, vartojo alkoholį, narkotines, psichotropines ar kitas psichiką veikiančias medžiagas po eismo įvykio iki jo aplinkybių nustatymo;

an administrative offence, and when the protocol of an administrative offence with an administrative order is drawn up in the absence of the person being held administratively responsible, – within thirty calendar days from the day of sending the protocol of an administrative offence with an administrative order voluntarily pay a fine equal to half of the minimum fine, and if a person has committed a repeated administrative offence provided for in Article 414, Part 1, Article 415, Parts 1, 2 and 6, Article 416, Parts 2, 3, 4 and 5, Article 417, 418 of this Code in para 1 of Article 419, para 1, Article 420, Part 1, Article 421, Article 432, Part 1, Article 459, Parts 1, 4 and 5, Article 463, – the minimum fine established in the Article (part of the Article) of the special part of this Code, in which (in which) liability for the offence committed by a person is established administrative offence. When the Article of the special part of this Code, which establishes responsibility for an administrative offence committed by a person, establishes the mandatory withdrawal of the right to drive vehicles granted to a person, an offer to agree to the withdrawal of the right to drive vehicles for the period specified in Clause 3 of Article 33 of Part 1 of this Code shall be recorded in the administrative offence protocol. When the Article of the special part of this Code, which establishes liability for an administrative offence committed by a person,

2. An administrative order cannot be issued when at least one of the following grounds exists:

(1) in the sanction of the Article or part of the Article of the special part of this Code, a maximum fine of more than one thousand five hundred euros is established for an administrative offence;

(2) the person committed a repeated administrative offence during the year, except for Article 414, Part 1, Article 415, Parts 1, 2 and 6, Article 416, Parts 2, 3, 4 and 5, Article

(4) administracinis nusižengimas sukėlė nežymų sveikatos sutrikdymą; taip pat administraciniu nusižengimu padaryta turtinė žala, kuri nėra visiškai atlyginta;

(5) šio kodekso specialiojoje dalyje už asmens padarytą veiką nustatytas privalomas turto, kuriam pagal Lietuvos Respublikos teisės aktus privaloma teisinė registracija, konfiskavimas;

Straipsnio punkto pakeitimai:

Nr. XIII–753, 16–11–2017, paskelbta TAR 28–11–2017, i. k. 2017–18803

(6) *neteko galios nuo 01–01–2019*;

Straipsnio punkto pakeitimai:

Nr. XIII–1862, 20–12–2018, paskelbta TAR 28–12–2018, i. k. 2018–21888

(7) asmuo padarė administracinį nusižengimą, susijusį su naudojimusi šio kodekso 28 straipsnio 1 dalyje nurodyta specialiąja teise, šios teisės neturėdamas arba kai ji iš asmens buvo atimta.

3. Šio straipsnio 2 dalyje numatytais atvejais administracinio nusižengimo protokolas šio kodekso nustatyta tvarka perduodamas administracinį nusižengimą ne teismo tvarka nagrinėjančiai institucijai (pareigūnui).

Straipsnio dalies pakeitimai:

Nr. XIV–415, 17–06–2021, paskelbta TAR 29–06–2021, i. k. 2021–14572

4. Administracinis nurodymas yra neskundžiamas.

5. Asmeniui per šio straipsnio 1 dalyje nurodytą terminą sumokėjus administraciniame nurodyme nustatytą baudą, o kai numatyta, – ir grąžinus specialiąją teisę patvirtinančius dokumentus (išskyrus dokumentą, patvirtinantį teisę vairuoti transporto priemones) atitinkamai institucijai, laikoma, kad administracinis nurodymas įvykdytas. Asmeniui įvykdžius administracinį nurodymą, jei šio kodekso 33 straipsnio 1 dalies 4 punkte nustatytu atveju nepriimamas nutarimas skirti administracinio poveikio priemonę, administracinio nusižengimo teisena pasibaigia.

417, Article 418, Part 1, Article 419, Part 1 of this Code , administrative offences provided for in Article 420, Part 1, Article 421, Article 432, Part 1, Article 459, Parts 1, 4 and 5, Article 463;
(3) the person committed an administrative offence while intoxicated or under the influence of narcotic, psychotropic or other psychoactive substances and this had an influence on the commission of the administrative offence, avoided a check for drunkenness or intoxication, consumed alcohol, narcotic, psychotropic or other psychotropic substances after the traffic accident before it determination of circumstances;
(4) the administrative offence caused a minor health disorder; as well as property damage caused by an administrative offence, which is not fully compensated;
(5) in the special part of this code, for an act committed by a person, the mandatory confiscation of property, for which legal registration is mandatory according to the legislation of the Republic of Lithuania;
(7) the person committed an administrative offence related to the use of the special right specified in Article 28, Part 1 of this Code, without having this right or when it was taken away from the person.
3. In the cases provided for in part 2 of this Article, the protocol of an administrative offence shall be transferred to the institution (official) that examines the administrative offence outside of court in accordance with the procedure established by this Code.
4. The administrative order is not appealable.
5. If a person pays the fine specified in the administrative order within the time limit specified in para 1 of this Article, and when provided, and returns the documents confirming the special right (except for the document confirming the right to drive vehicles) to the relevant institution, the administrative order is considered to have been fulfilled. After a person fulfills an administrative order, if in the case specified in Article 33, para 1, Clause 4 of this Code, a resolution is not adopted to impose a measure of administrative impact, the right to an administrative offence expires.

Article 611 Compilation of the administrative offence protocol, administrative order and resolution in cases where the offence was recorded outside of the presence of the person suspected of committing the administrative offence
1.[334] When parts 1 and 2 of Article 264 of this Code (driving or parking of vehicles in violation of established requirements), part 2 of Article 278, Articles 282, 414, part 1,

[334] **610 straipsnis. Administracinio nurodymo surašymo pagrindai ir jo įvykdymo padariniai**
1. Administracinis nurodymas – į administracinio nusižengimo protokolą įrašomas pasiūlymas asmeniui per penkiolika kalendorinių dienų nuo administracinio nusižengimo protokolo įteikimo dienos, o kai administracinio nusižengimo protokolas su administraciniu nurodymu surašomas administracinėn atsakomybėn traukiamam asmeniui nedalyvaujant, – per trisdešimt kalendorinių dienų nuo administracinio nusižengimo protokolo su administraciniu nurodymu išsiuntimo dienos savo noru sumokėti baudą, lygią pusei minimalios baudos, o jei asmuo padarė pakartotinį administracinį nusižengimą, numatytą šio kodekso 414 straipsnio 1 dalyje, 415 straipsnio 1, 2 ir 6 dalyse, 416 straipsnio 2, 3, 4 ir 5 dalyse, 417 straipsnyje, 418 straipsnio 1 dalyje, 419 straipsnio 1 dalyje, 420 straipsnio 1 dalyje, 421 straipsnyje, 432 straipsnio 1 dalyje, 459 straipsnio 1, 4 ir 5 dalyse, 463 straipsnyje, –

part 2 of Article 415 (vehicles not registered (re-registered) in accordance with the established procedure or without mandatory technical inspections, driving), parts 6 and 7,

minimalią baudą, nustatytą šio kodekso specialiosios dalies straipsnyje (straipsnio dalyje), kuriame (kurioje) nustatyta atsakomybė už asmens padarytą administracinį nusižengimą. Kai šio kodekso specialiosios dalies straipsnyje, kuriame nustatyta atsakomybė už asmens padarytą administracinį nusižengimą, nustatytas privalomas asmeniui suteiktos teisės vairuoti transporto priemones atėmimas, į administracinio nusižengimo protokolą įrašomas pasiūlymas sutikti su teisės vairuoti transporto priemones atėmimu šio kodekso 33 straipsnio 1 dalies 3 punkte nustatytam terminui. Kai šio kodekso specialiosios dalies straipsnyje, kuriame nustatyta atsakomybė už asmens padarytą administracinį nusižengimą, nustatytas privalomas asmeniui suteiktos specialiosios teisės, išskyrus teisę vairuoti transporto priemones, atėmimas, į administracinio nusižengimo protokolą įrašomas pasiūlymas per penkiolika kalendorinių dienų nuo administracinio nusižengimo protokolo įteikimo dienos, o kai administracinio nusižengimo protokolas su administraciniu nurodymu surašomas administracinėn atsakomybėn traukiamam asmeniui nedalyvaujant, – per trisdešimt kalendorinių dienų nuo administracinio nusižengimo protokolo su administraciniu nurodymu išsiuntimo dienos grąžinti specialiąją teisę patvirtinančius dokumentus atitinkamai institucijai (sutikti su specialiosios teisės atėmimu šio kodekso 33 straipsnio 1 dalies 3 punkte nustatytam terminui).
Straipsnio dalies pakeitimai:
Nr. XII–2254, 2016–03–17, paskelbta TAR 2016–03–25, i. k. 2016–06343
Nr. XIII–753, 2017–11–16, paskelbta TAR 2017–11–28, i. k. 2017–18803
Nr. XIII–1835, 2018–12–20, paskelbta TAR 2018–12–28, i. k. 2018–21857
Nr. XIII–1862, 2018–12–20, paskelbta TAR 2018–12–28, i. k. 2018–21888
Nr. XIII–1969, 2019–02–14, paskelbta TAR 2019–02–26, i. k. 2019–03167
Nr. XIV–266, 2021–04–22, paskelbta TAR 2021–04–28, i. k. 2021–08868
2. Administracinis nurodymas negali būti surašomas, kai yra bent vienas iš šių pagrindų:
(1) šio kodekso specialiosios dalies straipsnio ar straipsnio dalies sankcijoje už administracinį nusižengimą nustatyta didesnė negu vieno tūkstančio penkių šimtų eurų maksimali bauda;
(2) asmuo per metus padarė pakartotinį administracinį nusižengimą, išskyrus šio kodekso 414 straipsnio 1 dalyje, 415 straipsnio 1, 2 ir 6 dalyse, 416 straipsnio 2, 3, 4 ir 5 dalyse, 417 straipsnyje, 418 straipsnio 1 dalyje, 419 straipsnio 1 dalyje, 420 straipsnio 1 dalyje, 421 straipsnyje, 432 straipsnio 1 dalyje, 459 straipsnio 1, 4 ir 5 dalyse, 463 straipsnyje numatytus administracinius nusižengimus;
Straipsnio punkto pakeitimai:
Nr. XIII–1862, 2018–12–20, paskelbta TAR 2018–12–28, i. k. 2018–21888
Nr. XIV–266, 2021–04–22, paskelbta TAR 2021–04–28, i. k. 2021–08868
(3) asmuo administracinį nusižengimą padarė būdamas neblaivus ar apsvaigęs nuo narkotinių, psichotropinių ar kitų psichiką veikiančių medžiagų ir tai turėjo įtakos administracinio nusižengimo padarymui, vengė patikrinimo dėl neblaivumo ar apsvaigimo, vartojo alkoholį, narkotines, psichotropines ar kitas psichiką veikiančias medžiagas po eismo įvykio iki jo aplinkybių nustatymo;
(4) administracinis nusižengimas sukėlė nežymų sveikatos sutrikdymą; taip pat administraciniu nusižengimu padaryta turtinė žala, kuri nėra visiškai atlyginta;
(5) šio kodekso specialiojoje dalyje už asmens padarytą veiką nustatytas privalomas turto, kuriam pagal Lietuvos Respublikos teisės aktus privaloma teisinė registracija, konfiskavimas;
Straipsnio punkto pakeitimai:
Nr. XIII–753, 2017–11–16, paskelbta TAR 2017–11–28, i. k. 2017–18803
(6) *neteko galios nuo 2019-01-01*;
Straipsnio punkto pakeitimai:
Nr. XIII–1862, 2018–12–20, paskelbta TAR 2018–12–28, i. k. 2018–21888
(7) asmuo padarė administracinį nusižengimą, susijusį su naudojimusi šio kodekso 28 straipsnio 1 dalyje nurodyta specialiąja teise, šios teisės neturėdamas arba kai ji iš asmens buvo atimta.
3. Šio straipsnio 2 dalyje numatytais atvejais administracinio nusižengimo protokolas šio kodekso nustatyta tvarka perduodamas administracinį nusižengimą ne teismo tvarka nagrinėjančiai institucijai (pareigūnui).
Straipsnio dalies pakeitimai:
Nr. XIV–415, 2021–06–17, paskelbta TAR 2021–06–29, i. k. 2021–14572
4. Administracinis nurodymas yra neskundžiamas.
5. Asmeniui per šio straipsnio 1 dalyje nurodytą terminą sumokėjus administraciniame nurodyme nustatytą baudą, o kai numatyta, – ir grąžinus specialiąją teisę patvirtinančius dokumentus (išskyrus dokumentą, patvirtinantį teisę vairuoti transporto priemones) atitinkamai institucijai, laikoma, kad administracinis nurodymas įvykdytas. Asmeniui įvykdžius administracinį nurodymą, jei šio kodekso 33 straipsnio 1 dalies 4 punkte nustatytu atveju nepriimamas nutarimas skirti administracinio poveikio priemonę, administracinio nusižengimo teisena pasibaigia.

Articles 416, 417, 418, 419, part 1 of Article 420, Article 421, parts 1 and 2 of Article 431, Article 432, Articles 1, 4, 5, 6 and 7 of Article 459 parts, the administrative offence provided for in Article 463 was recorded outside the presence of the person suspected of committing the administrative offence, the protocol of the administrative offence with an administrative order (in cases where an administrative order cannot be drawn up in accordance with Article 610, Part 2 of this Code,and sent to the head of the legal entity. If the administrative offence was committed by another person, the owner (manager) of the vehicle must, within thirty calendar days from the date of sending the protocol (resolution) of the administrative offence, notify the institution (territorial division of the institution) whose officer established the administrative offence, in the manner specified by it, the data about the person (name, last name, social security number or date of birth, place of residence, date of issue of the document granting the right to drive vehicles, number and the institution that issued the document), who was driving or using the vehicle belonging to the owner (driver) of the vehicle at the time of committing the administrative offence, or the institution upon request to appear at the institution (territorial division of the institution) whose official has established an administrative offence.

2. When the owner (manager) of the vehicle is a legal entity, regarding the administrative offence referred to in para 1 of this Article, except for the administrative offence provided for in Article 463 of this Code,the manager of this legal entity is notified. The head of the legal entity or another responsible person must report data about the person (name, surname, personal identification number or date of birth, place of residence, date of issue of the document granting the right to drive vehicles, number and the institution that issued the document), who at the time of committing an administrative offence used a vehicle belonging to the owner (manager) of the vehicle, and for the reasons specified in Article 415, para 1, Article 431, paras 1 and 2, or Article 459, paras 1, 4, 5, 6 and 7 of this Code of an administrative offence – as well as personal data (name, surname, personal identification number or date of birth, place of residence), who, at the time of the commission of the administrative offence, was responsible for the conclusion of the mandatory civil liability insurance contract for the drivers of the vehicle with which the offence was committed, or for the fulfilment of the requirements for the owner (driver) of the vehicle set out in the Law on Safe Traffic for Cars on Roads, or, respectively, for the person (name, surname, personal identification number or date of birth, place of residence), who at the time of committing the administrative offence was assigned to manage cargo or passenger transportation activities. An administrative offence protocol with an administrative order is drawn up and sent to this person (in cases where an administrative order cannot be issued in accordance with Article 610, Part 2 of this Code, only an administrative offence protocol, the conclusion of a mandatory civil liability insurance contract for managers or for the fulfilment of the requirements established by the Law on Safe Traffic for Motor Vehicles on the Road for the owner (manager) of the

vehicle, or, respectively, about the person (name, surname, social security code or date of birth, place of residence) who was assigned at the time of the commission of the administrative offence manage cargo or passenger transport activities. An administrative offence protocol with an administrative order is drawn up and sent to this person (in cases where an administrative order cannot be issued in accordance with Article 610, Part 2 of this Code, only an administrative offence protocol, the conclusion of a mandatory civil liability insurance contract for managers or for the fulfilment of the requirements established by the Law on Safe Traffic for Motor Vehicles on the Road for the owner (manager) of the vehicle, or, respectively, about the person (name, surname, social security code or date of birth, place of residence) who was assigned at the time of the commission of the administrative offence manage cargo or passenger transport activities. An administrative offence protocol with an administrative order is drawn up and sent to this person (in cases where an administrative order cannot be issued in accordance with Article 610, Part 2 of this Code, only an administrative offence protocol, last name, personal identification number or date of birth, place of residence), who at the time of committing an administrative offence was assigned to manage cargo or passenger transportation activities. An administrative offence protocol with an administrative order is drawn up and sent to this person (in cases where an administrative order cannot be issued in accordance with Article 610, Part 2 of this Code, only an administrative offence protocol, last name, personal identification number or date of birth, place of residence), who at the time of committing an administrative offence was assigned to manage cargo or passenger transportation activities. An administrative offence protocol with an administrative order is drawn up and sent to this person (in cases where an administrative order cannot be issued in accordance with Article 610, Part 2 of this Code, only an administrative offence protocol,and according to para 5 of Article 608 of this Code – only a resolution). The manager or other responsible person of the legal entity that transferred the vehicle for use under a leasing (financial lease), leasing or other contract (hereinafter referred to as the leasing contract) must report data about the natural person (name, surname, personal identification number or date of birth, residence place) or a legal entity (name, code, address of the registered office) to which the vehicle is transferred to manage under the leasing agreement.

3. When determining the administrative offences specified in part 1 of this Article (except for the administrative offences provided for in paras 1 and 2 of Article 431 of this Code), photographs or video of the vehicle are taken, in which (in which) the offences are recorded, or the offences are recorded by stationary or mobile law violation recording systems.

4. For the administrative offences referred to in para 1 of this Article, an administrative offence protocol with an administrative order (in cases where an administrative order cannot be drawn up in accordance with Article 610, Part 2 of this Code, only an administrative offence protocol) can be automatically created in the Administrative Offences

Register. The automatically generated administrative offence protocol indicates:the date and place of its creation, the name of the institution where the administrative offence protocol was created; data on the person being held administratively responsible (person's name, surname, personal identification number, address, year of birth for citizens of foreign countries); the place (only coordinates of the place can be specified), time and substance of the administrative offence; an Article, part of an Article or other legal act establishing responsibility for this offence of this Code, the requirements of which were violated by the person; the date, time and place of the hearing, if this is known at the time of drawing up the administrative offence protocol; other data necessary for the examination of the case. When there are no grounds specified in Article 610, Part 2 of this Code, the protocol of an administrative offence is automatically formed in Article 609, Part 2 of this Code, Administrative instruction of the content referred to in Article 610, para 1. The protocol of an administrative offence created automatically in the Register of Administrative Offences is not signed.

Article 612[335] Compilation of an administrative offence protocol after several administrative offences have been committed

When an act or acts committed by a person at the same time incurs administrative responsibility according to several Articles or parts of Articles of this Code, according to which officials of the same institution have the right to conduct an investigation and draw up an administrative offence protocol, one administrative offence protocol can be drawn up. In this case, if an administrative order cannot be drawn up due to one of the administrative offences, a protocol is drawn up for all administrative offences without an administrative order.

Article 613 Submission of administrative offence protocol and investigation material for case consideration

1. If the person held to administrative responsibility fails to comply with an administrative order, this order is considered invalid and no earlier than five, but no later than ten working days after the end of the deadlines set out in Article 610, Part 1 of this Code, the protocol of the administrative offence is submitted to the institution whose official is authorized to examine the administrative offence case out of court. The protocol shall not be submitted to the institution whose officer is authorized to examine the case of an

[335] **612 straipsnis. Administracinio nusižengimo protokolo surašymas padarius kelis administracinius nusižengimus**
Kai asmens vienu metu padaryta veika ar veikos užtraukia administracinę atsakomybę pagal kelis šio kodekso straipsnius ar straipsnių dalis, pagal kuriuos atlikti tyrimą ir surašyti administracinio nusižengimo protokolą turi teisę tos pačios institucijos pareigūnai, gali būti surašomas vienas administracinio nusižengimo protokolas. Šiuo atveju, jei dėl vieno iš administracinių nusižengimų administracinis nurodymas negali būti surašomas, dėl visų administracinių nusižengimų surašomas protokolas be administracinio nurodymo.
Straipsnio pakeitimai:
Nr. XIII–1862, 2018–12–20, paskelbta TAR 2018–12–28, i. k. 2018–21888

administrative offence out of court, if the person fulfills the administrative order within the specified time.[336]
2. A person to whom an administrative order is written can apply to the official who writes the protocol of an administrative offence with a request not to enter the administrative order in the protocol, or can apply in writing to the institution whose official wrote the administrative offence protocol, so that the administrative order is cancelled and the administrative offence protocol will be submitted to the institution (official) handling the administrative offence case out of court.
3. In the cases referred to in Article 610, Part 2 of this Code, when an administrative order is not written, and in the case referred to in Part 2 of this Article, when a person requests not to write an administrative order, the administrative offence protocol shall be submitted to the institution whose officer is authorized to examine the administrative offence case within three working days from the day of its delivery out of court.

(5) Support to the Inspectors (Customs Code, Tax Area)

65 In the **area of tax inspections** the support to inspectors is common and regulated in Art. 126 of the General law on the Establishment of the Tax Administration:

66

Article 126 Cooperation with the taxpayer during the tax audit
1. The taxpayer provides the necessary conditions for the tax administration officer to **perform the tax inspection**.[337]

[336] **613 straipsnis. Administracinio nusižengimo protokolo ir tyrimo medžiagos pateikimas bylai nagrinėti**
1. Administracinėn atsakomybėn traukiamam asmeniui neįvykdžius administracinio nurodymo, šis nurodymas laikomas negaliojančiu ir ne anksčiau kaip po penkių, bet ne vėliau kaip po dešimt darbo dienų nuo šio kodekso 610 straipsnio 1 dalyje nustatytų terminų pabaigos administracinio nusižengimo protokolas pateikiamas institucijai, kurios pareigūnas įgaliotas nagrinėti administracinio nusižengimo bylą ne teismo tvarka. Protokolas nepateikiamas institucijai, kurios pareigūnas įgaliotas nagrinėti administracinio nusižengimo bylą ne teismo tvarka, jei asmuo nustatytu laiku įvykdo administracinį nurodymą.
2. Asmuo, kuriam rašomas administracinis nurodymas, gali kreiptis į administracinio nusižengimo protokolą rašantį pareigūną su prašymu neįrašyti į protokolą administracinio nurodymo arba gali raštu kreiptis į instituciją, kurios pareigūnas surašė administracinio nusižengimo protokolą, kad administracinis nurodymas būtų panaikintas ir nelaukiant nustatyto termino pabaigos administracinio nusižengimo protokolas būtų pateiktas administracinio nusižengimo bylą ne teismo tvarka nagrinėsiančiai institucijai (pareigūnui).
3. Šio kodekso 610 straipsnio 2 dalyje nurodytais atvejais, kai administracinis nurodymas nerašomas, ir šio straipsnio 2 dalyje nurodytu atveju, kai asmuo prašo neįrašyti administracinio nurodymo, administracinio nusižengimo protokolas per tris darbo dienas nuo jo įteikimo dienos pateikiamas institucijai, kurios pareigūnas įgaliotas nagrinėti administracinio nusižengimo bylą ne teismo tvarka.

[337] 1. Mokesčių mokėtojas sudaro mokesčių administratoriaus pareigūnui mokestiniam patikrinimui atlikti reikiamas sąlygas.
2. Mokesčių mokėtojas privalo pateikti visus dokumentus, kompiuterinės apskaitos duomenis, reikiamus mokesčio apskaičiavimo, deklaravimo ir sumokėjimo teisingumui patikrinti. Tais atvejais, kai mokesčių mokėtojas reikalaujamus dokumentus yra praradęs, mokesčių administratorius privalo mokesčių mokėtojui leisti juos atkurti ne per trumpesnį kaip 15 dienų terminą.
3. Mokesčių mokėtojas turi teisę mokestinio patikrinimo metu, taip pat jo rezultatų tvirtinimo metu teikti savo pastabas ir paaiškinimus dėl patikrinimo dalyko ir kitų su patikrinimu susijusių aplinkybių. Rašytinės mokesčių mokėtojo pastabos, paaiškinimai ir įrodymai pridedami prie patikrinimo akto ir apie jų pateikimą yra pažymima patikrinimo akte.

2. The taxpayer must submit all documents, computer accounting data, necessary to verify the correctness of tax calculation, declaration and payment. In cases where the taxpayer has lost the required documents, the tax administrator must allow the taxpayer to restore them within no less than 15 days.
3. The taxpayer has the right during the tax inspection, as well as during the confirmation of its results, to provide his comments and explanations regarding the subject of the inspection and other circumstances related to the inspection. The taxpayer's written comments, explanations and evidence are attached to the inspection report and their submission is noted in the inspection report.
4. In cases where it is not possible to take into account the expenses and other payments incurred by the taxpayer, as well as the sources justifying the legality of the acquisition of assets and income, because the documents lack the requisites provided for in legal acts and/or the tax administrator cannot accurately identify the persons indicated in them based on these documents or, according to the tax administrator, such persons do not exist, the tax administrator allows the taxpayer to supplement the aforementioned documents with the missing details in accordance with the procedure established by the Minister of Finance. These provisions do not limit the possibilities of application of Article 69, para 2 of this Law.

67 The material obligations concern the **substantive cooperation duties** of the taxpayer: The taxpayer must provide: all relevant documents, accounting records (including digital data) any information necessary to verify tax compliance. The obligation extends to: verification of tax calculation, declaration, and payment, justification of expenses, income, and asset acquisition. Where documents are deficient the taxpayer must correct or complete them, otherwise, the tax authority may disregard such evidence.

68 Under Lithuanian law, support to inspectors reflects a **cooperative compliance model**, characterised by: a duty of active cooperation by the taxpayer, a right to be heard and to defend one's position, a balance between administrative efficiency and procedural guarantees. The system does not rely solely on coercion but combines obligatory disclosure duties, and procedural safeguards for taxpayers.

4. Tais atvejais, kai į mokesčių mokėtojo turėtas išlaidas bei kitus mokėjimus, taip pat turto ir pajamų įsigijimo teisėtumą pagrindžiančius šaltinius nėra galimybės atsižvelgti, kadangi dokumentuose trūksta teisės aktuose numatytų rekvizitų ir (arba) mokesčių administratorius pagal šiuos dokumentus negali tiksliai identifikuoti juose nurodytų asmenų arba, mokesčių administratoriaus duomenimis, tokie asmenys neegzistuoja, mokesčių administratorius leidžia mokesčių mokėtojui finansų ministro nustatyta tvarka papildyti minėtus dokumentus trūkstamais rekvizitais. Šios nuostatos neriboja šio Įstatymo 69 straipsnio 2 dalies taikymo galimybių.

(6) Preservation of Evidence (Customs Code, General Tax Code)

69 The preservation of evidence in administrative proceedings is possible by virtue of the **Law establishing the Lithuanian Customs** as well as the **Law establishing the Tax Administration**. The Customs Administration and the Tax Administration have in addition access to a bright range of Orders of the Customs Director or the Directors in the tax fields that determine further details but cannot be reproduced here.

g) Single Measures

70 Taking a closer look at single measures and the positive law in this regard ensures that the details of the provisions can be taken into account if planning to conduct such a measure in the present context of Art. 3 OLAF Regulation (for the Union text, see above → Art. 3 OLAF, mn. 1).

aa. Inspections

71 In the **customs area** Art. 21 of the Law on Establishing the Lithuanian Customs vests the customs officials with the powers for Inspections:

72

[Excerpt Law Establishing the Lithuanian Customs
Article 20 Powers of customs officials, their general rights and duties
1. A customs official, while performing the functions assigned to him by customs legislation, has the right to demand that persons not subordinate to him fulfil his legal requirements, and in case of their non-fulfilment or resistance, to use physical or other coercion in the cases and procedure established by the sixth Article of Chapter II of this Law.[338]

[338] (8) atlikti Lietuvos Respublikos muitų teritorijoje savo veiklą vykdančių asmenų ūkinės komercinės veiklos, jos apskaitos, finansinės atskaitomybės, susijusios su muitų teisės aktų taikymu, tikrinimus, teisės aktų nustatyta tvarka susipažinti ir paimti buhalterinės apskaitos, prekių gabenimo, įsigijimo ir (arba) kitus dokumentus, kompiuterinių duomenų laikmenas, patikrinimų, revizijų medžiagas;
(9) atliekant asmenų ūkinės komercinės veiklos ir prekių, kurioms taikomos arba taikytinos muitinės priežiūros priemonės, tikrinimus, netrukdomai įeiti į tikrinamų arba prekes laikančių asmenų administracines, gamybines ir kitas (tarp jų ir asmenų užplombuotas) patalpas bei teritorijas, naudojamas ūkinei komercinei veiklai;
(10) gauti iš tikrinamų asmenų žodinius ir rašytinius paaiškinimus, pažymas, dokumentus arba jų kopijas, kompiuterinius duomenis ir kitą informaciją;
(11) teisės aktų nustatyta tvarka gauti informaciją bei pagalbą, būtiną muitinės funkcijoms vykdyti;
(12) vykdydamas tarnybines pareigas, patekti į Lietuvos Respublikos pasienio kontrolės punktų teritoriją;
(13) teisės aktų pažeidimo atvejais atidaryti patalpas, naudojamas ūkinei komercinei veiklai, ar transporto priemones ir į jas patekti;
(14) atlikti prekių kontrolinius matavimus, inventorizacijas, asmenų ūkinės komercinės veiklos tikrinimo metu tikrinti jų patalpose laikomas prekes ir transporto priemones;
(15) atliekant asmenų ūkinės komercinės veiklos tikrinimus ar inventorizacijas, plombuoti muitinės plombomis ar kitaip ženklinti dokumentų, pinigų, vertybinių popierių, prekių saugojimo vietas (patalpas, specialias saugyklas ir pan.), įrengimus ir matavimo prietaisus;
(16) tikrinti asmenų, vykdančių prekybą su kitomis Europos Sąjungos valstybėmis narėmis, muitinei teikiamų statistinių duomenų kokybę;
(17) šio Įstatymo II skyriaus šeštajame skirsnyje numatytais atvejais ir tvarka turėti, nešioti ir naudoti šaunamąjį ginklą bei naudoti fizinę ir kitokią prievartą;
(18) teisės aktų nustatytais atvejais ir tvarka naudotis specialiais šviesos ir (arba) garso signalais;

2. Customs officers, in carrying out the powers granted to them, are guided by the customs legislation of the European Community, international agreements and the legislation of the Republic of Lithuania. Legal requirements of customs officials are binding on all persons to whom these requirements apply. Individuals are responsible for non-fulfilment of these requirements in accordance with the procedure established by the legal acts of the Republic of Lithuania.
3. The customs officer has the right to:
(1) require persons to declare and submit for customs inspection the goods imported into, exported from, or transported in transit through this territory, documents related to their transportation and other information and explanations necessary for customs inspection;
(2) to stop, inspect and inspect means of transport, transported goods and documents related to their transport and the persons transporting them, if, judging by the signs of risk established in legal acts, there is reason to believe that the transported goods are subject to or are subject to customs supervision measures;
(3) use technical and other means when inspecting vehicles and/or transported goods in the cases and procedures established by legal acts;
(4) to take samples (samples) of goods transported, stored in the premises of the inspected persons or in other storage places in accordance with the procedure established by customs legislation;
(8) carry out inspections of the economic and commercial activities, accounting and financial reporting of persons conducting their activities in the customs territory of the Republic of Lithuania, related to the application of customs legislation, to familiarize themselves with and take accounting, transport of goods, acquisition and/or other documents in accordance with the procedure established by legislation , computer data carrier, inspection and revision materials;
(9) during inspections of the economic commercial activities of persons and goods subject to or to be applied customs supervision measures, to enter without hindrance into the administrative, production and other (including those sealed by persons) premises and territories used for economic and commercial activities of the persons being inspected or those storing the goods;
(10) to receive oral and written explanations, certificates, documents or their copies, computer data and other information from the inspected persons;
(11) to receive information and assistance necessary for the performance of customs functions in accordance with the procedure established by legal acts;
(12) to enter the territory of border control points of the Republic of Lithuania while performing official duties;

(19) nevykdyti teisės aktams prieštaraujančių įsakymų arba nurodymų;
(20) naudotis kitomis teisės aktų nustatytomis teisėmis.
[...]

(13) in cases of violation of legal acts, to open premises used for economic and commercial activities or vehicles and to enter them;
(14) carry out control measurements of goods, inventories, inspect goods and vehicles stored in their premises during the inspection of the economic and commercial activities of persons;
(15) when conducting inspections or inventories of the economic and commercial activities of individuals, seal with customs seals or otherwise mark the storage places of documents, money, securities, goods (premises, special storage facilities, etc.), equipment and measuring devices;
(16) check the quality of statistical data provided to customs by persons conducting trade with other European Union Member States;
(17) to possess, carry and use a firearm and to use physical and other coercion in the cases and procedure provided for in the sixth Article of Chapter II of this Law;
(18) to use special light and/or sound signals in the cases and procedure established by legal acts;
(19) not to carry out orders or instructions that contradict legal acts;
(20) exercise other rights established by legal acts.
[...]

Article 21[339] **Rights and obligations of customs officials authorized to carry out operational activities and/or conduct pre-trial investigation**
1. In addition to the rights listed in para 3 of Article 20, a customs officer who has the authority to carry out operational activities and/or conduct a pre-trial investigation has the right to:
(1) suspecting that persons are committing or have committed violations of customs legislation, to pursue, detain, bring such persons to the premises of customs or law enforcement authorities in order to identify their identities, to draw up protocols, acts or other documents or to inspect their belongings; […].

[339] **21 straipsnis. Muitinės pareigūnų, turinčių įgaliojimus vykdyti operatyvinę veiklą ir (arba) atlikti ikiteisminį tyrimą, teisės ir pareigos 2004 m. balandžio 27 d. Nr. IX–2183 Vilnius I Skyriubendrosios Nuostatos**
1. Muitinės pareigūnas, turintis įgaliojimus vykdyti operatyvinę veiklą ir (arba) atlikti ikiteisminį tyrimą, be teisių, išvardytų 20 straipsnio 3 dalyje, turi teisę:
(1) įtardamas, kad asmenys daro arba yra padarę muitų teisės aktų pažeidimus, tokius asmenis persekioti, sulaikyti, pristatyti į muitinės ar teisėsaugos institucijų patalpas jų asmenybėms nustatyti, protokolams, aktams ar kitiems dokumentams surašyti ar jų turimiems daiktams apžiūrėti; [...].

Article 61 Customs inspection of customs declarations and declared goods
1. The procedure for the customs inspection of the customs declaration, the documents submitted together with it and the declared goods, in accordance with the customs legislation of the European Community, is determined by the Director General of the Customs Department.[340]
2. When during the customs inspection it becomes clear that the correctness of the data on the classification, origin and/or customs value of the goods specified in the customs declaration needs to be checked additionally (including cases where samples or samples of the goods are taken), the goods, in accordance with Article 244 of the Implementing Provisions of the Community Customs Code, are released , if the fulfilment of the possible tax liability is ensured by providing a guarantee of the appropriate amount.

In the **general tax area** the tax administrator has potential powers that may help OLAF investigators in cases of suspected irregularities in *Sigma Orionis* constellations (see bove → Art. 3 OLAF Reg. before 1.): **73**

Article 33 Rights of the tax administrator Law on Tax Administration **74**
The tax administrator (his official), while performing the functions assigned to him, has the right to:
1. to receive data and copies of documents, data (copies) of computer media about the property, income, expenses and activities of that or another person from persons, including from credit institutions, to use their own and other legal persons' managed or managed registers, database information;
2. to enter the taxpayer's territory, buildings and premises in accordance with the procedure established by this Law;
3. temporarily take from the taxpayer's accounting, transactions and other documents necessary for checking the correctness of tax calculation;
4. to seal and/or seal the places, premises and equipment of the taxpayer's documents, securities, money and material values; close the territory or parts thereof;
5. take production (goods) samples or samples, make control purchases;
6. make marks in the taxpayer's documents to prevent their falsification;
7. to give the taxpayer, as well as other natural and legal persons (when it is related to the implementation of the tax administrator's rights towards the taxpayer) mandatory instructions to come to the tax administrator, if this is necessary for the performance of

[340] **61 straipsnis. Muitinės deklaracijos ir deklaruojamų prekių muitinis tikrinimas**
1. Muitinės deklaracijos, kartu su ja pateiktų dokumentų ir deklaruojamų prekių muitinio tikrinimo tvarką, vadovaudamasis Europos Bendrijos muitų teisės aktais, nustato Muitinės departamento generalinis direktorius.
2. Kai atliekant muitinį tikrinimą paaiškėja, kad muitinės deklaracijoje nurodytų duomenų apie prekių klasifikavimą, kilmę ir (arba) muitinę vertę teisingumą būtina tikrinti papildomai (įskaitant atvejus, kai paimami prekių pavyzdžiai arba mėginiai), prekės, vadovaujantis Bendrijos muitinės kodekso įgyvendinimo nuostatų 244 straipsniu, išleidžiamos, jeigu galinčios atsirasti mokestinės prievolės įvykdymas užtikrintas pateikus atitinkamo dydžio garantiją.

his functions; to give instructions on matters of tax calculation, declaration and payment, declaration of assets and income, and accounting management;
8. forcibly collect tax arrears from individuals;
9. in accordance with competence, draw up protocols of administrative violations of law and perform other actions provided for in the Code of Administrative Violations of Law, impose other administrative sanctions, fines, established by law;
10. to perform control measurements, checks of computer programs and their data, inventory of material values and other actual checks by oneself or request from other competent authorities;
11. to install counters and measuring devices in the taxpayer's warehouses, production storage areas, and other devices used for operations;
12. when there is a suspicion that legal acts, the implementation of which is the responsibility of the tax administrator, are being violated, stop vehicles and inspect them in accordance with the procedure for performing an operational inspection approved by the central tax administrator; detain and inspect goods and their documents;
13. when there is a reasonable suspicion that a person's income is not taxed in accordance with the law or the property was purchased for funds that were not taxed in the law, to instruct individuals to provide explanations on the sources of property acquisition and income generation in the form and procedure determined by the cent tax administrator and to substantiate them;
14. address the taxpayer, other natural and legal persons (when it is related to the implementation of the tax administrator's rights towards the taxpayer) and give instructions to remove the circumstances and conditions that prevent the tax administrator from properly performing his functions;
15. apply methods of ensuring the fulfilment of the tax obligation;
16. to transfer the recovery of the taxpayer's tax arrears to the joint-stock company Turto banka on the basis of representation or by transferring the right of claim in accordance with the procedure established by the Minister of Finance;
17. in accordance with his/her competence, file a claim with the court regarding the invalidation of the transaction or its part; be a plaintiff or defendant in court in other cases;
18. perform a tax investigation;
19. exercise other rights granted by tax and other laws.

75 Last but not least see as well in Art. 33 of the Law of the Republic of Lithuania on Public Administration, which regulates on Inspections of businesses.

bb. Searches and Seizures

(1) Lithuania

Lithuania has various laws that apply regarding single investigation measures in the area of external investigations of OLAF (see above → Administrative provisions). Searches and seizures are common measures in all administration areas.. **76**

(a) System of Search Measures in Lithuania

In the area of general tax administration search measures may be conducted by virtue of Art. 122 et seq.: **77**

Law on the establishment of the Lithuanian Tax Administration **78**
Article 122 Entry of the tax administration official into the premises of the taxpayer
1. If the tax administrator announces that the inspection order has been issued,[341] and the order indicates the date of arrival of the tax administrator officer, the tax administrator officer, who performs the tax payer's inspection and has submitted the official certificate and the inspection order, has the right to enter the taxpayer's office without hindrance during the entire period of the inspection during the taxpayer's working hours. the taxpayer's premises, territory (leased or used between them on the basis of usufruct legal relations), as well as to the taxpayer's private premises and territory, if activities are carried out in them. An officer of the tax administrator has the right to enter the residential premises of a natural person only if this natural person agrees, unless the law provides otherwise.
2. If the laws do not provide otherwise, the tax administrator has the right to enter the taxpayer's premises specified in para 1 of this Article, except for the residential premises of a natural person, without prior notice during an operational inspection. In this case,

[341] **straipsnis. Mokesčių administratoriaus pareigūno patekimas į mokesčių mokėtojo patalpas**
1. Jeigu mokesčių administratorius praneša, jog pavedimas atlikti patikrinimą išrašytas, ir pavedime nurodyta mokesčių administratoriaus pareigūno atvykimo diena, mokesčių administratoriaus pareigūnas, atliekantis mokesčių mokėtojo patikrinimą ir pateikęs tarnybinį pažymėjimą bei pavedimą atlikti patikrinimą, turi teisę visą patikrinimo atlikimo laikotarpį mokesčių mokėtojo darbo valandomis nekliudomai įeiti į mokesčių mokėtojo patalpas, teritoriją (tarp jų nuomojamas ar naudojamas panaudos teisinių santykių pagrindu), taip pat į mokesčių mokėtojo privačias patalpas ir teritoriją, jei jose vykdoma veikla. Į fizinio asmens gyvenamąsias patalpas mokesčių administratoriaus pareigūnas turi teisę patekti tik tuo atveju, jei šis fizinis asmuo sutinka, jei įstatymai nenustato kitaip.
2. Jei įstatymai nenustato kitaip, be išankstinio įspėjimo patekti į šio straipsnio 1 dalyje nurodytas mokesčių mokėtojo patalpas, išskyrus fizinio asmens gyvenamąsias patalpas, mokesčių administratorius turi teisę operatyvaus patikrinimo metu. Šiuo atveju įeiti į minėtas mokesčių mokėtojo patalpas mokesčių administratoriaus pareigūnas turi teisę ir ne darbo valandomis, jei yra pagrįstų įtarimų, kad daromi teisės pažeidimai.
3. Mokesčių mokėtojas turi teisę atsisakyti įleisti mokesčių administratoriaus pareigūną į šio straipsnio 1 dalyje nurodytas patalpas, jei:
(1) mokesčių mokėtojui nebuvo įteiktas pranešimas apie pavedimo atlikti patikrinimą išrašymą (išskyrus atvejus, kai patikrinimas gali būti atliekamas be pranešimo);
(2) mokesčių mokėtojui nepateikiamas pavedimas atlikti patikrinimą;
(3) pavedime atlikti patikrinimą nenurodyti į patalpas norintys patekti mokesčių administratoriaus pareigūnai arba jie nepateikia savo tarnybinių pažymėjimų;
(4) pavedime atlikti patikrinimą nurodyti patikrinimo atlikimo terminai neprasidėję arba pasibaigę.

the tax administrator officer has the right to enter the aforementioned premises of the taxpayer even outside working hours, if there are reasonable suspicions that violations of the law are being committed.
3. A taxpayer has the right to refuse to allow a tax administrator official into the premises specified in para 1 of this Article, if:
(1) the taxpayer was not served with a notice of issuing an order to carry out an inspection (except for cases where the inspection can be carried out without notice);
(2) the taxpayer is not given an order to perform an inspection;
(3) tax administrator officials who want to enter the premises are not indicated in the order to perform the inspection or they do not present their service certificates;
(4) the deadlines specified in the inspection order have not started or expired.

79 The **seizure of items other than digital documents** in the tax area (see below → Digital Inspections) is regulated in Art. 125 Law of the Lithuanian Tax Administration:

80
Article 125 Collection of items
1. An officer of the tax administrator has the right to take items, goods or production samples and samples belonging to the taxpayer, if this is necessary for the performance of the functions of the tax administrator.[342] These actions must be formalized by the Code of Administrative Law Violations, and if this code does not regulate the formalization of these actions, by the procedure established by the central tax administrator.
2. Items, merchandise or product samples are returned if not physically used. The value of used items, goods or production samples is compensated to the taxpayer in cases and according to the procedure established by legal acts.

81 Art. 20 and 21 of the Law establishing the Lithuanian Customs transfer major investigation powers upon the customs officials:

82
[Excerpt Law Establishing the Lithuanian Customs
Article 21 Rights and obligations of customs officials authorized to carry out operational activities and/or conduct pre-trial investigation
1. In addition to the rights listed in para 3 of Article 20,[343] a customs officer who has the authority to carry out operational activities and/or conduct a pre-trial investigation has the right to:

[342] **125 straipsnis. Daiktų paėmimas**
1. Mokesčių administratoriaus pareigūnas turi teisę paimti mokesčių mokėtojui priklausančius daiktus, prekių ar produkcijos mėginius ir pavyzdžius, jei tai būtina mokesčių administratoriaus funkcijoms atlikti. Šie veiksmai turi būti įforminti Administracinių teisės pažeidimų kodekso, o jei šis kodeksas šių veiksmų įforminimo nereglamentuoja, – centrinio mokesčių administratoriaus nustatyta tvarka.
2. Daiktai, prekių ar produkcijos pavyzdžiai grąžinami, jei jie nėra fiziškai sunaudoti. Sunaudotų daiktų, prekių ar produkcijos pavyzdžių vertė mokesčių mokėtojui kompensuojama teisės aktų nustatytais atvejais ir tvarka.
[343] **21 straipsnis. Muitinės pareigūnų, turinčių įgaliojimus vykdyti operatyvinę veiklą ir (arba) atlikti ikiteisminį tyrimą, teisės ir pareigos 2004 m. balandžio 27 d. Nr. IX–2183 Vilnius I Skyriubendrosios Nuostatos**

(1) suspecting that persons are committing or have committed violations of customs legislation, to pursue, detain, bring such persons to the premises of customs or law enforcement authorities in order to identify their identities, to draw up protocols, acts or other documents or to inspect their belongings;
(2) is not prevented from ***entering the premises of companies, institutions, organizations of all forms and types of ownership*** during their work, and not during work - with the representative of the administration of that company, institution or organization, the owner or his representative, if there is reason to believe that there are persons there, which the customs officer suspects, by committing or having committed violations of customs legislation, that there are documents, computer data carriers or goods that must be submitted for customs inspection, make copies of documents, copy computer data, stamp or seal goods, documents, computer data carriers, securities and money storage areas; [...].

The opening and control of parcels in the customs area is regulated by an Order: **83**

Customs Department
At The Ministry Of Finance Of The Republic Of Lithuania
General Manager
Order
Regarding The Order Of The General Director Of The Customs Department Under The Ministry Of Finance Of The Republic Of Lithuania Of February 26, 2009 No 1b-124 Amendment "On The Approval Of The Rules For The Declaration Of Postal Shipments, Customs Checks And The Calculation Of Taxes For Goods In Postal Shipments"

in 2022 September 1 No 1BE–639
Vilnius

Instead of the rules for declaration of postal parcels, customs inspection and calculation of taxes for goods in postal parcels, approved by the Director General of the Customs Department under the Ministry of Finance of the Republic of Lithuania in 2009 February 26 by order No 1B–124 "On the approval of the rules for declaration of

1. Muitinės pareigūnas, turintis įgaliojimus vykdyti operatyvinę veiklą ir (arba) atlikti ikiteisminį tyrimą, be teisių, išvardytų 20 straipsnio 3 dalyje, turi teisę:
(1) įtardamas, kad asmenys daro arba yra padarę muitų teisės aktų pažeidimus, tokius asmenis persekioti, sulaikyti, pristatyti į muitinės ar teisėsaugos institucijų patalpas jų asmenybėms nustatyti, protokolams, aktams ar kitiems dokumentams surašyti ar jų turimiems daiktams apžiūrėti;
(2) nekliudomas įeiti į visų nuosavybės formų ir rūšių įmonių, įstaigų, organizacijų patalpas jų darbo metu, o ne darbo metu – su tos įmonės, įstaigos ar organizacijos administracijos atstovu, savininku arba jo atstovu, jeigu yra pagrindo manyti, kad ten yra asmenų, kuriuos muitinės pareigūnas įtaria darant ar padarius muitų teisės aktų pažeidimus, kad ten yra muitiniam tikrinimui privalomi pateikti dokumentai, kompiuterinių duomenų laikmenos arba prekės, daryti dokumentų nuorašus, kopijuoti kompiuterinius duomenis, antspauduoti ar plombuoti prekių, dokumentų, kompiuterinių duomenų laikmenų, vertybinių popierių ir pinigų saugojimo vietas; [...]

postal parcels, customs inspection and calculation of taxes for goods in postal parcels", and I supplement them with Chapter VII:

Chapter VII
Performance Of Customs Formalities For Goods In Postal Shipments Sent Through International Exchange Points

33. Designated operators of the member countries of the Universal Postal Union, who have established international exchange points on the territory of the Republic of Lithuania (hereinafter – ETOE), when sending postal items through ETOE, may use Universal Postal Union forms and documents (CN22, CN23, CN37, etc.) in accordance with the Universal Postal Union for such activities the codes provided by the union and the established conditions, which are published on the website of the Universal Postal Union at the address: https://www.upu.int.

Information about ETOE established in the Republic of Lithuania and its founder is submitted to the Customs Department under the Ministry of Finance of the Republic of Lithuania by the Ministry of Communications of the Republic of Lithuania.

34. Postal parcels brought into the territory of the Republic of Lithuania from third countries, which are used to send non-Union goods and which are intended to be transported to ETOE, must be delivered immediately by an economically reasonable route to the customs office, which is competent to carry out customs formalities for goods sent in postal parcels via ETOE, or to the temporary storage or customs warehouses owned by the founders of these places or other temporary storage places, customs warehouses or free zones established by the customs or accepted by them and submitted to the customs. The customs formalities specified in Articles 288 and 289 of Regulation (EU) 2015/2447 are not completed for these postal items when they enter the territory of the Republic of Lithuania instead of the Union transit procedure.

To the customs office, which is competent to carry out customs formalities for goods sent in postal parcels via ETOE, or to the temporary storage or customs warehouses owned by the founders of these places or other temporary storage places, customs warehouses or free zones used by the customs authorities or accepted by them, as well postal parcels marked with the labels specified in Clause 24 of the Rules must be delivered and submitted to customs.

35. Through ETOE, goods sent by mail are declared, customs procedures, re-export and temporary storage formalized for them and other customs formalities are carried out *mutatis mutandis* in accordance with the procedure and conditions established by the Regulations, as for the operator appointed by the Republic of Lithuania – AB Lietuvos pašt.

36. In cases of export of goods sent by post through ETOE, referred to in Article 329(7) of Regulation (EU) 2015/2447, the customs office that is competent to supervise the

place where the goods are accepted for carriage under a single carriage contract is considered to be the customs office competent to carry out customs formalities for goods sent in postal parcels via ETOE.
37. The founders of ETOE provide themselves with the labels specified in Clause 24 of the Rules and use them to mark postal items and accompanying documents sent through ETOE."

General Director Darius Žvironas
Agreed

Ministry of Communications of the Republic of Lithuania in 2022 September 1 letter No 2–3682.

(b) Seizure of Weapons and Instruments

Seizure of weapons and other instruments can relate drugs and other staff not allowed to transfer on the territory of Lithuania i.e. the territory of the Union. OLAF has a quasi-*Annex-competence* for these kind of products e.g. falsified stuff etc.[344]: **84**

Article 21 Rights of customs officials authorized to carry out operational activities and/or conduct pre-trial investigation Law on Customs
1. In addition to the rights listed in para 3 of Article 20[345], a customs officer who has the authority to carry out operational activities and/or conduct a pre-trial investigation has the right to:

[344] See Chapter VII Protection Of Intellectual Property.... Law Establishing the Lithuanian Customs.
[345] **21 straipsnis. Muitinės pareigūnų, turinčių įgaliojimus vykdyti operatyvinę veiklą ir (arba) atlikti ikiteisminį tyrimą, teisės ir pareigos 2004 m. balandžio 27 d. Nr. IX–2183 Vilnius I Skyriubendrosios Nuostatos**
1. Muitinės pareigūnas, turintis įgaliojimus vykdyti operatyvinę veiklą ir (arba) atlikti ikiteisminį tyrimą, be teisių, išvardytų 20 straipsnio 3 dalyje, turi teisę:
(1) įtardamas, kad asmenys daro arba yra padarę muitų teisės aktų pažeidimus, tokius asmenis persekioti, sulaikyti, pristatyti į muitinės ar teisėsaugos institucijų patalpas jų asmenybėms nustatyti, protokolams, aktams ar kitiems dokumentams surašyti ar jų turimiems daiktams apžiūrėti;
(2) nekliudomas įeiti į visų nuosavybės formų ir rūšių įmonių, įstaigų, organizacijų patalpas jų darbo metu, o ne darbo metu – su tos įmonės, įstaigos ar organizacijos administracijos atstovu, savininku arba jo atstovu, jeigu yra pagrindo manyti, kad ten yra asmenų, kuriuos muitinės pareigūnas įtaria darant ar padarius muitų teisės aktų pažeidimus, kad ten yra muitiniam tikrinimui privalomi pateikti dokumentai, kompiuterinių duomenų laikmenos arba prekės, daryti dokumentų nuorašus, kopijuoti kompiuterinius duomenis, antspauduoti ar plombuoti prekių, dokumentų, kompiuterinių duomenų laikmenų, vertybinių popierių ir pinigų saugojimo vietas;
(3) įtardamas, kad asmuo savo vidaus organuose gabena draudžiamų arba ribojamų platinti medžiagų, įstatymų nustatyta tvarka skirti medicininį tikrinimą šiam faktui nustatyti;
(4) įtardamas, kad yra pažeidžiami muitų teisės aktų nustatyti reikalavimai, sulaikyti ir tikrinti asmenis, prekes, dokumentus, sulaikyti ir tikrinti transporto priemones bet kurioje Lietuvos Respublikos muitų teritorijos vietoje, taip pat už jos ribų, kai tai numatyta Europos Bendrijos muitų teisės aktuose arba Lietuvos Respublikos tarptautinėse sutartyse;
(5) laikinai apriboti asmenų teises patekti į tam tikrą teritoriją, patalpą ar transporto priemonę, sustabdyti vykdomus darbus, jeigu tai trukdo atlikti tiesiogines muitinės pareigūno funkcijas;
(6) atlikdamas muitinės funkcijas ir laikydamasis Lietuvos Respublikos baudžiamojo proceso kodekso bei Lietuvos Respublikos operatyvinės veiklos įstatymo nustatytos tvarkos pagal savo kompetenciją vykdyti operatyvinę veiklą ir ikiteisminį tyrimą;

(1) suspecting that persons are committing or have committed violations of customs legislation, to pursue, detain, bring such persons to the premises of customs or law enforcement authorities in order to identify their identities, to draw up protocols, acts or other documents or to inspect their belongings;
(2) is not prevented from entering the premises of companies, institutions, organizations of all forms and types of ownership during their work, and not during work – with the representative of the administration of that company, institution or organization, the owner or his representative, if there is reason to believe that there are persons there, which the customs officer suspects, by committing or having committed violations of customs legislation, that there are documents, computer data carriers or goods that must be submitted for customs inspection, make copies of documents, copy computer data, stamp or seal goods, documents, computer data carriers, securities and money storage areas;
(3) suspecting that a person is transporting prohibited or restricted substances in his internal organs, order a medical examination to determine this fact in accordance with the procedure established by law;
(4) on suspicion of violating the requirements of customs legislation, detain and inspect persons, goods, documents, detain and inspect vehicles in any place of the customs territory of the Republic of Lithuania, as well as outside its borders, when this is provided for in the customs legislation of the European Community, or in international agreements of the Republic of Lithuania;
(5) to temporarily limit the rights of persons to enter a certain territory, premises or means of transport, to stop ongoing works, if this interferes with the performance of the customs officer's direct functions;
(6) performing customs functions and complying with the procedure established by the Code of Criminal Procedure of the Republic of Lithuania and the Law on Operational Activities of the Republic of Lithuania to carry out operational activities and pre-trial investigation in accordance with their competence;
(7) when going to the scene of a criminal act, pursuing a person suspected of having committed a criminal act, transporting a person who needs urgent medical assistance to a treatment facility, all persons, except diplomatic or consular missions of foreign countries, belonging to all types of means of transport or communication are not hindered. Losses or material damage incurred by the owner or operator of the means of

(7) vykdamas į nusikalstamos veikos padarymo vietą, persekiodamas įtariamą padarius nusikalstamą veiką asmenį, gabendamas asmenį, kuriam būtina skubi medicinos pagalba, į gydymo įstaigą, nekliudomas naudotis visiems asmenims, išskyrus užsienio valstybių diplomatines arba konsulines atstovybes, priklausančiomis visų rūšių transporto arba ryšių priemonėmis. Transporto arba ryšių priemonės savininko arba valdytojo dėl to patirti nuostoliai ar materialinė žala kompensuojami teisės aktų nustatyta tvarka;
(8) nustatydamas asmenis, susijusius su neteisėtu prekių, kurioms taikomi draudimai arba apribojimai, gabenimu, muitų teisės aktų ir (arba) Lietuvos Respublikos operatyvinės veiklos įstatymo nustatyta tvarka taikyti kontroliuojamojo gabenimo metodą;
(9) naudotis kitomis teisės aktų nustatytomis teisėmis. [...]

transport or communication as a result shall be compensated in accordance with the procedure established by legal acts;
(8) when identifying persons related to the illegal transportation of goods subject to prohibitions or restrictions, apply the method of controlled transportation in accordance with the procedure established by customs legislation and/or the Law on Operational Activities of the Republic of Lithuania;
(9) exercise other rights established by legal acts. [...]

(2) General Remarks

Whether tax investigations or customs investigations, in both cases the investigative forces are personal and assigned to special personnel. The text of the law describes how a property, or premise is to be entered and when an investigation tool may be used. **85**

(3) Formal Requirements

A tax inspection, which requires to enter the premises (see above) can be done only during the working hours of the Economic Operator. Private premises may only be entered if the taxpayer consents to this action (see Art. 122 para 1 above). According to para 2 of Art. 122 of the Law on Tax Administration the inspectors may in exceptional cases enter the premises without consent and even outside of the working hours if a reasonable suspicion for inappropriate and unlawful conduct exists. **86**

(4) Substantive Requirements

In case of a normal inspection the inspection requires to conduct the tasks in conformity with the rules on the protection of information (see above). A reasonable suspicion must be established for the exceptional case. **87**

cc. Special Powers

In the area of customs duties, the customs officials have e.g. the right to carry weapons: **88**

[Excerpt: Law Establishing the Lithuanian Customs/ *Lietuvos Respublikos Muitinės Į S T A T Y M A S 2004 m. balandžio 27 d. Nr. IX–2183 Vilnius I Skyriubendrosios Nuostatos* **89**

Article 24 Types of coercion and conditions of use

1.[346] A customs officer, in the performance of official duties, has the right to use coercion when it is necessary to prevent violations, detain persons who have committed violations, and in other cases to protect and defend the legitimate interests of the individual, society, and the state.

[346] **24 straipsnis. Prievartos rūšys ir naudojimo sąlygos**
1. Muitinės pareigūnas, vykdydamas tarnybines pareigas, turi teisę naudoti prievartą, kai ji būtina užkirsti kelią pažeidimams, sulaikyti pažeidimus padariusius asmenis ir kitais atvejais saugant bei ginant asmens, visuomenės ir valstybės teisėtus interesus.

2. Coercion that may cause injury or death to a person may be used only to the extent necessary for the performance of an official duty and only when all possible means of persuasion or other measures have not been possible or effective. The type of coercion and the limits of its use are chosen by the officer, taking into account the specific situation, the nature of the violation and the individual characteristics of the offender.
3. A customs officer may use physical or mental coercion, a firearm, on the grounds and conditions established by this Law.
4. Mental Violence – Warning of an intention to use physical violence or a firearm immediately.
5. Physical abuse is:
(1) use of any kind of physical force and martial arts;
(2) the use of special means – weapons belonging to batons, handcuffs and binding means, gas, forced stopping of vehicles, service dogs – for active and passive defence.
6. A customs officer, intending to use physical coercion or a firearm against a person, must warn him about it, giving him the opportunity to fulfil the official's legal requirements, except in cases where the delay threatens the life or health of the officer or another person or when such a warning is impossible.
7. Customs officers authorized to use special tools and firearms must be specially trained.
8. A customs officer who has used a firearm against a person must immediately notify the head of the customs office where he works, who must immediately inform the chief prosecutor of the district in whose territory the weapon was used. The same procedure is used to inform about any coercion used by a customs officer that caused the death or health impairment of a person.

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2. Prievarta, galinti sukelti asmens sveikatos sutrikdymą arba mirtį, gali būti naudojama tik tiek, kiek to reikia tarnybinei pareigai įvykdyti, ir tik tada, kai visos įmanomos įtikinimo arba kitos priemonės nebuvo įmanomos arba veiksmingos. Prievartos rūšį ir jos naudojimo ribas pasirenka pareigūnas, atsižvelgdamas į konkrečią situaciją, pažeidimo pobūdį bei individualias pažeidėjo savybes.
3. Muitinės pareigūnas šio Įstatymo nustatytais pagrindais ir sąlygomis gali naudoti fizinę arba psichinę prievartą, šaunamąjį ginklą.
4. Psichinė prievarta – įspėjimas apie ketinimą nedelsiant panaudoti fizinę prievartą arba šaunamąjį ginklą.
5. Fizinė prievarta – tai:
(1) bet kokio pobūdžio fizinės jėgos bei kovinių imtynių veiksmų naudojimas;
(2) specialiųjų priemonių – ginkluotei priklausančių lazdų, antrankių ir rišimo priemonių, dujų, transporto priemonių priverstinio sustabdymo, tarnybinių šunų – naudojimas aktyviai ir pasyviai gynybai.
6. Muitinės pareigūnas, ketindamas naudoti fizinę prievartą arba šaunamąjį ginklą prieš asmenį, privalo jį apie tai įspėti, suteikdamas galimybę įvykdyti pareigūno teisėtus reikalavimus, išskyrus atvejus, kai delsimas kelia grėsmę pareigūno arba kito asmens gyvybei ar sveikatai arba kai toks įspėjimas yra neįmanomas.
7. Muitinės pareigūnai, turintys teisę naudoti specialiąsias priemones ir šaunamąjį ginklą, turi būti specialiai parengti.
8. Muitinės pareigūnas, panaudojęs šaunamąjį ginklą prieš asmenį, privalo nedelsdamas pranešti apie tai muitinės įstaigos, kurioje jis dirba, vadovui, o šis apie tai privalo nedelsdamas informuoti rajono, kurio teritorijoje buvo panaudotas ginklas, vyriausiąjį prokurorą. Tokia pat tvarka informuojama ir apie bet kokią muitinės pareigūno panaudotą prievartą, sukėlusią asmens mirtį ar sveikatos sutrikdymą.
9. Turėti, nešioti ir naudoti tarnybinį šaunamąjį ginklą ir naudoti fizinę bei kitokią prievartą turi teisę muitinės pareigūnai, kurių pareigybių sąrašą tvirtina Muitinės departamento generalinis direktorius.

9. Customs officers whose job list is approved by the Director General of the Customs Department have the right to possess, carry and use service firearms and use physical and other coercion.

Article 25[347] **Basics of using physical violence**

1. A customs officer has the right to use physical force in the performance of official duties:
(1) defending himself or another person against an instigated or directly threatening attack on life or health;
(2) by arresting the person who committed the violation, who actively avoids arrest;
(3) when there is an attack on an object controlled or protected by customs, a means of transport, an attempt is made to steal a firearm, special means of communication and other customs property, as well as when it is necessary to recover them.
2. It is prohibited to use martial arts actions and special measures against pregnant women, as well as against disabled persons or minors, if these characteristics of persons are known or clearly visible to the customs officer, except in cases where such persons attack or resist in a way that is dangerous to life or health.

Article 26 Use of a firearm

1. A customs officer has the right to use a firearm as an exceptional measure in the performance of official duties when other means of coercion are ineffective. [348]

[347] **25 straipsnis. Fizinės prievartos naudojimo pagrindai**
1. Muitinės pareigūnas, vykdydamas tarnybines pareigas, turi teisę naudoti fizinę prievartą:
(1) gindamas save, kitą asmenį nuo pradėto arba tiesiogiai gresiančio gyvybei arba sveikatai kėsinimosi;
(2) sulaikydamas pažeidimą padariusį asmenį, kuris aktyviais veiksmais vengia sulaikymo;
(3) kai kėsinamasi į muitinės kontroliuojamą arba saugomą objektą, transporto priemonę, kėsinamasi pagrobti šaunamąjį ginklą, specialiąsias ryšio priemones bei kitą muitinės turtą, taip pat kai būtina juos atgauti.
2. Draudžiama naudoti kovinių imtynių veiksmus bei specialiąsias priemones prieš nėščias moteris, taip pat prieš invalidus arba nepilnamečius, jeigu šie asmenų požymiai muitinės pareigūnui yra žinomi arba aiškiai matomi, išskyrus atvejus, kai tokie asmenys užpuola arba priešinasi gyvybei arba sveikatai pavojingu būdu.

[348] **26 straipsnis. Šaunamojo ginklo naudojimas**
1. Muitinės pareigūnas, eidamas tarnybines pareigas, kaip išimtinę priemonę turi teisę naudoti šaunamąjį ginklą, kai kitos prievartos priemonės yra neveiksmingos.
2. Muitinės pareigūnas turi teisę naudoti šaunamąjį ginklą prieš asmenį šiais atvejais:
(1) gindamas save, kitą asmenį nuo pradėto arba tiesiogiai gresiančio pavojingo gyvybei arba sveikatai kėsinimosi;
(2) sulaikydamas nusikalstamą veiką padariusį asmenį, kuris aktyviais veiksmais, pavojingais muitinės pareigūno (kito asmens) gyvybei arba sveikatai, vengia sulaikymo, jeigu kitaip jo neįmanoma sulaikyti;
(3) kai kėsinamasi pagrobti šaunamąjį ginklą arba kai būtina atremti saugomų objektų užpuolimą, jeigu kyla pavojus asmens gyvybei.
3. Muitinės pareigūnas turi teisę panaudoti šaunamąjį ginklą, kai transporto priemonės vairuotojas nepaklūsta išankstiniam akivaizdžiai išreikštam pareigūno reikalavimui sustoti, o tolesnis jos vairavimas gali sukelti grėsmę eismo saugumui arba žmonėms. Muitinės pareigūnas taip pat turi teisę naudoti šaunamąjį ginklą sulaikydamas transporto priemonę bei prieš gyvūnus būtinojo reikalingumo, o prieš asmenis – ir būtinosios ginties atvejais.
4. Draudžiama naudoti šaunamąjį ginklą žmonių susibūrimo vietose, jeigu nuo to gali nukentėti pašaliniai asmenys, prieš nėščias moteris, taip pat prieš invalidus, nepilnamečius, jeigu šie asmenų požymiai pareigūnui yra žinomi arba aiškiai matomi, išskyrus atvejus, kai tokie asmenys užpuola arba priešinasi gyvybei arba sveikatai pavojingu būdu.

2. A customs officer has the right to use a firearm against a person in the following cases:
(1) defending himself or another person from an attack that has started or is directly threatening life or health;
(2) by detaining a person who has committed a criminal act, who avoids detention by active actions dangerous to the life or health of a customs officer (another person), if it is otherwise impossible to detain him;
(3) when there is an attempt to steal a firearm or when it is necessary to repel an attack on protected objects, if a person's life is in danger.
3. A customs officer has the right to use a firearm when the driver of the vehicle does not obey the officer's prior clearly expressed demand to stop, and his continued driving may pose a threat to traffic safety or people. The customs officer also has the right to use a firearm when detaining a vehicle and against animals in cases of necessity, and against persons - in cases of necessary defence.
4. It is prohibited to use a firearm in places of gathering of people, if bystanders may be harmed by it, against pregnant women, as well as against disabled persons, minors, if these characteristics of persons are known or clearly visible to the officer, except in cases where such persons attack or oppose life or health in a dangerous way.
5. A customs officer, without endangering the values protected by law, has the right to fire a firearm when it is necessary to give an alarm or call for help.

dd. Seizure of Digital Forensic Evidence Including Bank Account Information

90 The seizure of digital forensic evidence including bank account information becomes increasingly important.[349] The recent changes of the OLAF Regulation No 883/2013 (as amended 2020/2223) codified that OLAF shall under the same conditions that apply to national competent authorities have access to bank account information. The relevant national law shall be displayed on the following pages:

(1) General Remarks

91 The tax offices i.e. the tax administration and the tax administration officers and other staff are granted by the Law on the establishment of the Lithuanian Tax Administration the power to inspect not only analogue documents but digitally stored documents and information.

5. Muitinės pareigūnas, nesukeldamas grėsmės įstatymų saugomoms vertybėms, turi teisę iššauti iš šaunamojo ginklo, kai būtina duoti pavojaus signalą arba iškviesti pagalbą.

[349] Camon 2021, pp. 1–12; Brighi and Ferrazzano 2021, pp. 13–47; Gless Wahl 2021 for the situation in Germany, pp. 49–85; Bartoli and Lasagni 2021 in Italy, pp. 87–120; Ligeti and Robinson 2021 for the situation in Luxembourg, pp. 123–162; Bachmaier 2021 in Spain, pp. 165–204; Bartoli and Lasagni 2021 a comparative perspective, pp. 207–234; Caianiello 2021 conclusive remarks on digital device evidence in Europe, pp. 237–252.

(2) Formal Requirements

From a formal point-of-view this requires the application of the provisions surrounding Art. 123 of the Law on the establishment of the Lithuanian Tax Administration. **92**

(3) Substantive Requirements

The substantive requirements are determined by case law and the application of fundamental rights by the tax administration: **93**

Law on the establishment of the Lithuanian Tax Administration **94**
Article 123[350] Inspection objects
The tax administrator officer has the right to check the taxpayer's accounting, transactions and other documents, registers, computerized accounting systems and their data, material and technical resources, equipment and manufactured products and other objects used for the taxpayer's activities, as far as it relates to the calculation, declaration and payment of taxes verification of fairness and the fulfilment of individual tax payer duties.

Article 124 Collection of documents
1. The tax administrator's officer, when the inspection is carried out at the tax administrator's office, has the right to take the taxpayer's accounting or other documents for no longer than 30 days.[351]
2. For a longer period than specified in para 1 of this Article, until the end of the inspection, the tax administrator officer has the right to take the taxpayer's accounting or other documents, if:

[350] **straipsnis. Tikrinimo objektai**
Mokesčių administratoriaus pareigūnas turi teisę tikrinti mokesčių mokėtojo apskaitos, sandorių ir kitus dokumentus, registrus, kompiuterinės apskaitos sistemas ir jų duomenis, mokesčių mokėtojo veiklai naudojamus materialinius techninius išteklius, įrengimus bei pagamintą produkciją ir kitus objektus, kiek tai susiję su mokesčių apskaičiavimo, deklaravimo ir sumokėjimo teisingumo bei atskirų mokesčių mokėtojo pareigų vykdymo patikrinimu.
[351] **124 straipsnis. Dokumentų paėmimas**
1. Mokesčių administratoriaus pareigūnas, kai patikrinimas atliekamas mokesčių administratoriaus buveinėje, turi teisę mokesčių mokėtojo apskaitos ar kitus dokumentus paimti ne ilgiau kaip 30 dienų.
2. Ilgesniam terminui, negu nurodyta šio straipsnio 1 dalyje, iki patikrinimo atlikimo pabaigos, mokesčių administratoriaus pareigūnas turi teisę paimti mokesčių mokėtojo apskaitos ar kitus dokumentus, jei:
(1) mokesčių mokėtojas vengia pateikti dokumentus, kitokiu būdu trukdo mokesčių administratoriaus pareigūnui atlikti patikrinimą arba yra pagrįstos rizikos, kad dokumentai nebus išsaugoti;
(2) naudojamos dvi ar daugiau apskaitos sistemos ir jų duomenys skiriasi;
(3) nepateiktos dvi ar daugiau tikrinamo laikotarpio to paties mokesčio deklaracijos;
(4) pažeistos ar nuimtos mokesčių administratoriaus plombos (antspaudai), uždėtos (uždėti) ant dokumentų saugojimo vietų;
5) tokia galimybė numatyta kituose įstatymuose.
3. Dokumentų paėmimas turi būti įformintas dokumentų poėmio aktu.
4. Mokesčių administratoriaus pareigūnas mokesčių mokėtojo prašymu privalo leisti jam pasidaryti paimamų dokumentų kopijas. Mokesčių mokėtojas turi teisę reikalauti minėtų kopijų tikrumą patvirtinti mokesčių administratoriaus pareigūno žyma.

(1) the taxpayer avoids submitting documents, otherwise obstructs the tax administrator's inspection or there is a reasonable risk that the documents will not be saved;
(2) two or more accounting systems are used and their data is different;
(3) two or more tax declarations of the same tax period for the checked period have not been submitted;
(4) damaged or removed tax administrator's seals (stamps), placed (placed) on document storage places;
(5) such possibility is provided for in other laws. [...]
3. Collection of documents must be formalized with a document collection act.
4. At the request of the tax payer, the officer of the tax administrator must allow him to make copies of the documents to be taken. The taxpayer has the right to require the authenticity of the said copies to be confirmed by the stamp of the tax administrator.

95 Fraud inspections require to discover the irregularities that may even lead to a criminal suspicion. If this suspiction can be established, the investigators need to refer the conduct eventually to the EPPO (see above Part B → Art. 24–26 EPPO Regulation).

ee. Acquisition of Digital Evidence and Digital Forensic Operations within Inspections or On-the-Spot Checks

96 Digital forensic operations within inspections or on-the-spot checks became more important in the last decade already. Bulgaria, as a **blueprint legislation**, has included a special para in the State Investigations Office Act, Art. 31a (see Bulgarian Chapter in the volume series book on BG) makes a direct reference to **Art. 7 of the applicable provision of Regulation 2185/96** and is therefore a role model regarding Digital forensic operations within inspections or on-the-spot checks of OLAF.

ff. Investigative Missions in Third Countries

97 Since 1999 outside missions and PIF protection with external partners, candidate countries has seen a real evolution.[352] As an OLAF Unit official one can act by utilizing a combination of EU external competence, international agreements, contractual obligations, and specific coordination mechanisms.[353] In neighbourhood countries where an AFCOS is not mandatory, it should be possible to bypass bureaucratic hurdles by signing non-legally binding ACAs directly with local police, anti-corruption bodies, Unlike pre-accession countries (e.g., Montenegro) or European Neighbourhood countries (e.g., Georgia) that have signed formal treaties recognizing OLAF's right to conduct on-the-spot checks, Thailand has no such sweeping international agreement with the EU.[354]

[352] See Brière 2024.
[353] Scharf-Kröner and Seyderhelm 2019, pp. 209–218.
[354] Ibid, 211 passim.

h) National Procedural Rules for "Checks and Inspections" by the Assisting National Authority

The Lithuanian procedural rules for "checks and inspections" are determined by the authorities indicated above (see → Art. 3, Competent authorities). These rules are mostly directly regulated besides or at least near the investigative powers ("Single measures"). **98**

i) Cooperation and Mutual Assistance Agreements

Article 13 Customs cooperation [Law Establishing the Lithuanian Customs] **99**
1. Customs, in performing its functions, cooperates with state and municipal institutions and institutions of the Republic of Lithuania and other institutions, companies and organizations. In order to clarify violations or prevent them, the customs office conducts joint operations with other institutions of the Republic of Lithuania.
2. The customs cooperates with the customs offices of foreign countries, other institutions of foreign countries and institutions of the European Union in accordance with the Mutual Assistance Regulation and other customs legislation.
3. Pursuant to the Mutual Assistance Regulation, the customs office manages data on violations and related data stored in the customs information system. Access to the data of the customs information system can also be granted to other institutions of the Republic of Lithuania in accordance with the procedure established by the legal acts of the Republic of Lithuania.
4. In fulfilling the obligations of the Republic of Lithuania's membership in the World Customs Organization and other international organizations, the customs office participates in their activities according to its competence.

In the **area of tax deductions and controls** the following is stipulated: **100**

Law on the establishment of the Lithuanian Tax Administration. **101**
Article 28 Cooperation with tax administrators of foreign countries
1. The central tax administrator cooperates with the tax administrations of foreign countries (competent institutions) on the basis of international contracts or agreements.
2. Unless otherwise stipulated by an international treaty or agreement, assistance to the tax administration (competent authority) of a foreign state is provided if mutuality of cooperation is ensured and:
(1) kreipiamasi dėl būtinos pagalbos;
(2) it is ensured that the information provided will be used exclusively for the purposes of taxation or investigation of violations of tax law;
(3) after granting the appeal, the legitimate interests of the Republic of Lithuania or its persons will not be violated and information constituting a state, service, professional, commercial or other secret protected by law will not be disseminated;
(4) confidentiality of information will be ensured;

(5) the institution of the foreign state that applies has exhausted all the usual possibilities to achieve the purpose for which the application is made.
3. If the central tax administrator refuses to provide information or provide assistance, he informs the requesting authority about this, specifying the reasons for the refusal.
4. When providing assistance to tax administrations (competent authorities) of foreign countries, the tax administrator has the same rights regarding taxpayers or third parties as when performing other functions assigned to him.
5. The detailed procedure for the implementation of this Article shall be determined by the central tax administrator in accordance with his competence, taking into account the provisions of the relevant international treaties or agreements.

Article 29 Cooperation with the tax administrations (competent authorities) of the European Union Member States
1. The central tax administrator cooperates with the tax administrations (competent authorities) of the European Union member states by exchanging information about taxpayers, performing joint inspections and, at the request of the tax administrations (competent authorities) of the European Union Member States, collecting tax arrears or applying to the aforementioned authorities for a tax refund recovery of unpaid premiums. Cooperation is also carried out on the grounds specified in para 1 of Article 28 of this Law.
2. The central tax administrator can exchange any information with the tax administrations (competent authorities) of the Member States of the European Union that can help in the correct calculation of taxes and the investigation of violations of tax laws. Information can be exchanged:
(1) according to the request in a specific case;
(2) in an automated manner without a prior request, if reciprocity of information provision in this manner is ensured;
(3) allowing the institutions designated by them to communicate directly with each other in the cases specified in the agreements on administrative cooperation;
(4) allowing the participation of an official of the competent authority of another member state in the information gathering process in the cases specified in the agreements on administrative cooperation;
(5) by sending information known to him without prior request , in the event of any one of the following circumstances :in another member state the tax may not be paid or paid incorrectly; the taxpayer is granted the right to apply tax benefits or not to pay tax at all and as a result tax may increase or become payable in another Member State; transactions between taxpayers in one or more Member States are carried out in such a way that the tax will not be paid in one or both of them; the tax may not be paid due to the artificial distribution of income between associated (related) business entities; information sent to the central tax administrator by the tax administration of another European Union

member state (competent authority) helped to obtain data that may be relevant for taxation in the member state sending the information.
3. Requests from the tax administrations (competent institutions) of the European Union Member States for assistance in collecting tax arrears are examined and implemented. assistance provided by member institutions in recovering the mentioned sums of money in accordance with the law. The amounts indicated in the requests, for which the tax administrator is responsible for the collection according to the provisions of the specified law, are collected as a tax arrears in accordance with the procedure established by this Law.
4. Unless otherwise stipulated in the legal acts of the European Union or relevant international agreements, in cooperation with the tax administrations (competent authorities) of the Member States of the European Union, the principles set forth in Article 28, Part 2 of this Law shall be applied.
5. In cooperation with the tax administrations (competent authorities) of the Member States of the European Union, the provisions of paras 3, 4 and 5 of Article 28 of this Law shall also apply.

Article 30 Cooperation with other institutions and institutions of the Republic of Lithuania and foreign countries
1. The tax administrator, in performing his functions, cooperates with other state and municipal institutions and institutions of the Republic of Lithuania, as well as institutions of foreign countries, performs joint inspections, other control functions and ensures the exchange of information.
2. The state, municipal institutions and institutions of the Republic of Lithuania are obliged to provide the tax administrator with comprehensive assistance, as well as to report on actions with signs of violations of tax laws, when it became known to the aforementioned institutions and institutions in the performance of their functions.

Article 31 Cooperation with others
The tax administrator, in order to perform his functions more efficiently, may enter into agreements on the transfer of performance of certain functions, receipt of services or other agreements with persons not specified in Articles 27–30 of this Law, and sign memoranda of mutual agreements.

2. Article 4 Internal Investigations

1. Investigations within the institutions, bodies, offices and agencies in the areas referred to in Article 1 shall be conducted ***in accordance with this Regulation and with the decisions adopted by the relevant institution, body, office or agency*** ("internal investigations").
8. Without prejudice to Article 12c(1), where, before a decision has been taken whether or not to open an internal investigation, the Office handles information which suggests that there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union, it may inform the institution, body, office or agency concerned. Upon request, the institution, body, office or agency concerned shall inform the Office of any action taken and of its findings on the basis of such information.
Where necessary, the Office shall also inform the ***competent authorities of the Member State concerned***. In this case, the procedural requirements laid down in the second and third subparas of Article 9(4) shall apply. If the competent authorities decide to ***take any action on the basis of the information transmitted to them, in accordance with national law***, they shall, upon request, inform the Office thereof.

1 Internal investigations are different to external ones and conducted in rare cases by OLAF – still internal investigations of OLAF can lead to **repercussions at national level** i.e. the level of the authorities that cooperate with OLAF and which e.g. employed the Economic Operator, managed his funds etc. or who are responsible for disciplinary actions for officials that work at Union level or as a national expert for OLAF.

2 The administrative courts may decide cases, which relate to national officials working for IBOA's or the Union itself as well if the jurisdiction is opened. The FCIS, Financial Crime Service of the Republic of Lithuania for example publishes the misconduct of officials and the penalties administrative staff received on its Webpage.[355] These authorities (see above Institutions) **may take action** and **must inform OLAF** about the results.

3 Procedural safeguards are essential. Persons concerned, including EU officials, have the **right to be informed of their involvement**. However, this right may be deferred in exceptional cases if necessary to protect the investigation, but must be granted as soon as the risk no longer exists. Overall, internal investigations are defined by **three main elements**: (1) a uniform EU procedural framework, (2) strong cooperation with national authorities (e.g. Lithuania), and (3) the balance between effective investigation and procedural rights.[356]

[355] See https://www.fntt.lt/lt/veikla/paskatinimai-ir-nuobaudos/nuobaudos/317. Accessed 31 December 2025. See e.g. Supreme Administrative Court of Lithuania, case no eA–2619–629/2021.
[356] Supervisvory Comittee 2024a, pp. 13 et seq.

3. Article 5 Opening of Investigations

[…] 5. If the Director-General decides not to open an investigation, he or she may without delay send any relevant information, as appropriate, to the ***competent authorities of the Member State concerned*** for appropriate ***action to be taken in accordance with Union and national law*** or to the institution, body, office or agency concerned for appropriate action to be taken in accordance with the rules applicable to that institution, body, office or agency. The Office shall agree with that institution, body, office or agency, if appropriate, on suitable measures to protect the confidentiality of the source of that information and shall, if necessary, ask to be informed of the action taken.

a) Competent Authorities

The competent authorities may be: **1**

- State Tax Inspectorate
- Tax administrator
- Customs Department
  - Director General of the Customs Department
  - Customs officers
- (Director of the) Territorial customs
- Competent authorities for opening investigations in administrative offences according to Art. 589 Administrative Offences Code:

1. Institutions of auditors of the Seimas of the Republic of Lithuania - for administrative offences provided for in Articles 505, 507 of this Code; **2** 2. Institutions of the child rights protection controller - for the administrative offences provided for in Articles 505, 507 of this Code; 3. Office of the Equal Opportunities Controller - for administrative offences provided for in Articles 81, 505, 507 of this Code; 4. The chairman of the Supreme Election Commission of the Republic of Lithuania (hereinafter – the Supreme Election Commission) and members of this commission or civil servants authorized by the chairman of the Supreme Election Commission – in relation to Articles 84, 85, 86, 87, 88, 89, 90, 91, 92, 93 of this Code, administrative offences provided for in Articles 94, 505, 507; 5. The chairman of the main election commission or a member of this commission authorized by him – due to the administrative offences provided for in Article 224, Part 2, Articles 544, 545 of this Code; 6. **Prosecutors – for administrative offences** provided for in Articles 505, 507 and 555 1 of this Code; 7. Of the Bank of Lithuania – due to the administrative offences provided for in Article 196, Part 2, Articles 198, 221, 222, 224, 505, 507, 515 of this Code;

8. The Lithuanian Radio and Television Commission – for the administrative offences provided for in Article 79, paras 5, 6, Article 124, Articles 146, 226 1 , 477, 505, 507, Article 548, paras 3, 4 of this Code;
9. Competition Council of the Republic of Lithuania – for administrative offences provided for in Articles 199, 224, 505, 507, 546 of this Code;
10. **Special Investigation Service of the Republic of Lithuania** – for administrative offences provided for in Articles 505, 507 of this Code;
11. **State control of the Republic of Lithuania** – for administrative offences provided for in Articles 186, 505, 507 of this Code;
12. Of the **State Security Department** of the Republic of Lithuania – for the administrative offences provided for in Articles 506, 4, 4 1, 508, 509, 553, 554, 555 of this Code;
13. State cultural heritage commissions of the Republic of Lithuania – for administrative offences provided for in Articles 505, 507 of this Code;
14. State Energy Regulatory Councils – due to the administrative offences provided for in Articles 188 2 , 324, 325, 326, 327, 328, 329, 330, 331, 505, 507 of this Code;
15. Members of the Chief Official Ethics Commission or its authorized employees – due to the administrative offences provided for in Article 126, Article 224, Part 2, Articles 505, 507, 533 of this Code;
16. Journalist ethics inspector – for administrative offences provided for in Article 79, paras 1, 2, Articles 226 1 , 505, 507, Article 548, paras 1, 2 of this Code;
17. **Ministry of Finance of the Republic of Lithuania** – due to the administrative offences provided for in Articles 185, 195, Article 196, Part 1, Article 205, Part 7, Articles 505, 507 of this Code;
18. Of the Ministry of Culture of the Republic of Lithuania – for the administrative offences provided for in Articles 135, 136, Part 2 of Article 496, Articles 505, 507, 515 of this Code;
19. Of the Ministry of Communications of the Republic of Lithuania or its authorized institutions – due to the administrative offences provided for in Article 48, Parts 1, 2, 359, 360, 505, 507 of this Code;
20. Of the Ministry of Health Protection of the Republic of Lithuania - regarding the administrative offences provided for in Article 68 1 of this Code;
21. Of the Ministry of Education and Science of the Republic of Lithuania or its authorized institution – due to the administrative offences provided for in Articles 80, 98 1 , 226 1 , 505, 507, 549 of this Code;
22. The **Ministry of Economy and Innovation of the Republic of Lithuania** – for the administrative offences provided for in Articles 505, 507, 515 of this Code;
23. Of the **Ministry of Agriculture of the Republic of Lithuania and institutions assigned to its management area** – due to the administrative offences provided for in Articles 1, 2, 121, 178, 181, 256, 312, 313, 335, 336, 348, 505, 507 of Article 48 of this Code;

24. Communications regulatory services of the Republic of Lithuania – regarding this Code in Article 79, paras 3, 4, 79 1 , 147, Article 224, para 1, 464, 465, 466, 467, 468, 469, 470, 471, 472, 476, 476 administrative offences provided for in Articles 1 , Article 496, Part 3, Articles 505, 507, 515;
25. Of the Department of Statistics of Lithuania – due to the administrative offences provided for in Articles 221, 222, 505, 507 of this Code;
26. Of the Office of the Chief Archivist of Lithuania and the State Archives – due to the administrative offences provided for in Articles 116, 117, 118, 504, 505, 522 of this Code;
27. **Department of Drug, Tobacco and Alcohol Control** – regarding Articles 65, 70, 127, 132, 137, 138, 145, 152, 168, 170 of this Code, Article 209 1, 2, 3, 4, 5, 6, 7, administrative offences provided for in para 8, para 1 of Article 224, Articles 505, 507, 510 1 ;
28. State nuclear energy safety inspectorates – for the administrative offences provided for in Article 47, Part 3, Article 127, Parts 1, 2, 141, 242, 245, 320, 322, 359, 360, 505, 507, 546 of this Code;
29. **State data protection inspectorates** – for administrative offences provided for in Article 83, Article 224, Part 1, Articles 505, 507 of this Code;
30. **State food and veterinary services** – regarding this Code in Article 45, Article 49, paras 1, 2, 4, Articles 51, 69, 70, 78, Article 127, paras 1, 2, Article 139, Article 144, paras 4, 5, 145 , in Articles 152, 153, 155, 156, 157, 158, 160, 161, 162, 163, 181, paras 1, 2, 3, 4, 5, 6, 7, 8 of Article 209, Article 224, Article 247 , administrative offences provided for in Articles 2, 256, 291, 5, 299, 2, 3, 4, 304, 1 , 304, 2, 312, 343, 344, 345, 346, 347, 505, 507;
31. **Environmental protection state control officers** – for this Code in paras 1, 2 of Article 48, para 1 of Article 92, Articles 110, 112, 114, paras 1, 4, 5 of Article 144, 235, 236, 236 1, 237, 238, 239, 241, 242, 243, 243 in Articles 1, 244, 246, 247, 247 in paras 3, 4 of Article 1, 248, 249, 250, 251, 251 1, 252, 253, 255, 256, 257, 258, 259, 260, 261, 262, 264, 265, 266, 267, 268, 269, 270, 270 1 in Articles, paras 1, 2, 3, 4, 6 of Article 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, in Articles 290, 291, 292, 293, part 2 of Article 294, parts 1, 2 of Article 295, part 2 of Article 296, part 3 of Article 299, 303, 304, 304 1 , 304 2, 305, 307, 308, 308 1, in Articles 309, 310, 311, 312, 313, 315, 316, 317, 318, in paras 1, 2, 3, 4, 5, 16, 17, 18, 19 of Article 346, in Article 364, in Articles 13, 14 of Article 369, administrative offences provided for in paras 17, 18, 19, 20, 21, 22, para 4 of Article 426, paras 1, 2 of Article 431, Articles 491, 505, 507, 546;
32. **Financial crime investigation service under the Ministry of Internal Affairs** – regarding this Code 95, 99, 127, 143, 150, 155, 158, 160, 161, 162, 163, 164, 165, 166, 168, 171, 172, 173, in Articles 174, 176, 185, 186, 187, 188, 193, 198, 205, paras 1, 2

of Article 207, paras 1, 2, 3, 4, 5, 6, 7, 8 of Article 209, Articles 214, 224, 342 administrative offences provided for in Article 2 , paras 1, 2, 342, Article 3 , paras 1, 2, 342, Article 4 , paras 1, 2, Article 505, Article 506, paras 4, 4, 1, Articles 508, 515;
33. Committee for the Development of the Information Society – for the administrative offences provided for in Articles 478, 505, 507, 552 of this Code;
33 1 Prisons Department under the Ministry of Justice of the Republic of Lithuania and its subordinate institutions – in accordance with Articles 71, 76, 77, 108, 109, 115, 137, 226, 481, 485, 490, 492, paras 4, 4, 1 of Article 506 of this Code, administrative offences provided for in Articles 507, 508;
34. **Military police** – in accordance with Article 45, Part 4, Article 46, Part 3, Articles 71, 108, Article 385, Parts 4, 5, Article 393, Parts 2, 3, 8, 9, 416, 417, 420, 422, 423 of this Code, in Articles 424, paras 1, 2, 3, 5 of Article 426, Articles 427, 481, 505 2, paras 3, 4, 4 of Article 506 , Article 508, para 3 of Article 526, Articles 556, 557, 557 1, 562 administrative offences;
35. The Department of Cultural Heritage under the Ministry of Culture – in accordance with Article 92, Part 1, Article 144, Parts 1, 4, 5, 177, 198, 224, 256, 314, 314 1, 351, 352, 353, 354, 355, 505 of this Code., administrative offences provided for in Articles 507;
36. Has lost its validity since 09/01/2020
37. civil servants authorized by the Lithuanian Geological Service under the Ministry of the Environment - due to the administrative offences provided for in Articles 253, 263, Part 5 of Article 265, Articles 505, 507 of this Code;
38. Lithuanian Metrology Inspectorate – for administrative offences provided for in Articles 140, 505, 507, 546 of this Code;
38^{1}. Lithuanian probation services – for the administrative offences provided for in Articles 71, 137, 481, 484 and 485, Articles 506, 4, 4, 1 , 507, 508 of this Code;
39. Expires on 01.07.2020;
40. **Customs of the Republic of Lithuania** – regarding this Code in Article 47, Part 3, Article 49, Part 5, Article 63, Part 6, Article 64, Article 65, Part 3, Article 66, Part 5, Articles 69, 121, 122, 125, Article 140, 1, 2, paras 141, 141 1 , 143, 173, 174, 176, 187, 208, paras 1, 2, 3, 4, 5, 6, 7, 8 of Article 209, 210, 211, 212, 213, 214, Articles 215, 216, 217, 217 1 , 218, 219, 224, Article 234, Part 1, Article 245, Article 251 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 12, 13, paras 14, 15, 16, 17, 18, 19, paras 5, 6 of Article 284, para 1 of Article 285, paras 1, 2, 3 of Article 304, para 2 of Article 304, para 6 of Article 308, para 1 of Article 308Articles 2, 3, 5, 7, 8, Article 309, Articles 6, 9, Article 310, Articles 12, 13, Article 312, Articles 1, 3, 4, Article 341, Article 342, Articles 7, 8, Articles 408, 412, In Article 426, para 4, Article 431, paras 1, 2, Articles 436, 437, Article 450, paras 1, 2, 17, 18 , Article 459, paras 4, 5, 6, 9, Articles 463, 464, 475, 504, 505, administrative offences provided for in Articles 506, 4, 4, 1, 508, 510 1, 515;
41. Lost its validity as of 12.01.2017;

42. Gambling Supervision Service under the Ministry of Finance of the Republic of Lithuania – for administrative offences provided for in Articles 134, 198, 505, 507 of this Code;
43. **State forest protection officers** – in accordance with Articles 110, 112 of this Code, paras 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16 of Article 247, Article 256, Part 1, Articles 261, 270, 272, 274, 275, 277, 278, 279, 280, 282, 283, when the violations are committed in state forests managed by the forestry authority in trust, Article 290, Article 426, Part 4, Article 505 administrative offences;
44. Department of Mobilization and Civil Resistance under the Ministry of National Defence - regarding the administrative offences provided for in Articles 505, 507, 516, 517, 517 4 of this Code;
45. National Land Service under the Ministry of Agriculture – due to administrative offences provided for in Articles 110, 112, 113, 257, 258, 261, paras 3, 4 of Article 276, Articles 333, 334, 364, 505, 507 of this Code;
46. Of the National Cyber Security Center – for the administrative offences provided for in Articles 479, paras 1, 2, 4, 480, 480 1 , 507 of this Code;
47. Of the National Transplantation Office under the Ministry of Health Protection – due to the administrative offences provided for in Article 60, paras 1, 2, Articles 505, 507 of this Code;
48. Of the National Public Health Center under the Ministry of Health Protection - in accordance with Article 45, paras 1, 2 of Article 48, paras 1, 2, 4 of Article 49 paras 50, 52, 53, para 1 of Article 224, paras 7, 8 of Article 369 of this Code, administrative offences provided for in paras 9, 10, Articles 505, 507;
49. **Police** – in accordance with Article 45, Part 4, Article 46, Part 3, Articles 48, 62, 63, 65, 69, 71, 72, 73, 74, Article 75, Part 1, 76, 77, 78, 80, 88 of this Code, in Articles 89, 95, Part 1 of Article 98, 108, 109, 115, 122, 125, 127, 130, 131, 131 1, 133, 134, 137, 142, 143, 150, 151, 152, 153, 154, Articles 155, 159, 160, 161, 162, 163, 164, 166, 167, 168, 169, 170, 171, paras 1, 2 of Article 172, 173, 174, 176, 182, 183, 192, 206, 207, 208, 209, 209 1 , 214, 219, 220, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 234 1, 234 2 Articles, 281 paras 1, 2, 282, in Articles 290, 307, 321, 336, 339, 340, 342, 346, 366, 367, 368, 5, 6, 11, 12, 15, 16 of Article 369in parts 414, 415, 416, 417, 420, 421, 422, 423, 424, in parts 1, 2, 3, 5 of Article 426, in Articles 427, 428, 429, 430, 431, 432, 433, in Articles 434 , in parts 3, Articles 436, 438, part 2 of Article 439, parts 1, 2, 17, 18 of Article 450, 451, 452, 454, 455, 456, 458, 459, 460, 461, 462, 463, 473, 474 in Articles, paras 3, 4 of Article 479, para 1 of Article 480, Articles 481, 482, 483, 484, 484 1, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 494 1 , 495, in paras 1, 2 of Article 496, in paras 1, 2, 4, 4 1, 5, 6 of Article 506, in Articles 508, 510 1, 511, 512, 513, 518, 519, 520, 521, 523, 524, in Articles 526 in part 3,administrative offences provided for in Articles 527, 528, 530, 534, 535, 538, 540, 546, 553, 555 1;

50. Fire Protection and Rescue Department under the Ministry of Internal Affairs – due to administrative offences provided for in Articles 254, 279, 286, 288, 491, 493, 505, paras 4, 4, 1 of Article 506, Articles 507, 508, 525, 526 of this Code;
51. Of the Radiation Protection Center – for the administrative offences provided for in Articles 47, 53, paras 1, 2 of Article 127, Articles 139, 236, 240, 242, 245, 358, 359, 505, 507, 546 of this Code;
52. Social Services Supervision Department under the Ministry of Social Security and Labor – for the administrative offences provided for in Article 72, Part 3, Articles 107, 224, 505, 507 of this Code;
53. Management protection services – for the administrative offences provided for in Article 505, Article 506, paras 4, 4 1, Articles 507, 514 of this Code;
54. **State-guaranteed legal aid services** – for administrative offences provided for in Articles 507, 531 of this Code;
55. **State Border Guard Service** under the Ministry of Internal Affairs – in accordance with Article 45, Part 4, Article 46, Part 3, Article 47, Part 3, Article 65, Part 3, Articles 115, 208, 1, 2, 3, 4, 5 of Article 209 of this Code , paras 6, 7, 8, Articles 214, 224, 256, 266, para 1 of Article 282, para 1 of Article 290, para 1 of Article 373, para 1 of Article 374, paras 1, 2, 3, 5 of Article 406, para 408, Article 410 Article 415, Article 415, Article 416, 4, 5, 6, Article 417, 1, 2, 3, 4, 6, 7, Article 420, 1, 2, 421, 422, 424, in Article 426, Part 4, Article 428, Part 1, Article 431, Parts 1, 2, Articles 432, 436, 438, Article 439, Part 2, Article 450, Parts 1, 2, 17, 18, administrative offences provided for in Articles 481, 484, 491, Articles 506, paras 4, 4, 1, Articles 508, 524, Article 526, para 3, Articles 536, 537, 538, 539, 540, 541, 543;
56. State accreditation services for health care activities under the Ministry of Health Protection - for administrative offences provided for in Articles 54, 55, 59, 61, 505, 507 of this Code;
57. State plant breeding services under the Ministry of Agriculture - regarding this Code in Articles 139, 156, 224, 5, 7 of Article 308, 312, 337, 338, 341, 342, 342 1, 342 2, 342 3, 342 4, administrative offences provided for in Articles 342 5, 342 6, 342 7, 505, 507;
58. State labor inspectorates under the Ministry of Social Security and Labor – in accordance with Article 47 1 of this Code, Article 72, Part 3, 95, 96, 96 1, 97, 98, 98 1, 99, 100, 101, 102, 103, 104, Articles 105, 106, 127, 150, 224, Article 234, para 4, Article 308, paras 1, 2, 11, 16, 19, 20, 21, 22, 308, Article 1, paras 4, 6, 7, 362, Article 1, 453 administrative offences provided for in paras 10, 11, Articles 455, 505, 507, paras 2, 3 of Article 542;
59. State documents technological protection service under the Ministry of Finance – for administrative offences provided for in Articles 505, 507, 550, 551 of this Code;
60. Lost its validity on 01.07.2019;
61. Lost its power;
62. Lost its validity on 01.01.2020;

63. Lithuanian Transport Safety Administration – regarding this Code in Article 101, paras 5, 6, Article 139, paras 1, 2, 3, 4, 5, 6, Articles 150, 256, 307, Article 369, paras 5, 6, 370, 370 1, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, in Articles 397, 398, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, paras 22, 23, 25, 26, Articles 402, 403, 404, 405, 406, 407, 409, 410, 411, 413, para 2 of Article 415, para 425, para 4 of Article 426, para 429, para 1 of Article 431, in parts 2, parts 1, 2, 3 of Article 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 449 1, in Articles 450, 451, 452, 453, 454, 455, 456, 457, 458, paras 1, 2, 3, 4, 5, 6, 7, 9, 10 of Article 459, 460, 461, 462, 463, 505, administrative offences provided for in Articles 507, 515;
64. State language inspectorates – due to administrative offences provided for in Articles 497, 498, 499, 500, 501, 502, 503, 505, 507 of this Code;
65. State sick funds under the Ministry of Health and territorial sick funds – due to the administrative offences provided for in Articles 56, 57, 58, 505, 507 of this Code;
66. **State tax inspectorates** – regarding this Code 93, 95, 96 1, 99, 127, 132, 137, 143, 150, 151, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, in Articles 170, 172, 173, 174, 176, 180, 187, 188, 188 1 , 189, 190, 191, 192, 194, 198 1, 205, 207, 1, 2, 3, 4, 5, 6 of Article 209 administrative offences provided for in Articles 214, 224, 362 1, 431, 449, 449 1, 450, 505, 507, 546;
67. State territorial planning and construction inspectorates under the Ministry of Environment – regarding this code 350, 351, 352, 353, 354, 355, 356, 356 1, 356 2, 357, 357 1, 358, 361, 362, 363, 364, administrative offences provided for in Articles 364 1, 505, 507;
68. State drug control services under the Ministry of Health – for the administrative offences provided for in Article 60, Part 3, Articles 62, 63, 66, 66 1 , 67, 68, Article 224, Part 1, Articles 505, 507 of this Code;
69. Civil servants authorized by the State Forest Service – due to the administrative offences provided for in Article 253, Article 271, Part 5, Articles 505, 507 of this Code;
70. State services for the protection of consumer rights – regarding this Code in Article 45, paras 3, 4, 5 of Article 49, para 1 of Article 49, paras 1, 2, 3, 4, 13, 14, 15, 16 of Article 50, 70, 128, Articles 129, 139, paras 2, 3, 4, 5 of Article 144, 145, 152, 155, 156, 157, 160, 161, 162, 163, 164, 173, 174, 188 2 , Articles 1, 2 of Article 209, paras 3, 4, 5, 6, 7, 8, Article 224, para 1 of Article 234, para 1 of Article 270, paras 1 , 2, 9, 10, 12, 15, 18, 20, 21, 22 of Article 308, para 1 of Article 308 administrative offences provided for in Articles 5, 7, 309, 6, 310, 10, 11, 12, 473, 475, 505, 507;
71. State Child Rights Protection and Adoption Services – for administrative offences provided for in Articles 72, 73, 74, 75, 80, 505, 507 of this Code;

72. The Board of the State Social Insurance Fund under the Ministry of Social Security and Labor and its territorial departments – due to the administrative offences provided for in Article 187, Part 4, Articles 193, 505, 507 of this Code;
73. Lost its validity on 22.03.2019;
74. **Public Security Service under the Ministry of Internal Affairs** – for the administrative offences provided for in Article 45, Part 4, Article 46, Part 3, Article 506, Parts 4, 4, 1 , Article 508, Article 526, Part 3 of this Code;
75. **Public procurement services** – due to administrative offences provided for in Articles 175, 184, 505, 507, 515 of this Code;
76. **Fisheries Service under the Ministry of Agriculture of the Republic of Lithuania** – for the administrative offences provided for in Articles 291, 292, 294, Part 3 of Article 295 , 296, 297, 298, 299, 300, 301, 302, 505, 507 of this Code;
77. **Budgetary institutions and public institutions responsible for the preparation, publication and/or timely submission of annual consolidated reports and/or annual activity reports of groups of public sector entities defined in the Law on Public Sector Accountability**, – due to administrative offences provided for in Article 185 of this Code;
78. Maritime Rescue Coordination Center of the Lithuanian Armed Forces - due to the administrative offences provided for in Article 401, Part 1 of this Code;
79. Of the structural unit of the Lithuanian Armed Forces, which administers conscription, – due to the administrative offences provided for in Articles 558, 559, 560, 560 1, 561 of this Code;
80. Office of the Controller of Academic Ethics and Procedures of the Republic of Lithuania – regarding the administrative offences provided for in Articles 123, 505, 507 of this Code;
81. State supervision institutions of safety and purpose requirements – for administrative offences provided for in Articles 359, 360, 505, 507 of this Code;
82. **Municipal administrations** – due to Articles 45, 46, 48, 78, 114, paras 1, 4, 5 of Article 144, Articles 148, 149, 150, 152, 153, 154, 155, 156, 166, 167, 168 of this code, in Article 205, Part 7, Articles 223, 224, Article 225, Part 1, 281, 290, 291, 292, 294, 295, 296, 297, 298, 319, 332, Article 333, Part 7, 335, 336, 344, In Articles 346, 347, 348, 349, 350, 359, 360, 365, 366, 367, 368, paras 1, 2, 3, 4 of Article 369, Articles 371, 414, para 2 of Article 417, Articles 418, 419, 426 Article 4, Article 431, Article 434, Part 2, Articles 439, 446, 447, Article 448, paras 1, 2, 3, 4, 5, 6, 7, 8, 449, 449 1, 457, 459, 484, 484 1 , 485, 488, 491, 492, 497, 498, 499, 500, 501, 502, 503, 505, 5051, 507, 516, 517 1, 517 2, 517 3, 517 4, 518, 519, 526, 529, 530, 546, 549 administrative offences provided for in Articles;
83. **Institutions or companies authorized by municipal executive authorities** in accordance with Articles 224, 319, Part 2 of Article 434, Part 4 of Article 426, Articles

439, 446, Articles 1, 2, 3, 4, 5, 6, 7, 8 of Article 448 of this Code administrative offences provided for in Articles 449, 449 1, 457, 505;
84. Public administration entities supervising the use of structures – due to administrative offences provided for in Articles 359, 505, 507 of this Code;
85. State supervision authorities of territorial planning – due to the administrative offences provided for in Articles 364, 505, 507 of this Code;
86. Lost its validity on 01.01.2019;
87. State fire protection officers – due to the administrative offences provided for in Articles 224, 279, 286, 288, 505, paras 4, 4, 1 of Article 506, Articles 508, 525, 526 of this Code;
88. Public administration entities performing state road transport control or state or municipal institutions and companies authorized by them – due to the administrative offences provided for in Article 434, Part 2, Articles 439, 446 of this Code;
89. Has lost its validity since 07/01/2021
90. Of the manager of centrally managed state assets – due to the administrative offences provided for in Articles 148, 149, 505 of this Code;
91. Aircraft accident and incident investigation manager (managers) – for administrative offences provided for in Articles 396, 396 1, 413 1, 505 of this Code;
92. Manager(s) of the investigation of railway transport accidents or traffic accidents and malfunctions that could have caused the accident under other conditions – for the administrative offences provided for in Article 376, Part 2, Articles 413 1, 505 of this Code;
93. Lost its effect from 01.01.2019;
94. Ship accident and incident investigation manager (managers) – for the administrative offences provided for in Articles 401 1, 24, 413 1, 505 of this Code;
95. **Seaport administration** – for the administrative offences provided for in Articles 399, 400, Part 3 of Article 434, Articles 458, 505 of this Code;
96. The Lithuanian Probation Chamber of the public institution – for the administrative offences provided for in Articles 142, 198, Part 20 of Article 308, Article 505 of this Code;
97. The State Enterprise Registry Center – due to the administrative offences provided for in Articles 223, 505 of this Code;
98. **Audit, accounting, property valuation and insolvency management service under the Ministry of Finance of the Republic of Lithuania** – due to administrative offences provided for in Article 127 of this Code;
99. Bailiffs – for administrative offences provided for in Article 507;
100. Of the Lithuanian Film Center under the Ministry of Culture – due to the administrative offences provided for in Article 496, Part 1, Articles 505, 507 of this Code;
101. Of other institutions managing official statistics – due to administrative offences provided for in Article 221 of this Code;

102. Of the Migration Department under the Ministry of Internal Affairs of the Republic of Lithuania – for administrative offences provided for in Articles 224, 505, 507, 528, 530, 532, 535, 538, 539, 541, 542 of this Code;
103. Institutions of intelligence controllers of the Republic of Lithuania – due to the administrative offences provided for in Articles 505, 507 of this Code.

b) National Rules

3 **Law on Administrative Cases**/*Lietuvos Respublikos administracinių bylų teisenos įstatymas*

Article 10[357] **Principles of investigation and immediacy**

1. If necessary, the court investigates ex officio the circumstances of the case, which are important for the correct resolution of the case. The court determines the extent of such an investigation and is not bound by the requests of the participants in the administrative proceedings.
2. The court must directly examine all the evidence in the case, except for the cases established by this law.
3. The court can base its decision only on the evidence that was examined at the court hearing.
4. When making a decision, the court does not have the right to decide on the rights and obligations of persons excluded from the proceedings.
5. During the closing speeches, the participants in the process can only refer to the circumstances that were examined at the court hearing, when examining the case in substance.

Article 48[358] **Duties of judges in handling administrative cases**

1. When examining administrative cases, judges must actively participate in the collection and investigation of evidence, determine all the circumstances relevant to the case and investigate them comprehensively and objectively.
2. The material or documents required by the judge must be delivered to the court no later than within 3 working days, unless the judge sets another deadline.

[357] **10 straipsnis. Tyrimo ir betarpiškumo principai**
1. Prireikus teismas bylos aplinkybes, turinčias reikšmės bylai teisingai išspręsti, tiria *ex officio*. Teismas nustato tokio tyrimo mastą ir nėra saistomas administracinės bylos proceso dalyvių prašymų.
2. Teismas privalo tiesiogiai ištirti visus byloje esančius įrodymus, išskyrus šiame įstatyme nustatytus atvejus.
3. Teismas savo sprendimą gali pagrįsti tik tais įrodymais, kurie buvo ištirti teismo posėdyje.
4. Teismas, priimdamas sprendimą, neturi teisės spręsti klausimo dėl neįtrauktų į bylos nagrinėjimą asmenų teisių ir pareigų.
5. Proceso dalyviai baigiamųjų kalbų metu gali remtis tik tomis aplinkybėmis, kurios buvo ištirtos teismo posėdyje, nagrinėjant bylą iš esmės.

[358] **48 straipsnis. Teisėjų pareigos nagrinėjant administracines bylas**
1. Nagrinėdami administracines bylas, teisėjai privalo aktyviai dalyvauti renkant bei tiriant įrodymus, nustatant visas bylai svarbias aplinkybes ir visapusiškai, objektyviai jas ištirti.
2. Teisėjo reikalaujama medžiaga ar dokumentai turi būti perduoti teismui ne vėliau kaip per 3 darbo dienas, jeigu teisėjas nenustato kito termino.

Code of Administrative Offences of the Republic of Lithuania/*Lietuvos Respublikos administracinių unbipentium kodeksas*

Part III The Law Of Administrative Offences

Chapter XXVII General Provisions Of The Law Of Administrative Offences

Article 563 Legal purpose of Administrative Offences

The purpose of the law on Administrative Offences is to quickly and objectively, comprehensively and thoroughly investigate Administrative Offences, properly apply the laws, bring guilty persons to administrative responsibility by reducing the use of state coercive measures, and ensure that the administrative penalties and administrative sanctions are implemented in a timely manner.

Article 564 Procedural rules of Administrative Offences

1. The investigation and trial of acts for which responsibility is determined in the Code of Administrative Offences of the Republic of Lithuania shall be conducted in accordance with the rules established in this Code.
2. In cases where, due to the investigation of certain Administrative Offences, the international treaties of the Republic of Lithuania have different rules than those in this code, the procedural rules established in the international treaties of the Republic of Lithuania shall apply.

Article 565[359] **The validity period of the jurisdiction of Administrative Offences**

Administrative misdemeanours are investigated and cases of administrative misdemeanours are examined according to the procedural legal norms valid at the time of the execution of the procedural actions.

Article 566[360] **Legal principles of Administrative Offences**

1. When investigating Administrative Offences and examining cases of administrative offences, the principles of presumption of innocence, equality before the law, proportionality, fair process, promptness, impossibility of deterioration of a person's situation due to his own complaint (*non reformatio in peius*) are followed.
2. Restrictions or exceptions based on origin, nationality, race, sex, language, religious or political opinions and other circumstances that would result in unequal application of laws to individuals are prohibited.

[359] **565 straipsnis. Administracinių nusižengimų teisenos galiojimo laikas**
Administraciniai nusižengimai tiriami ir administracinių nusižengimų bylos nagrinėjamos pagal procesines teisės normas, galiojančias procesinių veiksmų atlikimo metu.

[360] **566 straipsnis. Administracinių nusižengimų teisenos principai**
1. Tiriant administracinius nusižengimus ir nagrinėjant administracinių nusižengimų bylas, vadovaujamasi nekaltumo prezumpcijos, lygybės prieš įstatymą, proporcingumo, teisingo proceso, operatyvumo, asmens padėties dėl jo paties paduoto skundo pabloginimo negalimumo (*non reformatio in peius*) principais.
2. Draudžiama daryti apribojimus arba išimtis dėl kilmės, tautybės, rasės, lyties, kalbos, religinių ar politinių pažiūrų ir kitų aplinkybių, kurios asmenims lemtų nevienodą įstatymų taikymą.

Article 567[361] Comprehensive and objective investigation of the circumstances of the case

1. According to this code, an official of an authorized institution, when conducting an investigation of an Administrative Offence, must take all measures to investigate the circumstances of the offence fully, objectively and in the shortest possible time. When dealing with administrative offence cases, the court, as well as the institution (official), when the case is examined out of court, must actively participate in examining the evidence and determining the circumstances relevant to the case.

2. When making a decision in an administrative offence case, it is mandatory to determine whether an administrative offence has been committed, whether the person is guilty of committing it, whether the person should be held administratively liable, whether there are mitigating and aggravating circumstances, whether property damage has been caused and whether it is possible to determine its amount in the administrative offence case, as well as other circumstances relevant to the correct examination of the case.

3. When investigating an administrative offence and examining an administrative offence case, the burden of proof cannot be transferred to the person being held administratively liable, as well as to extract explanations and testimonies from him and other persons participating in the administrative offence proceedings by violence, threats and other illegal means.

4 Chapter XXIX below sets out who can open and investigate administrative offence cases in Lithuania and how proceedings are triggered. Under Article 589, only specifically designated national authorities (e.g., prosecutors, Financial Crime Investigation Service, Customs, Tax Inspectorate, Police, Bank of Lithuania, Competition Council and many sector regulators) may initiate proceedings, carry out the administrative investigation and draft the offence protocol, each within the subject-matter offences allocated to them.

[361] **567 straipsnis. Visapusiškas ir objektyvus bylos aplinkybių ištyrimas**

1. Pagal šį kodeksą įgaliotos institucijos pareigūnas, atlikdamas administracinio nusižengimo tyrimą, privalo imtis visų priemonių, kad būtų visapusiškai, objektyviai ir kiek įmanoma per trumpesnį laiką ištirtos veikos aplinkybės. Nagrinėjant administracinio nusižengimo bylas, teismas, taip pat institucija (pareigūnas), kai byla nagrinėjama ne teismo tvarka, privalo aktyviai dalyvauti tiriant įrodymus ir nustatant bylai svarbias aplinkybes.

2. Priimant sprendimą administracinio nusižengimo byloje, privaloma nustatyti, ar buvo padarytas administracinis nusižengimas, ar asmuo kaltas dėl jo padarymo, ar asmuo trauktinas administracinėn atsakomybėn, ar yra atsakomybę lengvinančių ir sunkinančių aplinkybių, ar padaryta turtinė žala ir ar galima administracinio nusižengimo byloje nustatyti jos dydį, taip pat kitas aplinkybes, turinčias reikšmės bylai teisingai išnagrinėti.

3. Tiriant administracinį nusižengimą ir nagrinėjant administracinio nusižengimo bylą, įrodinėjimo pareigos negalima perkelti administracinėn atsakomybėn traukiamam asmeniui, taip pat išgauti jo ir kitų administracinio nusižengimo teisenoje dalyvaujančių asmenų paaiškinimus ir parodymus smurtu, grasinimais ir kitokiomis neteisėtomis priemonėmis.

Chapter XXIX Initiation Of Law Of Administrative Offences And Investigation Of Administrative Offences

Article 589 Officers investigating administrative offences and writing protocols

Officials of the following institutions initiate proceedings on administrative offences, investigate administrative offences and write administrative offence protocols, except for the cases specified in Article 611, Part 4 of this Code:

1. Institutions of auditors of the Seimas of the Republic of Lithuania - for administrative offences provided for in Articles 505, 507 of this Code;
2. Institutions of the child rights protection controller – for the administrative offences provided for in Articles 505, 507 of this Code;
3. Office of the Equal Opportunities Controller – for administrative offences provided for in Articles 81, 505, 507 of this Code;
4. The chairman of the Supreme Election Commission of the Republic of Lithuania (hereinafter – the Supreme Election Commission) and members of this commission or civil servants authorized by the chairman of the Supreme Election Commission – in relation to Articles 84, 85, 86, 87, 88, 89, 90, 91, 92, 93 of this Code, administrative offences provided for in Articles 94, 505, 507;
5. The chairman of the main election commission or a member of this commission authorized by him – due to the administrative offences provided for in Article 224, Part 2, Articles 544, 545 of this Code;
6. Prosecutors – for administrative offences provided for in Articles 505, 507 and 555 [1] of this Code;
7. Of the Bank of Lithuania – due to the administrative offences provided for in Article 196, Part 2, Articles 198, 221, 222, 224, 505, 507, 515 of this Code;
8. The Lithuanian Radio and Television Commission – for the administrative offences provided for in Article 79, paras 5, 6, Article 124, Articles 146, 226^1, 477, 505, 507, Article 548, paras 3, 4 of this Code;
9. Competition Council of the Republic of Lithuania – for administrative offences provided for in Articles 199, 224, 505, 507, 546 of this Code;
10. Special Investigation Service of the Republic of Lithuania – for administrative offences provided for in Articles 505, 507 of this Code;
11. State control of the Republic of Lithuania – for administrative offences provided for in Articles 186, 505, 507 of this Code;
12. Of the State Security Department of the Republic of Lithuania – for the administrative offences provided for in Articles 506, 4, 4^1, 508, 509, 553, 554, 555 of this Code;
13. State cultural heritage commissions of the Republic of Lithuania – for administrative offences provided for in Articles 505, 507 of this Code;
14. State Energy Regulatory Councils – due to the administrative offences provided for in Articles 188^2, 324, 325, 326, 327, 328, 329, 330, 331, 505, 507 of this Code;

15. Members of the Chief Official Ethics Commission or its authorized employees – due to the administrative offences provided for in Article 126, Article 224, Part 2, Articles 505, 507, 533 of this Code;
16. Journalist ethics inspector – for administrative offences provided for in Article 79, paras 1, 2, Articles 226[1], 505, 507, Article 548, paras 1, 2 of this Code;
17. Ministry of Finance of the Republic of Lithuania - due to the administrative offences provided for in Articles 185, 195, Article 196, Part 1, Article 205, Part 7, Articles 505, 507 of this Code;
18. Of the Ministry of Culture of the Republic of Lithuania – for the administrative offences provided for in Articles 135, 136, Part 2 of Article 496, Articles 505, 507, 515 of this Code;
19. Of the Ministry of Communications of the Republic of Lithuania or its authorized institutions – due to the administrative offences provided for in Article 48, Parts 1, 2, 359, 360, 505, 507 of this Code;
20. Of the Ministry of Health Protection of the Republic of Lithuania – regarding the administrative offences provided for in Article 68[1] of this Code;
21. Of the Ministry of Education and Science of the Republic of Lithuania or its authorized institution – due to the administrativ offences provided for in Articles
80, 98 [1], 226 [1], 505, 507, 549 of this Code;
22. The Ministry of Economy and Innovation of the Republic of Lithuania - for the administrative offences provided for in Articles 505, 507, 515 of this Code;
23. Of the Ministry of Agriculture of the Republic of Lithuania and institutions assigned to its management area – due to the administrative offences provided for in Articles 1, 2, 121, 178, 181, 256, 312, 313, 335, 336, 348, 505, 507 of Article 48 of this Code;
24. Communications regulatory services of the Republic of Lithuania – regarding this Code in Article 79, paras 3, 4, 79[1], 147, Article 224, para 1, 464, 465, 466, 467, 468, 469, 470, 471, 472, 476, 476 administrative offences provided for in Articles[1], Article 496, Part 3, Articles 505, 507, 515;
25. Of the Department of Statistics of Lithuania – due to the administrative offences provided for in Articles 221, 222, 505, 507 of this Code;
26. Of the Office of the Chief Archivist of Lithuania and the State Archives – due to the administrative offences provided for in Articles 116, 117, 118, 504, 505, 522 of this Code;
27. Department of Drug, Tobacco and Alcohol Control – regarding Articles 65, 70, 127, 132, 137, 138, 145, 152, 168, 170 of this Code, Article 209 1, 2, 3, 4, 5, 6, 7, administrative offences provided for in paras 8, para 1 of Article 224, Articles 505, 507, 510[1];
28. State nuclear energy safety inspectorates – for the administrative offences provided for in Article 47, Part 3, Article 127, Parts 1, 2, 141, 242, 245, 320, 322, 359, 360, 505, 507, 546 of this Code;

29. State data protection inspectorates – for administrative offences provided for in Article 83, Article 224, Part 1, Articles 505, 507 of this Code;
30. State food and veterinary services – regarding this Code in Article 45, Article 49, paras 1, 2, 4, Articles 51, 69, 70, 78, Article 127, paras 1, 2, Article 139, Article 144, paras 4, 5, 145 , in Articles 152, 153, 155, 156, 157, 158, 160, 161, 162, 163, 181, paras 1, 2, 3, 4, 5, 6, 7, 8 of Article 209, Article 224, Article^{247}, administrative offences provided for in Articles 2, 256, 291, 5, 299, 2, 3, 4, 304^{1}, 304^{2}, 312, 343, 344, 345, 346, 347, 505, 507;
31. Environmental protection state control officers – for this Code in paras 1, 2 of Article 48, para 1 of Article 92, Articles 110, 112, 114, paras 1, 4, 5 of Article 144, 235, 236, 236^{1}, 237, 238, 239, 241, 242, 243, 243 in Articles^{1} , 244, 246, 247 , 247^{in} paras 3, 4 of Article 1, 248, 249, 250, 251, 251^{1}, 252, 253, 255, 256, 257, 258, 259 , 260, 261, 262, 264, 265, 266, 267, 268, 269, 270, 270 ^{1}in Articles, paras 1, 2, 3, 4, 6 of Article 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289 , in Articles 290, 291, 292, 293, part 2 of Article 294, parts 1, 2 of Article 295, part 2 of Article 296, part 3 of Article 299, 303, 304, 304 ^{1}, 304 ^{2}, 305, 307, 308, 308^{1}, in Articles 309, 310, 311, 312, 313, 315, 316, 317, 318, in paras 1, 2, 3, 4, 5, 16, 17, 18, 19 of Article 346, in Article 364, in Articles 13, 14 of Article 369, administrative offences provided for in paras 17, 18, 19, 20, 21, 22, para 4 of Article 426, paras 1, 2 of Article 431, Articles 491, 505, 507, 546;
32. Financial crime investigation service under the Ministry of Internal Affairs – regarding this Code 95, 99, 127, 143, 150, 155, 158, 160, 161, 162, 163, 164, 165, 166, 168, 171, 172, 173, in Articles 174, 176, 185, 186, 187, 188, 193, 198, 205, paras 1, 2 of Article 207, paras 1, 2, 3, 4, 5, 6, 7, 8 of Article 209, Articles 214, 224, 342 administrative offences provided for in Article^{2} , paras 1, 2, 342, Article^{3} , paras 1, 2, 342, Article^{4}, paras 1, 2, Article 505, Article 506, paras 4, 4^{1}, Articles 508, 515;
33. Committee for the Development of the Information Society – for the administrative offences provided for in Articles 478, 505, 507, 552 of this Code;
33^{1}. Prisons Department under the Ministry of Justice of the Republic of Lithuania and its subordinate institutions – in accordance with Articles 71, 76, 77, 108, 109, 115, 137, 226, 481, 485, 490, 492, paras 4, 4^{1} of Article 506 of this Code, administrative offences provided for in Articles 507, 508;
34. Military police – in accordance with Article 45, Part 4, Article 46, Part 3, Articles 71, 108, Article 385, Parts 4, 5, Article 393, Parts 2, 3, 8, 9, 416, 417, 420, 422, 423 of this Code, in Articles 424, paras 1, 2, 3, 5 of Article 426, Articles 427, 481, 505^{2}, paras 3, 4, 4 of Article 506, Article 508, para 3 of Article 526, Articles 556, 557, 557^{1}, 562 administrative offences;
35. The Department of Cultural Heritage under the Ministry of Culture – in accordance with Article 92, Part 1, Article 144, Parts 1, 4, 5, 177, 198, 224, 256, 314, 314^{1}, 351,

352, 353, 354, 355, 505 of this Code., administrative offences provided for in Articles 507;
36. *Has lost its validity since 09/01/2020*
37. Civil servants authorized by the Lithuanian Geological Service under the Ministry of the Environment – due to the administrative offences provided for in Articles 253, 263, Part 5 of Article 265, Articles 505, 507 of this Code;
38. Lithuanian Metrology Inspectorate – for administrative offences provided for in Articles 140, 505, 507, 546 of this Code;
38[1]. Lithuanian probation services – for the administrative offences provided for in Articles 71, 137, 481, 484 and 485, Articles 506, 4, 4[1], 507, 508 of this Code;
39. *Expires on 01.07.2020;*
40. Customs of the Republic of Lithuania – regarding this Code in Article 47, Part 3, Article 49, Part 5, Article 63, Part 6, Article 64, Article 65, Part 3, Article 66, Part 5, Articles 69, 121, 122, 125, Article 140, 1, 2, paras 141, 141[1] , 143, 173, 174, 176, 187, 208, paras 1, 2, 3, 4, 5, 6, 7, 8 of Article 209, 210, 211, 212, 213, 214, Articles 215, 216, 217, 217 [1] , 218, 219, 224, Article 234, Part 1, Article 245, Article 251 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 12, 13, paras 14, 15, 16, 17, 18, 19, paras 5, 6 of Article 284, para 1 of Article 285, paras 1, 2, 3 of Article 304, para 2 of Article 304 , para 6 of Article 308, para 1 of Article 308Articles 2, 3, 5, 7, 8, Article 309, Articles 6, 9, Article 310, Articles 12, 13, Article 312, Articles 1, 3, 4, Article 341, Article 342, Articles 7, 8, Articles 408, 412, In Article 426, para 4, Article 431, paras 1, 2, Articles 436, 437 , Article 450, paras 1, 2, 17, 18, Article 459, paras 4, 5, 6, 9, Articles 463, 464, 475, 504, 505, administrative offences provided for in Articles 506, 4, 4[1], 508, 510[1], 515;
41. *Lost its validity as of 12.01.2017*;
42. Gambling Supervision Service under the Ministry of Finance of the Republic of Lithuania – for administrative offences provided for in Articles 134, 198, 505, 507 of this Code;
43. State forest protection officers – in accordance with Articles 110, 112 of this Code, paras 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16 of Article 247, Article 256, Part 1, Articles 261, 270, 272, 274, 275, 277, 278, 279, 280, 282, 283, when the violations are committed in state forests managed by the forestry authority in trust, Article 290, Article 426, Part 4, Article 505 administrative offences;
44. Department of Mobilization and Civil Resistance under the Ministry of National Defence – regarding the administrative offences provided for in Articles 505, 507, 516, 517, 517 [4] of this Code;
45. National Land Service under the Ministry of Agriculture – due to administrative offences provided for in Articles 110, 112, 113, 257, 258, 261, paras 3, 4 of Article 276, Articles 333, 334, 364, 505, 507 of this Code;
46. Of the National Cyber Security Center – for the administrative offences provided for in Articles 479, paras 1, 2, 4, 480, 480[1], 507 of this Code;

47. Of the National Transplantation Office under the Ministry of Health Protection – due to the administrative offences provided for in Article 60, paras 1, 2, Articles 505, 507 of this Code;
48. Of the National Public Health Center under the Ministry of Health Protection – in accordance with Article 45, paras 1, 2 of Article 48, paras 1, 2, 4 of Article 49, paras 50, 52, 53, para 1 of Article 224, paras 7, 8 of Article 369 of this Code, administrative offences provided for in paras 9, 10, Articles 505, 507;
49. Police – in accordance with Article 45, Part 4, Article 46, Part 3, Articles 48, 62, 63, 65, 69, 71, 72, 73, 74, Article 75, Part 1, 76, 77, 78, 80, 88 of this Code, in Articles 89, 95, Part 1 of Article 98, 108, 109, 115, 122, 125, 127, 130, 131, 131^1, 133, 134, 137, 142, 143, 150, 151, 152, 153, 154, Articles 155, 159, 160, 161, 162, 163, 164, 166, 167, 168, 169, 170, 171, paras 1, 2 of Article 172, 173, 174, 176, 182, 183, 192, 206, 207, 208, 209, 209^1 , 214, 219, 220, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 234^1 , 234^2 Articles 281 paras 1, 2, 282 , in Articles 290, 307, 321, 336, 339, 340, 342, 346, 366, 367, 368, 5, 6, 11, 12, 15, 16 of Article 369 in parts 414, 415, 416, 417, 420, 421, 422, 423, 424, in Parts 1, 2, 3, 5 of Article 426, in Articles 427, 428, 429, 430, 431, 432, 433, in Articles 434, in Parts 3, Articles 436, 438, part 2 of Article 439, parts 1, 2, 17, 18 of Article 450, 451, 452, 454, 455, 456, 458, 459, 460, 461, 462, 463, 473, 474 in Articles, paras 3, 4 of Article 479, para 1 of Article 480, Articles 481, 482, 483, 484, 484^1, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 494^1, 495, in paras 1, 2 of Article 496, in paras 1, 2, 4, 4^1, 5, 6 of Article 506, in Articles 508, 510^1, 511, 512, 513, 518, 519, 520, 521, 523, 524, in Articles 526 in part 3, administrative offences provided for in Articles 527, 528, 530, 534, 535, 538, 540, 546, 553, 555^1 ;
50. Fire Protection and Rescue Department under the Ministry of Internal Affairs – due to administrative offences provided for in Articles 254, 279, 286, 288, 491, 493, 505, paras 4, 4^1 of Article 506, Articles 507, 508, 525, 526 of this Code;
51. Of the Radiation Protection Center – for the administrative offences provided for in Articles 47, 53, paras 1, 2 of Article 127, Articles 139, 236, 240, 242, 245, 358, 359, 505, 507, 546 of this Code;
52. Social Services Supervision Department under the Ministry of Social Security and Labor – for the administrative offences provided for in Article 72, Part 3, Articles 107, 224, 505, 507 of this Code;
53. Management protection services – for the administrative offences provided for in Article 505, Article 506, paras 4, 4^1, Articles 507, 514 of this Code;
54. State-guaranteed legal aid services – for administrative offences provided for in Articles 507, 531 of this Code;
55. State Border Guard Service under the Ministry of Internal Affairs – in accordance with Article 45, Part 4, Article 46, Part 3, Article 47, Part 3, Article 65, Part 3, Articles 115, 208, 1, 2, 3, 4, 5 of Article 209 of this Code, paras 6, 7, 8, Articles 214, 224, 256, 266, para 1 of Article 282, para 1 of Article 290, para 1 of Article 373, para 1 of Article

374, paras 1, 2, 3, 5 of Article 406, para 408, Article 410, Article 415, Article 415, Article 416, 4, 5, 6, Article 417, 1, 2, 3, 4, 6, 7, Article 420, 1, 2, 421, 422, 424, in Article 426, Part 4, Article 428, Part 1, Article 431, Parts 1, 2, Articles 432, 436, 438, Article 439, Part 2, Article 450, Parts 1, 2, 17, 18, administrative offences provided for in Articles 481, 484, 491, Articles 506, paras 4, 4^1, Articles 508, 524, Article 526, para 3, Articles 536, 537, 538, 539, 540, 541, 543;

56. State accreditation services for health care activities under the Ministry of Health Protection – for administrative offences provided for in Articles 54, 55, 59, 61, 505, 507 of this Code;

57. State plant breeding services under the Ministry of Agriculture – regarding this Code in Articles 139, 156, 224, 5, 7 of Article 308 · 312, 337, 338, 341, 342, 342^1, 342^2, 342^3, 342^4, administrative offences provided for in Articles 342^5, 342^6, 342^7, 505, 507;

58. State labor inspectorates under the Ministry of Social Security and Labor – in accordance with Article 47^1 of this Code, Article 72, Part 3, 95, 96, 96^1, 97, 98, 98^1, 99, 100, 101, 102, 103, 104, Articles 105, 106, 127, 150, 224, Article 234, para 4, Article 308, paras 1, 2, 11, 16, 19, 20, 21, 22, 308, Article^1, paras 4, 6, 7, 362, Article^1, 453 administrative offences provided for in paras 10, 11, Articles 455, 505, 507, paras 2, 3 of Article 542;

59. State documents technological protection service under the Ministry of Finance – for administrative offences provided for in Articles 505, 507, 550, 551 of this Code;

60. *Lost its validity on 01.07.2019*;

61. *Lost its power;*

62. *Lost its validity on 01.01.2020;*

63. Lithuanian Transport Safety Administration – regarding this Code in Article 101, paras 5, 6, Article 139, paras 1, 2, 3, 4, 5, 6, Articles 150, 256, 307, Article 369, paras 5, 6, 370, 370^1, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, in Articles 397, 398, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, paras 22, 23, 25, 26, Articles 402, 403, 404, 405, 406, 407, 409, 410, 411, 413, para 2 of Article 415, para 425, para 4 of Article 426, para 429, para 1 of Article 431, in parts 2, parts 1, 2, 3 of Article 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 449 ^{1}, in Articles 450, 451, 452, 453, 454, 455, 456, 457, 458, paras 1, 2, 3, 4, 5, 6, 7, 9, 10 of Article 459, 460, 461, 462, 463, 505, administrative offences provided for in Articles 507, 515;

64. State language inspectorates – due to administrative offences provided for in Articles 497, 498, 499, 500, 501, 502, 503, 505, 507 of this Code;

65. State sick funds under the Ministry of Health and territorial sick funds – due to the administrative offences provided for in Articles 56, 57, 58, 505, 507 of this Code ;

66. State tax inspectorates – regarding this Code 93, 95, 96^1, 99, 127, 132, 137, 143, 150, 151, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, in Articles 170, 172, 173, 174, 176, 180, 187, 188, 188^1, 189, 190, 191, 192, 194, 198^1, 205, 207, 1, 2, 3, 4, 5, 6 of

Article 209 administrative offences provided for in Articles 214, 224, 362[1], 431, 449, 449[1], 450, 505, 507, 546;
67. State territorial planning and construction inspectorates under the Ministry of Environment – regarding this code 350, 351, 352, 353, 354, 355, 356, 356[1], 356[2], 357, 357[1], 358, 361, 362, 363, 364, administrative offences provided for in Articles 364[1], 505, 507;
68. State drug control services under the Ministry of Health – for the administrative offences provided for in Article 60, Part 3, Articles 62, 63, 66, 66[1], 67, 68, Article 224, Part 1, Articles 505, 507 of this Code;
69. Civil servants authorized by the State Forest Service – due to the administrative offences provided for in Article 253, Article 271, Part 5, Articles 505, 507 of this Code;
70. State services for the protection of consumer rights – regarding this Code in Article 45, paras 3, 4, 5 of Article 49, para 1 of Article 49, paras 1, 2, 3, 4, 13, 14, 15, 16 of Article 50, 70, 128, Articles 129, 139, paras 2, 3, 4, 5 of Article 144, 145, 152, 155, 156, 157, 160, 161, 162, 163, 164, 173, 174, 188[2] , Articles 1, 2 of Article 209, paras 3, 4, 5, 6, 7, 8, Article 224, para 1 of Article 234, para 1 of Article 270, paras 1 , 2, 9, 10, 12, 15, 18, 20, 21, 22 of Article 308, para 1 of Article 308 administrative offences provided for in Articles 5, 7, 309, 6, 310, 10, 11, 12, 473, 475, 505, 507;
71. State Child Rights Protection and Adoption Services – for administrative offences provided for in Articles 72, 73, 74, 75, 80, 505, 507 of this Code;
72. The Board of the State Social Insurance Fund under the Ministry of Social Security and Labor and its territorial departments – due to the administrative offences provided for in Article 187, Part 4, Articles 193, 505, 507 of this Code;
73. *Lost its validity on 22.03.2019*;
74. Public Security Service under the Ministry of Internal Affairs – for the administrative offences provided for in Article 45, Part 4, Article 46, Part 3, Article 506, Parts 4, 4[1], Article 508, Article 526, Part 3 of this Code;
75. Public procurement services – due to administrative offences provided for in Articles 175, 184, 505, 507, 515 of this Code;
76. Fisheries Service under the Ministry of Agriculture of the Republic of Lithuania – for the administrative offences provided for in Articles 291, 292, 294, Part 3 of Article 295, 296, 297, 298, 299, 300, 301, 302, 505, 507 of this Code;
77. Budgetary institutions and public institutions responsible for the preparation, publication and /or timely submission of annual consolidated reports and/or annual activity reports of groups of public sector entities defined in the Law on Public Sector Accountability, – due to administrative offences provided for in Article 185 of this Code;
78. Maritime Rescue Coordination Center of the Lithuanian Armed Forces – due to the administrative offences provided for in Article 401, Part 1 of this Code;
79. Of the structural unit of the Lithuanian Armed Forces, which administers conscription, – due to the administrative offences provided for in Articles 558, 559, 560, 560[1], 561 of this Code;

80. Office of the Controller of Academic Ethics and Procedures of the Republic of Lithuania – regarding the administrative offences provided for in Articles 123, 505, 507 of this Code;
81. State supervision institutions of safety and purpose requirements – for administrative offences provided for in Articles 359, 360, 505, 507 of this Code;
82. Municipal administrations – due to Articles 45, 46, 48, 78, 114, paras 1, 4, 5 of Article 144, Articles 148, 149, 150, 152, 153, 154, 155, 156, 166, 167, 168 of this code , in Article 205, Part 7, Articles 223, 224, Article 225, Part 1, 281, 290, 291, 292, 294, 295, 296, 297, 298, 319, 332, Article 333, Part 7, 335, 336, 344, In Articles 346, 347, 348, 349, 350, 359, 360, 365, 366, 367, 368, paras 1, 2, 3, 4 of Article 369, Articles 371, 414, para 2 of Article 417, Articles 418, 419, 426 Article 4, Article 431, Article 434, Part 2, Articles 439, 446, 447, Article 448, paras 1, 2, 3, 4, 5, 6, 7, 8, 449, 449^1, 457, 459, 484, 484^1, 485, 488, 491, 492, 497, 498, 499, 500, 501, 502, 503, 505, 505^1, 507, 516, 517^1, 517^2, 517^3, 517^4, 518, 519, 526, 529, 530, 546, 549 administrative offences provided for in Articles;
83. Institutions or companies authorized by municipal executive authorities – in accordance with Articles 224, 319, Part 2 of Article 434, Part 4 of Article 426, Articles 439, 446, Articles 1, 2, 3, 4, 5, 6, 7, 8 of Article 448 of this Code administrative offences provided for in Articles 449, 449^1, 457, 505;
84. Public administration entities supervising the use of structures – due to administrative offences provided for in Articles 359, 505, 507 of this Code;
85. State supervision authorities of territorial planning – due to the administrative offences provided for in Articles 364, 505, 507 of this Code;
86. *Lost its validity on 01.01.2019*;
87. State fire protection officers – due to the administrative offences provided for in Articles 224, 279, 286, 288, 505, paras 4, 4^1 of Article 506, Articles 508, 525, 526 of this Code;
88. Public administration entities performing state road transport control or state or municipal institutions and companies authorized by them – due to the administrative offences provided for in Article 434, Part 2, Articles 439, 446 of this Code;
89. *Has lost its validity since 07/01/2021*
90. Of the manager of centrally managed state assets – due to the administrative offences provided for in Articles 148, 149, 505 of this Code;
91. Aircraft accident and incident investigation manager (managers) – for administrative offences provided for in Articles 396, 396^1, 413^1, 505 of this Code;
92. Manager(s) of the investigation of railway transport accidents or traffic accidents and malfunctions that could have caused the accident under other conditions – for the administrative offences provided for in Article 376, Part 2, Articles 413^1, 505 of this Code;
93. *Lost its effect from 01.01.2019*;

94. Ship accident and incident investigation manager (managers) – for the administrative offences provided for in Articles 401 1, 24, 413[1], 505 of this Code;
95. Seaport administration – for the administrative offences provided for in Articles 399, 400, Part 3 of Article 434, Articles 458, 505 of this Code;
96. The Lithuanian Probation Chamber of the public institution – for the administrative offences provided for in Articles 142, 198, Part 20 of Article 308, Article 505 of this Code;
97. The State Enterprise Registry Center – due to the administrative offences provided for in Articles 223, 505 of this Code;
98. Audit, accounting, property valuation and insolvency management service under the Ministry of Finance of the Republic of Lithuania – due to administrative offences provided for in Article 127 of this Code;
99. Bailiffs – for administrative offences provided for in Article 507;
100. Of the Lithuanian Film Center under the Ministry of Culture – due to the administrative offences provided for in Article 496, Part 1, Articles 505, 507 of this Code;
101. Of other institutions managing official statistics – due to administrative offences provided for in Article 221 of this Code;
102. Of the Migration Department under the Ministry of Internal Affairs of the Republic of Lithuania – for administrative offences provided for in Articles 224, 505, 507, 528, 530, 532, 535, 538, 539, 541, 542 of this Code;
103. Institutions of intelligence controllers of the Republic of Lithuania – due to the administrative offences provided for in Articles 505, 507 of this Code.

Article 590 Grounds for initiating administrative offences

1.[362] Officials, when performing control over the implementation of laws or other functions established by legal acts, initiate administrative offences in accordance with this

[362] **590 straipsnis. Pagrindai pradėti administracinių nusižengimų teiseną**
1. Pareigūnai, atlikdami įstatymų įgyvendinimo kontrolę ar kitas teisės aktuose nustatytas funkcijas, administracinių nusižengimų teiseną pradeda vadovaudamiesi šiuo kodeksu ir jų veiklą reglamentuojančiais teisės aktais. Dėl administracinio nusižengimo teisenos pradžios specialus procesinis dokumentas nerašomas.
2. Administracinio nusižengimo teisena taip pat gali būti pradėta gavus pranešimą, aktą ar kitokį dokumentą, kuriuo asmuo, kuris nėra pareigūnas, užfiksavo administracinio nusižengimo požymių turinčios veikos padarymą, arba šio kodekso 611 straipsnio 4 dalyje nustatytais atvejais automatiškai Administracinių nusižengimų registre suformuojant administracinio nusižengimo protokolą ar pranešimą apie administracinio nusižengimo požymių turinčios veikos padarymą.
3. Administracinio nusižengimo tyrimą atlikti privalo tos pačios institucijos, kuri užfiksavo šio administracinio nusižengimo požymių turinčią veiką arba kurioje buvo gautas pranešimas, aktas ar kitoks dokumentas, kuriuo užfiksuotas administracinio nusižengimo požymius turinčios veikos padarymas, pareigūnai, jei jos pareigūnams šio kodekso 589 straipsnyje suteikta teisė atlikti administracinio nusižengimo tyrimą.
4. Administracinių nusižengimų teisena dėl šio kodekso 119, 120, 204 straipsniuose nurodytų administracinių nusižengimų pradedama atitinkamai pagal akcininko, žemės ūkio bendrovės, kooperatinės bendrovės (kooperatyvo) nario ar kreditoriaus pareiškimą, kuriame turi būti išvardyti asmenys, traukiami administracinėn atsakomybėn už akcininkų, žemės ūkio bendrovių, kooperatinių bendrovių (kooperatyvų) narių ar kreditorių teisių pažeidimus. Administracinio nusižengimo teisena dėl šio kodekso 119[1] straipsnyje numatytų administracinių

code and the legal acts regulating their activities. A special procedural document is not drawn up for the initiation of administrative offence proceedings.
2. Administrative offence proceedings may also be initiated upon receipt of a report, deed or other document by which a person who is not an official recorded the commission of an act with signs of an administrative offence, or in the cases specified in Article 611, Part 4 of this Code, by automatically forming an administrative offence protocol in the Register of administrative offences or notification of the commission of an act with signs of an administrative offence.
3. The investigation of an administrative offence must be carried out by the officials of the same institution that recorded the act with signs of this administrative offence or where a report, act or other document was received, which records the commission of an act with signs of an administrative offence, if its officials are entitled to conduct an administrative investigation in Article 589 of this Code. misconduct investigation.
4. Proceedings of administrative offences for the administrative offences referred to in Articles 119, 120, 204 of this Code shall be initiated according to the statement of the shareholder, agricultural company, member of the cooperative company (cooperative) or creditor, respectively, which must list the persons who are held administratively liable for the shareholders, agricultural companies, violations of the rights of members or creditors of cooperative companies (cooperatives). Administrative offence law regarding this Code 119[1]administrative offences provided for in the Article are initiated based on the statement of the shareholder, board, supervisory board or individual members of the board or supervisory board of a joint-stock company whose shares are allowed to be traded on the regulated market. An administrative offence case for administrative offences provided for in Article 547 of this Code is initiated based on the statement of a representative of a public information medium or a journalist. In the cases provided for in this part, the investigation of the administrative offence is not conducted, the report is not drawn up, and the statement is sent to the court for consideration of the case. When

nusižengimų pradedama pagal akcinės bendrovės, kurios akcijomis leista prekiauti reguliuojamoje rinkoje, akcininko, valdybos, stebėtojų tarybos ar atskirų valdybos ar stebėtojų tarybos narių pareiškimą. Administracinio nusižengimo byla dėl šio kodekso 547 straipsnyje numatytų administracinių nusižengimų pradedama pagal visuomenės informavimo priemonės atstovo ar žurnalisto pareiškimą. Šioje dalyje numatytais atvejais administracinio nusižengimo tyrimas neatliekamas, protokolas nesurašomas, o pareiškimas siunčiamas teismui bylai nagrinėti. Kai teismas yra sudarytas iš teismo rūmų, pareiškimas gali būti siunčiamas bet kuriems to teismo rūmams.
5. Administracinių nusižengimų teisena dėl šio kodekso 492 straipsnio 1, 2 dalyse numatytų administracinių nusižengimų, rūkymo daugiabučių namų balkonuose, terasose, lodžijose, nuosavybės teise priklausančiuose atskiriems savininkams, kai bent vienas namo gyventojas prieštarauja rūkymui, pradedama tik pagal to daugiabučio namo gyventojo, deklaravusio gyvenamąją vietą tame daugiabučiame name, arba asmens, gyvenančio tame daugiabučiame name ir Lietuvos Respublikos gyvenamosios vietos deklaravimo įstatymo nustatyta tvarka atleisto nuo pareigos deklaruoti gyvenamąją vietą, arba šio asmens įgalioto atstovo ar atstovo pagal įstatymą pareiškimą, su kuriuo turi būti pateikti duomenys, patvirtinantys rūkymo daugiabučio namo balkone, terasoje, lodžijoje faktą ir aplinkybes, išskyrus atvejus, kai šioje dalyje nurodyto administracinio nusižengimo teisena pradedama pagal šio straipsnio 1 dalį.

a court is composed of chambers, the application may be sent to any chamber of that court.
5. Proceedings of administrative offences for the administrative offences provided for in paras 1, 2 of Article 492 of this Code, smoking on the balconies, terraces, loggias of apartment buildings owned by individual owners, when at least one resident of the house objects to smoking, shall be initiated only according to the residence of the resident of the apartment building who declared in that apartment building, or a statement of a person living in that apartment building and exempted from the obligation to declare the place of residence in accordance with the procedure established by the Law on Declaration of Residence of the Republic of Lithuania, or the statement of this person's authorized representative or representative according to the law, which must be accompanied by data confirming smokingon the balcony, terrace, loggia of the apartment building, the fact and the circumstances, except for cases where the administrative offence referred to in this part is initiated in accordance with para 1 of this Article.

Tax Administration Law of the Republic of Lithuania/*Lietuvos Respublikos mokesčių administravimo įstatymas*
Chapter VI Tax Check
Article 114[363] **The tax administrator's right to choose the taxpayers to be audited**
The tax administrator independently selects the taxpayers to be audited, determines the scope and time of the audit.

Article 115 Types of tax inspection
The types of tax audit are:
1. Complex inspection – inspection of the fulfilment of the tax obligation, which includes the inspection of the correctness of the calculation, declaration and payment of all taxes paid by the taxpayer, administered by the relevant tax administrator, within a certain period of time;[364]

[363] **114 straipsnis. Mokesčių administratoriaus teisė pasirinkti tikrintinus mokesčių mokėtojus**
Mokesčių administratorius savarankiškai pasirenka tikrintinus mokesčių mokėtojus, nustato tikrinimo mastą ir laiką.
[364] **115 straipsnis. Mokestinio patikrinimo rūšys**
Mokestinio patikrinimo rūšys yra:
1. Kompleksinis patikrinimas – mokestinės prievolės įvykdymo patikrinimas, kuris apima visų mokesčių mokėtojo mokamų mokesčių, administruojamų atitinkamo mokesčių administratoriaus, per tam tikrą laikotarpį apskaičiavimo, deklaravimo ir sumokėjimo teisingumo patikrinimą;
2. Teminis patikrinimas – mokestinės prievolės įvykdymo patikrinimas, kuris apima mokesčių mokėtojo mokamo tam tikro mokesčio (mokesčių), administruojamo (administruojamų) atitinkamo mokesčių administratoriaus, per tam tikrą laikotarpį apskaičiavimo, deklaravimo ir sumokėjimo teisingumo patikrinimą;
3. Operatyvus patikrinimas – įstatymuose bei jų lydimuosiuose teisės aktuose numatytų atskirų mokesčių mokėtojų pareigų apskaitos, mokesčių deklaravimo, sumokėjimo, registravimosi mokesčių mokėtoju ir kitose srityse vykdymo patikrinimas. Operatyvus patikrinimas atliekamas vadovaujantis šiuo Įstatymu, taip pat Administracinių teisės pažeidimų kodeksu ir kitais įstatymais.

2. Thematic inspection – an inspection of the fulfilment of the tax obligation, which includes an inspection of the correctness of the calculation, declaration and payment of a certain tax (taxes) paid by the taxpayer, administered (administered) by the relevant tax administrator, within a certain period of time;
3. Operational inspection – inspection of the performance of individual tax payers' duties in accounting, tax declaration, payment, registration as a tax payer and other areas provided for in the laws and their accompanying legal acts. Operational inspection is carried out in accordance with this Law, as well as the Code of Administrative Law Violations and other laws.

Article 116[365] Place of tax inspection
The tax inspection can be carried out at the office of the tax administrator or (and) after going to the taxpayer.

Article 117[366] Periodicity of tax inspections
1. A complex inspection can be carried out no more than once a year.
2. Thematic inspection can be carried out no more than once every six months.
3. The restrictions provided for in paras 1 and 2 of this Article do not apply:
(1) in case of liquidation or reorganization of a legal entity (initiation of bankruptcy or restructuring proceedings);
(2) in case of de-registration of the taxpayer from the value added tax;
(3) after the taxpayer submits a request to refund (credit) the tax overpayment (difference);
(4) in the case of operational inspection;
(5) in the course of re-inspection in accordance with the procedure established by this Law;
(6) at the taxpayer's request to issue a certificate of settlement with the budget;

[365] **116 straipsnis. Mokestinio patikrinimo atlikimo vieta**
Mokestinis patikrinimas gali būti atliekamas mokesčių administratoriaus buveinėje arba (ir) nuvykus pas mokesčių mokėtoją.
[366] **117 straipsnis. Mokestinių patikrinimų periodiškumas**
1. Kompleksinis patikrinimas gali būti atliekamas ne dažniau kaip vieną kartą per metus.
2. Teminis patikrinimas gali būti atliekamas ne dažniau kaip kartą per pusę metų.
3. Šio straipsnio 1 ir 2 dalyse numatyti apribojimai netaikomi:
(1) juridinio asmens likvidavimo arba reorganizavimo (bankroto arba restruktūrizavimo bylos iškėlimo) atveju;
(2) mokesčių mokėtojo išsiregistravimo iš pridėtinės vertės mokesčių mokėtojo atveju;
(3) mokesčių mokėtojui padavus prašymą grąžinti (įskaityti) mokesčio permoką (skirtumą);
(4) operatyvaus patikrinimo atveju;
(5) šio Įstatymo nustatyta tvarka atliekant pakartotinį patikrinimą;
(6) mokesčių mokėtojui paprašius išduoti pažymą apie atsiskaitymą su biudžetu;
(7) atliekant mokesčių mokėtojo patikrinimą kompetentingos valstybės įstaigos ar institucijos pavedimu arba pagal užsienio valstybės mokesčių administracijos (kompetentingos institucijos) kreipimąsi;
(8) atliekant bendrą patikrinimą su kitomis valstybės įstaigomis ir institucijomis, taip pat užsienio valstybių mokesčių administracijomis (kompetentingomis institucijomis).

(7) when conducting a tax payer inspection on behalf of a competent state institution or institution or in accordance with the request of a foreign tax administration (competent institution);
(8) during a joint inspection with other state institutions and institutions, as well as tax administrations of foreign countries (competent institutions).

Article 118[367] **Restrictions on re-verification**
1. The tax administrator does not have the right to re-examine the taxpayer for the same tax for the same tax period, if the relevant decision of the tax administrator was made on the approval of the inspection act or the inspection results were confirmed by the inspection certificate. This provision does not apply to:
(1) in the case of operational inspection;
(2) when conducting an inspection of the taxpayer in accordance with the request of the tax administration (competent authority) of a foreign state or during a joint inspection with the said authority; when conducting a tax audit regarding the application of the mutual agreement procedure provided for in the double taxation avoidance agreements concluded and applied by the Republic of Lithuania or in the Convention 90/436/EEC on the avoidance of double taxation by adjusting the profits of associated companies;
(3) in other cases established by this Law;
(4) upon the discovery of new circumstances which were not and could not be known to the tax administrator and which may affect the results of the previous inspection. In this case, the permission of the central tax administrator to carry out the said inspection is necessary before starting the re-inspection.

[367] **118 straipsnis. Apribojimai atlikti pakartotinį patikrinimą**
1. Mokesčių administratorius neturi teisės pakartotinai tikrinti mokesčių mokėtojo dėl to paties mokesčio už tą patį mokestinį laikotarpį, jei buvo priimtas atitinkamas mokesčių administratoriaus sprendimas dėl patikrinimo akto tvirtinimo arba patikrinimo rezultatai buvo patvirtinti patikrinimo pažyma. Ši nuostata netaikoma:
(1) operatyvaus patikrinimo atveju;
(2) atliekant mokesčių mokėtojo patikrinimą pagal užsienio valstybės mokesčių administracijos (kompetentingos institucijos) kreipimąsi arba su minėta institucija atliekant bendrą patikrinimą; atliekant mokestinį patikrinimą dėl abipusio susitarimo procedūros, numatytos Lietuvos Respublikos sudarytose ir taikomose dvigubo apmokestinimo išvengimo sutartyse arba Konvencijoje 90/436/EEB dėl dvigubo apmokestinimo išvengimo koreguojant asocijuotų įmonių pelną, taikymo;
(3) kitais šio Įstatymo nustatytais atvejais;
(4) paaiškėjus naujų aplinkybių, kurios nebuvo ir negalėjo būti žinomos mokesčių administratoriui ir kurios gali turėti įtakos ankstesnio patikrinimo rezultatams. Šiuo atveju prieš pradedant pakartotinį patikrinimą būtinas centrinio mokesčių administratoriaus leidimas minėtą patikrinimą atlikti.
2. Šio straipsnio 1 dalyje nustatytos išimtys netaikomos, jei nuo pirminio patikrinimo pabaigos (jei sprendimas dėl patikrinimo akto tvirtinimo buvo apskųstas – nuo paskutinio sprendimo šiame mokestiniame ginče priėmimo dienos) praėjo daugiau kaip 10 metų.
3. Pakartotinis patikrinimas atliekamas tik neviršijant atitinkamų pavedimų ir (arba) tik tiek, kiek tai susiję su šio straipsnio 1 dalyje nurodytais atvejais.
4. Tais atvejais, kai tikrinamas atskiras mokesčių mokėtojo padalinys arba veiklos vykdymo vieta, pakartotinio patikrinimo atlikimo apribojimai taikomi tik dėl jau patikrintos mokesčių mokėtojo mokamo mokesčio dalies.

2. The exceptions set out in part 1 of this Article do not apply if more than 10 years have passed since the end of the initial inspection (if the decision on approval of the inspection act was appealed – from the date of the last decision in this tax dispute).
3. Re-inspection is carried out only within the limits of the relevant assignments and/or only to the extent that it is related to the cases specified in para 1 of this Article.
4. In cases where a separate unit of the taxpayer or a place of activity is inspected, restrictions on re-inspection are applied only for the part of the tax paid by the taxpayer that has already been inspected.

Article 119[368] **Restrictions on performing a tax inspection after visiting the taxpayer**

1. The tax inspection after visiting the taxpayer cannot last longer than 90 days, except for the exceptions specified in this Article or the relevant tax law.
2. An additional 30 days are allocated for the inspection of a taxpayer with structural divisions (branches or representative offices) for each branch or representative office.
3. Taking into account the complexity of the inspection, the nature of the inspected activity, the scope of the inspection, the terms provided for in paras 1 and 2 of this Article may be extended by the decision of the central tax administrator for a maximum of another 180 days and/or 30 days, respectively.
4. The days specified in this Article refer to the days when the tax administrator's official was actually at the taxpayer's place, when the taxpayer was inspected. At the taxpayer's request, the tax administrator officer must sign the taxpayer's journal or other document that records the arrival and departure of the inspecting officer.
5. In the cases established by this Law, during re-inspection, the terms specified in this Article shall be recalculated in accordance with the procedure established by this Article.

[368] **119 straipsnis. Apribojimai atlikti mokestinį patikrinimą nuvykus pas mokesčių mokėtoją**
1. Mokestinis patikrinimas nuvykus pas mokesčių mokėtoją negali trukti ilgiau kaip 90 dienų, išskyrus šiame straipsnyje arba atitinkamo mokesčio įstatyme nurodytas išimtis.
2. Mokesčių mokėtojo, turinčio struktūrinių padalinių (filialų ar atstovybių), patikrinimui papildomai skiriama po 30 dienų kiekvienam filialui ar atstovybei patikrinti.
3. Atsižvelgiant į patikrinimo sudėtingumą, tikrinamos veiklos pobūdį, tikrinimo mastą, šio straipsnio 1 ir 2 dalyse numatyti terminai centrinio mokesčių administratoriaus sprendimu gali būti pratęsti atitinkamai ne ilgiau kaip dar 180 dienų ir (arba) 30 dienų.
4. Šiame straipsnyje nurodytos dienos reiškia mokesčių administratoriaus pareigūno faktiškai pas mokesčių mokėtoją būtas dienas, kai mokesčių mokėtojas buvo tikrinamas. Mokesčių mokėtojui pareikalavus, mokesčių administratoriaus pareigūnas privalo pasirašyti mokesčių mokėtojo žurnale ar kitame dokumente, kuriame fiksuojamas patikrinimą atliekančio pareigūno atvykimas ir išvykimas.
5. Šio Įstatymo nustatytais atvejais atliekant pakartotinį patikrinimą, šiame straipsnyje nurodyti terminai pradedami skaičiuoti iš naujo šio straipsnio nustatyta tvarka.
6. Mokesčių administratoriaus buveinėje atliekamo mokestinio patikrinimo trukmė nėra ribojama, tačiau mokesčių administratorius privalo jį atlikti per objektyviai įmanomą kuo trumpesnį laikotarpį.

6. The duration of the tax inspection conducted at the tax administrator's office is not limited, but the tax administrator must perform it within the shortest possible period of time.

Article 120[369] **Issuance of an order to perform a tax inspection**

1. The beginning of a tax audit is the issuance of a tax audit order. The following must be specified in the order:
(1) the duties, names, and surnames of the officials who will perform the inspection;
(2) the name of the tax payer to be verified (if a natural person is being verified – full name);
(3) subject of inspection;
(4) the start and end date of the inspection.
2. The order to perform an operational inspection may only include:
(1) duties, names and surnames of the officials who will perform the inspection;
(2) location (may include details of the taxpayer to be checked);
(3) specific days of inspection.
3. Legal acts, which the tax administrator follows when performing a tax audit, may also provide for other mandatory requisites for an order to perform an audit.
4. Before the actual inspection begins, a copy of the tax inspection order is submitted to the taxpayer. This provision does not apply in the case of operational inspection, but even then the relevant order must be presented to the person for perusal.

Article 121 Tax audit notification

1.[370] The tax administrator, before starting the inspection of the taxpayer, must give the taxpayer a notice of the expected tax inspection, specifying the day and time when he

[369] **120 straipsnis. Pavedimo atlikti mokestinį patikrinimą išrašymas**
1. Mokestinio patikrinimo pradžia yra mokestinio patikrinimo pavedimo išrašymas. Pavedime privalu nurodyti:
(1) patikrinimą atliksiančių pareigūnų pareigas, vardus, pavardes;
(2) tikrintino mokesčių mokėtojo pavadinimą (jeigu tikrinamas fizinis asmuo – vardą, pavardę);
(3) patikrinimo dalyką;
(4) patikrinimo atlikimo pradžios ir pabaigos datas.
2. Pavedime atlikti operatyvų patikrinimą gali būti nurodyta tik:
(1) patikrinimą atliksiančių pareigūnų pareigos, vardai, pavardės;
(2) vietovė (gali būti ir tikrintino mokesčių mokėtojo rekvizitai);
(3) konkrečios patikrinimo atlikimo dienos.
3. Teisės aktai, kuriais mokesčių administratorius vadovaujasi atlikdamas mokestinį patikrinimą, gali numatyti ir kitus privalomuosius pavedimo atlikti patikrinimą rekvizitus.
4. Prieš pradedant faktinį patikrinimą, mokestinio patikrinimo pavedimo kopija pateikiama mokesčių mokėtojui. Ši nuostata netaikoma operatyvaus patikrinimo atveju, tačiau ir tuomet atitinkamas pavedimas privalomai pateikiamas asmeniui susipažinti.

[370] **121 straipsnis. Pranešimas apie mokestinį patikrinimą**
1. Mokesčių administratorius, prieš pradėdamas mokesčių mokėtojo patikrinimą, privalo įteikti mokesčių mokėtojui pranešimą apie numatomą mokestinį patikrinimą, nurodydamas dieną ir valandą, kada jam (jo atstovui) atvykti pas mokesčių administratorių arba būti savo patalpose, kai patikrinimas atliekamas nuvykus pas mokesčių mokėtoją. Pranešime nurodomas numatomo patikrinimo dalykas bei preliminarus dokumentų ir kitų duomenų, reikalingų patikrinimui atlikti, sąrašas. Tokie dokumentai ir duomenys turi būti pateikti (parengti) atitinkamai

(his representative) must come to the tax administrator or be at his premises when the inspection is carried out after visiting the taxpayer. The notification indicates the subject of the expected inspection and a preliminary list of documents and other data required for the inspection. Such documents and data must be submitted (prepared) on the day of the arrival of the taxpayer (his representative) or tax administrator, respectively. In each case, at least 10 days must pass from the date of delivery of the notice to the taxpayer to the date of submission (preparation) of documents and other data.
2. The provisions of para 1 of this Article do not apply in the case of operational inspection.
3. The tax administrator has the right to start an actual inspection of the taxpayer without issuing a notice of the order to carry out the inspection in cases where there is a reasonable risk that the taxpayer may hide or destroy the documents necessary for the inspection, or there are other circumstances that would make the inspection impossible or its performance especially would become more difficult.

Chapter VII Tax Investigation
Article 135[371] Conducting a tax investigation
1. The tax investigation is carried out by the officers of the tax administrator, without a separate assignment, in the course of their direct work functions.
2. The detailed procedure for conducting a tax investigation is determined by the central tax administrator, taking into account the provisions of this Law and relevant tax laws.
3. The provisions of Chapter VI of this Law do not apply to the conduct of a tax investigation.
Regarding the approval of the Rules for Conducting a Tax Investigation, Form FR0687 of the Notification of Conducted Tax Investigation, Form FR0688 of the Task to Conduct a Tax Investigation and its Annex FR0688P
Rules For Conduct Of Tax Investigation

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mokesčių mokėtojo (jo atstovo) arba mokesčių administratoriaus pareigūno atvykimo dieną. Kiekvienu atveju nuo pranešimo mokesčių mokėtojui įteikimo dienos iki dokumentų ir kitų duomenų pateikimo (parengimo) dienos turi praeiti ne mažiau kaip 10 dienų. Trumpesnis terminas gali būti nustatytas mokesčių mokėtojo prašymu arba sutikimu.
2. Šio straipsnio 1 dalies nuostatos netaikomos operatyvaus patikrinimo atveju.
3. Mokesčių administratorius turi teisę pradėti faktinį mokesčių mokėtojo patikrinimą be pranešimo apie pavedimo atlikti patikrinimą išrašymą tais atvejais, kai yra pagrįstos rizikos, kad mokesčių mokėtojas gali paslėpti ar sunaikinti patikrinimui atlikti reikiamus dokumentus, arba yra kitų aplinkybių, dėl kurių patikrinimas taptų neįmanomas arba jo atlikimas ypač pasunkėtų.

[371] **VII Skyrius**
Mokestinis Tyrimas
135 straipsnis. Mokestinio tyrimo atlikimas
1. Mokestinį tyrimą atlieka mokesčių administratoriaus pareigūnai, be atskiro pavedimo atlikdami savo tiesiogines darbo funkcijas.
2. Detalią mokestinio tyrimo atlikimo tvarką nustato centrinis mokesčių administratorius, atsižvelgdamas į šio Įstatymo bei atitinkamų mokesčių įstatymų nuostatas.
3. Mokestinio tyrimo atlikimui šio Įstatymo VI skyriaus nuostatos netaikomos.

I. General Provisions[372]

1. These Tax Investigation Rules (hereinafter – the rules) determine the monitoring of activities of taxpayers (hereinafter – the payer) carried out by the officers (hereinafter – the officers) of the State Tax Inspectorate (hereinafter – the tax administrator), which includes tax declarations, documents and other information about the payers submitted to the tax administrator analysis of the available information, payers' visits, control of their activities, procedure for execution and formalization of results.

2. These rules have been drawn up in accordance with the Tax Administration Law of the Republic of Lithuania (Zin., 2004, No 63–2243, hereinafter – MAĮ), the Value Added Tax Law of the Republic of Lithuania (Zin., 2002, No 35–1271 ; 2004, No 17–505 , hereinafter referred to as VAT), the Personal Income Tax Law of the Republic of Lithuania (Official Gazette, 2002, No 73-3085 , hereinafter referred to as the Personal Income Tax Act), the Profit Tax Law of the Republic of Lithuania (Official Gazette, 2001, No 110–3992, hereinafter referred to as the Personal Income Tax Act), the Excise Law of the Republic of Lithuania (Zin., 2001, No 98–3482; 2004, No 26–802, hereinafter – AĮ), the Government of the Republic of Lithuania of 2002 June 4 by resolution No 821 "On the implementation of the provisions of the Excise Law" (Zin., 2002, No56–2264; 2004, No 58–2051), of the Government of the Republic of Lithuania in

[372] **Mokestinio Tyrimo Atlikimo Taisyklės**

I. Bendrosios Nuostatos

1. Šios Mokestinio tyrimo atlikimo taisyklės (toliau – taisyklės) nustato Valstybinės mokesčių inspekcijos (toliau – mokesčių administratorius) pareigūnų (toliau – pareigūnų) atliekamos mokesčių mokėtojų (toliau – mokėtojas) veiklos stebėsenos, kuri apima mokesčių administratoriui pateiktų mokesčių deklaracijų, dokumentų bei kitos apie mokėtojus turimos informacijos analizę, mokėtojų vizitavimą, jų veiklos kontrolę, atlikimo, rezultatų įforminimo tvarką.

2. Šios taisyklės parengtos vadovaujantis Lietuvos Respublikos mokesčių administravimo įstatymu (Žin., 2004, Nr. 63-2243, toliau – MAĮ), Lietuvos Respublikos pridėtinės vertės mokesčio įstatymu (Žin., 2002, Nr. 35-1271; 2004, Nr. 17-505, toliau – PVMĮ), Lietuvos Respublikos gyventojų pajamų mokesčio įstatymu (Žin., 2002, Nr. 73-3085, toliau – GPMĮ), Lietuvos Respublikos pelno mokesčio įstatymu (Žin., 2001, Nr. 110-3992, toliau -PMĮ), Lietuvos Respublikos akcizų įstatymu (Žin., 2001, Nr. 98-3482; 2004, Nr. 26-802, toliau – AĮ), Lietuvos Respublikos Vyriausybės 2002 m. birželio 4 d. nutarimu Nr. 821 „Dėl Akcizų įstatymo nuostatų įgyvendinimo" (Žin., 2002, Nr. 56-2264; 2004, Nr. 58-2051), Lietuvos Respublikos Vyriausybės 1998 m. birželio 2 d. nutarimu Nr. 660 „Dėl Nedenatūruoto etilo alkoholio ir alkoholinių gėrimų apskaitos taisyklių patvirtinimo" (Žin., 1998, Nr. 52-1433; 2004, Nr. 38-1226), Valstybinės mokesčių inspekcijos prie Lietuvos Respublikos finansų ministerijos 2004 m. balandžio 28 d. įsakymu Nr. VA-65 „Dėl Valstybinės mokesčių inspekcijos prie Lietuvos Respublikos finansų ministerijos viršininko įsakymų, jais patvirtintų dokumentų formų pakeitimo, pripažinimo netekusiais galios ir naujų dokumentų formų patvirtinimo" (Žin., 2004, Nr. 72-2509) ir kitais teisės aktais.

3. Taisyklėse vartojamos tokios sąvokos:

mokėtojo veiklos analizė – tai mokesčių administratoriaus vykdoma detali apie konkretų mokėtoją turimų ir/arba papildomai surinktų bei paties mokėtojo pateiktų duomenų analizė ir/arba dokumentų įvertinimas, siekiant nustatyti ir pašalinti trūkumus bei prieštaravimus mokesčių apskaičiavimo, deklaravimo ir sumokėjimo srityje;

mokėtojo vizitavimas – tai mokėtojo, jo veiklos vykdymo vietos lankymas ir/ar stebėjimas, mokesčių apskaičiavimo, deklaravimo ir sumokėjimo kontrolės tikslais;

mokėtojo veiklos kontrolė – tai mokėtojo komercinės arba gamybinės veiklos, kuria siekiama gauti ir (arba) uždirbti pajamų ar kokios kitos ekonominės naudos, kontrolė, siekiant nustatyti, kaip mokėtojas vykdo mokesčių įstatymų reikalavimus mokesčių apskaičiavimo, deklaravimo, sumokėjimo, o įstatymų numatytais atvejais – ir kitose srityse.

4. Kitos šiose taisyklėse vartojamos sąvokos suprantamos taip, kaip jos apibrėžtos mokesčių įstatymuose.

1998 June 2 by resolution No 660 "On Approval of Denatured Ethyl Alcohol and Alcoholic Beverage Accounting Rules" (Zin., 1998, No 52–1433; 2004, No 38–1226), State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania, 2004 April 28 by order No VA-65 "On the orders of the head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania, changing the forms of documents approved by them, recognizing them as invalid and approving new forms of documents" (Zin., 2004, No 72–2509) and other legal acts.

3. The following terms are used in the rules: **analysis of the payer's activity** is a detailed analysis of available and/or additionally collected data about a specific payer and/or evaluation of documents provided by the payer himself, in order to identify and eliminate deficiencies and contradictions in the field of tax calculation, declaration and payment; **payer's** visit means visiting and/or monitoring the payer and the place of his activities for the purposes of tax calculation, declaration and payment control; **control of the payer's activities means the control** of the payer's commercial or production activities aimed at obtaining and/or earning income or some other economic benefit, in order to determine how the payer fulfills the requirements of tax laws in terms of tax calculation, declaration, payment, and in cases provided for by law, and in other areas.

4. Other terms used in these rules shall be understood as they are defined in the tax laws.

II. Tax Investigation

I. Purpose, Tasks Of The Tax Investigation

5.[373] Tax investigation is the monitoring of the activity of the payer by the official, which includes the analysis and evaluation of the tax declarations (reports, accounts) submitted

[373] **II. Mokestinis Tyrimas**

I. Mokestinio Tyrimo Tikslas, Uždaviniai

5. Mokestinis tyrimas – tai pareigūno atliekama mokėtojo veiklos stebėsena, apimanti mokėtojo pateiktų mokesčių deklaracijų (ataskaitų, apyskaitų), dokumentų bei kitos apie mokėtoją turimos informacijos analizę ir vertinimą, mokėtojo vizitavimą, mokėtojo veiklos kontrolę, kiek tai susiję su mokesčių apskaičiavimu, deklaravimu ir sumokėjimu, siekiant nustatyti ir pašalinti trūkumus bei prieštaravimus mokesčių apskaičiavimo, deklaravimo ir sumokėjimo srityje (toliau – trūkumai ir/ar prieštaravimai).

6. Mokėtojo mokestinio tyrimo tikslas – mokėtojo padarytų klaidų, trūkumų ir/ar prieštaravimų nustatymas, siekiant juos pašalinti, mokesčio permokos (skirtumo) grąžinimo (įskaitymo) kontrolės užtikrinimas ir mokesčių įstatymų pažeidimų prevencija.

7. Mokėtojo mokestinio tyrimo uždaviniai:

(1) nustatyti mokėtojo padarytas klaidas, trūkumus ir/ar prieštaravimus;

(2) informuoti mokėtoją apie mokesčių administratoriaus nustatytas klaidas, trūkumus ir/ar prieštaravimus ir pasiūlyti mokėtojui juos ištaisyti;

(3) analizuoti ir sisteminti mokėtojo veiklos duomenis, nustatyti veiklos pokyčius ir galimų mokesčių įstatymų pažeidimų riziką bei juos įvertinti, apie tai informuoti atitinkamą mokesčių administratoriaus padalinį;

(4) stebėti mokėtojo vykdomą veiklą.

8. Mokesčių administratorius, spręsdamas jam mokestinio tyrimo metu iškeltus uždavinius, atlieka tokius veiksmus:

(1) analizuoja mokėtojo veiklą;

(2) vizituoja mokėtoją;

(3) kontroliuoja mokėtojo veiklą;

(4) informuoja mokėtoją apie nustatytus trūkumus ir prieštaravimus bei jų pašalinimo būdus.

by the payer, documents and other information available about the payer, visiting the payer, control of the payer's activities as far as the calculation, declaration and payment of taxes are concerned, in order to identify and eliminate deficiencies and objections in the area of tax calculation, declaration and payment (hereinafter – deficiencies and/or objections).
6. The purpose of the tax investigation of the payer is to identify errors, deficiencies and/or objections made by the payer, in order to eliminate them, to ensure the control of the refund (crediting) of the tax overpayment (difference) and to prevent violations of tax laws.
7. Tax investigation tasks of the payer:
(1) identify errors, deficiencies and/or objections made by the payer;
(2) inform the payer about errors, deficiencies and/or objections identified by the tax administrator and offer the payer to correct them;
(3) analyse and systematize the payer's activity data, identify changes in activity and the risk of possible violations of tax laws and evaluate them, inform the relevant department of the tax administrator about this;
(4) monitor the activities of the payer.
8. The tax administrator, when solving the tasks set for him during the tax investigation, performs the following actions:
(1) analyzes the activity of the payer;
(2) visits the payer;
(3) controls the activity of the payer;
(4) informs the payer about identified deficiencies and objections and methods of their elimination.
9. The official informs the payer orally (by phone) about the deficiencies and/or objections identified during the tax investigation.In cases where the payer does not take into account the official's verbal proposal to eliminate the identified deficiencies and/or objections, a written notice is sent to the payer, which outlines the essence of the identified deficiencies and/or objections and the methods of their elimination.

9. Apie mokestinio tyrimo metu nustatytus trūkumus ir/ar prieštaravimus pareigūnas informuoja mokėtoją žodžiu (paskambinama telefonu).
Tais atvejais, kai mokėtojas neatsižvelgia į žodinį pareigūno siūlymą pašalinti nustatytus trūkumus ir/ar prieštaravimus, mokėtojui yra siunčiamas raštiškas pranešimas, kuriame išdėstoma nustatytų trūkumų ir/ar prieštaravimų esmė bei jų pašalinimo būdai.
10. Jeigu per mokesčių administratoriaus nurodytą terminą bei pasiūlytu būdu mokėtojas nepašalina nurodytų trūkumų ir/ar prieštaravimų, jų pašalinimui užtikrinti mokesčių administratorius gali imtis kitų MAĮ numatytų veiksmų: duoti mokesčių mokėtojui su nustatytų trūkumų ir/ar prieštaravimų pašalinimu susijusius nurodymus, pradėti mokestinį patikrinimą ir pan.
11. Tais atvejais, kai mokestinio tyrimo metu nustatoma faktų, turinčių mokesčių vengimo požymių ar keliančių įtarimą, kad mokėtojas gali paslėpti arba sunaikinti mokestiniam patikrinimui atlikti reikalingus dokumentus, kitaip apsunkinti mokestinio patikrinimo eigą, nedelsiant gali būti pradėtas mokestinis patikrinimas.
12. Pareigūnas, atlikęs mokestinį tyrimą, jo rezultatus fiksuoja mokestinio tyrimo ataskaitoje (toliau – ataskaita). Ataskaita yra vidinis mokesčių administratoriaus dokumentas.

10. If the taxpayer does not remove the specified deficiencies and/or objections within the time limit specified by the tax administrator and in the proposed manner, the tax administrator may take other actions provided for by the MAĮ to ensure their elimination: give the taxpayer instructions related to the elimination of identified deficiencies and/or objections, initiate a tax inspection, etc.
11. In cases where, during the tax investigation, facts with signs of tax evasion or raising the suspicion that the payer may hide or destroy the documents required for the tax audit, or otherwise complicate the course of the tax audit, are established, a tax audit may be started immediately.
12. The officer who has completed the tax investigation shall record its results in the tax investigation report (hereinafter referred to as the report). The report is an internal document of the tax administrator.

VAT Code
Article 120 VAT control
1. VAT, except for the case specified in para 2 of this Article, is controlled by the state tax inspectorate. The State Tax Inspectorate controls the payment of VAT for imported goods as well, if their import VAT is credited in accordance with the procedure established in Article 94 of this Law.
2. VAT for imported goods, not specified in para 1 of this Article, is controlled by territorial customs.
3. VAT arrears, as well as related fines and/or interest are collected in accordance with the procedure established by law.

Article 121 Refund of unreasonably paid (collected) VAT
1. The overpaid (collected) amount of VAT is returned (credited) in accordance with the procedure established by the Law on Tax Administration, except for the case specified in para 2 of this Article.
2. VAT paid for imported goods is returned or its recovery is refused in the cases established by the Customs Code. Requests for refund of paid VAT or refusal to collect it are processed in accordance with the procedure established by the Customs Code. Unreasonably paid (collected) import VAT is returned by customs according to the procedure established by the Customs Department under the Ministry of Finance of the Republic of Lithuania.

Article 21 Control of excise duty payment Excise Law
1. The payment of excise duties, except for the case specified in para 2 of this Article, is controlled by the State Tax Inspectorate.[374] The State Tax Inspectorate also controls

[374] **21 straipsnis. Akcizų sumokėjimo kontrolė**

the payment of excise duties on imported goods, if they are transported to the warehouse of goods subject to excise duty in accordance with the procedure established by this law or are transported by a registered consignor to the places specified in Article 14, para 1 and Article 15, para 1 of this Law.
2. Payment of excise duties for imported goods, not specified in para 1 of this Article, is controlled by customs.
3. Excise duties are administered in accordance with the procedure established by the Law on Tax Administration.
4. Fulfillment of tax obligations that may arise from non-EU goods imported into the territory of the European Union, which are not released for free circulation, as well as from goods imported from third territories for which excise duties have not been paid, is ensured in the same manner as obligations related to potential import debt to customs.
5. Import of European Union goods from the French overseas departments, the Canary Islands, the Åland Islands and the Channel Islands into the territory of the European Union is subject to the same customs formalities as are applied to non-European Union goods imported into the customs territory of the Union. In the case when goods are

1. Akcizų sumokėjimą, išskyrus šio straipsnio 2 dalyje nurodytą atvejį, kontroliuoja Valstybinė mokesčių inspekcija. Valstybinė mokesčių inspekcija kontroliuoja ir akcizų už importuotas prekes sumokėjimą, jeigu jos šio įstatymo nustatyta tvarka nugabenamos į akcizais apmokestinamų prekių sandėlį arba registruoto siuntėjo išgabenamos į šio įstatymo 14 straipsnio 1 dalyje ir 15 straipsnio 1 dalyje nurodytas vietas.
2. Akcizų už importuojamas prekes, nenurodytas šio straipsnio 1 dalyje, sumokėjimą kontroliuoja muitinė.
3. Akcizai administruojami Mokesčių administravimo įstatymo nustatyta tvarka.
4. Mokestinių prievolių, galinčių atsirasti dėl įvežtų į Europos Sąjungos teritoriją ne Europos Sąjungos prekių, kurios nėra išleistos į laisvą apyvartą, taip pat dėl iš trečiųjų teritorijų įvežtų prekių, už kurias akcizai nesumokėti, įvykdymas užtikrinamas ta pačia tvarka, kokia užtikrinami įsipareigojimai, susiję su galinčia atsirasti importo skola muitinei.
5. Europos Sąjungos prekių įvežimui iš Prancūzijos užjūrio departamentų, Kanarų, Alandų ir Normandijos salų į Europos Sąjungos teritoriją taikomi tokie patys muitinės formalumai, kokie yra taikomi į Sąjungos muitų teritoriją įvežamoms ne Europos Sąjungos prekėms. Tuo atveju, kai į Europos Sąjungos teritoriją iš trečiųjų teritorijų įvežamos prekės, kurios skirtos nugabenti į kitą valstybę narę negu ta, į kurią jos buvo įvežtos iš trečiųjų teritorijų, šios prekės gali būti pateiktos vidinio tranzito muitinės procedūrai, numatytai Sąjungos muitinės kodekso 227 straipsnyje, įforminti. Kai į Europos Sąjungos teritoriją iš trečiųjų teritorijų įvežamos prekės, kurioms, jeigu jos būtų įvežtos iš trečiųjų valstybių, galėtų būti taikoma sąlyginio neapmokestinimo muitinės procedūra arba priemonė, tai joms taikomos tos pačios sąlygos, kurios būtų taikomos įforminus atitinkamas procedūras ar priemonę.
6. Prekių išvežimui iš Europos Sąjungos teritorijos į Prancūzijos užjūrio departamentus, Kanarų, Alandų ir Normandijos salas taikomi tokie patys muitinės formalumai, kokie yra taikomi eksportuojant prekes iš Sąjungos muitų teritorijos. Tuo atveju, kai prekės laikinai išvežamos iš Europos Sąjungos teritorijos į trečiąsias teritorijas, jas grąžinus, joms taikomos tos pačios nuostatos, kurios būtų taikomos, jeigu šios prekės būtų laikinai išvežtos iš Sąjungos muitų teritorijos.
7. Šio straipsnio 4, 5 ir 6 dalys įgyvendinamos Sąjungos muitinės kodekso, jį papildančių ir įgyvendinančių Europos Sąjungos teisės aktų nustatyta tvarka.
8. Tais atvejais, kai prekės išgabenamos į trečiąją valstybę ar trečiąsias teritorijas arba prekės atgabenamos iš jų ir joms taikoma sąlyginio neapmokestinimo muitinės procedūra arba priemonė, taip pat tais atvejais, kai prekės gabenamos tarp valstybių narių per valstybės, kuri nėra valstybė narė, tačiau yra Europos laisvosios prekybos asociacijos (toliau – ELPA) narė, teritoriją arba tarp valstybės narės ir ELPA narės, taikant vidinio tranzito muitinės procedūrą, arba per vieną ar kelias trečiąsias valstybes ne ELPA nares su TIR ar ATA knygele, laikoma, kad akcizų mokėjimas už šias prekes atidėtas. Šioje dalyje nurodytais atvejais naudojama muitinės deklaracija.
9. Jeigu šiame įstatyme nenustatyta kitaip, centrinis mokesčių administratorius, siekdamas kontroliuoti akcizų sumokėjimą, gali nustatyti specialius akcizais apmokestinamų prekių, taip pat produktų, galinčių tapti akcizų objektu, gabenimo, laikymo ir apskaitos tvarkos reikalavimus.

brought into the territory of the European Union from third territories, which are intended to be transported to another member state than the one to which they were brought from third territories, these goods can be submitted to the internal transit customs procedure provided for in Article 227 of the Customs Code of the Union, formalized. When goods are imported into the territory of the European Union from third territories, which, if they were imported from third countries, could be subject to a customs procedure or measure of conditional exemption, they are subject to the same conditions that would apply after formalizing the relevant procedures or measure.
6. The export of goods from the territory of the European Union to the French overseas departments, the Canary Islands, the Åland Islands and the Channel Islands is subject to the same customs formalities as those applied to the export of goods from the customs territory of the Union. In the event that goods are temporarily exported from the territory of the European Union to third territories, after their return, they are subject to the same provisions that would apply if these goods were temporarily exported from the customs territory of the Union.
7. Paras 4, 5 and 6 of this Article are implemented in accordance with the procedure established by the Union Customs Code, its supplementary and implementing legal acts of the European Union.
8. In cases where goods are exported to or from a third country or third territories and are subject to a customs procedure or measure of conditional exemption, as well as in cases where goods are transported between Member States through a state that is not a member state but is a European Free State member of the trade association (hereinafter referred to as EFTA), territory or between a member state and an EFTA member, using the internal transit customs procedure, or through one or more non-EFTA third countries with a TIR or ATA carnet, excise duty payment for these goods is considered deferred. In the cases specified in this part, a customs declaration is used.
9. Unless otherwise stipulated in this law, the central tax administrator, in order to control the payment of excise duties, may establish special requirements for the transportation, storage and accounting procedures of goods subject to excise duty, as well as products that may become subject to excise duty.

Law Establishing the Lithuanian Customs Nr. IX–2183/
Article 5 Application of the Tax Administration Law
When administering taxes, the Customs follows the Law on Tax Administration and applies it taking into account the peculiarities and exceptions provided for in the customs legislation of the European Community and the legislation of the Republic of Lithuania regulating the procedure for their application. [375]

[375] **5 straipsnis. Mokesčių administravimo įstatymo taikymas**

Nr. XII–2694: Customs Law of the Republic of Lithuania No Act to amend IX–2183/

Lietuvos Respublikos muitinės įstatymo Nr. IX–2183 pakeitimo įstatymas

Article 6[376] **Competence of the customs office in the field of application of the European Union legal acts implemented by it**

1. In the territory of the Republic of Lithuania, when applying the provisions of the legal acts of the European Union, which mention customs or customs institutions, these concepts are considered to mean the customs of the Republic of Lithuania or the customs institutions of the Republic of Lithuania or their structural divisions specified in Articles 17 and 18 of this law , if the Republic of Lithuania legal acts do not provide otherwise.

2. The competence of the customs authorities and their structural divisions, specified in Articles 17 and 18 of this law, in the field of application of European Union legal acts implemented by the customs authorities is determined by the Customs Department under the Ministry of Finance of the Republic of Lithuania (hereinafter – the Customs Department), if the customs authorities or their structural divisions are responsible for the implementation of their provisions units are not specified separately in the legal acts specified in clauses 1, 2 and 3 of Article 4 of this law.

3. When applying the provisions of European Union legal acts implemented by the customs in the territory of the Republic of Lithuania, which give the customs the right to make a decision, decisions are made or the procedure for the application of the relevant provisions in the Republic of Lithuania is determined by the Director General of the Customs Department or the director of the customs institution authorized by him.

Muitinė, administruodama mokesčius, vadovaujasi Mokesčių administravimo įstatymu ir jį taiko atsižvelgdama į ypatumus ir išimtis, numatytus Europos Bendrijos muitų teisės aktuose ir jų taikymo tvarką reglamentuojančiuose Lietuvos Respublikos teisės aktuose.

[376] **6 straipsnis. Muitinės kompetencija jos įgyvendinamų Europos Sąjungos teisės aktų taikymo srityje**

1. Lietuvos Respublikos teritorijoje taikant muitinės įgyvendinamų Europos Sąjungos teisės aktų, kuriuose minima muitinė arba muitinės įstaigos, nuostatas, laikoma, kad šios sąvokos reiškia Lietuvos Respublikos muitinę arba Lietuvos Respublikos muitinės įstaigas ar jų struktūrinius padalinius, nurodytus šio įstatymo 17 ir 18 straipsniuose, jeigu Lietuvos Respublikos teisės aktai nenustato kitaip.

2. Muitinės įstaigų ir jų struktūrinių padalinių, nurodytų šio įstatymo 17 ir 18 straipsniuose, kompetenciją muitinės įgyvendinamų Europos Sąjungos teisės aktų taikymo srityje nustato Muitinės departamentas prie Lietuvos Respublikos finansų ministerijos (toliau – Muitinės departamentas), jeigu už jų nuostatų įgyvendinimą atsakingos muitinės įstaigos ar jų struktūriniai padaliniai atskirai nenurodyti šio įstatymo 4 straipsnio 1, 2 ir 3 punktuose nurodytuose teisės aktuose.

3. Lietuvos Respublikos teritorijoje taikant muitinės įgyvendinamų Europos Sąjungos teisės aktų nuostatas, suteikiančias muitinei sprendimo priėmimo teisę, sprendimus priima arba atitinkamų nuostatų taikymo Lietuvos Respublikoje tvarką nustato Muitinės departamento generalinis direktorius arba jo įgaliotos muitinės įstaigos direktorius.

5 The next chapter on **powers of custom officials** is important in cases of resistance:

Chapter IV
Customs Officers
Article 19 Powers of customs officials
1.[377] Customs officials, while performing official duties, must:

[377] **IV Skyrius**
Muitinės Pareigūnai
19 straipsnis. Muitinės pareigūnų įgaliojimai
1. Muitinės pareigūnai, atlikdami tarnybines pareigas, privalo:
(1) vykdyti muitinės įgyvendinamų teisės aktų reikalavimus;
(2) dirbdami su muitinės informacinėmis sistemomis, teisės aktų nustatyta tvarka tvarkyti, analizuoti, priimti ir perduoti į muitinės informacines sistemas įkeliamus ir jose sukauptus duomenis (informaciją), užtikrinti jų apsaugą ir autentiškumą;
(3) turėti tarnybinį pažymėjimą ir (arba) tarnybos ženklą;
(4) asmens, kurio prekės, transporto priemonė ar veikla tikrinami arba kuriam duoti muitinės pareigūno nurodymai, prašymu prisistatyti, parodyti savo tarnybinį pažymėjimą ir (arba) tarnybos ženklą;
(5) laikytis Muitinės pareigūnų etikos kodekso reikalavimų;
(6) atlikti kitas muitinės pareigūno tarnybines pareigas, nustatytas muitinės įgyvendinamuose teisės aktuose;
(7) gavęs pranešimą arba pareiškimą apie rengiamą ar daromą teisės aktų pažeidimą arba pats tiesiogiai jį atskleidęs ar būdamas teisės aktų pažeidimo liudytoju, imtis neatidėliotinų priemonių rengiamam ar daromam teisės aktų pažeidimui užkardyti, įvykio vietai, dokumentams ir kitiems įrodymams apsaugoti, įvykio liudytojams nustatyti arba pranešti apie įvykį kitoms kompetentingoms institucijoms;
(8) užtikrinti sulaikytų asmenų teises ir teisėtus interesus, suteikti neatidėliotiną medicinos ar kitą būtiną pagalbą nukentėjusiems nuo teisės aktų pažeidimų asmenims ir asmenims, kurių būklė yra bejėgiška;
(9) Lietuvos Respublikos teisės aktų nustatyta tvarka imtis priemonių teisės aktų pažeidimų priežastims ir sąlygoms šalinti.
2. Muitinės pareigūnas turi teisę Lietuvos Respublikos teisės aktų nustatytais atvejais ir tvarka duoti asmenims privalomus vykdyti nurodymus ir:
(1) reikalauti iš asmenų deklaruoti ir (arba) pateikti muitiniam tikrinimui į Sąjungos muitų teritoriją įvežamas, iš jos išvežamas arba tranzitu vežamas, taip pat šioje teritorijoje laikomas ir naudojamas muitinės prižiūrimas prekes, su jų gabenimu, laikymu ir naudojimu susijusius dokumentus ir kitą muitiniam tikrinimui reikalingą informaciją bei paaiškinimus;
(2) stabdyti, apžiūrėti ir tikrinti transporto priemones, gabenamas prekes bei su jų gabenimu susijusius dokumentus ir jas gabenančius asmenis, jeigu sprendžiant pagal teisės aktuose nustatytus rizikos požymius yra pagrindas manyti, kad gabenamoms prekėms taikomos ar taikytinos muitinės priežiūros priemonės;
(3) tikrindamas transporto priemones ir (arba) gabenamas prekes, teisės aktų nustatytais atvejais ir tvarka naudoti technines ir kitas priemones;
(4) imti gabenamų, tikrinamų asmenų patalpose arba kitose saugojimo vietose laikomų ir naudojamų prekių pavyzdžius (mėginius);
(5) reikalauti, kad prekes gabenantys, perkraunantys, laikantys arba naudojantys asmenys sudarytų muitinei tinkamas sąlygas prekėms ir transporto priemonėms patikrinti;
(6) sulaikyti asmenis, gabenamas prekes, su jų gabenimu susijusius dokumentus ir jas gabenančias transporto priemones visoje Lietuvos Respublikos teritorijoje;
(7) atlikti asmens apžiūrą;
(8) atlikti Lietuvos Respublikos teritorijoje savo veiklą vykdančių asmenų ūkinės komercinės veiklos, jos apskaitos, finansinių ataskaitų rinkinių, susijusių su muitinės įgyvendinamų teisės aktų taikymu, tikrinimus, susipažinti su buhalterinės apskaitos, prekių gabenimo, įsigijimo ir (arba) kitais dokumentais, kompiuterinių duomenų laikmenomis, patikrinimų, revizijų medžiaga ir juos paimti, daryti šių dokumentų nuorašus, kopijuoti kompiuterinius duomenis, antspauduoti ir plombuoti prekių vietas;
(9) atlikdamas asmenų ūkinės komercinės veiklos ir prekių, kurioms taikomos arba taikytinos muitinės priežiūros priemonės, tikrinimus, netrukdomai įeiti į tikrinamų arba prekes laikančių ar naudojančių asmenų administracines, gamybines ir kitas (tarp jų ir asmenų užplombuotas) patalpas ir teritorijas, naudojamas ūkinei komercinei veiklai;
(10) gauti iš tikrinamų asmenų žodinius ir rašytinius paaiškinimus, pažymas, dokumentus arba jų kopijas, kompiuterinius duomenis ir kitą informaciją;
(11) prašyti ir gauti muitinės uždaviniams vykdyti būtiną informaciją ir pagalbą;

(1) fulfil the requirements of the legal acts implemented by the customs;
(2) when working with customs information systems, to manage, analyse, accept and transmit data (information) uploaded to and stored in customs information systems, to ensure their protection and authenticity;
(3) have a service certificate and/or service mark;
(4) at the request of a person whose goods, vehicle or activity is being checked or who has been given instructions by a customs officer, to introduce himself, show his service certificate and/or service badge;
(5) comply with the requirements of the Code of Ethics for Customs Officers;
(6) perform other official duties of a customs official, established in the legal acts implemented by the customs;
(7) upon receiving a report or statement about a violation of legal acts being prepared or committed or having directly disclosed it or being a witness to a violation of legal acts, take immediate measures to prevent a violation of legal acts being prepared or committed, protect the scene of the incident, documents and other evidence, identify or notify witnesses of the incident about the event to other competent authorities;
(8) ensure the rights and legitimate interests of detained persons, provide immediate medical or other necessary assistance to persons affected by violations of legal acts and persons whose condition is powerless;
(9) To take measures to eliminate the causes and conditions of violations of legal acts in accordance with the procedure established by the legal acts of the Republic of Lithuania.
2. The customs officer has the right to give mandatory instructions to individuals in the cases and procedures established by the legal acts of the Republic of Lithuania and:
(1) require persons to declare and/or submit for customs inspection the goods imported into, exported from, or transported in transit, as well as stored and used in this territory under the supervision of customs, documents related to their transportation, storage and use and other for customs inspection necessary information and explanations;

(12) atlikdamas tarnybines pareigas, patekti į Lietuvos Respublikos pasienio kontrolės punktų teritoriją;
(13) muitinės įgyvendinamų teisės aktų pažeidimo atvejais atidaryti patalpas, naudojamas ūkinei komercinei veiklai, ar transporto priemones ir į jas patekti;
(14) atlikti prekių kontrolinius matavimus, inventorizacijas, asmenų ūkinės komercinės veiklos tikrinimo metu tikrinti jų patalpose laikomas ir naudojamas prekes ir transporto priemones;
(15) asmenų ūkinės komercinės veiklos tikrinimo ar inventorizacijos metu prekių identifikavimo priemonėmis (muitinės plombomis ir kitomis prekių identifikavimo priemonėmis) žymėti dokumentų, pinigų, vertybinių popierių, prekių saugojimo vietas (patalpas, specialias saugyklas ir pan.), įrangą ir matavimo prietaisus;
(16) tikrinti asmenų, prekiaujančių su kitomis Europos Sąjungos valstybėmis narėmis, muitinei teikiamų statistinių duomenų kokybę;
(17) naudoti specialius šviesos ir (arba) garso signalus;
(18) Muitinės departamento generalinio direktoriaus nustatyta tvarka atsisakyti vykdyti neteisėtus tiesioginio vadovo arba kito aukštesnio pagal pavaldumą asmens nurodymus;
(19) teisės aktų nustatytais atvejais ir tvarka naudotis kitomis muitinės pareigūnams suteiktomis teisėmis ir įgaliojimais.

(2) to stop, inspect and inspect means of transport, transported goods and documents related to their transport and the persons transporting them, if, judging by the risk indicators established in legal acts, there is a reason to believe that customs supervision measures are or will be applied to the transported goods;
(3) when inspecting vehicles and/or transported goods, use technical and other means in the cases and procedures established by legal acts;
(4) to take samples (samples) of the goods being transported, kept and used in the premises of the inspected persons or in other storage places;
(5) to require that the persons transporting, transshipping, storing or using the goods create suitable conditions for the customs to check the goods and vehicles;
(6) detain persons, transported goods, documents related to their transportation and vehicles transporting them throughout the territory of the Republic of Lithuania;
(7) perform a personal examination;
(8) carry out inspections of the economic and commercial activities of persons carrying out their activities in the territory of the Republic of Lithuania, their accounting, sets of financial reports related to the application of legal acts implemented by customs, familiarize themselves with accounting, transport of goods, acquisition and/or other documents, computer data carriers, materials of inspections, revisions and take them, make copies of these documents, copy computer data, stamp and seal the places of goods;
(9) when carrying out inspections of the economic and commercial activities of persons and goods subject to or to be applied customs supervision measures, to enter unhindered the administrative, production and other (including those sealed by persons) premises and territories used for economic and commercial activities;
(10) to receive oral and written explanations, certificates, documents or their copies, computer data and other information from the inspected persons;
(11) request and receive information and assistance necessary for the fulfilment of customs tasks;
(12) to enter the territory of border control points of the Republic of Lithuania while performing official duties;
(13) in cases of violation of legal acts implemented by customs, to open premises used for economic and commercial activities or vehicles and to enter them;
(14) carry out control measurements of goods, inventories, inspect the goods and means of transport stored and used in their premises during the inspection of economic and commercial activities of persons;
(15) during the inspection or inventory of the economic and commercial activities of individuals, to mark the storage places of documents, money, securities, goods (premises, special storage facilities, etc.), equipment and measuring devices with goods identification means (customs seals and other goods identification means);
(16) check the quality of statistical data provided to customs by persons trading with other European Union Member States;

(17) use special light and/or sound signals;
(18) To refuse to carry out illegal instructions of a direct manager or another person higher in terms of subordinates in accordance with the procedure established by the Director General of the Customs Department;
(19) to exercise other rights and powers granted to customs officials in the cases and procedures established by legal acts.

Article 46[378] **Customs supervision**
1. Customs supervision applies to:
(1) for goods entering and leaving the customs territory of the Union, the customs supervision of which is provided for in Regulation (EU) No 952/2013 in para 1 of Article 134 and para 1 of Article 267;
(2) for goods illegally imported into or exported from the territory of the Republic of Lithuania;
(3) goods stored, transhipped, transported or used in the territory of the Republic of Lithuania, which are subject to legal acts implemented by customs;
(4) for all vehicles, containers and packages, if the goods specified in points 1–3 of this part are stored, transported or reloaded in them or can be stored or transported in them.
2. The government or its authorized institution establishes the procedure for applying customs supervision:
(1) for warships of the Republic of Lithuania and foreign countries;
(2) aircraft and other means of transport of the army of the Republic of Lithuania or a foreign country, when they are used in accordance with the procedure established by the laws of the Republic of Lithuania and other legal acts for the movement of the army contingent and civilian employees serving in the military forces assigned to it and/or for the transportation of military cargo;

[378] **46 straipsnis. Muitinės priežiūra**
1. Muitinės priežiūra taikoma:
(1) į Sąjungos muitų teritoriją įvežamoms ir iš jos išvežamoms prekėms, kurių muitinės priežiūra numatyta Reglamento (ES) Nr. 952/2013 134 straipsnio 1 dalyje ir 267 straipsnio 1 dalyje;
(2) prekėms, kurios neteisėtai įvežtos į Lietuvos Respublikos teritoriją ar iš jos išvežamos;
(3) Lietuvos Respublikos teritorijoje laikomoms, perkraunamoms, gabenamoms ar naudojamoms prekėms, kurioms taikomi muitinės įgyvendinami teisės aktai;
(4) visoms transporto priemonėms, talpykloms ir pakuotėms, jeigu jose laikomos, gabenamos ar į jas perkraunamos arba gali būti laikomos ar gabenamos šios dalies 1–3 punktuose nurodytos prekės.
2. Vyriausybė arba jos įgaliota institucija nustato muitinės priežiūros taikymo tvarką:
(1) Lietuvos Respublikos ir užsienio valstybių karo laivams;
(2) Lietuvos Respublikos ar užsienio valstybės kariuomenės orlaiviams ir kitoms transporto priemonėms, kai jie Lietuvos Respublikos įstatymų ir kitų teisės aktų nustatyta tvarka naudojami kariuomenės kontingento ir jam priskirtų karinėse pajėgose tarnaujančių civilių tarnautojų vykimui ir (arba) karinių krovinių gabenimui;
(3) Valstybės sienos apsaugos tarnybos prie Lietuvos Respublikos vidaus reikalų ministerijos ir Lietuvos policijos transporto priemonėms, kai jos naudojamos šių institucijų pareigūnų tarnybinėms pareigoms vykdyti;
(4) Lietuvos Respublikoje esančių diplomatinių ar konsulinių atstovybių naudojamoms transporto priemonėms.
3. Iš šio straipsnio 2 dalyje nurodytų transporto priemonių Lietuvos Respublikos teritorijoje iškraunamoms prekėms muitinės priežiūra taikoma įprasta tvarka.

(3) For vehicles of the State Border Guard Service under the Ministry of Internal Affairs of the Republic of Lithuania and the Lithuanian Police, when they are used for the performance of official duties by officers of these institutions;
(4) Vehicles used by diplomatic or consular missions located in the Republic of Lithuania.
3. Goods unloaded on the territory of the Republic of Lithuania from vehicles specified in para 2 of this Article shall be subject to customs supervision in the usual manner.

Article 47[379] **Delivery of goods to the right place**
1. When goods are brought into the customs territory of the Union through the Republic of Lithuania, Regulation (EU) No 952/2013 , the places of delivery of goods imported into the customs territory of the Union referred to in para 1 of Article 135 shall be the places of presentation of goods to customs located closest to the place of entry of the goods into the Republic of Lithuania and serviced by customs institutions with relevant competence, specified in Article 48 of this law.
2. The Director General of the Customs Department has the right to determine Regulation (EU) No 952/2013 Article 135, para 5, specifies special rules.

Article 48 Places of presentation of goods to customs
1.[380] In the territory of the Republic of Lithuania, goods are submitted to customs:
(1) at the customs inspection points of customs posts;
(2) at other places of presentation of goods to customs determined by the Director General of the Customs Department or by his authority, the Director of the Territorial Customs, which meet the requirements set by the General Director of the Customs Department in Article 115, Part 1 of Regulation (EU) 2015/2446 and, in its application;

[379] **47 straipsnis. Prekių pristatymas į tinkamą vietą**
1. Kai prekės įvežamos į Sąjungos muitų teritoriją per Lietuvos Respubliką, Reglamento (ES) Nr. 952/2013 135 straipsnio 1 dalyje nurodytomis į Sąjungos muitų teritoriją įvežamų prekių pristatymo vietomis laikomos arčiausiai prie prekių įvežimo į Lietuvos Respubliką vietos esančios ir atitinkamą kompetenciją turinčių muitinės įstaigų aptarnaujamos prekių pateikimo muitinei vietos, nurodytos šio įstatymo 48 straipsnyje.
2. Muitinės departamento generalinis direktorius turi teisę nustatyti Reglamento (ES) Nr. 952/2013 135 straipsnio 5 dalyje nurodytas specialias taisykles.

[380] **48 straipsnis. Prekių pateikimo muitinei vietos**
1. Lietuvos Respublikos teritorijoje prekės pateikiamos muitinei:
(1) muitinės postų muitinio tikrinimo vietose;
(2) kitose Muitinės departamento generalinio direktoriaus arba jo įgaliojimu teritorinės muitinės direktoriaus nustatytose prekių pateikimo muitinei vietose, atitinkančiose Reglamento (ES) 2015/2446 115 straipsnio 1 dalyje ir, ją taikant, Muitinės departamento generalinio direktoriaus nustatytus reikalavimus;
(3) judančiose transporto priemonėse, kuriose muitinės įgyvendinamų teisės aktų nustatytais atvejais atliekami muitinės formalumai.
2. Asmenys gali teikti muitinei prašymą, kad jų teritorijose arba patalpose, atitinkančiose Muitinės departamento generalinio direktoriaus nustatytus reikalavimus, būtų nuolat arba laikinai įrengtos muitinės postų muitinio tikrinimo vietos. Patenkinus prašymą, muitinei panaudos pagrindais turi būti suteiktos tarnybinės, buitinės ir kitos muitinės formalumams atlikti reikalingos patalpos, teritorija bei techninės priemonės.
3. Muitinės departamento generalinis direktorius turi teisę nustatyti Reglamento (ES) Nr. 952/2013 139 straipsnio 6 dalyje nurodytas specialias taisykles.

(3) in moving vehicles, in which customs formalities are performed in the cases determined by the legal acts implemented by the customs.
2. Individuals may submit a request to the customs office to permanently or temporarily install customs inspection points at customs posts in their territories or premises that meet the requirements set by the General Director of the Customs Department. After the request is granted, the premises, territory and technical means necessary for the performance of official, domestic and other customs formalities must be provided to the customs on the basis of use.
3. The Director General of the Customs Department has the right to determine Regulation (EU) No 952/2013 Article 139, para 6, specifies special rules.

Article 49[381] **Time of presentation of goods to customs**
1. The goods must be presented to the customs office at the relevant customs inspection point at the time specified in Regulation (EU) No 952/2013, Article 159, Part 2, shall be determined by the Director General of the Customs Department or by his authority, the director of the territorial customs.
2. The working time of the customs post at the relevant customs inspection point must be announced to the persons served in a prominent place and on the website of the customs office.
3. At the request of the person, the goods can be presented to the customs and outside of the customs office at the relevant customs inspection point. After the request is granted, the person who submitted the request must reimburse all related customs expenses in accordance with the procedure established by the General Director of the Customs Department.

Article 50[382] **Places for temporary storage of goods**
Goods are temporarily stored in the territory of the Republic of Lithuania:

[381] **49 straipsnis. Prekių pateikimo muitinei laikas**
1. Prekės turi būti pateikiamos muitinei muitinės posto darbo atitinkamoje muitinio tikrinimo vietoje laiku, kurį, vadovaudamasis Reglamento (ES) Nr. 952/2013 159 straipsnio 2 dalimi, nustato Muitinės departamento generalinis direktorius arba jo įgaliojimu – teritorinės muitinės direktorius.
2. Muitinės posto darbo atitinkamoje muitinio tikrinimo vietoje laikas turi būti paskelbtas aptarnaujamiems asmenims gerai matomoje vietoje ir muitinės interneto svetainėje.
3. Asmens prašymu prekės gali būti pateikiamos muitinei ir ne muitinės posto darbo atitinkamoje muitinio tikrinimo vietoje laiku. Patenkinus prašymą, prašymą pateikęs asmuo privalo Muitinės departamento generalinio direktoriaus nustatyta tvarka atlyginti visas su tuo susijusias muitinės išlaidas.
[382] **50 straipsnis. Prekių laikinojo saugojimo vietos**
Lietuvos Respublikos teritorijoje prekės laikinai saugomos:
(1) muitinės postų muitinio tikrinimo vietose;
(2) laikinojo saugojimo sandėliuose, kurių turėjimo sąlygas ir tvarką, vadovaudamasis Reglamento (ES) Nr. 952/2013 148 straipsniu ir Reglamento (ES) 2015/2446 116, 117 ir 118 straipsniais, nustato Muitinės departamento generalinis direktorius;
(3) kitose Muitinės departamento generalinio direktoriaus arba jo įgaliojimu teritorinės muitinės direktoriaus nustatytose prekių laikinojo saugojimo vietose, atitinkančiose Reglamento (ES) 2015/2446 115 straipsnio 2 dalyje ir, ją taikant, Muitinės departamento generalinio direktoriaus nustatytus reikalavimus.

1. at the customs inspection points of customs posts;
2. in temporary storage warehouses, the conditions and procedure of which, in accordance with Regulation (EU) No 952/2013 Article 148 and Regulation (EU) 2015/2446 Articles 116, 117 and 118, determined by the Director General of the Customs Department;
3. in other places of temporary storage of goods determined by the Director General of the Customs Department or by his authority, the Director of the Territorial Customs, which meet the requirements set by the Director General of the Customs Department in Article 115, Part 2 of Regulation (EU) 2015/2446.

Article 51[383] **Requirements for customs checkpoints at customs posts**
1. Without a customs permit, it is prohibited to install structures, install devices and park vehicles in the customs inspection areas of customs posts.
2. Persons must obey the instructions of the customs officers to leave the customs inspection area of the customs post during the customs inspection of goods or other customs formalities.
3. The owners of the goods, having received the order from the customs officials to take the goods out of the customs inspection area of the customs post, must immediately comply with it.
4. Customs does not reimburse any expenses incurred by individuals in connection with the fulfilment of the requirements set forth in paras 1 and 3 of this Article.

6 The next part focuses on **customs inspections**:

7 **Article 55 Customs inspection and clearance of goods**
1. Customs inspection and clearance of goods is carried out in the order of priority, when[384] it is stipulated in the customs legislation, as well as when the goods intended

[383] **51 straipsnis. Reikalavimai muitinės postų muitinio tikrinimo vietoms**
1. Be muitinės leidimo muitinės postų muitinio tikrinimo vietose draudžiama įrengti konstrukcijas, montuoti įrenginius ir statyti transporto priemones.
2. Asmenys turi paklusti muitinės pareigūnų nurodymui pasišalinti iš muitinės posto muitinio tikrinimo vietos atliekant prekių muitinį tikrinimą arba atliekant kitus muitinės formalumus.
3. Prekių turėtojai, gavę muitinės pareigūnų nurodymą išgabenti prekes iš muitinės posto muitinio tikrinimo vietos, turi nedelsdami jį įvykdyti.
4. Muitinė neatlygina jokių asmenų patirtų išlaidų, susijusių su šio straipsnio 1 ir 3 dalyse nustatytų reikalavimų vykdymu.

[384] **55 straipsnis. Prekių muitinis tikrinimas ir įforminimas**
1. Pirmumo tvarka atliekamas prekių muitinis tikrinimas ir įforminimas, kai tai nustatyta muitų teisės aktuose, taip pat kai muitinei pateikiamos nukentėjusiems nuo nelaimės skirtos prekės, nurodytos Reglamento (EB) Nr. 1186/2009 74 straipsnyje, Lietuvos Respublikoje esančioms diplomatinėms arba konsulinėms atstovybėms skirtos arba jų išsiunčiamos prekės, gyvi gyvūnai, greitai gendančios prekės, kurių sąrašą tvirtina Muitinės departamento generalinis direktorius, taip pat kitos prekės, kurių muitinis tikrinimas ir įforminimas vadovaujantis muitinės įgyvendinamais teisės aktais arba Muitinės departamento generalinio direktoriaus sprendimu turi būti atliekamas skubos tvarka.

for the victims of the disaster, specified in Regulation (EC) No 1186/2009 in Article 74, goods intended for or sent by diplomatic or consular missions located in the Republic of Lithuania, live animals, perishable goods, the list of which is approved by the Director General of the Customs Department, as well as other goods whose customs inspection and clearance are carried out in accordance with the legal acts implemented by the customs or Urgent procedures must be carried out by the decision of the General Director of the Customs Department.
2. If, in addition to the customs inspection, another inspection of the same goods by other competent institutions of the Republic of Lithuania must be carried out, then, when possible, it is carried out at the places of customs inspection of goods and at the same time as the customs inspection, with the customs acting as a coordinator.

Article 56[385] **Procedure for performing customs procedures**
The procedure for the application of the provisions of customs legal acts regulating the performance of customs procedures in the territory of the Republic of Lithuania shall be determined in more detail by the Government or its authorized institution, if necessary, but only to the extent that this procedure is not regulated by the legal acts of the European Union implemented by the customs.

[Article 6 Access to information in databases prior to the opening of an investigation] Not analysed here.

2. Jeigu be muitinio tikrinimo turi būti atliekamas ir kitoks kitų kompetentingų Lietuvos Respublikos institucijų tų pačių prekių tikrinimas, tai jis, kai tai įmanoma, atliekamas prekių muitinio tikrinimo vietose ir tuo pačiu laiku, kaip ir muitinis tikrinimas, muitinei atliekant koordinatoriaus vaidmenį.

[385] **56 straipsnis. Muitinės procedūrų atlikimo tvarka**
Muitinės procedūrų atlikimą reglamentuojančių muitų teisės aktų nuostatų taikymo Lietuvos Respublikos teritorijoje tvarką prireikus išsamiau nustato Vyriausybė arba jos įgaliota institucija, tačiau tik tiek, kiek šios tvarkos nereglamentuoja muitinės įgyvendinami Europos Sąjungos teisės aktai.

4. Article 7 Investigations Procedure

[…] 3. The competent authorities of Member States shall give the necessary assistance to enable the staff of the Office to fulfil their tasks in accordance with this Regulation effectively and without undue delay. When providing such assistance, the competent authorities of Member States shall ***act in accordance with any national procedural rules applicable to them***.
3a. At the request of the Office, which shall be explained in writing, in relation to matters under investigation, the relevant competent authorities of the Member States shall***, under the same conditions as those that apply to the national competent authorities***, provide the Office with the following:
(a) information available in the centralised automated mechanisms referred to in Article 32a(3) of Directive (EU) 2015/849 of the European Parliament and of the Council (4);
(b) where strictly necessary for the purposes of the investigation, the record of transactions. [...]. Member States shall notify to the Commission the relevant competent authorities for the purposes of points (a) and (b) of the first subpara.
6. Where investigations show that it might be appropriate to take precautionary administrative measures to protect the financial interests of the Union, the Office shall without delay inform the institution, body, office or agency concerned of the investigation in progress. The information supplied shall include the following:
(a) the identity of the official, other servant, member of an institution or body, head of office or agency, or staff member concerned and a summary of the facts in question;
(b) any information that could assist the institution, body, office or agency concerned in deciding on the appropriate precautionary administrative measures to be taken in order to protect the financial interests of the Union;
(c) any special measures of confidentiality recommended, in particular in cases entailing the use of investigative measures falling within the competence of a national judicial authority or, in the case of an external investigation, within the competence of a national authority, ***in accordance with the national rules applicable to investigations***. The institution, body, office or agency concerned may at any time consult the Office with a view to taking, in close cooperation with the Office, any appropriate precautionary measures, including measures for the safeguarding of evidence. The institution, body, office or agency concerned shall inform the Office without delay about any precautionary measures taken.
7. Where necessary, it shall be for the competent authorities of the Member States, at the Office's request, to take the ***appropriate precautionary measures under their national law***, in particular measures for the safeguarding of evidence.

1 Focusing on the highlighted references to national law, it should be clear that national authorities cannot provide assistance beyond what is **permissible under local laws**. For

example, if national law restricts certain investigative measures (such as house searches or access to banking information) to judicial authorization, OLAF's request for such measures must respect these limitations.

The reference to **national procedural rules** ensures that assistance provided to OLAF does not violate fundamental rights (see below → Art. 9), such as the right to a fair trial or data protection laws (see above → Art. 3 enumerates those rights applicable during on-the-spot checks), which might impose constraints on information-sharing. Article 7 para 6 highlights the need for special **confidentiality measures,** particularly when OLAF's investigation overlaps with national judicial proceedings. As an OLAF investigator or SNE one should be aware that investigative measures that fall within the exclusive competence of a national judicial authority (such as coercive measures in the customs area) cannot be conducted by OLAF independently and must be **coordinated with national authorities**. **2**

According to para 7 the authorities (should) have the competence to adopt **precautionary measures**, such as securing evidence, in accordance with their national law. OLAF itself does not have the authority to take measures such as freezing assets or preventing the destruction of evidence; these actions must comply with the following legal procedures. **3**

a) References to National Law

Sources & National Articles 4: References to National Law in Art. 7 OLAF Regulation

Para 3	**Tax Administration Law of the Republic of Lithuania**/ Lietuvos Respublikos mokesčių administravimo įstatymas See above (Art. 5) **Chapter VI Tax Check** **Article 114**[386] **The tax administrator's right to choose taxpayers to be audited** The tax administrator independently selects the taxpayers to be audited, determines the scope and time of the audit. *For further provisions see in the Tax Laws.*

[386] **114 straipsnis. Mokesčių administratoriaus teisė pasirinkti tikrintinus mokesčių mokėtojus**
Mokesčių administratorius savarankiškai pasirenka tikrintinus mokesčių mokėtojus, nustato tikrinimo mastą ir laiką.

	Article 115[387] **Types of tax inspection** The types of tax audit are: 1. complex inspection – inspection of the fulfilment of the tax obligation, which includes the inspection of the correctness of the calculation, declaration and payment of all taxes paid by the taxpayer, administered by the relevant tax administrator, within a certain period of time; 2. thematic inspection – an inspection of the fulfilment of the tax obligation, which includes an inspection of the correctness of the calculation, declaration and payment of a certain tax (taxes) paid by the taxpayer, administered (administered) by the relevant tax administrator, within a certain period of time; 3. operational inspection – inspection of the performance of individual tax payers' duties in accounting, tax declaration, payment, registration as a tax payer and other areas provided for in the laws and their accompanying legal acts. Operational inspection is carried out in accordance with this Law, as well as the Code of Administrative Law Violations and other laws.

[387] **115 straipsnis. Mokestinio patikrinimo rūšys**
Mokestinio patikrinimo rūšys yra:
(1) kompleksinis patikrinimas – mokestinės prievolės įvykdymo patikrinimas, kuris apima visų mokesčių mokėtojo mokamų mokesčių, administruojamų atitinkamo mokesčių administratoriaus, per tam tikrą laikotarpį apskaičiavimo, deklaravimo ir sumokėjimo teisingumo patikrinimą;
(2) teminis patikrinimas – mokestinės prievolės įvykdymo patikrinimas, kuris apima mokesčių mokėtojo mokamo tam tikro mokesčio (mokesčių), administruojamo (administruojamų) atitinkamo mokesčių administratoriaus, per tam tikrą laikotarpį apskaičiavimo, deklaravimo ir sumokėjimo teisingumo patikrinimą;
(3) operatyvus patikrinimas – įstatymuose bei jų lydimuosiuose teisės aktuose numatytų atskirų mokesčių mokėtojų pareigų apskaitos, mokesčių deklaravimo, sumokėjimo, registravimosi mokesčių mokėtoju ir kitose srityse vykdymo patikrinimas. Operatyvus patikrinimas atliekamas vadovaujantis šiuo Įstatymu, taip pat Administracinių teisės pažeidimų kodeksu ir kitais įstatymais.

Article 116 Place of tax inspection
The tax inspection can be carried out at the office of the tax administrator or (and) after going to the taxpayer. [388]

Article 117[389] Periodicity of tax inspections
1. A complex inspection can be carried out no more than once a year.
2. Thematic inspection can be carried out no more than once every six months.
3. The restrictions provided for in paras 1 and 2 of this Article do not apply:
(1) in case of liquidation or reorganization of a legal entity (initiation of bankruptcy or restructuring proceedings);
(2) in case of de-registration of the taxpayer from the value added tax;
(3) after the taxpayer submits a request to refund (credit) the tax overpayment (difference);
(4) in the case of operational inspection;
(5) in the course of re-inspection in accordance with the procedure established by this Law;
(6) at the taxpayer's request to issue a certificate of settlement with the budget;

[388] **116 straipsnis. Mokestinio patikrinimo atlikimo vieta**
Mokestinis patikrinimas gali būti atliekamas mokesčių administratoriaus buveinėje arba (ir) nuvykus pas mokesčių mokėtoją.
[389] **117 straipsnis. Mokestinių patikrinimų periodiškumas**
1. Kompleksinis patikrinimas gali būti atliekamas ne dažniau kaip vieną kartą per metus.
2. Teminis patikrinimas gali būti atliekamas ne dažniau kaip kartą per pusę metų.
3. Šio straipsnio 1 ir 2 dalyse numatyti apribojimai netaikomi:
(1) juridinio asmens likvidavimo arba reorganizavimo (bankroto arba restruktūrizavimo bylos iškėlimo) atveju;
(2) mokesčių mokėtojo išsiregistravimo iš pridėtinės vertės mokesčių mokėtojo atveju;
(3) mokesčių mokėtojui padavus prašymą grąžinti (įskaityti) mokesčio permoką (skirtumą);
(4) operatyvaus patikrinimo atveju;
(5) šio Įstatymo nustatyta tvarka atliekant pakartotinį patikrinimą;
(6) mokesčių mokėtojui paprašius išduoti pažymą apie atsiskaitymą su biudžetu;
(7) atliekant mokesčių mokėtojo patikrinimą kompetentingos valstybės įstaigos ar institucijos pavedimu arba pagal užsienio valstybės mokesčių administracijos (kompetentingos institucijos) kreipimąsi;
(8) atliekant bendrą patikrinimą su kitomis valstybės įstaigomis ir institucijomis, taip pat užsienio valstybių mokesčių administracijomis (kompetentingomis institucijomis).

(7) when conducting a tax payer inspection on behalf of a competent state institution or institution or in accordance with the request of a foreign tax administration (competent institution);
(8) during a joint inspection with other state institutions and institutions, as well as tax administrations of foreign countries (competent institutions).

Article 118[390] Restrictions on re-verification

1. The tax administrator does not have the right to re-examine the taxpayer for the same tax for the same tax period, if the relevant decision of the tax administrator was made on the approval of the inspection act or the inspection results were confirmed by the inspection certificate. This provision does not apply to:
(1) in the case of operational inspection;
(2) when conducting an inspection of the taxpayer in accordance with the request of the tax administration (competent authority) of a foreign state or during a

[390] **118 straipsnis. Apribojimai atlikti pakartotinį patikrinimą**
1. Mokesčių administratorius neturi teisės pakartotinai tikrinti mokesčių mokėtojo dėl to paties mokesčio už tą patį mokestinį laikotarpį, jei buvo priimtas atitinkamas mokesčių administratoriaus sprendimas dėl patikrinimo akto tvirtinimo arba patikrinimo rezultatai buvo patvirtinti patikrinimo pažyma. Ši nuostata netaikoma:
(1) operatyvaus patikrinimo atveju;
(2) atliekant mokesčių mokėtojo patikrinimą pagal užsienio valstybės mokesčių administracijos (kompetentingos institucijos) kreipimąsi arba su minėta institucija atliekant bendrą patikrinimą; atliekant mokestinį patikrinimą dėl abipusio susitarimo procedūros, numatytos Lietuvos Respublikos sudarytose ir taikomose dvigubo apmokestinimo išvengimo sutartyse arba Konvencijoje 90/436/EEB dėl dvigubo apmokestinimo išvengimo koreguojant asocijuotų įmonių pelną, taikymo;
(3) kitais šio Įstatymo nustatytais atvejais;
(4) paaiškėjus naujų aplinkybių, kurios nebuvo ir negalėjo būti žinomos mokesčių administratoriui ir kurios gali turėti įtakos ankstesnio patikrinimo rezultatams. Šiuo atveju prieš pradedant pakartotinį patikrinimą būtinas centrinio mokesčių administratoriaus leidimas minėtą patikrinimą atlikti.
2. Šio straipsnio 1 dalyje nustatytos išimtys netaikomos, jei nuo pirminio patikrinimo pabaigos (jei sprendimas dėl patikrinimo akto tvirtinimo buvo apskųstas – nuo paskutinio sprendimo šiame mokestiniame ginče priėmimo dienos) praėjo daugiau kaip 10 metų.
3. Pakartotinis patikrinimas atliekamas tik neviršijant atitinkamų pavedimų ir (arba) tik tiek, kiek tai susiję su šio straipsnio 1 dalyje nurodytais atvejais.
4. Tais atvejais, kai tikrinamas atskiras mokesčių mokėtojo padalinys arba veiklos vykdymo vieta, pakartotinio patikrinimo atlikimo apribojimai taikomi tik dėl jau patikrintos mokesčių mokėtojo mokamo mokesčio dalies.

	joint inspection with the said authority; when conducting a tax audit regarding the application of the mutual agreement procedure provided for in the double taxation avoidance agreements concluded and applied by the Republic of Lithuania or in the Convention 90/436 /EEC on the avoidance of double taxation by adjusting the profits of associated companies; (3) in other cases established by this Law; (4) upon the discovery of new circumstances which were not and could not be known to the tax administrator and which may affect the results of the previous inspection. In this case, the permission of the central tax administrator to carry out the said inspection is necessary before starting the re-inspection. 2. The exceptions set out in part 1 of this Article do not apply if more than 10 years have passed since the end of the initial inspection (if the decision on approval of the inspection act was appealed - from the date of the last decision in this tax dispute). 3. Re-inspection is carried out only within the limits of the relevant assignments and/or only to the extent that it is related to the cases specified in para 1 of this Article. 4. In cases where a separate unit of the taxpayer or a place of activity is inspected, restrictions on re-inspection are applied only for the part of the tax paid by the taxpayer that has already been inspected.

	Article 119[391] **Restrictions on performing a tax inspection after visiting the taxpayer** 1. The tax inspection after visiting the taxpayer cannot last longer than 90 days, except for the exceptions specified in this Article or the relevant tax law. 2. An additional 30 days are allocated for the inspection of a taxpayer with structural divisions (branches or representative offices) for each branch or representative office. 3. Taking into account the complexity of the inspection, the nature of the inspected activity, the scope of the inspection, the terms provided for in paras 1 and 2 of this Article may be extended by the decision of the central tax administrator for a maximum of another 180 days and/or 30 days, respectively. 4. The days specified in this Article refer to the days when the tax administrator's official was actually at the taxpayer's place, when the taxpayer was inspected. At the taxpayer's request, the tax administrator officer must sign the taxpayer's journal or other document that

[391] **119 straipsnis. Apribojimai atlikti mokestinį patikrinimą nuvykus pas mokesčių mokėtoją**
1. Mokestinis patikrinimas nuvykus pas mokesčių mokėtoją negali trukti ilgiau kaip 90 dienų, išskyrus šiame straipsnyje arba atitinkamo mokesčio įstatyme nurodytas išimtis.
2. Mokesčių mokėtojo, turinčio struktūrinių padalinių (filialų ar atstovybių), patikrinimui papildomai skiriama po 30 dienų kiekvienam filialui ar atstovybei patikrinti.
3. Atsižvelgiant į patikrinimo sudėtingumą, tikrinamos veiklos pobūdį, tikrinimo mastą, šio straipsnio 1 ir 2 dalyse numatyti terminai centrinio mokesčių administratoriaus sprendimu gali būti pratęsti atitinkamai ne ilgiau kaip dar 180 dienų ir (arba) 30 dienų.
4. Šiame straipsnyje nurodytos dienos reiškia mokesčių administratoriaus pareigūno faktiškai pas mokesčių mokėtoją būtas dienas, kai mokesčių mokėtojas buvo tikrinamas. Mokesčių mokėtojui pareikalavus, mokesčių administratoriaus pareigūnas privalo pasirašyti mokesčių mokėtojo žurnale ar kitame dokumente, kuriame fiksuojamas patikrinimą atliekančio pareigūno atvykimas ir išvykimas.
5. Šio Įstatymo nustatytais atvejais atliekant pakartotinį patikrinimą, šiame straipsnyje nurodyti terminai pradedami skaičiuoti iš naujo šio straipsnio nustatyta tvarka.
6. Mokesčių administratoriaus buveinėje atliekamo mokestinio patikrinimo trukmė nėra ribojama, tačiau mokesčių administratorius privalo jį atlikti per objektyviai įmanomą kuo trumpesnį laikotarpį.

	records the arrival and departure of the inspecting officer. 5. In the cases established by this Law, during re-inspection, the terms specified in this Article shall be recalculated in accordance with the procedure established by this Article. 6. The duration of the tax inspection conducted at the tax administrator's office is not limited, but the tax administrator must perform it within the shortest possible period of time. **Article 120[392] Issuance of an order to perform a tax inspection** 1. The beginning of a tax audit is the issuance of a tax audit order. The following must be specified in the order: (1) the duties, names, and surnames of the officials who will perform the inspection; (2) the name of the tax payer to be verified (if a natural person is being verified - full name); (3) subject of inspection; (4) the start and end date of the inspection. 2. The order to perform an operational inspection may only include:

[392] **120 straipsnis. Pavedimo atlikti mokestinį patikrinimą išrašymas**
1. Mokestinio patikrinimo pradžia yra mokestinio patikrinimo pavedimo išrašymas. Pavedime privalu nurodyti:
(1) patikrinimą atliksiančių pareigūnų pareigas, vardus, pavardes;
(2) tikrintino mokesčių mokėtojo pavadinimą (jeigu tikrinamas fizinis asmuo – vardą, pavardę);
(3) patikrinimo dalyką;
(4) patikrinimo atlikimo pradžios ir pabaigos datas.
2. Pavedime atlikti operatyvų patikrinimą gali būti nurodyta tik:
(1) patikrinimą atliksiančių pareigūnų pareigos, vardai, pavardės;
(2) vietovė (gali būti ir tikrintino mokesčių mokėtojo rekvizitai);
(3) konkrečios patikrinimo atlikimo dienos.
3. Teisės aktai, kuriais mokesčių administratorius vadovaujasi atlikdamas mokestinį patikrinimą, gali numatyti ir kitus privalomuosius pavedimo atlikti patikrinimą rekvizitus.
4. Prieš pradedant faktinį patikrinimą, mokestinio patikrinimo pavedimo kopija pateikiama mokesčių mokėtojui. Ši nuostata netaikoma operatyvaus patikrinimo atveju, tačiau ir tuomet atitinkamas pavedimas privalomai pateikiamas asmeniui susipažinti.

	(1) duties, names and surnames of the officials who will perform the inspection; (2) location (may include details of the taxpayer to be checked); (3) specific days of inspection. 3. Legal acts, which the tax administrator follows when performing a tax audit, may also provide for other mandatory requisites for an order to perform an audit. 4. Before the actual inspection begins, a copy of the tax inspection order is submitted to the taxpayer. This provision does not apply in the case of operational inspection, but even then the relevant order must be presented to the person for perusal. **Article 121[393] Tax audit notification** 1. The tax administrator, before starting the inspection of the taxpayer, must give the taxpayer a notice of the expected tax inspection, specifying the day and time when he (his representative) must come to the tax administrator or be at his premises when the inspection is carried out after visiting the taxpayer. The notification indicates the subject of the expected inspection and a preliminary list

[393] **121 straipsnis. Pranešimas apie mokestinį patikrinimą**
1. Mokesčių administratorius, prieš pradėdamas mokesčių mokėtojo patikrinimą, privalo įteikti mokesčių mokėtojui pranešimą apie numatomą mokestinį patikrinimą, nurodydamas dieną ir valandą, kada jam (jo atstovui) atvykti pas mokesčių administratorių arba būti savo patalpose, kai patikrinimas atliekamas nuvykus pas mokesčių mokėtoją. Pranešime nurodomas numatomo patikrinimo dalykas bei preliminarus dokumentų ir kitų duomenų, reikalingų patikrinimui atlikti, sąrašas. Tokie dokumentai ir duomenys turi būti pateikti (parengti) atitinkamai mokesčių mokėtojo (jo atstovo) arba mokesčių administratoriaus pareigūno atvykimo dieną. Kiekvienu atveju nuo pranešimo mokesčių mokėtojui įteikimo dienos iki dokumentų ir kitų duomenų pateikimo (parengimo) dienos turi praeiti ne mažiau kaip 10 dienų. Trumpesnis terminas gali būti nustatytas mokesčių mokėtojo prašymu arba sutikimu.
2. Šio straipsnio 1 dalies nuostatos netaikomos operatyvaus patikrinimo atveju.
3. Mokesčių administratorius turi teisę pradėti faktinį mokesčių mokėtojo patikrinimą be pranešimo apie pavedimo atlikti patikrinimą išrašymą tais atvejais, kai yra pagrįstos rizikos, kad mokesčių mokėtojas gali paslėpti ar sunaikinti patikrinimui atlikti reikiamus dokumentus, arba yra kitų aplinkybių, dėl kurių patikrinimas taptų neįmanomas arba jo atlikimas ypač pasunkėtų.

	of documents and other data required for the inspection. Such documents and data must be submitted (prepared) on the day of the arrival of the taxpayer (his representative) or tax administrator, respectively. In each case, at least 10 days must pass from the date of delivery of the notice to the taxpayer to the date of submission (preparation) of documents and other data. 2. The provisions of para 1 of this Article do not apply in the case of operational inspection. 3. The tax administrator has the right to start an actual inspection of the taxpayer without issuing a notice of the order to carry out the inspection in cases where there is a reasonable risk that the taxpayer may hide or destroy the documents necessary for the inspection, or there are other circumstances that would make the inspection impossible or its performance especially would become more difficult. **Chapter VII** **Tax Investigation** **Article 135[394] Conducting a tax investigation** 1. The tax investigation is carried out by the officers of the tax administrator, without a separate assignment, in the course of their direct work functions.

[394] **VII Skyrius**
Mokestinis Tyrimas
135 straipsnis. Mokestinio tyrimo atlikimas
1. Mokestinį tyrimą atlieka mokesčių administratoriaus pareigūnai, be atskiro pavedimo atlikdami savo tiesiogines darbo funkcijas.
2. Detalią mokestinio tyrimo atlikimo tvarką nustato centrinis mokesčių administratorius, atsižvelgdamas į šio Įstatymo bei atitinkamų mokesčių įstatymų nuostatas.
3. Mokestinio tyrimo atlikimui šio Įstatymo VI skyriaus nuostatos netaikomos.

	2. The detailed procedure for conducting a tax investigation is determined by the central tax administrator, taking into account the provisions of this Law and relevant tax laws. 3. The provisions of Chapter VI of this Law do not apply to the conduct of a tax investigation. **Article 136[395] Notification to the taxpayer about identified deficiencies and/or objections** 1. If, during the tax investigation, the tax administrator officer finds deficiencies in the tax return or other document submitted by the taxpayer, or if these documents contradict other information available about the taxpayer, the tax administrator delivers a written notice to the taxpayer offering to correct the errors identified during the tax investigation and to remove the deficiencies or objections. A written notice is usually given if an oral agreement cannot be reached with the taxpayer. 2. The written notice to the taxpayer indicates the identified deficiencies or objections and suggests a way to eliminate

[395] **136 straipsnis. Pranešimas mokesčių mokėtojui apie nustatytus trūkumus ir (ar) prieštaravimus**
1. Jeigu mokestinio tyrimo metu mokesčių administratoriaus pareigūnas nustato mokesčių mokėtojo pateiktos mokesčių deklaracijos ar kito dokumento trūkumų arba šie dokumentai prieštarauja kitai apie mokesčių mokėtoją turimai informacijai, mokesčių administratorius mokesčių mokėtojui įteikia rašytinį pranešimą pasiūlydamas ištaisyti mokestinio tyrimo metu nustatytas klaidas ir pašalinti trūkumus ar prieštaravimus. Rašytinis pranešimas paprastai įteikiamas tuo atveju, jei su mokesčių mokėtoju nepavyksta susitarti žodžiu.
2. Rašytiniame pranešime mokesčių mokėtojui nurodomi nustatyti trūkumai ar prieštaravimai bei pasiūlomas jų pašalinimo būdas. Mokesčių administratorius pranešime turi nurodyti minėtų trūkumų ir prieštaravimų pašalinimo terminą, kuris negali būti trumpesnis negu 10 dienų nuo pranešimo įteikimo mokesčių mokėtojui dienos.
3. Jeigu mokesčių mokėtojas per šio straipsnio 2 dalyje nurodytą terminą mokesčių administratoriaus pasiūlytu būdu pašalina trūkumus ir prieštaravimus, šio Įstatymo 139 straipsnyje nurodytos baudos netaikomos, jei įstatymai nenustato kitaip. Trūkumų ir prieštaravimų pašalinimas nestabdo delspinigių skaičiavimo šio Įstatymo nustatyta tvarka
4. Detalią šio straipsnio įgyvendinimo tvarką nustato centrinis mokesčių administratorius.

	them. In the notification, the tax administrator must indicate the deadline for the elimination of the aforementioned deficiencies and objections, which cannot be shorter than 10 days from the date of delivery of the notification to the taxpayer. 3. If the taxpayer removes the deficiencies and objections within the time limit specified in para 2 of this Article in the manner proposed by the tax administrator, the fines specified in Article 139 of this Law shall not be applied, unless the law provides otherwise. The elimination of deficiencies and objections does not stop the calculation of interest on late payment in accordance with the procedure established by this Law 4. The detailed procedure for the implementation of this Article shall be determined by the central tax administrator. **Article 137**[396] **Consequences of not eliminating defects and objections** 1. If the taxpayer does not eliminate the deficiencies and objections specified in the notice within the time limit specified in Article 136 of this Law and in the proposed manner, the taxpayer shall be subject to the prescribed fines for violations of tax laws (if they are clarified). 2. Failure to eliminate deficiencies and objections is **usually the basis for initiating a tax audit**.

[396] **137 straipsnis. Trūkumų ir prieštaravimų nepašalinimo pasekmės**
1. Jeigu mokesčių mokėtojas per šio Įstatymo 136 straipsnyje nurodytą terminą ir pasiūlytu būdu nepašalina pranešime nurodytų trūkumų ir prieštaravimų, mokesčių mokėtojui už mokesčių įstatymų pažeidimus (jei jie išaiškinami) taikomos nustatytos baudos.
2. Trūkumų ir prieštaravimų nepašalinimas paprastai yra pagrindas pradėti mokestinį patikrinimą.

	Order Regarding the approval of the Rules for Conducting a Tax Investigation, Form FR0687 of the Notification of Conducted Tax Investigation, Form FR0688 of the Task to Conduct a Tax Investigation and its Annex FR0688P: **II. Analysis of The Payer's Activity and Elimination of Deficiencies and/or Objections Identified during it** 13.[397] Payers may be selected for analysis of their activities:

[397] **II. Mokėtojo Veiklos Analizė Bei Jos Metu Nustatytų Trūkumų Ir/Ar Prieštaravimų Pašalinimas**
13. Mokėtojai jų veiklos analizei gali būti atrenkami:
(1) analizuojant apie mokėtojus turimus duomenis, vertinant galimų pažeidimų riziką ir vykdant tikrintinų mokesčių mokėtojų atranką;
(2) analizuojant pridėtinės vertės mokesčio (toliau – PVM) deklaracijų ir prekių tiekimo į kitas Europos Sąjungos valstybes nares (toliau – ES šalys) ataskaitas (nustačius duomenų neatitikimus tarp jų);
(3) atliekant tikrintinų prašymų grąžinti (įskaityti) mokesčio permoką (skirtumą) atranką;
(4) kitais atvejais, kai nustatomi mokėtojo pateiktų ir mokesčių administratoriaus turimų duomenų neatitikimai.
14. Mokėtojo veiklos analizė pradedama be atskiro pavedimo, mokesčių administratoriaus pareigūnui vykdant savo funkcijas.
15. Pareigūnas, atliekantis mokėtojo veiklos analizę, naudojasi visais mokesčių administratoriaus turimais informacijos šaltiniais.
16. Pareigūnas, vykdantis mokėtojo veiklos analizę, išnagrinėjęs turimą informaciją apie mokėtoją ir įvertinęs nustatytus mokėtojo pateiktų bei mokesčių administratoriaus turimų duomenų neatitikimus, sprendžia klausimą dėl papildomų duomenų apie mokėtoją surinkimo.
17. Mokėtojo veiklos analizės metu papildomi duomenys apie mokėtoją surenkami/gaunami:
(1) mokėtojo (jo teritorijos) vizitavimo metu,
(2) iš kitų mokėtojų (renkant priešpriešinę informaciją),
(3) iš kitų valstybės įstaigų ir institucijų,
(4) iš tiriamojo mokėtojo (siekiant patikslinti informaciją, skambinama telefonu, kreipiamasi į mokėtoją raštu, prašoma atsakyti į pateiktus klausimus, prašoma pateikti papildomus dokumentus ir pan.).
18. Mokėtojo veiklos analizės metu nustačius atitinkamus trūkumų ir/ar prieštaravimų, mokėtojas gali būti informuojamas:
(1) žodžiu (telefonu);
(2) raštu (įteikiamas/siunčiamas registruotas rašytinis pranešimas).
19. Mokėtojo veiklos analizės metu nustačius trūkumų ir/ar prieštaravimų, mokėtojas pirmiausia turi būti informuojamas žodžiu (nurodomi trūkumai ir/ar prieštaravimai, jų pašalinimo būdai).
20. Jeigu po informavimo žodžiu mokėtojas nepašalina trūkumų ir/ar prieštaravimų, jam siunčiamas rašytinis pranešimas, t. y. turi būti siunčiama užpildyta pranešimo apie nustatytus trūkumus ir/ar prieštaravimus forma FR0687 (toliau – pranešimas). Pranešime turi būti nurodyta:
(1) mokesčių administratoriaus pavadinimas (rašomas didžiosiomis paryškintomis raidėmis, išdėstomas išilginiu centruotu būdu),
(2) adresatas,
(3) dokumento pavadinimas, dokumento data ir registracijos numeris, dokumento sudarymo vieta,
(4) pareigūno, atlikusio mokėtojo veiklos analizę, pareigos, vardas, pavardė,
(5) nustatytų trūkumų ir/ar prieštaravimų aprašymas,
(6) trūkumų ir/ar prieštaravimų pašalinimo terminas. Šis terminas negali būti trumpesnis nei 10 dienų nuo pranešimo įteikimo mokėtojui dienos,
(7) trūkumų ir/ar prieštaravimų pašalinimo būdai,

	(1) analyzing the available data on taxpayers, assessing the risk of possible violations and selecting taxpayers to be audited; (2) analyzing value added tax (hereinafter – VAT) declarations and reports on the supply of goods to other Member States of the European Union (hereinafter - EU countries) (after identifying data discrepancies between them); (3) during the screening of verified requests to refund (credit) tax overpayment (difference); (4) in other cases, when inconsistencies between the data provided by the payer and the data held by the tax administrator are identified. 14. The analysis of the activity of the payer is started without a separate assignment, when the tax administrator officer performs his functions.

(8) trūkumų ir/ar prieštaravimų nepašalinimo padariniai, t. y. nurodoma, kad, nepašalinus pranešime nurodytų trūkumų ir/ar prieštaravimų, gali būti pradedamas mokestinis patikrinimas, taip pat gali būti taikomos baudos įstatymų nustatyta tvarka už mokesčių įstatymų pažeidimus (jei jie išaiškinami).
21. Pareigūnas, pildydamas pranešimo dalį, kurioje nurodomi nustatytų trūkumų ir/ar prieštaravimų pašalinimo būdai, mokėtojui gali pasiūlyti tokius trūkumų ir/ar prieštaravimų pašalinimo būdus:
(1) atvykti ir pateikti arba atsiųsti papildomus dokumentus ir/ar duomenis, pagrindžiančius mokėtojo veiksmus, pateiktus duomenis, jo apskaičiuotų mokesčių sumas,
(2) patikslinti mokesčio (-ių) deklaraciją (-as), apyskaitą (-as), prekių tiekimo į kitas ES šalis ataskaitą (-as) arba kitus dokumentus,
(3) sumokėti į biudžetą pranešime nurodytas papildomas mokesčio sumas, jeigu nustatomi trūkumai ir/ar prieštaravimai, lemiantys tokių sumų atsiradimą, pvz., mokėtojas negali nurodyti teisingo ES šalies mokėtojo, kuriam buvo patiektos prekės, PVM kodo.
22. Pranešimas surašomas dviem egzemplioriais: vienas lieka mokesčių administratoriui, kurio pareigūnas atliko mokėtojo mokestinį tyrimą, o antras įteikiamas mokėtojui.
23. Pranešimą pasirašo mokesčių administratoriaus viršininkas ar jo tam įgaliotas asmuo.
24. Mokėtojas su pranešimu supažindinamas pasirašytinai, o jei atsisako jį priimti, pranešimą įteikiantis pareigūnas tai pažymi pranešime.
25. Tais atvejais, kai mokėtojas per mokesčių administratoriaus nustatytą terminą ir pasiūlytu būdu pašalina mokesčių administratoriui pateiktų mokesčių deklaracijos ir/arba prekių tiekimo į kitas ES šalis ataskaitos trūkumus ir/arba prieštaravimus, laikoma, kad deklaracija/ataskaita buvo pateikta pirminės mokesčių deklaracijos/ataskaitos pateikimo dieną. Tačiau trūkumų ir/ar prieštaravimų pašalinimas nestabdo delspinigių skaičiavimo MAĮ nustatyta tvarka.
26. Atlikus mokėtojo veiklos analizę dėl mokesčio permokos (skirtumo) grąžinimo (įskaitymo) pagrįstumo, pareigūnas, vadovaudamasis MAĮ 87 straipsnio nuostatomis, ataskaitoje pateikia atitinkamą išvadą dėl grąžinimo (įskaitymo).
27. Mokėtojui neatsižvelgus į mokesčių administratoriaus prašymą pateikti papildomus dokumentus, vadovaujantis MAĮ nuostatomis, jam gali būti duodamas atitinkamas mokesčių administratoriaus nurodymas.

	15. The officer performing the analysis of the payer's activity uses all sources of information available to the tax administrator. 16. The officer conducting the analysis of the payer's activity, after examining the available information about the payer and evaluating the identified discrepancies between the data provided by the payer and the data held by the tax administrator, decides on the issue of collecting additional data about the payer. 17. During the analysis of the payer's activity, additional data about the payer is collected/obtained: (1) during the visit of the payer (his territory), (2) from other payers (when collecting counter-information), (3) from other state institutions and institutions, (4) from the investigated payer (in order to clarify the information, a phone call is made, the payer is addressed in writing, requests are made to answer the questions, additional documents are requested, etc.). 18. If relevant shortcomings and/or objections are identified during the analysis of the payer's activities, the payer may be informed: (1) orally (by phone); (2) in writing (a registered written message is delivered/sent). 19. If deficiencies and/or objections are identified during the analysis of the payer's activities, the payer must first be

	informed orally (deficiencies and/or objections are indicated, methods of their elimination). 20. If the payer does not remove the deficiencies and/or objections after the verbal notification, a written notification is sent to him, that is, the filled-in notification of identified deficiencies and/or objections form FR0687 (hereinafter referred to as the notification) must be sent. The notification must include: (1) the name of the tax administrator (written in capital letters, centered vertically), (2) addressee, (3) document name, document date and registration number, place of document creation, (4) position, name, surname of the official who performed the analysis of the payer's activity, (5) description of identified deficiencies and/or objections, (6) deadline for elimination of deficiencies and/or objections. This term cannot be shorter than 10 days from the date of delivery of the notice to the payer, (7) ways of eliminating deficiencies and/or objections, (8) the consequences of not eliminating deficiencies and/or objections, that is, it is indicated that, if the deficiencies and/or objections specified in the notice are not eliminated, a tax inspection may be initiated, and fines may also be applied in accordance with the procedure established by law for violations of tax laws (if they are clarified).

	21. When filling out the part of the notification, which indicates the methods of eliminating identified deficiencies and/or objections, the official may offer the payer the following methods of eliminating deficiencies and/or objections: (1) arrive and submit or send additional documents and/or data justifying the actions of the payer, the data provided, the amounts of taxes calculated by him, (2) to clarify the tax declaration(s), account(s), report(s) of the supply of goods to other EU countries or other documents, (3) to pay the additional tax amounts specified in the notification to the budget, if deficiencies and/or contradictions are identified that lead to the appearance of such amounts, for example, the payer cannot indicate the correct VAT code of the payer of the EU country to which the goods were supplied. 22. The notification is drawn up in two copies: one remains with the tax administrator whose officer conducted the tax investigation of the payer, and the second is delivered to the payer. 23. The notification is signed by the head of the tax administrator or his authorized person. 24. The payer is introduced to the notice by signing, and if he refuses to accept it, the officer delivering the notice notes this in the notice. 25. In cases where the payer removes the deficiencies and/or objections in the tax declaration and/or the report on the supply of goods to other EU countries submitted to the tax administrator within the

deadline set by the tax administrator and in the manner proposed, it is considered that the declaration/report was submitted on the date of the original tax declaration/report submission. However, the elimination of deficiencies and/or objections does not stop the calculation of interest on late payment in accordance with the procedure established by the MAĮ.
26. After performing an analysis of the payer's activity regarding the validity of the refund (credit) of the tax overpayment (difference), the official, following the provisions of Article 87 of the Tax Code, submits a corresponding conclusion on the refund (credit) in the report.
27. If the payer ignores the tax administrator's request to submit additional documents, in accordance with the provisions of the Tax Administration, he may be given a corresponding instruction from the tax administrator.

III. Visit Of The Payer
28.[398] The officer can visit the payer:

[398] **III. Mokėtojo Vizitavimas**
28. Pareigūnas mokėtoją gali vizituoti:
(1) atlikdamas mokėtojo veiklos analizę,
(2) kontroliuodamas mokėtojo veiklą,
(3) prieš įregistruodamas mokėtoją į PVM mokėtojų registrą,
(4) kontroliuodamas įregistruotus PVM mokėtojus,
(5) prieš išregistruodamas PVM mokėtoją,
(6) kontroliuodamas mokesčio permokos (skirtumo) grąžinimą (įskaitymą),
(7) kitais atvejais, kai tai būtina mokesčių administratoriaus funkcijoms atlikti.
29. Pareigūnas mokėtoją vizituoja turėdamas mokesčių administratoriaus viršininko ar jo tam įgalioto asmens pasirašytą užduoties vizituoti/kontroliuoti mokesčių mokėtojo veiklą FR0688 formą (toliau – užduotis).
30. Užduotyje turi būti nurodoma:
(1) mokesčių administratoriaus pavadinimas (rašomas didžiosiomis paryškintomis raidėmis, išdėstomas išilginiu centruotu būdu) ir dokumento pavadinimas,
(2) užduoties išrašymo data, registracijos numeris, dokumento sudarymo vieta,
(3) užduotį atliksiančio pareigūno pareigos, vardas ir pavardė,
(4) numatomo vizituoti mokėtojo pavadinimas, identifikacinis numeris arba fizinio asmens vardas, pavardė, asmens kodas,
(5) numatomo vizituoti mokėtojo buveinė (gyvenamosios vietos adresas),

	(1) performing an analysis of the payer's activity, (2) controlling the activity of the payer, (3) before registering the payer in the register of VAT payers, (4) controlling registered VAT payers, (5) before deregistering the VAT payer, (6) controlling the refund (crediting) of the tax overpayment (difference), (7) in other cases when it is necessary to perform the functions of the tax administrator. 29. The official visits the taxpayer with a FR0688 task form signed by the head of the tax administrator or his authorized person to visit/control the activities of the taxpayer (hereinafter – the task). 30. The assignment must state: (1) the name of the tax administrator (written in capital letters, centered

(7) užduoties vykdymo terminai.
Užduoties vykdymo terminas prasideda rytojaus dieną nuo nulis valandų nulis minučių, po tos kalendorinės datos, kuria apibrėžta užduoties vykdymo termino pradžia.
31. Pareigūnui duotos užduotys registruojamos mokesčių administratoriaus atliekamų vizitavimų/veiklos kontrolės veiksmų registravimo žurnale.
32. Pareigūnas mokėtoją su užduotimi supažindina pasirašytinai. Mokėtojui atsisakius pasirašyti, pareigūnas tai pažymi užduotyje.
33. Mokėtoją vizituojantis pareigūnas, prieš patekdamas į mokėtojo patalpas, teritoriją (tarp jų – nuomojamas ar naudojamas panaudos teisinių santykių pagrindu), taip pat į mokėtojo privačias patalpas ir teritoriją, jei jose vykdoma veikla, mokėtojui pateikia tarnybinį pažymėjimą ir užduotį.
Mokėtojui atsisakius įleisti pareigūną į savo patalpas, teritoriją (tarp jų – nuomojamas ar naudojamas), privačias mokėtojo patalpas ir teritoriją, apie tai pareigūnas pažymi užduotyje.
34. Vizituodamas mokėtoją pareigūnas gali daryti dokumentų kopijas arba išrašus, daryti žymas mokėtojo dokumentuose, kad būtų išvengta jų klastojimo.
35. Pareigūnas vizituodamas turi teisę paprašyti mokėtoją pateikti deklaracijas, paaiškinimus ir kitus dokumentus apie jo arba kito mokėtojo turtą, jo įsigijimo šaltinius, pajamas, išlaidas ir veiklą, taip pat paaiškinimus dėl kitų aplinkybes.
36. Vizituojamo mokėtojo reikalavimu pareigūnas privalo pasirašyti (nurodydamas pareigas, vardą ir pavardę) mokėtojo pildomame laisvos formos valstybinių kontrolės institucijų pareigūnų atliekamų patikrinimų registravimo žurnale ar kitame dokumente, kuriame fiksuojamas vizitavimą atliekančio pareigūno atvykimas ir išvykimas.
37. Baigęs vizituoti, pareigūnas pildo užduoties dalį, skirtą nurodyti vizitavimo metu atliktiems kontrolės veiksmams, ir pateikia mokėtojui susipažinti pasirašytinai. Mokėtojui atsisakius pasirašyti, pareigūnas tai pažymi užduotyje.
38. Tais atvejais, kai vizitavimo, kuris nėra sudėtinė mokėtojo veiklos analizės dalis, metu nustatoma trūkumų ir/arba pažeidimų, pareigūnas imasi veiksmų jiems pašalinti, nurodytų taisyklių 9–11 ir 18–20 punktuose.
39. Pareigūnas mokėtojo vizitavimo rezultatus turi įforminti ataskaita.

	lengthwise) and the title of the document, (2) date of assignment, registration number, place of document creation, (3) position, name and surname of the officer who will perform the task, (4) name, identification number or name, surname, personal identification number of the payer expected to be visited, (5) residence of the payer expected to be visited (residential address), (6) the purpose of the payer's visit, (7) task execution deadlines. The task execution deadline begins tomorrow at zero hours zero minutes after the calendar date that defines the beginning of the task execution deadline. 31. The tasks given to the officer are recorded in the logbook of the visits/activity control actions performed by the tax administrator. 32. The officer informs the payer of the task in writing. If the payer refuses to sign, the official notes this in the task. 33. The officer visiting the payer, before entering the payer's premises, territory (including those rented or used on the basis of legal relations of use), as well as the payer's private premises and territory, if activities are carried out there, presents the payer with an official certificate and assignment. If the payer refuses to let the officer into his premises, territory (including rented or used), private premises and territory of the payer, the officer notes this in the task.

34. When visiting the payer, the officer may make copies of documents or extracts, mark the payer's documents to prevent their falsification.
35. During the visit, the officer has the right to ask the payer to submit declarations, explanations and other documents about his or another payer's property, sources of acquisition, income, expenses and activities, as well as explanations about other circumstances.
36. At the request of the visited payer, the official must sign (indicating the position, name and surname) in the free-form registration log of inspections carried out by officers of state control institutions or another document filled out by the payer, which records the arrival and departure of the visiting official.
37. After completing the visit, the officer completes the part of the task intended to indicate the control actions performed during the visit and submits it to the payer for his/her signature. If the payer refuses to sign, the official notes this in the task.
38. In cases where deficiencies and/or violations are identified during the visit, which is not an integral part of the analysis of the payer's activities, the official takes steps to eliminate them, specified in points 9–11 and 18–20 of the rules.
39. The officer must make a report on the results of the payer's visit.

IV. Control Of The Payer's Activities
40.[399] Control of the payer's activities can be:

[399] **IV. Mokėtojo Veiklos Kontrolė**

	(1) permanent – lasting more than 90 days continuously or intermittently during the tax period, (2) short-term – lasting less than 90 days in a tax period, (3) disposable 41. In the warehouse of goods subject to excise duty, continuous activity control is carried out, when in that warehouse, during the application of the regime of temporary postponement of excise duty payment, goods with an average excise duty amount of at least:

40. Mokėtojo veiklos kontrolė gali būti:
(1) nuolatinė – mokestiniu laikotarpiu trunkanti ilgiau kaip 90 dienų nuolat ar su pertraukomis,
(2) trumpalaikė – mokestiniu laikotarpiu trunkanti trumpiau kaip 90 dienų ištisai,
(3) vienkartinė.
41. Akcizais apmokestinamų prekių sandėlyje nuolatinė veiklos kontrolė atliekama, kai tame sandėlyje taikant akcizų mokėjimo laikino atidėjimo režimą per dieną vienu metu laikoma prekių, kurių vidutinė akcizų suma, yra ne mažesnė kaip:
(2) 2 mln. litų – jeigu sandėlyje kuras (išskyrus naftos dujas ir dujinius angliavandenius) arba kuras ir etilo alkoholis bei alkoholiniai gėrimai ir (arba) apdorotas tabakas;
(3) 100 tūkst. litų – jeigu sandėlyje laikomos tik naftos dujos ir dujiniai angliavandeniai bei iš sandėlio nevykdoma šių prekių mažmeninė prekyba.
42. Mokėtojo veiklos kontrolė atliekama turint užduotį, kurioje turi būti nurodyta:
(1) mokesčių administratoriaus pavadinimas (rašomas didžiosiomis paryškintomis raidėmis, išdėstomas išilginiu centruotu būdu) ir dokumento pavadinimas,
(3) užduotį atliksiančio pareigūno pareigos, vardas ir pavardė,
(4) kontroliuotino mokėtojo pavadinimas (jeigu fizinis asmuo – vardas, pavardė), akcizais apmokestinamų prekių sandėlio identifikacinis numeris (jeigu mokėtojo veiklos kontrolė bus atliekama akcizais apmokestinamų prekių sandėlyje),
(5) kontroliuotino mokėtojo adresas, identifikacinis numeris arba asmens kodas,
(6) mokėtojo veiklos kontrolės tikslas.
43. Mokėtojo veiklos kontrolės metu gali būti atliekami visi šiose taisyklėse numatyti veiksmai, laikantis jų atlikimo ir įforminimo tvarkos.
44. Pareigūnui, vykdančiam mokėtojo veiklos kontrolę, mokėtojas turi užtikrinti, kad pareigūnas galėtų nekliudomai tikrinti akcizais apmokestinamų prekių judėjimą, apyvartą ir apskaitą sandėlyje, akcizų apskaičiavimo ir sumokėjimo teisingumą visą mokėtojo darbo laiką.
45. Mokesčių administratorius, vykdydamas nuolatinę/trumpalaikę sandėlių kontrolę, turi teisę mokėtojo saugyklose, produkcijos laikymo vietose, kituose veiklai naudojamuose įrenginiuose įrengti skaitiklius bei matavimo prietaisus.
46. Pareigūnas, atlikęs mokėtojo veiklos kontrolę, jos rezultatus įformina ataskaita.
47. Tais atvejais, kai yra atliekama nuolatinė akcizais apmokestinamų prekių sandėlių kontrolė, ataskaita turi būti parengta pasibaigus ketvirčiui, t. y. paskutinę einamojo ketvirčio darbo dieną.
48. Tais atvejais, kai mokėtojo veiklos kontrolės, kuri nėra sudėtinė mokėtojo veiklos analizės dalis, metu nustatoma trūkumų ir/arba pažeidimų, pareigūnas imasi veiksmų jiems pašalinti, nurodytų taisyklių 9–11 ir 18–20 punktuose.

	(1) 1 million litas – if only ethyl alcohol and alcoholic beverages and/or processed tobacco are stored in the warehouse; (2) 2 million litas – if the warehouse contains fuel (except oil gas and gaseous hydrocarbons) or fuel and ethyl alcohol and alcoholic beverages and/or processed tobacco; (3) 100 thousand litas – if only oil gas and gaseous hydrocarbons are kept in the warehouse and retail sale of these goods is not carried out from the warehouse. 42. The control of the payer's activities is carried out with a task, which must specify: (1) the name of the tax administrator (written in capital letters, centered lengthwise) and the title of the document, (2) assignment date, registration number, place of execution, (3) position, name and surname of the officer who will perform the task, (4) the name of the controlled payer (if a natural person – first name, surname), identification number of the warehouse of excise goods (if the control of the payer's activities will be carried out in the warehouse of excise goods), (5) address, identification number or personal identification number of the controlled payer, (6) purpose of control of the payer's activities. 43. During the control of the payer's activities, all the actions provided for in

these rules may be performed, in accordance with the procedure for their execution and formalization.
44. The payer must ensure that the official supervising the activities of the payer can unhindered the movement, circulation and accounting of excise goods in the warehouse, the correctness of the calculation and payment of excise duties throughout the payer's working time.
45. The tax administrator, while carrying out permanent/short-term control of warehouses, has the right to install counters and measuring devices in the payer's warehouses, production storage areas, and other facilities used for the activity.
46. The officer who has performed the control of the payer's activities shall formalize its results in a report.
47. In cases where continuous control of warehouses of excise goods is carried out, the report must be prepared after the end of the quarter, i.e. on the last working day of the current quarter.
48. In cases where shortcomings and/or violations are identified during the control of the payer's activity, which is not an integral part of the analysis of the payer's activity, the official takes steps to eliminate them, specified in points 9–11 and 18–20 of the rules.

Code of Administrative Offences
Article 564 Procedural rules of administrative offences
1. The investigation and trial of acts for which responsibility is determined in the Code of Administrative Offences of the Republic of Lithuania shall be conducted

	in accordance with the rules established in this Code. [400] 2. In cases where, due to the investigation of certain administrative offences, the international treaties of the Republic of Lithuania have different rules than those in this code, the procedural rules established in the international treaties of the Republic of Lithuania shall apply. **Article 590 Grounds for initiating administrative offences** 1.[401] Officials, when performing control over the implementation of laws or other functions established by legal acts, initiate administrative offences in accordance with this code and the legal acts regulating their activities. A special procedural document is not drawn up for the initiation of administrative offence proceedings. 2. Administrative offence law can also be initiated upon receipt of a report, deed

[400] **564 straipsnis. Administracinių nusižengimų teisenos procesinės taisyklės**
1. Veikų, už kurių padarymą atsakomybė nustatyta Lietuvos Respublikos administracinių nusižengimų kodekse, tyrimas ir bylų nagrinėjimas vyksta pagal šiame kodekse nustatytas taisykles.
2. Tais atvejais, kai dėl tam tikrų administracinių nusižengimų tyrimo Lietuvos Respublikos tarptautinėse sutartyse yra nustatytos kitokios taisyklės negu šiame kodekse, taikomos Lietuvos Respublikos tarptautinėse sutartyse nustatytos procesinės taisyklės.

[401] **590 straipsnis. Pagrindai pradėti administracinių nusižengimų teiseną**
1. Pareigūnai, atlikdami įstatymų įgyvendinimo kontrolę ar kitas teisės aktuose nustatytas funkcijas, administracinių nusižengimų teiseną pradeda vadovaudamiesi šiuo kodeksu ir jų veiklą reglamentuojančiais teisės aktais. Dėl administracinio nusižengimo teisenos pradžios specialus procesinis dokumentas nerašomas.
2. Administracinio nusižengimo teisena taip pat gali būti pradėta gavus pranešimą, aktą ar kitokį dokumentą, kuriuo asmuo, kuris nėra pareigūnas, užfiksavo administracinio nusižengimo požymius turinčios veikos padarymą.
3. Administracinio nusižengimo tyrimą atlikti privalo tos pačios institucijos, kuri užfiksavo šio administracinio nusižengimo požymių turinčią veiką arba kurioje buvo gautas pranešimas, aktas ar kitoks dokumentas, kuriuo užfiksuotas administracinio nusižengimo požymius turinčios veikos padarymas, pareigūnai, jei jos pareigūnams šio kodekso 589 straipsnyje suteikta teisė atlikti administracinio nusižengimo tyrimą.
4. Administracinių nusižengimų teisena dėl šio kodekso 119, 120, 204 straipsniuose nurodytų administracinių nusižengimų pradedama atitinkamai pagal akcininko, žemės ūkio bendrovės, kooperatinės bendrovės (kooperatyvo) nario ar kreditoriaus pareiškimą, kuriame turi būti išvardyti asmenys, traukiami administracinėn atsakomybėn už akcininkų, žemės ūkio bendrovių, kooperatinių bendrovių (kooperatyvų) narių ar kreditorių teisių pažeidimus. Administracinio nusižengimo byla dėl šio kodekso 547 straipsnyje numatytų pažeidimų pradedama pagal visuomenės informavimo priemonės atstovo ar žurnalisto pareiškimą. Šioje dalyje numatytais atvejais administracinio nusižengimo tyrimas neatliekamas, protokolas nesurašomas, o pareiškimas siunčiamas teismui bylai nagrinėti.

	or other document by which a person who is not an official recorded the commission of an act with signs of an administrative offence. 3. The investigation of an administrative offence must be carried out by the officials of the same institution that recorded the act with signs of this administrative offence or where a report, act or other document was received, which records the commission of an act with signs of an administrative offence, if its officials are entitled to conduct an administrative investigation in Article 589 of this Code. misconduct investigation. 4. Proceedings of administrative offences for the administrative offences referred to in Articles 119, 120, 204 of this Code shall be initiated according to the statement of the shareholder, agricultural company, member of the cooperative company (cooperative) or creditor, respectively, which must list the persons who are held administratively liable for the shareholders, agricultural companies, violations of the rights of members or creditors of cooperative companies (cooperatives). An administrative offence case for the violations provided for in Article 547 of this Code is initiated based on the statement of a representative of a public information medium or a journalist. In the cases provided for in this part, the investigation of the administrative offence is not conducted, the report is not drawn up, and the statement is sent to the court for consideration of the case.

	Article 591[402] Circumstances due to which administrative offences are not legally possible Proceedings of administrative offences may not be initiated, and the initiated proceedings must be terminated when: 1. the committed act does not have signs of an administrative offence; 2. the illegal act was committed by a person under the age of sixteen; 3. a person who commits an act contrary to the law is innocent; 4. there is a circumstance specified in Chapter IV of this Code; 5. an amnesty act is adopted, which cancels the imposition of an administrative penalty; 6. the act establishing administrative responsibility is cancelled; 7. the term specified in Article 39 of this Code expires before the examination of the administrative offence case; 8. due to the same fact, a court or non-judicial decision of an institution (official) to impose an administrative penalty has been made to a person held administratively responsible, or an administrative order has been executed, or a decision to terminate the right of an administrative

[402] **591 straipsnis. Aplinkybės, dėl kurių administracinių nusižengimų teisena negalima**
Administracinių nusižengimų teisena negali būti pradėta, o pradėtoji turi būti nutraukta, kai:
1. padaryta veika neturi administracinio nusižengimo požymių;
2. priešingą teisei veiką padarė jaunesnis negu šešiolikos metų asmuo;
3. padaręs priešingą teisei veiką asmuo yra nepakaltinamas;
4. yra šio kodekso IV skyriuje nurodyta aplinkybė;
5. priimamas amnestijos aktas, kuriuo panaikinamas administracinės nuobaudos skyrimas;
6. panaikinamas administracinę atsakomybę nustatantis aktas;
7. iki administracinio nusižengimo bylos nagrinėjimo pasibaigia šio kodekso 39 straipsnyje nurodytas terminas;
8. dėl to paties fakto administracinėn atsakomybėn patrauktam asmeniui yra priimtas teismo ar ne teismo tvarka institucijos (pareigūno) nutarimas skirti administracinę nuobaudą arba yra įvykdytas administracinis nurodymas, arba nepanaikintas nutarimas nutraukti administracinio nusižengimo teiseną, arba dėl to nusižengimo pradėtas ikiteisminis tyrimas;
9. mirė asmuo, kuriam buvo pradėta administracinio nusižengimo teisena.

offence has not been revoked, or a pre-trial investigation has been initiated as a result of that offence;
9. a person who was prosecuted for an administrative offence has died.

Article 592 The course of the investigation after establishing that the act has the characteristics of a criminal act

1. If, after the initiation of administrative offence proceedings, it is determined that the committed act has the characteristics of a criminal act, the investigating officer shall, by means of a reasoned decision, transfer the collected material to the pre-trial investigation institution or the prosecutor, who shall decide whether to initiate a pre-trial investigation in accordance with the procedure laid down in the Code of Criminal Procedure. Upon receipt of a notification about the start of a pre-trial investigation from the pre-trial investigation institution or the prosecutor, the right of administrative offence is terminated.
2. If the pre-trial investigation institution or the prosecutor, after receiving the material from the authorized institution and the decision on the transfer of administrative offence case material for pre-trial investigation, refuses to start the pre-trial investigation in accordance with the procedure established in the Code of Criminal Procedure, the collected material is returned to the authorized institution and the administrative offence investigation is continued.

	3. If a pre-trial investigation institution or a prosecutor, upon receiving a statement or notification of a possible criminal act, refuses to initiate a pre-trial investigation in the cases and procedures set out in the Code of Criminal Procedure, but determines that the committed act has signs of an administrative offence, or they themselves determine signs of an administrative offence, they should by resolution, transfers the available material to the authorized institution to initiate administrative offence proceedings and draw up an administrative offence report. 4. If a pre-trial investigation or criminal case is terminated in the cases and procedure specified in the Code of Criminal Procedure, but it is determined in the pre-trial investigation material or criminal case that there are signs of an administrative offence, a certified copy (transcript) of the decision to terminate the pre-trial investigation or criminal case together with all investigation or case material a copy (transcript) is handed over to the authorized institution for initiating administrative offence proceedings and drawing up an administrative offence protocol. In this case, the evidence collected in the criminal case is not collected again if there is no need to investigate additional circumstances. 5. If the authorized institution terminates the administrative offence proceedings initiated in the cases specified in paras 3 and 4 of this Article, the prosecutor has the right to appeal the decision to termi-

	nate the administrative offence proceedings to the district court in accordance with the procedure established by this Code. **Article 593 Powers of officers investigating administrative offences** 1. Officials investigating administrative offences have the right to perform the following actions: (1) interview persons suspected of committing administrative offences, victims, witnesses or take written statements from these persons; (2) perform inspections of the scene, premises, areas, objects and documents; (3) perform identification testimony; (4) conduct confrontations; (5) perform an on-site inspection of the testimony; (6) perform an experiment; (7) demand items and documents relevant to the case; (8) to appoint an expertise or apply to the court for the appointment of a forensic psychiatric expertise; (9) receive explanations from a specialist; (10) instruct the responsible persons of a similar institution operating in another territory to perform certain investigative actions; (11) apply to the police for bringing the person who has committed an administrative offence, when he refuses to come to the specified place for questioning or other procedural actions, as well as for his search.

	2. When performing the actions specified in para 1 of this Article, the provisions of the Code of Criminal Procedure shall be applied *mutatis mutandis.*
Para 3a (a) (b)	**Tax Administration Law** **Article 55** **Information provided by supervised financial market participants** 1.[403] Supervised financial market participants, as defined in the Law on the Bank of the Republic of Lithuania, must provide the State Tax Inspectorate with information on all types of accounts opened and closed by individuals, the rental of safe cameras, representatives of individuals and beneficiaries, if information on beneficiaries does not have to be provided by participants of legal entities to the manager of the information system (JADIS) in accordance with the provisions of Article 25, para 1 of the Law on the Prevention of Money Laundering and Terrorist Financing, the

[403] **55 straipsnis. Prižiūrimų finansų rinkos dalyvių teikiama informacija**
1. Prižiūrimi finansų rinkos dalyviai, kaip jie apibrėžti Lietuvos Respublikos Lietuvos banko įstatyme, privalo pateikti Valstybinei mokesčių inspekcijai informaciją apie asmenų atidarytas ir uždarytas visų rūšių sąskaitas, seifo kamerų nuomą, asmenų atstovus ir naudos gavėjus, jeigu informacija apie naudos gavėjus neturi būti teikiama Juridinių asmenų dalyvių informacinės sistemos (JADIS) tvarkytojui pagal Pinigų plovimo ir teroristų finansavimo prevencijos įstatymo 25 straipsnio 1 dalies nuostatas, sąskaitų metinių apyvartų dydį, jeigu to paties asmens visų pas tą patį finansų rinkos dalyvį turimų sąskaitų bendros metinės apyvartos dydis yra ne mažesnis kaip 15 000 eurų, sąskaitų likutį metų pabaigoje, jeigu to paties asmens visų pas tą patį finansų rinkos dalyvį turimų sąskaitų likutis metų pabaigoje yra ne mažesnis kaip 5 000 eurų, palūkanas, skolinius įsipareigojimus, vertybinius popierius, draudimo įmokas, pensijų draudimo įmokas, taip pat kitą informaciją, reikalingą mokesčių administratoriaus funkcijoms atlikti.
2. Centrinis mokesčių administratorius, atsižvelgdamas į Pinigų plovimo ir teroristų finansavimo prevencijos įstatymo nuostatas ir suderinęs su Finansinių nusikaltimų tyrimo tarnyba prie Lietuvos Respublikos vidaus reikalų ministerijos, nustato šio straipsnio 1 dalyje nurodytos informacijos – duomenų apie asmenų atidarytas ir uždarytas visų rūšių sąskaitas, seifo kamerų nuomą, asmenų atstovus ir naudos gavėjus – sąrašą, informacijos pateikimo Valstybinei mokesčių inspekcijai tvarką ir terminus. Kita šio straipsnio 1 dalyje nurodyta informacija pateikiama kartą per metus Vyriausybės nustatytu mastu, tvarka ir terminais.
Straipsnio pakeitimai:
Nr. XI–558, 10–12–2009, Žin., 2009, Nr. 153–6896 (28–12–2009)
Nr. XI–1875, 22–12–2011, Žin., 2011, Nr. 163-7766 (31–12–2011)
Straipsnio pakeitimai:
Nr. XII–1897, 25–06–2015, paskelbta TAR 07–07–2015, i. k. 2015–11087
Nr. XIII–2586, 03–12–2019, paskelbta TAR 19–12–2019, i. k. 2019-20554

	amount of the annual turnover of the accounts, if the total annual turnover of all the accounts held by the same person with the same financial market participant is at least 15,000 euros, the balance of the accounts at the end of the year, if the balance of all the accounts held by the same person with the same financial market participant during the year at the end there is at least 5,000 euros, interest, debt obligations, securities, insurance premiums, pension insurance premiums, as well as other information necessary to perform the functions of the tax administrator. 2. The Central Tax Administrator, taking into account the provisions of the Law on the Prevention of Money Laundering and Terrorist Financing and in coordination with the Financial Crimes Investigation Service under the Ministry of the Interior of the Republic of Lithuania, determines the information specified in para 1 of this Article – data on all types of accounts opened and closed by individuals, the rental of safe cameras, representatives and beneficiaries of persons - a list, the procedure and deadlines for submitting information to the State Tax Inspectorate. Other information specified in para 1 of this Article is provided once a year to the extent, procedure and terms determined by the Government. **Nota bene:** The obligations of financial institutions ensure fulfilling any other statutory duties required for tax administration functions.

	Article 61[1] Collection and submission of information necessary for the implementation of international cooperation obligations regarding the automatic exchange of information on financial accounts[404] Supervised financial market participants, as defined in the Law on the Bank of Lithuania of the Republic of Lithuania, as well as other entities, if they are defined as data-providing financial institutions in the legal acts of the European Union, as well as in Lithuanian international treaties or agreements on the automatic exchange of information on financial accounts, must accumulate and to provide the tax administrator with the account information of persons of foreign countries, used for the implementation of international cooperation obligations according to the aforementioned legal acts. The specific categories of entities collecting and providing data, the list of data to be collected, the procedure for their submission and other procedures related to the collection, submission and exchange of data shall be determined by the Government of the Republic of Lithuania or an institution authorized by it.

[404] 611 straipsnis. Informacijos, būtinos tarptautiniams bendradarbiavimo įsipareigojimams dėl automatinių informacijos apie finansines sąskaitas mainų įgyvendinti, kaupimas ir pateikimas
Prižiūrimi finansų rinkos dalyviai, kaip jie apibrėžti Lietuvos Respublikos Lietuvos banko įstatyme, taip pat kiti subjektai, jeigu jie apibrėžti kaip duomenis teikiančios finansų įstaigos Europos Sąjungos teisės aktuose, taip pat Lietuvos tarptautinėse sutartyse ar susitarimuose dėl automatinių informacijos apie finansines sąskai-tas mainų, privalo kaupti ir mokesčių administratoriui pateikti užsienio valstybių asmenų sąskaitų informaciją, naudojamą tarptautiniams bendradarbiavimo įsipareigojimams pagal minėtuosius teisės aktus įgyvendinti. Konkrečias duomenis kaupiančių ir teikiančių subjektų kategorijas, kauptinų duomenų sąrašą, jų pateikimo tvarką ir kitas su duomenų kaupimu, pateikimu ir mainais susijusias procedūras nustato Lietuvos Respublikos Vyriausybė arba jos įgaliota institucija.
Papildyta straipsniu:
Nr. XII–1897, 25–06–2015, paskelbta TAR 07–07–2015, i. k. 2015–11087

Article 63[405] Execution of an instruction to write off a tax arrears from a person's account(s) at a credit, payment and/or electronic money institution

1. The tax administrator's instruction to the credit, payment and/or electronic money institution to write off the amounts of unpaid tax from the individual's account(s) must be fulfilled in full. This instruction of the tax administrator must be accepted and executed even if there is no money in the taxpayer's account or the amount of money is less than what can be debited. In this case, the debit must be carried out until the entire amount specified in the instruction has been debited from the taxpayer's account(s). The tax administrator reduces the amount to be written off provided in his instruction, which has already been submitted to the credit, payment and/or electronic money institution, if the tax deficiency is partially covered in another way.

2. The order of the tax administrator to write off the amounts of tax arrears from

[405] **63 straipsnis. Nurodymo dėl mokestinės nepriemokos nurašymo iš asmens sąskaitos (sąskaitų) kredito, mokėjimo ir (ar) elektroninių pinigų įstaigoje vykdymas**

1. Mokesčių administratoriaus nurodymas kredito, mokėjimo ir (ar) elektroninių pinigų įstaigai nurašyti mokestinės nepriemokos sumas iš asmens sąskaitos (sąskaitų) privalo būti įvykdytas visiškai. Šis mokesčių administratoriaus nurodymas turi būti priimamas bei vykdomas ir tuo atveju, kai mokesčių mokėtojo sąskaitoje nėra pinigų arba yra mažesnė pinigų suma negu nurašytina. Tokiu atveju nurašymas turi būti atliekamas tol, kol iš mokesčių mokėtojo sąskaitos (sąskaitų) bus nurašyta visa nurodyme nurodyta suma. Mokesčių administratorius sumažina savo nurodyme, kuris jau pateiktas kredito, mokėjimo ir (ar) elektroninių pinigų įstaigai, numatytą nurašytiną sumą, jei mokestinė nepriemoka iš dalies padengiama kitokiu būdu.

2. Mokesčių administratoriaus nurodymas nurašyti mokestinės nepriemokos sumas iš asmens sąskaitos (sąskaitų) kredito, mokėjimo ir (ar) elektroninių pinigų įstaigai pateikiamas ir vykdomas vadovaujantis Civilinio proceso kodekse nustatyta tvarka.

Straipsnio pakeitimai:
Nr. XI–558, 10–12–2009, Žin., 2009, Nr. 153-6896 (28–12–2009)
Nr. XI–1875, 22–12–2011, Žin., 2011, Nr. 163–7766 (31–12–2011)
Straipsnio pakeitimai:
Nr. XII–1454, 16–12–2014, paskelbta TAR 31–12–2014, i. k. 2014–21202

	the personal account(s) to the credit, payment and/or electronic money institution is submitted and executed in accordance with the procedure established by the Code of Civil Procedure. **Article 64**[406] **Ensuring the use of the taxpayer identification number** 1. If possible, credit institutions ensure that the taxpayer's payment instructions to transfer amounts to the budget include the taxpayer's identification number and that the identification number is transferred through the interbank settlement system. 2. The provisions of para 1 of this Article apply *mutatis mutandis* to payment and electronic money institutions. **Article 65**[407] **Other duties** Third parties must fulfil other duties set for them in this and other laws and their accompanying legal acts, related to the performance of the tax administrator's functions and the exercise of his rights.
Para 6 (c)	**Article 32 Duties of tax administrator** The tax administrator (his officer), performing the functions assigned to him, must: [408]

[406] **64 straipsnis. Mokesčių mokėtojo identifikacinio numerio naudojimo užtikrinimas**
1. Esant galimybei, kredito įstaigos užtikrina, kad mokesčių mokėtojo pateikiamuose mokėjimų nurodymuose pervesti sumas į biudžetą būtų nurodytas mokesčių mokėtojo identifikacinis numeris ir kad identifikacinis numeris būtų perduotas per atsiskaitymo tarp bankų sistemą.
2. Mokėjimo ir elektroninių pinigų įstaigoms *mutatis mutandis* taikomos šio straipsnio 1 dalies nuostatos.
Straipsnio pakeitimai:
Nr. XI–558, 10–12–2009, Žin., 2009, Nr. 153–6896 (28–12–2009)
Nr. XI–1875, 22–12–2011, Žin., 2011, Nr. 163–7766 (31–12–2011)

[407] **65 straipsnis. Kitos pareigos**
Tretieji asmenys privalo vykdyti kitas šiame ir kituose įstatymuose bei jų lydimuosiuose teisės aktuose jiems nustatytas pareigas, susijusias su mokesčių administratoriaus funkcijų atlikimu bei jo teisių įgyvendinimu.

[408] **32 straipsnis. Mokesčių administratoriaus pareigos**
Mokesčių administratorius (jo pareigūnas), atlikdamas jam pavestas funkcijas, privalo:
1. skatinti savanorišką mokesčių sumokėjimą;

	1. encourage voluntary payment of taxes; 2. not to violate the rights of the taxpayer; 3. strictly comply with tax legislation; 4. to protect the legitimate interests of the state in accordance with their competence; 5. ensure the confidentiality of information about the taxpayer; 6. exercise his rights only to the extent that it is related to the functions assigned to him; 7. in the performance of his functions, try to disrupt the activities of the taxpayer as little as possible; 8. to perform other duties established in this and other laws and their accompanying legal acts. **Article 38 Confidentiality of taxpayer information** 1.[409] Taxpayer information submitted to the tax authority must be kept confidential and used only for legitimate purposes.

2. nepažeisti mokesčių mokėtojo teisių;
3. tiksliai laikytis mokesčių teisės aktų;
4. pagal savo kompetenciją ginti teisėtus valstybės interesus;
5. užtikrinti informacijos apie mokesčių mokėtoją slaptumą;
6. naudotis savo teisėmis tik tiek, kiek tai susiję su jam pavestomis funkcijomis;
7. atlikdamas savo funkcijas, stengtis kuo mažiau trikdyti mokesčių mokėtojo veiklą;
8. vykdyti kitas šiame ir kituose įstatymuose bei jų lydimuosiuose teisės aktuose nustatytas pareigas.

[409] **38 straipsnis. Informacijos apie mokesčių mokėtoją slaptumas**

1. Informacija apie mokesčių mokėtoją, pateikta mokesčių administratoriui, turi būti laikoma paslaptyje ir naudojama tik teisėtiems tikslams.

2. Paslaptyje nelaikoma tokia informacija:

(1) mokesčių mokėtojo identifikacinis numeris, taip pat atskirų mokesčių mokėtojų registrų, duomenų bazių mokesčių mokėtojams suteikti identifikaciniai numeriai;

(2) įregistravimo į mokesčių mokėtojų registrą ir į kitus šios dalies 1 punkte nurodytus registrus bei duomenų bazes datos, taip pat išregistravimo datos;

(3) mokesčių mokėtojo – juridinio asmens sumokėtų (įskaitytų) mokesčių suma. Mokesčių mokėtojo – fizinio asmens sumokėtų (įskaitytų) mokesčių suma nelaikoma paslaptyje įstatymų nustatytais atvejais;

(4) mokesčių mokėtojo mokestinės nepriemokos suma;

(5) (neteko galios nuo 2007-07-19);

(6) informacija, susijusi su mokesčių teisės aktų pažeidimais, kai mokesčių mokėtojo kaltė už mokesčio įstatymo pažeidimus įrodyta. Mokesčių mokėtojo kaltė laikoma įrodyta, kai mokesčių mokėtojas per įstatymų nustatytus

	2. The following information is not kept confidential: (1) taxpayer identification number, as well as identification numbers provided to taxpayers in individual taxpayer registers and databases; (2) dates of registration in the register of taxpayers and other registers and databases specified in point 1 of this part, as well as dates of de-registration; (3) the amount of taxes paid (credited) by the taxpayer – legal entity. The amount of taxes paid (credited) by a taxpayer - a natural person is not kept secret in cases established by law; (4) the amount of the taxpayer's tax arrears; (5) (lost its effect from 19.07.2007); (6) information related to violations of tax legislation, when the taxpayer's guilt for violations of the tax law has been proven. The taxpayer's guilt is considered proven when the taxpayer did not appeal the tax administrator's actions within the time limits and procedure established by law, or when, after appealing the tax administrator's actions, the

terminus ir tvarka neapskundė mokesčių administratoriaus veiksmų arba kai apskundus mokesčių administratoriaus veiksmus skundą nagrinėjanti institucija savo sprendimu jų nepripažįsta neteisėtais ir tokio sprendimo mokesčių mokėtojas įstatymų nustatytais terminais bei tvarka neapskundė, arba kai skundą nagrinėjančios institucijos sprendimas, nepripažįstantis mokesčių administratoriaus veiksmų neteisėtais, yra galutinis;

(7) mokesčių mokėtojo – juridinio asmens arba individualia veikla užsiimančio fizinio asmens – atitiktis minimaliems patikimo mokesčių mokėtojo kriterijams;

Papildyta straipsnio punktu:

Nr. XIII–1329, 28–06–2018, paskelbta TAR 30–06–2018, i. k. 2018–10972

(8) kita pagal Lietuvos Respublikos įstatymus paslaptimi nelaikoma informacija.

Straipsnio punkto numeracijos pakeitimas:

Nr. XIII–1329, 28–06–2018, paskelbta TAR 30–06–2018, i. k. 2018–10972

3. Šio straipsnio 2 dalyje nurodytą informaciją mokesčių administratorius gali paskleisti be mokesčių mokėtojo sutikimo ar žinios. Jei įstatymai nenustato ko kita, mokesčių administratoriaus turimos nelaikomos paslaptimi informacijos apie mokesčių mokėtoją paskleidimo tretiesiems asmenims atvejus, būdus, mastą ir tvarką pagal savo kompetenciją nustato centrinis mokesčių administratorius.

Straipsnio pakeitimai:

Nr. X–1249, 03–07–2007, Žin., 2007, Nr. 80–3220 (19–07–2007)

	authority examining the complaint does not recognize them as illegal in its decision and the taxpayer did not appeal such a decision within the time limits and procedure established by law, or when the authorities examining the complaint the decision that does not recognize the actions of the tax administrator as illegal is final; (7) compliance of the taxpayer – a legal entity or a natural person engaged in individual activity – with the minimum criteria of a reliable taxpayer; *Added Article point:* (8) other information not considered secret according to the laws of the Republic of Lithuania. 3. The tax administrator may disseminate the information referred to in para 2 of this Article without the taxpayer's consent or knowledge. If the laws do not stipulate otherwise, the cases, methods, scope and order of disseminating the tax administrator's non-secret information about the taxpayer to third parties shall be determined by the central tax administrator within its competence. **Article 39 Dissemination of taxpayer information** 1. Information about the taxpayer can be provided:[410]

[410] **39 straipsnis. Informacijos apie mokesčių mokėtoją paskleidimas**
1. Informacija apie mokesčių mokėtoją gali būti pateikta:
(1) kitam Lietuvos mokesčių administratoriui, jeigu tai būtina jo funkcijoms atlikti;
(2) užsienio valstybių mokesčių administracijoms (kompetentingoms institucijoms);
(3) Europos Sąjungos kompetentingoms institucijoms;
(4) teismams, teisėsaugos, kitoms valstybės įstaigoms bei institucijoms, kriminalinės žvalgybos subjektams ir kitiems asmenims įstatymų nustatytais atvejais, kai tai būtina jų funkcijoms atlikti;
(5) Lietuvos Respublikos Vyriausybės įgaliotai institucijai Vyriausybės nustatyta tvarka įmonių veiklos analizei atlikti;

	(1) to another Lithuanian tax administrator, if this is necessary for the performance of his functions; (2) tax administrations (competent authorities) of foreign countries; (3) to the competent authorities of the European Union; (4) to courts, law enforcement, other state institutions and institutions, criminal intelligence entities and other persons in cases established by law, when this is necessary for the performance of their functions; (5) to the institution authorized by the Government of the Republic of Lithuania to perform the analysis of the activities of companies in accordance with the procedure established by the Government; (6)[411] To the Ministry of Finance to perform its functions;

[411] (6) Finansų ministerijai jos funkcijoms atlikti;
(7) oficialiąją statistiką tvarkančioms valstybės įstaigoms jų funkcijoms atlikti;
(8) centralizuotai valdomo valstybės turto valdytojui, kiek tai susiję su šiam valdytojui perduotu mokestinių nepriemokų išieškojimu;
(9) kitiems asmenims, kai mokesčių mokėtojas raštu prašo arba sutinka (neprieštarauja), kad informacija būtų paskleista.
2. Asmuo, gaunantis informaciją pagal šio straipsnio 1 dalies 1, 4–8 punktus, taip pat kai minėta informacija asmeniui tampa žinoma vykdant šio Įstatymo 31 straipsnyje nurodytos sutarties nuostatas, privalo ją saugoti paslaptyje.
3. Šio straipsnio 1 dalies 2 punkte nurodytos institucijos pateiktą informaciją naudoja apmokestinimo, taip pat teisės pažeidimų mokesčių srityje tyrimo tikslais. Mokesčių administratorius gali leisti minėtoms institucijoms perduoti jo pateiktą informaciją teismams ir teisėsaugos institucijoms, taip pat trečiųjų valstybių mokesčių administracijoms (kompetentingoms institucijoms), jei tai reikalinga apmokestinimo arba teisės pažeidimų mokesčių srityje tyrimo tikslais.
4. Informacija apie mokesčių mokėtoją teikiama teisės aktuose, taip pat tarptautinėse sutartyse (susitarimuose) nustatytais būdais.
5. Juridiniai asmenys, gaunantys informaciją pagal šio straipsnio 1 dalies 1, 4–8 punktus, privalo užtikrinti, kad gaunama informacija būtų prieinama tik tiems juridinio asmens darbuotojams, kurie tiesiogiai atlieka funkcijas, kurioms informacija yra gaunama. Nurodyti juridiniai asmenys taip pat privalo užtikrinti, kad būtų fiksuojamas kiekvienas gaunamos informacijos naudojimo atvejis.
6. Jeigu mokesčių administratorius šio straipsnio 1 dalyje nurodytais atvejais pateikė neteisingą informaciją apie mokesčių mokėtoją, privalo ištaisyti klaidą tuojau pat, kai tik buvo apie ją sužinota.
7. Mokesčių administratoriaus pareigūnas informaciją apie mokesčių mokėtoją laiko paslaptimi taip pat ir pasibaigus tarnybos santykiams, išskyrus šio Įstatymo nustatytus atvejus.
8. Mokesčių administratorius, taip pat kiekvienas kitas asmuo, kuriam buvo pateikta ar tapo žinoma su mokesčių mokėtoju susijusi paslaptimi laikoma informacija, atsako už šios informacijos paskleidimą įstatymų nustatyta tvarka, išskyrus atvejus, kai įstatymai leidžia tokią informaciją skleisti.
Straipsnio pakeitimai:
Nr. XI–2251, 02–10–2012, Žin., 2012, Nr. 122–6110 (20–10–2012)

	(7) for state institutions managing official statistics to perform their functions; (8) to the manager of centrally managed state assets, as far as the recovery of tax arrears transferred to this manager is concerned; (9) to other persons, when the taxpayer requests or agrees (does not object) in writing that the information be disseminated. 2. A person who receives information in accordance with Clauses 1, 4–8 of Part 1 of this Article, as well as when the said information becomes known to a person in fulfilment of the provisions of the contract referred to in Article 31 of this Law, must keep it confidential. 3. The institutions referred to in point 2 of para 1 of this Article use the information provided for the purposes of taxation, as well as investigation of legal violations in the tax field. The tax administrator may allow the aforementioned authorities to transfer the information provided by him to the courts and law enforcement authorities, as well as to the tax administrations of third countries (competent authorities), if this is necessary for the purposes of investigation of taxation or law violations in the field of taxation. 4. Information about the taxpayer is provided in the ways established in legal acts, as well as in international treaties (agreements). 5. Legal entities receiving information in accordance with Clauses 1, 4–8 of Part 1

Nr. XII–795, 20–03–2014, paskelbta TAR 03–04–2014, i. k. 2014–04029

	of this Article must ensure that the received information is available only to those employees of the legal entity who directly perform the functions for which the information is received. The indicated legal entities must also ensure that each case of use of the received information is recorded. 6. If the tax administrator provided incorrect information about the taxpayer in the cases specified in para 1 of this Article, he must correct the error as soon as he became aware of it. 7. The tax administrator official shall keep the information about the taxpayer as a secret even after the end of the service relationship, except for the cases established by this Law. 8. The tax administrator, as well as any other person who was given or became aware of confidential information related to the taxpayer, is responsible for disseminating this information in accordance with the procedure established by law, except for cases where the law allows for disseminating such information. Code of Administrative Offences: **Article 570 Publicity of cases of administrative offences** 1. The hearing of an administrative offence case is held in public according to the procedure of oral proceedings.[412]

[412] **570 straipsnis. Administracinių nusižengimų bylų viešumas**
1. Administracinio nusižengimo bylos nagrinėjimas žodinio proceso tvarka vyksta viešai.
2. Administracinio nusižengimo byla gali būti nagrinėjama neviešai, kai byloje yra duomenų ar informacijos, kuri sudaro valstybės ar tarnybos paslaptį. Teismas ar administracinių nusižengimų bylas ne teismo tvarka nagrinėjanti institucija (pareigūnas) gali nuspręsti nagrinėti bylą neviešai, siekdami apsaugoti asmenų privatų gyvenimą, profesinę, komercinę, pramoninę, banko, kredito unijos ar Centrinės kredito unijos paslaptį, taip pat kai nagrinėjamos bylos dėl administracinių nusižengimų, kuriuos padarė arba per kuriuos nukentėjo nepilnamečiai. Šiais atvejais dėl bylos nagrinėjimo neviešai teismas priima nutartį. Uždarame bylos nagrinėjimo posėdyje gali dalyvauti administracinio nusižengimo teisenoje dalyvaujantys asmenys, o reikiamais atvejais atitinkamoje

	2. An administrative offence case may be heard in private, when the case contains data or information that constitutes a state or service secret. The court or the institution (official) dealing with cases of administrative offences out of court may decide to hear the case in private, in order to protect the private life of individuals, professional, commercial, industrial, bank, credit union or Central Credit Union secrets, as well as when cases of administrative offences are heard, committed by or through which minors are affected. In these cases, the court makes a decision regarding the hearing of the case in private. Persons participating in administrative offence proceedings can participate in the closed hearing of the case, and in necessary cases, translators, witnesses, specialists and experts can participate in the relevant part of the hearing. 3. After drawing up the administrative offence protocol, the person being held administratively responsible, the victim or their representatives have the right to familiarize themselves with all the materials of the investigation carried out by

posėdžio dalyje – vertėjai, liudytojai, specialistai ir ekspertai. Priimtas nutarimas paskelbiamas viešai, be duomenų, kuriuos skelbti viešai draudžiama įstatymuose ar teismo nutartyje.
3. Surašius administracinio nusižengimo protokolą, administracinėn atsakomybėn traukiamas asmuo, nukentėjusysis ar jų atstovai turi teisę susipažinti su visa pareigūnų atlikto tyrimo medžiaga, taip pat su bylos medžiaga, pateikta bylos nagrinėjimo metu.
4. Viešuose teismo posėdžiuose išnagrinėtų administracinių nusižengimų bylų medžiaga yra vieša ir su ja teisingumo ministro nustatyta tvarka gali susipažinti suinteresuoti asmenys, jeigu jie pagrindžia susipažinimo interesą ir yra įsiteisėjęs teismo sprendimas, užbaigiantis teiseną.
5. Administracinio nusižengimo bylą nagrinėjantis teismas turi teisę savo iniciatyva ar administracinio nusižengimo teisenoje dalyvaujančių asmenų prašymu motyvuota nutartimi nustatyti, kad bylos medžiaga ar jos dalis yra nevieša, kai reikia apsaugoti asmens privataus gyvenimo ir nuosavybės slaptumą, informacijos apie asmens sveikatą konfidencialumą, kai yra rimtas pagrindas manyti, kad bus atskleista valstybės, tarnybos, profesinė, komercinė, pramoninė, banko, kredito unijos ar Centrinės kredito unijos paslaptis, taip pat nagrinėjant bylas dėl administracinių nusižengimų, kuriuos padarė arba per kuriuos nukentėjo nepilnamečiai.

the officers, as well as with the case materials submitted during the trial.
4. The materials of the cases of administrative offences examined in public court sessions are public and can be viewed by interested persons in accordance with the procedure established by the Minister of Justice, if they justify their interest in viewing and there is a valid court decision that completes the legal process.
5. The court hearing an administrative offence case has the right, on its own initiative or at the request of the persons participating in the administrative offence proceedings, by reasoned decision, to establish that the case material or part of it is not public, when it is necessary to protect the secrecy of a person's private life and property, the confidentiality of information about a person's health, when there is a serious reason to believe , that state, service, professional, commercial, industrial, bank, credit union or Central Credit Union secrets will be revealed, as well as when examining cases of administrative offences committed by or in which minors suffered.

Article 582 Circumstances in which persons cannot be examined as witnesses
1. A witness may not testify: [413]

[413] **582 straipsnis. Aplinkybės, kai asmenys negali būti apklausiami kaip liudytojai**
1. Liudytojo parodymų negali duoti:
(1) asmenys, kurie pagal sveikatos priežiūros įstaigos pažymą arba teismo psichiatro ar teismo mediko išvadą dėl fizinių ar psichinių trūkumų nesugeba teisingai suvokti turinčių reikšmės bylai aplinkybių arba duoti apie jas teisingų parodymų;
(2) atstovai civilinėje, administracinėje ar administracinio nusižengimo byloje ar gynėjai baudžiamojoje byloje – apie aplinkybes, kurias jie sužinojo kaip atstovai ar gynėjai, o advokatai – ir apie aplinkybes, kurias sužinojo atlikdami kitas profesines pareigas;
(3) dvasininkai – apie aplinkybes, kurias jie sužinojo tikinčiojo išpažinties ar kitų religinių apeigų ar patarnavimų metu;

	(1) persons who, according to the certificate of the health care institution or the conclusion of the court psychiatrist or the court physician, due to physical or mental deficiencies, are unable to correctly perceive the circumstances relevant to the case or to give correct testimony about them; (2) representatives in a civil, administrative or administrative misdemeanour case or defenders in a criminal case – about the circumstances they learned as representatives or defenders, and lawyers – about the circumstances they learned while performing other professional duties; (3) clergy – about the circumstances that they learned during the believer's confession or other religious rites or services; (4) doctors – about the circumstances constituting their professional secret; (5) public information preparers, disseminators, owners of the public information preparer and/or disseminator, journalists – for what constitutes the secret of the source of information according to the law of the Republic of Lithuania on public information, except for cases when these persons themselves agree to testify or when the court has made a decision, that it is necessary to reveal the secret of the source of information due to vital or

(4) medikai – apie aplinkybes, sudarančias jų profesinę paslaptį;
(5) viešosios informacijos rengėjai, skleidėjai, viešosios informacijos rengėjo ir (ar) skleidėjo savininkai, žurnalistai – dėl to, kas pagal Lietuvos Respublikos visuomenės informavimo įstatymą sudaro informacijos šaltinio paslaptį, išskyrus atvejus, kai šie asmenys patys sutinka duoti parodymus arba kai teismas priėmė sprendimą, kad būtina atskleisti informacijos šaltinio paslaptį dėl gyvybiškai svarbių ar kitų ypač reikšmingų visuomenės interesų, taip pat siekiant užtikrinti, kad būtų apgintos asmenų konstitucinės teisės ir laisvės ir kad būtų vykdomas teisingumas, ir kai kitomis priemonėmis atskleisti informacijos šaltinį nėra galimybių arba jos jau yra išnaudotos.
2. Asmuo gali atsisakyti duoti parodymus prieš savo šeimos narius ar artimuosius giminaičius.

	other particularly significant public interests, as well as in order to ensure that the constitutional rights and freedoms of individuals are protected and that justice is carried out, and when there are no opportunities to reveal the source of information by other means or they have already been exhausted. 2. A person may refuse to testify against his family members or close relatives.
Para 7	**Code of Administrative Offences: Forceful Measures of Administrative Offences** **Article 595 Coercive measures for legal enforcement of administrative offences**[414] Officials investigating administrative offences may, in order to prevent administrative offences, as well as to ensure that administrative offences are thoroughly investigated and administrative offence

[414] **XXX Skyrius**
Administracinių Nusižengimų Teisenos Užtikrinimo Prievartos Priemonės
595 straipsnis. Administracinių nusižengimų teisenos užtikrinimo prievartos priemonės
Administracinius nusižengimus tiriantys pareigūnai, siekdami užkirsti kelią administraciniams nusižengimams, taip pat siekdami užtikrinti, kad būtų išsamiai tiriami administraciniai nusižengimai ir nagrinėjamos administracinių nusižengimų bylos, ir vykdomi administracinių nusižengimų bylose priimami sprendimai, šiame skyriuje nustatyta tvarka gali taikyti šias prievartos priemones:
1. administracinėn atsakomybėn traukiamo asmens pristatymą ir paiešką;
2. asmenų atvesdinimą;
3. administracinėn atsakomybėn traukiamo asmens administracinį sulaikymą (toliau – administracinis sulaikymas);
4. asmens apžiūrą ir daiktų patikrinimą;
5. daiktų ir dokumentų paėmimą;
6. poėmį;
7. administracinį nusižengimą tiriančio pareigūno teisę susipažinti su informacija;
8. teisę vairuoti vidaus vandenų transporto priemonę patvirtinančio dokumento paėmimą;
9. specialiąją teisę patvirtinančio dokumento paėmimą, teisės vairuoti transporto priemones sustabdymą, kai administracinį nusižengimą padarė neblaivus ar apsvaigęs nuo narkotinių, psichotropinių ar kitų psichiką veikiančių medžiagų ar vengiantis pasitikrinti dėl neblaivumo ar apsvaigimo asmuo;
10. priverstinį transporto priemonės nuvežimą;
11. neteisėtai pastatytų, laikomų ar apgyvendinimui, nakvynei, maitinimui ar kitiems tikslams naudojamų vagonėlių, kitų kilnojamųjų objektų arba įrenginių priverstinį nuvežimą;
12. vairuotojo nušalinimą nuo transporto priemonių vairavimo, patikrinimą dėl neblaivumo ar apsvaigimo nuo narkotinių, psichotropinių ar kitų psichiką veikiančių medžiagų;
13. atidavimą į sveikatos priežiūros įstaigą teismo psichiatrijos ekspertizei atlikti.

	proceedings are conducted and that decisions taken in administrative offence cases are enforced, apply the following coercive measures in accordance with the procedure laid down in this Chapter: 1. presentation and search of a person who is brought to administrative responsibility; 2. introduction of persons; 3. administrative detention of a person brought to administrative responsibility (hereinafter referred to as administrative detention); 4. personal inspection and inspection of items; 5. seizure of items and documents; 6. seizure; 7. the right of the officer investigating the administrative offence to familiarize himself with the information; 8. obtaining a document confirming the right to drive an inland waterway vehicle; 9. seizure of a document confirming a special right, suspension of the right to drive vehicles, when the administrative offence was committed by a person who was drunk or under the influence of narcotic, psychotropic or other psychedelic substances or who avoided being checked for drunkenness or intoxication; 10. forced removal of the vehicle; 11. forcible removal of wagons, other movable objects or facilities illegally erected, kept or used for accommodation, lodging, meals or other purposes; 12. disqualification of the driver from driving vehicles, examination for drunkenness or intoxication from narcotic,

	psychotropic or other psychoactive substances; 13. transfer to a health care institution for a forensic psychiatric examination. **Article 596[415] Presentation and search of the person brought to administrative responsibility, bringing of persons** 1. In order to draw up a protocol of an administrative offence, when it cannot be drawn up at the place where the offence was committed, the officer investigating the administrative offence may bring the person who is being held administratively responsible to the premises of the relevant institution with the latter's consent. The delivery of a minor must be immediately notified to his parents or guardians. 2. When the location of the person brought to administrative responsibility is unknown, the officer conducting the administrative offence investigation, the court or the institution examining the administrative offence case out of court may apply to the territorial police institution for a search notice for the person brought to administrative responsibility.

[415] **596 straipsnis. Administracinėn atsakomybėn traukiamo asmens pristatymas ir paieška, asmenų atvesdinimas**
1. Administracinio nusižengimo protokolui surašyti, kai negalima jo surašyti nusižengimo padarymo vietoje, administracinį nusižengimą tiriantis pareigūnas administracinėn atsakomybėn traukiamą asmenį šio sutikimu gali pristatyti į atitinkamos institucijos patalpas. Apie nepilnamečio pristatymą būtina nedelsiant pranešti jo tėvams arba globėjams (rūpintojams).
2. Kai administracinėn atsakomybėn traukiamo asmens buvimo vieta nežinoma, administracinio nusižengimo tyrimą atliekantis pareigūnas, teismas ar administracinio nusižengimo bylą ne teismo tvarka nagrinėjanti institucija gali kreiptis į teritorinę policijos įstaigą dėl administracinėn atsakomybėn traukiamo asmens paieškos skelbimo.
3. Asmenys, gavę šaukimus atvykti pas administracinį nusižengimą tiriantį pareigūną, į teismą ar į administracinį nusižengimą ne teismo tvarka nagrinėjančią instituciją, be pateisinamos priežasties neatvykę nurodytu adresu ir laiku, gali būti atvesdinami, jeigu jiems neatvykus neįmanoma ištirti ar išnagrinėti administracinio nusižengimo bylos ir jiems buvo tinkamai pranešta šio kodekso 573 straipsnyje nustatyta tvarka. Nepilnametis gali būti atvesdinamas tik lydimas tėvų arba globėjų (rūpintojų).
4. Asmenį atvesdina policija administracinį nusižengimą tiriančio pareigūno ar ne teismo tvarka nagrinėjančios institucijos (pareigūno) prašymu ar teismo nutartimi.

	3. Persons who have received summonses to appear before an officer investigating an administrative offence, at a court or at an institution investigating an administrative offence out of court, without a justifiable reason not appearing at the specified address and time, may be brought, if it is impossible to investigate or examine the case of an administrative offence in their absence and they have been properly notified in accordance with the procedure established in Article 573 of this Code. A minor may be brought only accompanied by parents or guardians. 4. A person is brought by the police at the request of an officer investigating an administrative offence or an institution (official) investigating a non-judicial offence or a court order. **Article 597 Administrative detention** 1.[416] Administrative detention is applied only in cases where:

[416] **597 straipsnis. Administracinis sulaikymas**
1. Administracinis sulaikymas taikomas tik tais atvejais, kai:
(1) nesulaikius administracinio nusižengimo padarymo vietoje ar tuoj po jo padarymo užklupto asmens, negali būti nustatyta administracinio nusižengimo padarymu įtariamo asmens tapatybė;
(2) sulaikymas yra būtinas siekiant tinkamai užfiksuoti administracinį nusižengimą, surašyti administracinio nusižengimo protokolą;
(3) užkluptas asmuo savo elgesiu kelia pavojų ar dėl neblaivumo ar apsvaigimo nuo narkotinių, psichotropinių ar kitų psichiką veikiančių medžiagų nesiorientuoja aplinkoje.
2. Asmenį sulaikius, administracinio nusižengimo protokolas turi būti surašytas ar kiti būtini procesiniai veiksmai atlikti per įmanomai trumpiausią laiką. Surašius administracinio nusižengimo protokolą, taip pat išnykus kitiems šio straipsnio 1 dalyje nurodytiems administracinio sulaikymo pagrindams, asmuo turi būti nedelsiant paleistas. Visais atvejais administracinio sulaikymo trukmė negali viršyti šio straipsnio 3, 4 dalyse nurodytos trukmės.
3. Administracinėn atsakomybėn traukiamo asmens administracinis sulaikymas gali trukti ne ilgiau kaip penkias valandas, o kai asmuo sulaikomas siekiant tinkamai užfiksuoti administracinį nusižengimą ir surašyti administracinio nusižengimo protokolą, – ne ilgiau kaip septynias valandas.
4. Už šio kodekso 536 straipsnyje numatytus administracinius nusižengimus traukiami administracinėn atsakomybėn asmenys gali būti sulaikyti iki penkių valandų nusižengimo aplinkybėms užfiksuoti, o prireikus nustatyti asmens tapatybę, – iki keturiasdešimt aštuonių valandų.
5. Administracinio sulaikymo laikas skaičiuojamas nuo administracinėn atsakomybėn traukiamo asmens faktinio sulaikymo (faktinio asmens laisvės apribojimo pradžios) momento, o neblaivaus ar apsvaigusio nuo narkotinių, psichotropinių ar kitų psichiką veikiančių medžiagų asmens – nuo jo išblaivėjimo laiko.

	(1) without arresting a person caught at the place of committing an administrative offence or immediately after committing it, the identity of a person suspected of committing an administrative offence cannot be established; (2) detention is necessary in order to properly record the administrative offence, to draw up the protocol of the administrative offence; (3) the caught person poses a danger by his behavior or does not orient himself in the environment due to intoxication or intoxication from narcotic, psychotropic or other psychoactive substances. 2. After arresting a person, an administrative offence protocol must be drawn up or other necessary procedural steps must be taken in the shortest possible time. After writing the protocol of an administrative offence, as well as the disappearance of other grounds for administrative detention specified in para 1 of

6. Kai sulaikytas asmuo sulaikymo dieną yra vežamas į teismą ar kitą instituciją, kur priimamas nutarimas dėl administracinės nuobaudos, bylos nagrinėjimo laikas į administracinio sulaikymo terminus neįskaičiuojamas.
7. Dėl administracinio sulaikymo surašomas protokolas. Administracinio sulaikymo protokole nurodoma: protokolo surašymo data ir vieta; protokolą surašiusio asmens pareigos, vardas, pavardė; duomenys apie sulaikytojo asmenybę; sulaikymo laikas, vieta ir motyvai. Protokolą pasirašo jį surašęs pareigūnas ir sulaikytasis. Jeigu sulaikytasis atsisako pasirašyti protokolą arba dėl savo būsenos nesugeba jo pasirašyti, apie tai įrašoma protokole.
8. Sulaikyto administracinėn atsakomybėn traukiamo asmens prašymu jo giminaičiams, darbovietės arba mokymo įstaigos administracijai pranešama, kur šis asmuo yra. Apie nepilnamečio sulaikymą būtina nedelsiant pranešti jo tėvams arba globėjams (rūpintojams).
9. Administracinėn atsakomybėn traukiamą asmenį gali sulaikyti jų kompetencijai priskirtus administracinius nusižengimus tiriantys:
(1) policijos pareigūnai;
(2) Finansinių nusikaltimų tyrimo tarnybos prie Vidaus reikalų ministerijos pareigūnai;
(3) Valstybės sienos apsaugos tarnybos prie Vidaus reikalų ministerijos pareigūnai;
(4) Lietuvos Respublikos muitinės pareigūnai;
(5) Karo policijos pareigūnai;
(6) Vadovybės apsaugos tarnybos pareigūnai.
10. Šio straipsnio 9 dalyje nenurodytų institucijų pareigūnai gali kreiptis į policiją dėl administracinėn atsakomybėn traukiamo asmens sulaikymo. Kai administracinis nusižengimas padaromas karinėse, karinių poligonų ir karinio mokymo teritorijose, karinio vieneto vado įsakymu administracinėn atsakomybėn traukiamas asmuo gali būti faktiškai sulaikytas (faktiškai apribota asmens laisvė), kol atvyks policijos ar Karo policijos pareigūnai, bet ne ilgiau negu dvi valandas. Kai administracinis nusižengimas padaromas laisvės atėmimo vietose ar jų prieigose, laisvės atėmimo vietos direktoriaus ar jo įgalioto pareigūno nurodymu administracinėn atsakomybėn traukiamas asmuo gali būti sulaikytas, kol atvyks policijos pareigūnai, bet ne ilgiau negu dvi valandas.

	this Article, the person must be released immediately. In all cases, the duration of administrative detention cannot exceed the duration specified in paras 3 and 4 of this Article. 3. Administrative detention of a person subject to administrative liability may last no longer than five hours, and when a person is detained for the purpose of properly recording an administrative offence and drawing up a protocol of an administrative offence, no longer than seven hours. 4. Persons held administratively liable for the administrative offences provided for in Article 536 of this Code may be detained for up to five hours in order to record the circumstances of the offence, and if necessary, for up to forty-eight hours to determine the identity of the person. 5. The time of administrative detention is counted from the moment of the actual detention of the person being held administratively responsible (the actual beginning of the restriction of the person's freedom), and the person who is intoxicated or under the influence of narcotic, psychotropic or other psychoactive substances - from the time of his sobering up. 6. When a detained person is taken to a court or other institution on the day of detention, where a decision on an administrative penalty is made, the time of the hearing of the case is not included in the terms of administrative detention.

	7. A protocol is drawn up for administrative detention. The protocol of administrative detention indicates: the date and place of recording the protocol; position, name, surname of the person who wrote the protocol; data on the detainee's identity; time, place and reasons for detention. The protocol is signed by the officer who wrote it and the detainee. If the detainee refuses to sign the protocol or is unable to sign it due to his condition, this is recorded in the protocol. 8. At the request of a detained person who is being held administratively liable, his relatives, the administration of the workplace or educational institution shall be informed of the whereabouts of this person. The arrest of a minor must be immediately reported to his parents or guardians. 9. A person subject to administrative liability may be detained by those investigating administrative offences assigned to their competence: (1) police officers; (2) Officials of the Financial Crimes Investigation Service under the Ministry of Internal Affairs; (3) Officials of the State Border Guard Service under the Ministry of Internal Affairs; (4) customs officers of the Republic of Lithuania; (5) Military police officers; (6) Officers of the security service of the management. 10. Officials of institutions not specified in part 9 of this Article may apply to the police for the detention of a person who

	is being held administratively liable. When an administrative offence is committed in military areas, military ranges and military training areas, by order of the commander of the military unit, the person being held administratively liable may be actually detained (actually limited personal freedom) until the police or Military Police officers arrive, but not longer than two hours. When an administrative offence is committed in places of deprivation of liberty or their access points, by order of the director of the place of deprivation of liberty or his authorized officer, the person being held administratively liable may be detained until the arrival of police officers, but not longer than two hours. **Article 598**[417] **Personal inspection and inspection of belongings** 1. The officer investigating an administrative offence has the right to conduct an examination of the body of a person, victim or other person who is being held administratively liable, if necessary to determine whether there are traces of an offence or special marks on his body, to inspect items. 2. When a person does not consent to a body search, the officer issues an order that is binding on that person.

[417] **598 straipsnis. Asmens apžiūra ir daiktų patikrinimas**
1. Administracinio nusižengimo tyrimą atliekantis pareigūnas turi teisę atlikti administracinėn atsakomybėn traukiamo asmens, nukentėjusiojo ar kito asmens kūno apžiūrą, prireikus nustatyti, ar ant jo kūno yra nusižengimo pėdsakų arba ypatingų žymių, atlikti daiktų patikrinimą.
2. Kai asmuo nesutinka, kad būtų atlikta jo kūno apžiūra, pareigūnas priima patvarkymą, kuris tam asmeniui privalomas.
3. Kai apžiūra yra susijusi su asmens kūno apnuoginimu, ją atlieka tos pačios lyties pareigūnas arba gydytojas.
4. Dėl asmens apžiūros ar daiktų patikrinimo atlikimo surašomas protokolas.

	3. When the examination involves the exposure of a person's body, it is carried out by an officer of the same sex or by a doctor. 4. A protocol is drawn up for the performance of a person's inspection or inspection of items. **Article 599 Collection of items and documents** 1. Items and documents found during the administrative detention of a person, personal inspection or inspection of things, which are a tool, direct object of an administrative offence or are significant for the investigation and trial of an administrative offence, may be seized. [418] Seized items and documents are stored in the places determined by the officials and, based on the adopted resolution (decision), are confiscated or returned to the rightful owner or destroyed in the prescribed manner. Items that can quickly break down or lose value, or whose storage, maintenance and storage involve clearly excessive costs, if they cannot be returned to the rightful owner, are realized by the decision of the official investigating the administrative offence in accordance with the procedure for the realization of seized property established in

[418] **599 straipsnis. Daiktų ir dokumentų paėmimas**
1. Asmens administracinio sulaikymo, asmens apžiūros ar daiktų patikrinimo metu rasti daiktai ir dokumentai, kurie yra administracinio nusižengimo įrankis, tiesioginis objektas arba yra reikšmingi administracinio nusižengimo tyrimui ir bylos nagrinėjimui, gali būti paimami. Paimti daiktai ir dokumentai saugomi pareigūnų nustatytose vietose ir, remiantis priimtu nutarimu (sprendimu), nustatyta tvarka konfiskuojami arba grąžinami teisėtam valdytojui, arba sunaikinami. Daiktai, kurie gali greitai sugesti ar prarasti vertę arba kurių saugojimas, priežiūra ir laikymas susiję su aiškiai per didelėmis išlaidomis, jeigu negali būti grąžinami teisėtam valdytojui, administracinį nusižengimą tiriančio pareigūno nutarimu realizuojami Lietuvos Respublikos civilinio proceso kodekse nustatyta areštuoto turto realizavimo tvarka. Įstatymuose nustatytais atvejais teisėtam valdytojui atlyginama realizuotų arba sunaikintų daiktų vertė.

	the Code of Civil Procedure of the Republic of Lithuania. 2.[419] After committing the administrative offences provided for in Articles 182, 183, 227, 228, 229, 231, 232, 233, 482, 483 of this Code, police officers have the right to seize the weapons, ammunition, civilian pyrotechnics, weapon sights specified in those Articles until the administrative offence case is examined. or other attachments, which according to the Law on the Control of Arms and Ammunition of the Republic of Lithuania, are prohibited to be used with that type of weapon, until the case is examined and a decision is made regarding the seized items. This is recorded in the protocol of seizure of the following items: the brand or model, caliber, series and number of the seized weapon, quantity and type of ammunition, civilian pyrotechnic devices, weapon sights or other attachments, which according to the Arms and Ammunition Control Law of the Republic of Lithuania are prohibited with that type of weapons to use quantity

[419] 2. Padarius šio kodekso 182, 183, 227, 228, 229, 231, 232, 233, 482, 483 straipsniuose numatytus administracinius nusižengimus, policijos pareigūnai iki administracinio nusižengimo bylos išnagrinėjimo turi teisę paimti tuose straipsniuose nurodytus ginklus, šaudmenis, civilines pirotechnikos priemones, ginklų taikiklius ar kitus priedėlius, kuriuos pagal Lietuvos Respublikos ginklų ir šaudmenų kontrolės įstatymą su tos rūšies ginklais draudžiama naudoti, iki bylos išnagrinėjimo ir sprendimo dėl paimtų daiktų priėmimo. Apie tai įrašoma šių daiktų paėmimo protokole: nurodoma paimto ginklo markė ar modelis, kalibras, serija ir numeris, šaudmenų kiekis ir rūšis, civilinių pirotechnikos priemonių, ginklų taikiklių ar kitų priedėlių, kuriuos pagal Lietuvos Respublikos ginklų ir šaudmenų kontrolės įstatymą su tos rūšies ginklais draudžiama naudoti, kiekis ir klasė. Kai administracinį nusižengimą padaro asmuo, eidamas tarnybines pareigas, daiktų paėmimas, asmens apžiūra ir daiktų patikrinimas taikomas tik tais atvejais, kai atidėlioti negalima.
3. Padarius šio kodekso 520 straipsnyje numatytus administracinius nusižengimus, pareigūnai turi teisę paimti valstybės ordiną, medalį ar kitą pasižymėjimo ženklą. Išnagrinėjus bylą, iš administracinį nusižengimą padariusio asmens paimti valstybės ordinas, medalis ar kitas pasižymėjimo ženklas turi būti grąžinti jų teisėtam savininkui, o kai jis nežinomas, siunčiami Lietuvos valstybės ordinų kancleriui.
4. Paėmus daiktus ir dokumentus, surašomas jų paėmimo protokolas arba apie daiktų ir dokumentų paėmimą įrašoma administracinio nusižengimo, asmens apžiūros, daiktų patikrinimo ar administracinio sulaikymo protokoluose.

	and class. When an administrative offence is committed by a person in the course of official duties, seizure of items, personal inspection and inspection of items shall be applied only in cases where delay is not possible. 3. After committing the administrative offences provided for in Article 520 of this Code, officials have the right to take a state order, medal or other mark of distinction. After the investigation of the case, the state order, medal or other mark of distinction taken from the person who committed the administrative offence must be returned to their rightful owner, and when he is unknown, they are sent to the Chancellor of the State Orders of Lithuania. 4. After items and documents are taken, a record of their collection is drawn up or the collection of items and documents is recorded in the protocols of administrative offence, personal inspection, inspection of items or administrative detention. **Article 600 Poems** 1. When it is necessary to seize objects or documents relevant to the investigation of an administrative offence, [420] and

[420] **600 straipsnis. Poėmis**
1. Kai reikia paimti daiktus ar dokumentus, turinčius reikšmės administracinio nusižengimo tyrimui, ir yra žinoma, kur yra jie arba asmuo, kuris juos turi, administracinį nusižengimą tiriantis pareigūnas gali daryti poėmį. Poėmis daromas apylinkės teismo nutartimi.
2. Neatidėliotinais atvejais poėmis gali būti daromas administracinį nusižengimą tiriančio pareigūno patvarkymu. Šiuo atveju per tris darbo dienas nuo poėmio padarymo turi būti gautas apylinkės teismo teisėjo patvirtinimas dėl padaryto poėmio teisėtumo. Jei apylinkės teismo teisėjo patvirtinimas per šį terminą negautas, visi paimti daiktai ir dokumentai turi būti grąžinami asmenims, iš kurių jie paimti.
3. Asmenys, turintys paimtinus daiktus ar dokumentus, privalo nekliudyti poėmį darantiems atsakingiems asmenims. Nevykdantys šios pareigos asmenys atsako pagal šio kodekso 224 straipsnio 1 dalį.
4. Poėmis daromas Baudžiamojo proceso kodekse nustatyta tvarka.

	it is known where they are or the person who has them, the officer investigating the administrative offence may make a seizure. Poems are made by the order of the district court. 2. In urgent cases, arrests may be made by order of an officer investigating an administrative offence. In this case, confirmation of the legality of the seizure must be received from a district court judge within three working days of the seizure. If the approval of the district court judge is not received within this term, all seized items and documents must be returned to the persons from whom they were seized. 3. Persons who have items or documents to be seized must not obstruct the persons responsible for the seizure. Persons who do not fulfil this duty are liable in accordance with Article 224, para 1 of this Code. 4. Poems are made according to the procedure established in the Code of Criminal Procedure. 5. A protocol is drawn up for the seizure. The seized items and documents must be specified in the seizure protocol and their main characteristics must be described. If no items and documents were taken during the seizure, this is indicated in the protocol. One copy of the seizure protocol is left with the person to whom the seizure was made.

5. Dėl poėmio surašomas protokolas. Poėmio protokole turi būti nurodyti paimti daiktai ir dokumentai ir aprašyti pagrindiniai jų požymiai. Jei poėmio metu jokie daiktai ir dokumentai nebuvo paimti, tai nurodoma protokole. Vienas poėmio protokolo egzempliorius paliekamas asmeniui, pas kurį buvo daromas poėmis.

	Article 601[421] The right of an officer investigating an administrative offence to access information 1. An officer investigating an administrative offence has the right to come to any state or municipal institution or body, public or private legal entity and demand that he be allowed to get acquainted with the documents or other information necessary for the investigation of administrative offences, make records or copy documents and information or receive specified information in writing, when it is necessary for the investigation of an administrative offence. Business entities provide information to the responsible persons of the institutions supervising them in accordance with the procedure established in this Code and other laws. 2. Persons who refuse to provide information or documents requested by an officer investigating an administrative offence shall be liable in accordance with Article 505 of this Code. 3. The officer investigating an administrative offence may use the information obtained in accordance with the procedure established in para 1 of this Article

[421] **601 straipsnis. Administracinį nusižengimą tiriančio pareigūno teisė susipažinti su informacija**
1. Administracinį nusižengimą tiriantis pareigūnas turi teisę atvykti į bet kurią valstybės ar savivaldybės instituciją ar įstaigą, viešąjį ar privatųjį juridinį asmenį ir pareikalauti, kad jam būtų leista susipažinti su administracinių nusižengimų tyrimui reikalingais dokumentais ar kita reikalinga informacija, daryti įrašus ar kopijuoti dokumentus ir informaciją arba gauti nurodytą informaciją raštu, kai tai reikalinga tiriant administracinį nusižengimą. Ūkio subjektai jų priežiūrą atliekančių institucijų atsakingiems asmenims informaciją teikia šiame kodekse ir kituose įstatymuose nustatyta tvarka.
2. Asmenys, atsisakantys pateikti administracinį nusižengimą tiriančio pareigūno reikalaujamus informaciją ar dokumentus, atsako pagal šio kodekso 505 straipsnį.
3. Administracinį nusižengimą tiriantis pareigūnas šio straipsnio 1 dalyje nustatyta tvarka gautą informaciją gali panaudoti tik administraciniam nusižengimui tirti. Administracinio nusižengimo tyrimui nereikalingą informaciją pareigūnas privalo nedelsdamas sunaikinti.
4. Administracinį nusižengimą tiriantis pareigūnas ar administracinio nusižengimo bylą ne teismo tvarka nagrinėjanti institucija (pareigūnas) turi teisę neatlygintinai gauti valstybės registrų duomenis, reikalingus funkcijoms atlikti.

	only for the investigation of the administrative offence. The officer must immediately destroy information that is not needed for the investigation of an administrative offence. 4. An official investigating an administrative offence or an institution (official) investigating an administrative offence case out of court has the right to receive data from state registers free of charge, necessary for the performance of functions. **Article 602**[422] Taking a document confirming the right to drive an inland water vehicle, as well as taking a document confirming a special right, suspension of

[422] **602 straipsnis. Teisę vairuoti vidaus vandenų transporto priemonę patvirtinančio dokumento paėmimas, taip pat specialiąją teisę patvirtinančio dokumento paėmimas, teisės vairuoti transporto priemones sustabdymas, kai administracinį nusižengimą padarė neblaivus ar apsvaigęs nuo narkotinių, psichotropinių ar kitų psichiką veikiančių medžiagų ar vengiantis pasitikrinti dėl neblaivumo ar apsvaigimo asmuo**
1. Kai įtariama, kad padarytas administracinis nusižengimas, už kurį pagal šį kodeksą gali būti skiriamas teisės vairuoti vidaus vandenų transporto priemonę atėmimas, iš vidaus vandenų transporto priemonės vairuotojo paimamas teisę vairuoti vidaus vandenų transporto priemonę patvirtinantis dokumentas (vidaus vandenų transporto specialisto diplomas, kvalifikacijos liudijimas, Europos Sąjungos kvalifikacijos pažymėjimas arba laivavedžio pažymėjimas), išduodamas laikinasis leidimas vairuoti vidaus vandenų transporto priemonę ir apie tai įrašoma administracinio nusižengimo protokole. Kai priimamas nutarimas atimti teisę vairuoti vidaus vandenų transporto priemonę, teisę vairuoti vidaus vandenų transporto priemonę patvirtinantis dokumentas (vidaus vandenų transporto specialisto diplomas, kvalifikacijos liudijimas, Europos Sąjungos kvalifikacijos pažymėjimas arba laivavedžio pažymėjimas) negrąžinamas, o laikinojo leidimo vairuoti vidaus vandenų transporto priemonę galiojimas pratęsiamas, iki baigsis nustatytas skundo padavimo terminas arba iki įsiteisės administracinio nusižengimo teiseną užbaigiantis teismo sprendimas. Kai asmeniui surašytas administracinis nurodymas, laikinas leidimas nustoja galioti asmeniui įvykdžius administracinį nurodymą.
3. Kai įtariama, kad administracinis nusižengimas, už kurį pagal šį kodeksą gali būti skiriamas specialiosios teisės, išskyrus teisę vairuoti transporto priemones, atėmimas, padarytas neblaivaus ar apsvaigusio nuo narkotinių, psichotropinių ar kitų psichiką veikiančių medžiagų asmens, arba kai administracinėn atsakomybėn traukiamas asmuo vengė pasitikrinti dėl neblaivumo ar apsvaigimo, vartojo alkoholį, narkotines, psichotropines ar kitas psichiką veikiančias medžiagas po veikos padarymo ar iki jos aplinkybių nustatymo, iš administracinėn atsakomybėn traukiamo asmens paimamas specialiąją teisę patvirtinantis dokumentas ir negrąžinamas asmeniui tol, kol administracinio nusižengimo byloje įsiteisėja galutinis sprendimas.
4. Kai įtariama, kad administracinis nusižengimas, už kurį pagal šį kodeksą gali būti skiriamas teisės vairuoti transporto priemones atėmimas, padarytas neblaivaus ar apsvaigusio nuo narkotinių, psichotropinių ar kitų psichiką veikiančių medžiagų asmens, arba kai administracinėn atsakomybėn traukiamas asmuo vengė pasitikrinti dėl apsvaigimo, vartojo alkoholį (nustatytas daugiau negu 0,4 promilės, bet ne daugiau negu 1,5 promilės neblaivumas), narkotines, psichotropines ar kitas psichiką veikiančias medžiagas po veikos padarymo ar iki jos aplinkybių nustatymo, administracinėn atsakomybėn traukiamo asmens teisė vairuoti transporto priemones sustabdoma tol, kol administracinio nusižengimo byloje įsiteisėja galutinis sprendimas ir apie tai įrašoma administracinio nusižengimo protokole.

	the right to drive vehicles, when the administrative offence was committed by a person who was drunk or under the influence of narcotic, psychotropic or other psychoactive substances or who avoided being checked for drunkenness or intoxication **Article 604**[423] Forcible removal of wagons, other movable objects or devices illegally erected, kept or used for accommodation, lodging, meals or other purposes **Article 605**[424] **Disqualification from driving vehicles, examination for drunkenness or intoxication from narcotic, psychotropic or other psychoactive substances** [...] **Article 606**[425] **Transfer to a health care institution for a forensic psychiatric examination** [...] **Article 607**[426] **Appeal of coercive measures for enforcement of administrative offences** [...]

Source: Own Compilation.

[423] 604 straipsnis. Neteisėtai pastatytų, laikomų ar apgyvendinimui, nakvynei, maitinimui ar kitiems tikslams naudojamų vagonėlių, kitų kilnojamųjų objektų arba įrenginių priverstinis nuvežimas
Padarius šio kodekso 305 straipsnio 10, 11 dalyse numatytus administracinius nusižengimus, aplinkos apsaugos valstybinės kontrolės pareigūnai turi teisę Lietuvos Respublikos Vyriausybės ar jos įgaliotos institucijos nustatyta tvarka priverstinai nuvežti neteisėtai pastatytus, laikomus ar apgyvendinimui, nakvynei, maitinimui ar kitiems tikslams naudojamus vagonėlius, kitus kilnojamuosius objektus arba įrenginius.
[424] 605 straipsnis. Nušalinimas nuo transporto priemonių vairavimo, patikrinimas dėl neblaivumo ar apsvaigimo nuo narkotinių, psichotropinių ar kitų psichiką veikiančių medžiagų
[425] 606 straipsnis. Atidavimas į sveikatos priežiūros įstaigą teismo psichiatrijos ekspertizei atlikti
[426] 607 straipsnis. Administracinių nusižengimų teisenos užtikrinimo prievartos priemonių apskundimas

b) References to National Authorities

- State Tax Inspectorate **4**
- Tax administrator
- Customs Department
- Competent authorities for opening investigations in administrative offences according to Art. 589 Administrative Offences Code (see Article 5 Opening of Investigations Competent Authorities).

5. Article 8 Duty to Inform the Office

[…] 2. The institutions, bodies, offices and agencies and, unless ***prevented by national law***, the ***competent authorities of the Member States*** shall, at the request of the Office or on their own initiative, transmit without delay to the Office any document or information they hold which relates to an ongoing investigation by the Office. […]
3. The institutions, bodies, offices and agencies and, unless ***prevented by national law***, the ***competent authorities of Member States*** shall transmit without delay to the Office, at the request of the Office or on their own initiative, any other information, documents or data considered pertinent which they hold, relating to the fight against fraud, corruption and any other illegal activity affecting the financial interests of the Union.

1 A **report obligation** can at least be determined from the principle of sincere cooperation with Union bodies, cf. Art. 4 para 3 TEU.

2 This principle applies in all areas of potential irregularities and frauds (for the typology of EU frauds and offences see Hauck 2025b, EU Fraud Commentary on the PIF Directive and see above Art. 26 EPPO Regulation, where the material scope of the EPPO is determined).

3 Additionally, Art. 12a in combination with Art. 8 para 2 and 3 OLAF Regulation 883/2013 obliges AFCOS of the present Member State to report to OLAF any of the requested material.

4 The **obligations exist throughout the different areas** of irregularities (tax revenue related, customs revenue related; tax expenditure related i.e. structural funds area, direct grants etc.) and are therefore enshrined in different national laws. The competent authorities of the Member States are either the same that can conduct external investigations (in cases of resistance, *Sigma Orionis*[427]) or those that must be informed by the Director General if he/she decides not to open a case according to Art. 5 para 5 OLAF Regulation No 883/2013 as amended 2020/2223.

[427] See Art 3 OLAF Regulation above in this Chapter.

II. References to National Law in the OLAF Regulation (Art. 9–17 OLAF Regulation)

As OLAF investigations can have elements of both national punitive, **administrative and EU administrative law**, and their findings may lead to criminal proceedings at the national level, fair proceedings that are compliant with procedural guarantees need to be installed and respected.[428] Hereby it is ensured that the acceptance of OLAF final reports as evidence in national courts is made stronger. Without adequate safeguards, courts may refuse to admit these reports, leading to inefficiencies and requiring national authorities to repeat investigative steps.[429] *Bovend'Eerdt* rightly points at the fact that there is a **two-folded situation** with regard to procedural guarantees: **a)** the rights established and codified by Art. 9 – *Ligeti* pointed out that these are *de facto* general Europeanised defence rights – must be **respected in any OLAF investigation** and **b) during on-the-spot checks** OLAF must according to the "**yield-rule**" in Art. 3 para 3 respect as well **national procedural rights** ("in compliance with the rules and practices of the Member State concerned").[430] Only in the absence of Europeanised defence rights, the **national rights** will apply and then they need to meet the **requirements of the assimilation rule**. *Bovend'Eerdt*[431] discusses the use of "will-dependent" evidence, such as a witness statement offered to an OLAF investigator as an example of an evidence gathering action of OLAF during on-the-spot checks, which is a good example for the present discussion of the applicable laws, which will now follow:

1. Article 9 Procedural Guarantees

[…] 3. As soon as an investigation reveals that an official, other servant, member of an institution or body, head of office or agency, or staff member may be a person concerned, that official, other servant, member of an institution or body, head of office or agency, or staff member shall be informed to that effect, provided that this does not prejudice the conduct of the investigation or of any investigative proceedings ***falling within the remit of a national judicial authority.***
4. […] In duly justified cases where necessary to preserve the confidentiality of the investigation or an ongoing or future criminal investigation by the EPPO or a national judicial authority, the Director-General may, where appropriate after consulting the EPPO or ***the national judicial authority concerned***, decide to defer the fulfilment of the obligation to invite the person concerned to comment. […]

[428] See in-depth with further references only precisely Ligeti 2017, pp. 27 et seq.
[429] Bovend'Eerdt 2024, pp. 140 et seq.
[430] Ibid, p. 141.
[431] Ibid, p. 144: "Is this an EU power or can OLAF only exercise these powers on the basis of the principle of assimilation? For the person concerned, even if he has familiarised himself with the 'yield rule', this is problematic. He must be able to know what it is that Union law regulates to get a sense of the role left to be played by national law. How can a person know the scope of his private sphere or how interferences therewith may take place if he cannot know whether it is Union or national law that applies in a specific instance?".

1Article 9 para 3 – Remit of a National Judicial Authority

In the area of customs controls, supervisions and audits the courts in administrative matters judge about complaints to actions of customs officials.

2 **[Excerpt Law Establishing the Lithuanian Customs/***Lietuvos Respublikos Muitinės Į S T A T Y M A S 2004 m. balandžio 27 d. Nr. IX–2183 Vilnius I Skyriubendrosios Nuostatos*

Chapter VIII

Appeal From Customs Action Or Inaction

Article 88[432] **The right to appeal the decisions of the customs authorities and non-decisions**

Every interested person has the right to appeal:

1. the decision of the Customs Department, territorial customs office or special customs office directly and individually applied to him, related to the application of customs legislation;

2. Non-acceptance of a decision by the customs department, territorial customs office or special customs office, if he submitted a request to one of these customs offices for a decision related to the application of customs legislation, and did not receive a decision within the period established by Article 31 of this Law, or if the time has expired, within which such a decision should have been made.

c) Article 9 para 4 – National Judicial Authorities

3 The national judicial authority might be the police, the prosecution offices or one of the Lithuanian courts.

[432] **Skyrius**
Muitinės Veiksmų Ar Neveikimo Apskundimas
88 straipsnis. Teisė apskųsti muitinės įstaigų sprendimus ir sprendimų nepriėmimą
Kiekvienas suinteresuotas asmuo turi teisę apskųsti:
1. jam tiesiogiai ir individualiai taikomą Muitinės departamento, teritorinės muitinės arba specialiosios muitinės įstaigos sprendimą, susijusį su muitų teisės aktų taikymu;
2. Muitinės departamento, teritorinės muitinės arba specialiosios muitinės įstaigos sprendimo nepriėmimą, jeigu jis kuriai nors iš šių muitinės įstaigų pateikė prašymą priimti sprendimą, susijusį su muitų teisės aktų taikymu, ir per šio Įstatymo 31 straipsnio nustatytą laikotarpį negavo sprendimo arba jeigu baigėsi laikas, per kurį toks sprendimas turėjo būti priimtas.

2. Article 11 Investigation Report and Action Following Investigations

[…] 2. In drawing up the reports and recommendations referred to in para 1, account shall be taken of the relevant provisions of Union law and, in so far as it is applicable, ***of the national law of the Member State concerned***.
Reports drawn up on the basis of the first subpara, together with all evidence in support and annexed thereto, shall constitute admissible evidence:
(a) in judicial proceedings of a non-criminal nature before national courts and in administrative proceedings in the Member States;
(b) in ***criminal proceedings of the Member State*** in which their use proves necessary in the ***same way and under the same conditions*** as administrative reports drawn up by ***national administrative inspectors*** and shall be subject to the ***same evaluation rules as those applicable to administrative reports drawn up by national administrative inspectors*** and shall have the same evidentiary value as such reports;
(c) in judicial proceedings before the CJEU and in administrative proceedings in the institutions, bodies, offices and agencies.
Member States shall notify to the Office ***any rules of national law relevant*** for the purposes of point (b) of the second subpara.
With regard to point (b) of the second subpara, Member States shall, upon request of the Office, send to the Office the ***final decision of the national courts*** once the ***relevant judicial proceedings*** have been finally ***determined*** and the final court decision has become ***public***.
The power of the CJEU and national courts and competent bodies ***in administrative and criminal proceedings to freely assess the evidential value*** of the reports drawn up by the Office shall not be affected by this Regulation. […]
3. Reports and recommendations drawn up following an external investigation and any relevant related documents shall be sent to the ***competent authorities of the Member States*** concerned in accordance with the rules relating to external investigations and, if necessary, to the institution, body, office or agency concerned. The competent authorities of the Member State concerned and, if applicable, the institution, body, office or agency shall take such action as the results of the external investigation order and shall report thereon to the Office within a timelimit laid down in the recommendations accompanying the report and, in addition, at the request of the Office. Member States may notify to the Office the relevant national authorities competent to deal with such reports, recommendations and documents.

OLAF investigations may lead to an OLAF report suggesting further actions i.e. punitive proceedings, national follow-up, criminal investigation and so on.[433] **1**

[433] See Bovend'Eerdt 2024, pp. 241 et seq., Chapter 3.5.

a) References to National Law

2 *Sources & National Articles 5: Article 11 – Overview for Lithuania*

Para 2	General Law on Tax Administration, VAT Code, Customs Code and General Administrative Law
Para 2 (a)	Art. 122, 123, 124 VAT Code
Para 2 (b)	Criminal Procedure Code **Article 20 Evidence** 1. Evidence in criminal proceedings is data obtained according to the procedure established by law. 2. The judge or court in charge of the case shall decide whether the obtained data are to be considered as evidence in each case. 3. Evidence can only be such data that confirm or deny at least one circumstance that is important for the correct resolution of the case. 4. Evidence can only be data obtained by legal means, which can be verified by the procedural steps provided for in this Code. 5. Judges evaluate the evidence according to their inner conviction based on thoroughness and impartiality examination of all the circumstances of the case in accordance with the law.
Para 2 (c)	Rules on evidence in criminal trials if OLAF Reports are submitted

Source: The authors.

3

Article 120 VAT control [Excerpt VAT Code] 1. VAT, except for the case specified in para 2 of this Article, is controlled by the state tax inspectorate. The State Tax Inspectorate controls the payment of VAT for imported goods as well, if their import VAT is credited in accordance with the procedure established in Article 94 of this Law. 2. VAT for imported goods, not specified in para 1 of this Article, is controlled by territorial customs. 3. VAT arrears, as well as related fines and/or interest are collected in accordance with the procedure established by law.

4 Lithuanian VAT, tax-administrative and AML **enforcement provisions illustrate** the administrative sanctions, recovery mechanisms and **preventive measures available at national level** to protect the EU's financial interests, which form the administrative-law counterpart to criminal investigations within the meaning of Article 11 of the OLAF Regulation. They are relevant because they define the national authority powers, sanctions and recovery tools that OLAF may trigger, coordinate with, or rely upon when

conducting administrative investigations and issuing recommendations, including parallel or follow-up actions alongside EPPO proceedings.

Chapter XV Liability For Violations Of This Law **5**

Article 122 Failure to submit a VAT return within the set deadline

If the VAT payer has not submitted a VAT return within the time limit established by this Law, the amount of VAT payable to the budget for that period is increased (the amount of VAT refundable from the budget is reduced) by 1 percent.

Article 123 Failure to comply with the VAT payment procedure

1. For taxpayers who have violated the provisions of this Law, late interest is calculated in accordance with the procedure established by the Law on Tax Administration.
2. If it is determined that the VAT payer has unreasonably reduced the estimated amount of VAT payable to the budget (increased the estimated amount of VAT refundable from the budget), the additional amount of VAT payable is calculated, by which the amount of VAT payable to the budget is correspondingly increased (the amount of VAT refundable from the budget is reduced), and a fine of 10 to 50 percent of the calculated additional VAT amount is imposed.
3. If it is determined that the taxable person or any other person who is not a VAT payer, but who was obliged to pay VAT to the budget in accordance with the procedure established by this Law, has not paid it, the amount of VAT to be paid to the budget is calculated and a fine of 10 to 50 percent of the calculated VAT amount is imposed .
4. The size of the specific fine imposed in the cases referred to in para 2 or 3 of this Article depends on the nature of the violation, the form of the taxpayer's guilt and other circumstances that the tax administrator recognizes as important when imposing a higher or lower fine.

Article 124 Failure to comply with customs sanctioned actions and payment of import VAT

If the procedure for the performance of actions sanctioned by the customs established by the Customs Code and the legal acts governing its application is not followed and as a result an import debt to the customs is incurred, late import VAT interest begins to be calculated from the date of the import debt to the customs, in other cases - after the end of the time during which the import VAT should have been paid. Late interest is calculated according to the procedure established by the Law on Tax Administration.

In the area of the tax administration the following measures might apply: **6**

Law on the establishment of the Lithuanian Tax Administration/

Article 95 Ways of ensuring the fulfilment of the tax obligation

1. The ways of ensuring the fulfilment of the tax obligation are:

(1) late interest;
(2) seizure of property;
(3) instruction to the credit institution to stop issuing and transferring money from the taxpayer's account(s);
(4) mortgage or pledge;
(5) suretyship or guarantee, including cases where the suretyship or guarantee ensures the fulfilment of a possible tax liability.
2. The application of the tax liability security methods specified in clauses 2-5 of part 1 of this Article does not cancel the taxpayer's obligation to pay late interest calculated by the tax administrator.
3. The tax administrator may also use other methods of ensuring the fulfilment of the tax liability that has arisen or may arise, established by tax laws.

Article 96 Late fees
1. Late interest for the taxpayer is calculated:
(1) for unpaid tax declared by the taxpayer or late paid to the budget or undeclared tax calculated by the taxpayer (in the case provided by the relevant tax law, the tax administrator) (including the tax calculated in the customs declaration);
(2) for unpaid or late paid tax determined by the tax administrator during the inspection (including the tax that should have been calculated in the customs declaration);
(3) for overpayment of tax unreasonably refunded (credited) at the taxpayer's request (except for cases where too much is refunded (credited) due to an error by the tax administrator).
2. If the relevant tax law does not stipulate otherwise, this method of ensuring the tax liability does not apply to budgetary institutions, as well as to the Bank of Lithuania.

Article 97 Start of late interest calculation
1. In the case specified in Article 96, Part 1, Point 1 of this Law, late payment interest starts to be calculated from the day after the tax should have been paid to the budget according to the tax legislation in force at that time.
2. In the case referred to in Article 96, Part 1, Item 2 of this Law, late interest is calculated from the day after the tax was to be paid to the budget in accordance with the tax legislation in force at that time, until the date of the inspection report, and if the tax is not paid within the period specified in Article 81, Part 2 of this Law deadline, the calculation of late payment interest continues from the day after the expiration of the aforementioned deadline.
3. In the case specified in Article 96, Part 1, Clause 3 of this Law, late interest is calculated from the day when such overpayment was returned (credited).

4. The provisions of this Article shall apply to late payment penalties for unpaid customs duties to the extent that they do not conflict with the customs legislation of the Community.

Article 98 Duration of late interest calculation

1. Late interest, calculated in accordance with the procedure established in Article 97 of this Law, is calculated every day and ends:
(1) on the day of tax payment (return) to the budget (credited) or
(2) on the day when the tax liability expires on other grounds established in Article 93 of this Law.
2. Late interest, calculated in accordance with the procedure established in paras 1 and 2 of Article 97 of this Law, shall be calculated no longer than 180 days from the date of the emergence of the right to forcibly collect tax arrears, and if the taxpayer fails to pay the undeclared tax calculated by him (in the case of the relevant tax established by law, by the tax administrator), – no longer than 180 days from the due date for payment of the relevant tax provided by law. After suspension of forced collection of tax in the case referred to in Article 110, para 1 of this Law, late interest is calculated for the entire period of suspension, if the taxpayer's complaint was rejected.
3. Legal acts, which establish a shorter period for the calculation of interest on late payment, apply to the calculation of late payment interest started after their entry into force. The calculation of interest on arrears, which began to be calculated before the entry into force of the above-mentioned legal acts, shall continue no longer than the deadline for the calculation of interest on arrears established in these legal acts. If interest on late payment was calculated before the entry into force of the aforementioned legal acts, the calculation of late interest is terminated.
4. The provisions of paras 2 and 3 of this Article do not apply when calculating interest on unpaid customs duties.

Article 99 Amount of interest on late payment

The amount of late interest and the procedure for its calculation shall be determined by the Minister of Finance, taking into account the weighted average of the annual interest rate of the state treasury bills of the Republic of Lithuania issued by auction in litas of the previous calendar quarter. The amount of late interest is determined by increasing the above-mentioned interest rate by 10 percentage points.

Article 100 Exemption from interest on late payment

1. The taxpayer may be exempted from calculated (calculated) but unpaid (uncollected) late interest or part thereof, if:

(1) late interest was calculated from the underpayment of one tax, but for the same period the taxpayer had an overpayment of the same or another tax, and Article 87 of this Law does not prohibit crediting the specified amounts;
(2) is the basis established in para 1 of Article 141 of this Law;
(3) in other cases where it is inappropriate to collect late interest from an economic and/or social point of view, as understood in accordance with Article 113, para 1, Clause 3 of this Law. This exemption basis can only be applied to taxpayers who are natural persons.
2. The tax administrator can exempt the taxpayer from late interest, and in the event of a tax dispute, the authority examining the tax dispute can also exempt it. When the adoption of the relevant decision falls within the competence of the tax administrator, the procedure for exemption from late interest is determined by the central tax administrator.
3. The taxpayer may appeal the refusal to exempt from interest on late payment in accordance with the procedure established in Chapter IX of this Law.
4. When making decisions to exempt from or not to apply interest on unpaid customs duties, the provisions of this Article shall be followed to the extent that they do not conflict with the provisions of the Community Customs Code.

Article 101 Lien
1. Seizure of property is a forced temporary restriction of the taxpayer's ownership right to property or separate components of this right – management, use, disposal – in order to ensure the fulfilment of the tax obligation, applied in accordance with the procedure and conditions established by this and other laws.
2. The taxpayer's property is seized to the extent that it is possible to realistically and fully ensure the recovery of tax arrears and to cover the costs related to the seizure and recovery.
3. The property of the taxpayer may be seized if the taxpayer has not paid the tax and the amounts related to it in accordance with the procedure established by the tax law or if, after the tax administrator has made a decision on the approval of the inspection report, there is a risk that the taxpayer may hide, sell or otherwise lose the property belonging to him and this may make it difficult or impossible to collect the tax and related amounts.
4. Taxpayer's property can also be seized if, during the inspection of whether the tax has been correctly calculated and paid, as well as during the execution of the order for the provision of a specialist's opinion, violations of tax laws are detected and there is a reasonable risk that the taxpayer may hide, sell or sell the property belonging to him. otherwise lose it and it may be difficult or impossible to collect the tax and related

amounts. In this case, only such property of the taxpayer, which is registered in the relevant property register, can be seized, as well as the tax overpayment (difference) to be returned to the taxpayer.
5. The tax administrator values the seized property at market prices. The taxpayer, if he does not agree with the tax administrator's assessment, has the right to dispute it in accordance with the procedure established by law.
6. The rules set forth in Article 675, paras 1, 2, 4 and 5, Articles 677, 678, 679, 680, 683, 684, Article 686, paras 1 and 2, and Article 688 of Chapter XLVIII of the Code of Civil Procedure apply *mutatis mutandis* to the seizure of property by the tax administrator. In this case, the tax administrator officer has all the rights and duties regarding the taxpayer and third parties, just like the bailiff seizing property in accordance with the procedure established by this Code.

Article 102 Instruction to the credit institution to stop issuing money from the taxpayer's account(s)
The tax administrator has the right to give instructions to credit institutions to stop issuing and transferring money from the taxpayer's account(s), if the taxpayer does not allow checking whether the taxes have been correctly calculated and paid, or if a decision has been made on behalf of the taxpayer to write off tax delinquent amounts from the credit of the personal account in the institution.
[...]

Chapter IX Appeal From Decisions Of The Tax Administrator. Tax Disputes
Article 144 The taxpayer's right to appeal the actions of the tax administrator
The taxpayer has the right to appeal against any action or inaction of the tax administrator (his official).

Article 145 Tax dispute procedure
1. For tax disputes, this Law establishes and regulates the mandatory pre-trial procedure for their examination. This provision does not limit the right of the taxpayer to apply directly to the court after the relevant central tax administrator's decision on the tax dispute.
2. The procedure for examining tax disputes provided for in this Law is also applicable to the examination of taxpayer complaints regarding the tax administrator's decision not to waive the payment of fines and/or late interest and the tax administrator's offsetting of the taxpayer's overpayment of tax.
3. Tax disputes shall not be examined if a mutual agreement procedure has been initiated regarding the disputed amounts, provided for in the double taxation avoidance agreements concluded and applied by the Republic of Lithuania or in the Convention

90/436/EEC on the avoidance of double taxation by adjusting the profits of associated companies.

Article 146 The procedure for appealing other decisions of the tax administrator
1. Complaints regarding non-acceptance of decisions of the tax administrator (his official), not specified in Article 145 of this Law, as well as complaints regarding decisions (non-acceptance) of the central tax administrator, which do not resolve tax disputes in substance, are examined in accordance with the procedure established by the Law on Administrative Cases.
2. The taxpayer may also use the right granted to him by other laws to appeal the illegal actions of the tax administrator officer in accordance with the procedure established by these legal acts.

Article 147 Institutions dealing with tax disputes
Tax disputes are examined by the central tax administrator, the Tax Disputes Commission (hereinafter referred to as the pre-judicial institutions examining tax disputes) and the court.

b) National Authority, para 3

7
- Tax Administration
- Customs Administration
- VAT offices
- Payment Agencies under the supervision of the Ministries concerned (Agriculture, Economy, Social Affairs etc., Defence and Maritime Environments…)
- Financial Crime Investigation Service of the Republic of Lithuania
- Art. 41 et seq. AML Act (last amended 2021)

8

Article 42 Payment and recovery of fines[Excerpt AML Act]
1. A fine imposed by the supervisory authority must be paid into the state budget not later than within 40 days from the date of receipt by a person of a decision of the supervisory authority to impose the fine. In the event of appealing against such a decision, the fine must be paid not later than within 40 days from the date of coming into effect of a court judgment dismissing the appeal.
2. In the presence of a reasoned request of a person, the supervisory authority shall have the right to defer the payment of the fine or a part thereof for a period up to six months if the person is unable to pay the fine on time due to objective reasons.
3. The supervisory authority's decision to impose a fine shall be an enforceable document to be enforced in accordance with the procedure laid down in the Code of Civil Procedure of the Republic of Lithuania. The supervisory authority's decision may be

submitted for enforcement not later than within three years from the date of its adoption or coming into effect of a court judgment dismissing the appeal.

Article 43 Suspension from duties of the board member/members, the director/directors of administration or a senior manager of financial institutions or other obliged entities and the director/directors of branches of foreign financial institutions or other obliged entities

1. From the date of submission to a financial institution or another obliged entity of the supervisory authority's decision on the temporary suspension from duties of the board member/members, the director/directors of administration or a senior manager of the financial institutions or other obliged entities and the director/directors of a branch of foreign financial institutions or other obliged entities, the suspended person shall not have the right to perform his functions and all decisions adopted by him after the submission of the said supervisory authority's decision to the financial institution or another obliged entity shall be null and void.
2. Where the supervisory authority adopts a decision to suspend from duties the board member/members of financial institutions or other obliged entities, the director/directors of administration of financial institutions or other obliged entities and the director/directors of a branch of foreign financial institutions or other obliged entities and require that they be removed from office and/or a contract concluded therewith be terminated or they be divested of their powers, the duly entitled body of the financial institution or another obliged entity must remove such persons from office and/or terminate the contracts concluded therewith or divest them of their powers within the time limit specified in the decision of the supervisory authority.
3. The supervisory authority's decision to suspend from duties the board member/members, the director/directors of administration or a senior manager of financial institutions or other obliged entities and the director/directors of a branch of foreign financial institutions or other obliged entities shall be communicated to the manager of the Register of Legal Entities and published on the website of the supervisory authority.

Article 44 Prohibition/restriction of activities of branches or other establishments of financial institutions or other obliged entities

1. Restrictions on the activities of branches or other establishments of financial institutions or other obliged entities shall be imposed by this Law and a decision of the supervisory authority on the restriction of activities of branches or other establishments of financial institutions or other obliged entities.
2. Once the supervisory authority has adopted a decision to temporarily prohibit/restrict the activities of a branch or another establishment, the branch or the other establishment shall not have the right to provide services. The period of restriction of the activities of branches or other establishments of financial institutions or other obliged entities shall

be established by the supervisory authority. This period may not exceed two months. When it is established that the circumstances likely to be the basis for the prohibition/restriction of activities still exist, the period of prohibition/restriction of activities may, by a reasoned decision of the supervisory authority, be extended for up to two months.
3. Once the supervisory authority has adopted a decision to permanently prohibit the activities of a branch or another establishment, the branch or the other establishment shall not have the right to provide services, and the financial institution or the other obliged entity must additionally without delay adopt a decision on the termination of activities of such a branch or another establishment.
4. The adopted decision to impose, extend or revoke the prohibition/restriction of activities of branches or other establishments of financial institutions or other obliged entities shall, not later than on the next working day following the adoption of the decision, be communicated to the manager of the Register of Legal Entities and published on the website of the supervisory authority.

Article 45 Temporary restriction of the right to dispose of funds or other property
1. Where the supervisory authority imposes the sanction specified in Article 36(1)(6) of this Law, a financial institution shall temporarily not have the right to dispose of funds in the accounts held with credit institutions and/or other property specified in the decision of the supervisory authority.
2. A decision of the supervisory authority to temporarily restrict the right to dispose of the funds held with the credit institutions established in the Republic of Lithuania and/or other property located in the territory of the Republic of Lithuania shall be considered as a property seizure act and shall be registered in the Register of Property Seizure Acts. The decision of the supervisory authority must contain the data required to register the supervisory authority's decision in the Register of Property Seizure Acts. In the cases specified by the legal acts regulating the Register of Property Seizure Acts, the decision of the supervisory authority may be registered in the Register of Property Seizure Acts temporarily.

Article 46 Withdrawal/suspension of a licence or authorisation to pursue activities
1. In the case where the financial institution or another obliged entity must possess a licence or authorisation to pursue activities, the supervisory authority that has issued the licence or authorisation to pursue activities shall have the right to withdraw the licence or authorisation to pursue activities that has been issued or to suspend the licence or authorisation until the breach of this Law persists.
2. After the grounds for suspension of a licence or authorisation have ceased to exist, the supervisory authority shall, without delay and not later than within five working days of satisfying itself that the grounds have ceased to exist, lift the suspension of the licence or authorisation.

3. Where a licence or authorisation to pursue activities has been issued to another obliged entity by a body other than the supervisory authority, upon adopting a decision to suspend the licence or authorisation to pursue activities, the supervisory authority shall apply to the body that has issued the licence or authorisation for the execution of suspension of activities of another obliged entity pursuant to the legal acts regulating its activities. After the grounds for suspension of the licence or authorisation have ceased to exist, the supervisory authority shall, without delay and not later than within five working days of satisfying itself that the grounds have ceased to exist, apply to the body that has issued the licence or authorisation for resumption of activities of another obliged entity pursuant to the legal acts regulating its activities.
4. Where a licence or authorisation to pursue activities has been issued to another obliged entity by a body other than the supervisory authority, upon adopting a decision to withdraw the licence or authorisation to pursue activities, the supervisory authority shall apply to the body that has issued the licence or authorisation for the execution of suspension of activities of another obliged entity pursuant to the legal acts regulating its activities. Following the entry into force of the decision to withdraw the licence or authorisation to pursue activities, the supervisory authority shall apply to the body that has issued the licence or authorisation for the execution of termination of activities of another obliged entity pursuant to the legal acts regulating its activities.

A **conclusion of an OLAF report** concerning a fraud case, in which a printing machine was purchased via a foreign supplier could sound like that in case findings, here e.g. from a criminal case decided by the **Court of Appeal of Lithuania:** "[...] it also caused serious damage to the international image of the Republic of Lithuania, as the OLAF, **following the investigation, concluded that** UAB G. p."as the beneficiary, did not ensure competition, violated the principle of sound financial management, **increased the price of the printing machinery intentionally**, and from such an increase in the price was benefited by the representatives of the Lithuanian beneficiary [...] **unjustified from the European Regional Development Fund [...]**."[434] **9**

[434] See a case example, in which OLAF's report was used as evidence, here: Court of Appeal of Lithuania Case No.: 1A-29-1076/2024, Type of case: criminal case. The real price of the machine was €6 million, but here fraudlently artificially inflated to: ca. € 9 million. The € 3 million difference was: disguised as "commission fees" transferred through offshore/intermediary companies. False documents and fake procurement procedures were created to: obtain EU and national support (ca. €4.1 million). Authorities (Lithuanian Business Support Agency) were misled by forged applications and reports. Funds were routed via: Hong Kong, Cyprus, Switzerland, Delaware companies and fake contracts and "commission agreements" were used to conceal origin hide beneficiaries. V.V. convicted of: Fraud (Art. 182 CC), Subsidy fraud (Art. 207 CC), Document forgery (Art. 300 CC), Abuse of office (Art. 228 CC), Court found: Organised group structure, Intentional deception of authorities, Serious financial damage to the State. V.V. convicted (fine imposed; confiscation ordered). Some charges partly time-barred or acquitted (you can read the judgement by clicking on the link in the OA version).

3. Article 12 Exchange of Information Between the Office and the National Authorities

1. Without prejudice to Articles 10 and 11 of this Regulation and to the provisions of Regulation (Euratom, EC) No 2185/96, the Office may transmit to the ***competent authorities of the Member States*** concerned information obtained in the course of external investigations in due time to enable them to take appropriate action ***in accordance with their national law***. It may also transmit such information to the institution, body, office or agency concerned.
2. Without prejudice to Articles 10 and 11, the Director-General shall transmit to the ***judicial authorities of the Member State concerned*** information obtained by the Office, in the course of internal investigations, concerning facts which fall within the ***jurisdiction of a national judicial authority***. […]
3. The ***competent authorities of the Member State concerned*** shall, unless ***prevented by national law***, inform the Office without delay, and in any event within 12 months of receipt of the information transmitted to them in accordance with this Article, of the action taken on the basis of that information.
4. The Office may ***provide evidence*** in proceedings before national courts and tribunals ***in conformity with national law*** and the Staff Regulations. […]

a) Article 12 para 1 OLAF Regulation (Competent Authorities & Appropriate Action in Accordance with Their National Law)

1 Competent authorities

- Lithuanian Special Investigation Service STT (*Specialiųjų tyrimų tarnyba*)
- General Prosecutor's Office of the Republic of Lithuania
  - Organized Crime and Corruption Investigation Department
- Regional prosecution offices

2nd divisions: Investigation of economic and financial crimes

- Police
  - Territorial police commissariats
  - Organized crime units
- State Border Guard Service
- Military Police
- Financial Crimes Investigation Service
- Customs of the Republic Lithuania
  - Customs Criminal Service/Muitinės kriminalinė tarnyba
- Fire Protection and Rescue Department

Appropriate action acc. to national law **2**

- National follow-up acc. to the Administrative Affences Code and Law of the Republic of Lithuania on Administrative Cases
- National follow-up acc. to the special Administrative laws e.g. Excise Law, Tax Administration Law, VAT Code

b) Article 12 para 2 OLAF Regulation (Judicial Authorities of the Member State Concerned)

Which are these national authorities? **3**

For all offences:

- Regional Prosecutor's Offices (Klaipėda, Vilnius, Panevėžys, Kaunas)
- Prosecutor General's Office of the Republic Lithania (Vilnius)
- Lithuanian Police
- Lithuanian Customs: Customs Criminal Service
- Financial Investigation Service
- Lithuanian Criminal Police Bureau - International Liaison Office (Interpol Vilnius)
- District Courts
- Ministry of Justice

Especially for corruption offences: **4**

- Organized Crime and Corruption Investigation Department
- Special Investigations Service of the Republic of Lithuania
- Immunity Board of the Police Dept. under the Ministry of Internal Affairs for corruption cases within the police

c) Article 12 para 3 OLAF Regulation (Information to the Office by Competent Authorities of the Member State Concerned)

These are the authorities, which were presented under a) and b) above. They are obliged to fulfil the time-limit by virtue of Art. 12 para 3 OLAF Regulation. **5**

Prevention by national law **6**

The right to withhold information (for a certain time) may result from provisions, which ensure the secrecy of an action under national law.

d) Article 12 para 4 OLAF Regulation (Providing Evidence in Court Proceedings before National Courts and Tribunals in Conformity with National Law)

7 The Law of the Republic of Lithuania on Administrative Cases (*Lietuvos Respublikos administracinių bylų teisenos įstatymas*) and the Code of Administrative Offences (*Lietuvos Respublikos administracinių nusižengimų kodeksas*) will apply if providing evidence in court proceedings before national administrative courts and tribunals. And the Criminal Procedure Code (*baudžiamojo proceso kodekso*) might apply if providing evidence in national court proceedings before criminal courts and tribunals.

Criminal Procedure Code/*baudžiamojo proceso kodekso*
Article 20[435] **Evidence**
1. Evidence in criminal proceedings is data obtained **in accordance with the procedure established by law**.
2. Whether the obtained data is to be considered as evidence is decided in each case by the judge or the court having jurisdiction over the case.
3. Evidence can only be such data that confirm or deny at least one circumstance that is important for the correct resolution of the case.
4. Evidence can **only** be data **obtained by legal means**, which can be verified by the **procedural steps provided for in this Code**.
5. Judges evaluate the evidence according to their inner conviction, based on a thorough and impartial examination of all the circumstances of the case, in accordance with the law.

Chapter XXI Examination Of Evidence
Article 271 Beginning of the evidentiary investigation
1.[436] The examination of the evidence begins with the publication of the indictment. It is read aloud by the prosecutor. If the indictment is long, the prosecutor can summarize its content, indicating the essence of the accusation.

[435] **20 straipsnis. Įrodymai**
1. Įrodymai baudžiamajame procese yra įstatymų nustatyta tvarka gauti duomenys.
2. Ar gauti duomenys laikytini įrodymais, kiekvienu atveju sprendžia teisėjas ar teismas, kurio žinioje yra byla.
3. Įrodymais gali būti tik tokie duomenys, kurie patvirtina arba paneigia bent vieną aplinkybę, turinčią reikšmės bylai išspręsti teisingai.
4. Įrodymais gali būti tik teisėtais būdais gauti duomenys, kuriuos galima patikrinti šiame Kodekse numatytais proceso veiksmais.
5. Teisėjai įrodymus įvertina pagal savo vidinį įsitikinimą, pagrįstą išsamiu ir nešališku visų bylos aplinkybių išnagrinėjimu, vadovaudamiesi įstatymu.

[436] **XXI Skyrius**
Įrodymų Tyrimas
271 straipsnis. Įrodymų tyrimo pradžia
1. Įrodymų tyrimas pradedamas kaltinamojo akto paskelbimu. Jį balsu perskaito prokuroras. Jeigu kaltinamasis aktas yra didelis, jo turinį prokuroras gali išdėstyti sutrumpintai, nurodydamas kaltinimo esmę.

2. After that, the chairman of the trial session asks the accused if he understands the charge, if necessary, explains the essence of the charge to the accused and asks if he pleads guilty. The accused has the right to give reasons for his answer.

Article 272[437] **Examination of the accused**

1. After the defendant's answers on the charge, the chairman of the trial session explains to him the right to give explanations, answer questions or remain silent and/or refuse to testify about his own possible criminal act. In addition, the chairman of the trial session explains that the accused has the right to ask questions to the persons being questioned, to express his opinion on the requests made by other participants in the trial and to give explanations about the evidence being investigated.
2. If several defendants participate in the trial and they wish to testify, the order of testimony is determined by the court after hearing the opinions of the defendants and their lawyers.
3. The questioning of the accused begins with the proposal of the chairman of the court hearing to testify about the accusation and the circumstances of the case known to the accused.
4. At the request of the participants in the court proceedings or at the initiative of the court, a psychologist is invited to the interrogation of the minor accused, who helps to interrogate the minor, taking into account his social and psychological maturity , and/or a representative of the state child rights protection institution, who monitors whether the rights of the minor accused are not violated during the interrogation. The representative of the state institution for the protection of children's rights can ask the person being interviewed questions and make requests for the interview.

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2. Po to teisiamojo posėdžio pirmininkas paklausia kaltinamąjį, ar šis supranta kaltinimą, reikiamais atvejais išaiškina kaltinamajam to kaltinimo esmę ir paklausia, ar jis prisipažįsta kaltas. Kaltinamasis turi teisę motyvuoti savo atsakymą.

[437] **272 straipsnis. Kaltinamojo apklausa**

1. Po kaltinamojo atsakymų dėl kaltinimo teisiamojo posėdžio pirmininkas išaiškina jam teisę duoti paaiškinimus, atsakyti į klausimus arba tylėti ir (ar) atsisakyti duoti parodymus apie savo paties galimai padarytą nusikalstamą veiką. Be to, teisiamojo posėdžio pirmininkas paaiškina, kad kaltinamasis posėdyje turi teisę užduoti klausimų apklausiamiems asmenims, pareikšti savo nuomonę dėl kitų nagrinėjimo teisme dalyvių pareikštų prašymų ir duoti paaiškinimus dėl tiriamų įrodymų.
2. Jeigu nagrinėjant bylą teisme dalyvauja keli kaltinamieji ir jie pageidauja duoti parodymus, parodymų davimo eilę nustato teismas, atsiklausęs kaltinamųjų ir jų gynėjų nuomonės.
3. Kaltinamojo apklausa pradedama teisiamojo posėdžio pirmininko pasiūlymu duoti parodymus apie kaltinimą ir kaltinamajam žinomas bylos aplinkybes.
4. Nagrinėjimo teisme dalyvių prašymu arba teismo iniciatyva į nepilnamečio kaltinamojo apklausą kviečiamas psichologas, kuris padeda apklausti nepilnametį, atsižvelgdamas į jo socialinę ir psichologinę brandą, ir (ar) valstybinės vaiko teisių apsaugos institucijos atstovas, kuris stebi, ar apklausos metu nepažeidžiamos nepilnamečio kaltinamojo teisės. Valstybinės vaiko teisių apsaugos institucijos atstovas gali užduoti apklausiamam asmeniui klausimų ir reikšti prašymus dėl apklausos.

Article 273[438] **Abbreviated evidentiary examination**

1. If the accused, who is not accused of having committed a very serious crime, declared to the court after the publication of the indictment that he admits to being guilty and wishes to testify immediately and agrees that other evidence should not be examined, or the accused has already expressed such a wish in para 2 of Article 218 of this Code in accordance with the established procedure, the examination of evidence after questioning the accused and fulfilling the requirements of Article 291 of this Code may be terminated if the circumstances of the commission of the criminal offence do not raise doubts and the prosecutor and defence counsel agree to such abbreviated examination of evidence.

2. When several defendants are accused of committing one or more criminal acts, a shortened examination of evidence can be conducted only if the conditions provided for in para 1 of this Article can be applied to all defendants.

Article 274[439] **Temporary removal of the accused from the courtroom**

If there is sufficient reason to believe that the defendant's participation will prevent another defendant, victim or witness from giving a truthful testimony, this defendant may be temporarily removed from the courtroom by a court order. In this case, when the accused returns to the courtroom, the chairman of the courtroom informs him of the content of the testimony given and gives him the opportunity to ask questions to the interviewed persons, as well as to give his own explanations regarding the testimony.

[438] **273 straipsnis. Sutrumpintas įrodymų tyrimas**

1. Jeigu kaltinamasis, kuris nėra kaltinamas padaręs labai sunkų nusikaltimą, po kaltinamojo akto paskelbimo teismui pareiškė, kad prisipažįsta esąs kaltas ir pageidauja tuojau pat duoti parodymus bei sutinka, kad kiti įrodymai nebūtų tiriami, arba tokį pageidavimą kaltinamasis jau yra pareiškęs šio Kodekso 218 straipsnio 2 dalyje nustatyta tvarka, įrodymų tyrimas apklausus kaltinamąjį ir įvykdžius šio Kodekso 291 straipsnio reikalavimus gali būti nutrauktas, jei nusikalstamos veikos padarymo aplinkybės nekelia abejonių ir su tokiu sutrumpintu įrodymų tyrimu sutinka prokuroras ir gynėjas.

2. Kai keli kaltinamieji kaltinami padarę vieną ar kelias nusikalstamas veikas, sutrumpintą įrodymų tyrimą galima atlikti tik tuo atveju, jeigu šio straipsnio 1 dalyje numatytos sąlygos gali būti pritaikytos visiems kaltinamiesiems.

[439] **274 straipsnis. Laikinas kaltinamojo pašalinimas iš posėdžio salės**

Jeigu yra pakankamas pagrindas manyti, kad kaltinamojo dalyvavimas kliudys kitam kaltinamajam, nukentėjusiajam ar liudytojui duoti teisingus parodymus, teismo nutartimi šis kaltinamasis gali būti laikinai pašalintas iš posėdžio salės. Šiuo atveju, kai kaltinamasis grįžta į teisiamojo posėdžio salę, teisiamojo posėdžio pirmininkas jam praneša duotų parodymų turinį ir suteikia galimybę užduoti klausimus apklaustiems asmenims, taip pat dėl parodymų duoti savo paaiškinimus.

Article 275[440] **Asking questions at the trial**

1. The prosecutor, the victim, the civil plaintiff, the civil defendant and their representatives, the defence attorney, the legal representative of the accused, and the accused have the right to ask questions of the accused, victims, witnesses, experts and specialists being questioned in court. With the permission of the court, an expert and a specialist can also ask questions to the accused, victims, and witnesses. It is forbidden to ask open-ended questions.
2. If a witness is called to a trial session at the request of one of the participants in the court hearing, this participant is the first to ask questions to that witness.
3 . Judges have the right to ask questions to the interrogated persons at any time during the examination of evidence.
4. Judges and, with the permission of the presiding judge of the trial, the participants in the trial ask questions to the interrogated persons directly. Participants in the court hearing who abuse this right may be deprived of it by the chairman and allowed to ask questions only through him.
5. Questions are asked to minor victims and minor witnesses only through the chairman of the court session and, if necessary, through a representative.
6. The chairman of the court session rejects questions that are not related to the case.

This is a fundamental right and ensures equality of arms. It applies in EPPO proceedings and can be used for an appeal if it is not respected. **8**

[440] **275 straipsnis. Klausimų uždavimas teisiamajame posėdyje**
1. Užduoti klausimus teisme apklausiamiems kaltinamiesiems, nukentėjusiesiems, liudytojams, ekspertams ir specialistams turi teisę prokuroras, nukentėjusysis, civilinis ieškovas, civilinis atsakovas ir jų atstovai, gynėjas, kaltinamojo atstovas pagal įstatymą ir kaltinamasis. Teismo leidimu kaltinamiesiems, nukentėjusiesiems, liudytojams klausimus gali užduoti ir ekspertas bei specialistas. Draudžiama užduoti atsakymą menančius klausimus.
2. Jeigu liudytojas yra pašauktas į teisiamąjį posėdį vieno iš nagrinėjimo teisme dalyvio prašymu, šis dalyvis tam liudytojui klausimus užduoda pirmas.
3. Teisėjai apklausiamiems asmenims turi teisę užduoti klausimus bet kuriuo įrodymų tyrimo metu.
4. Teisėjai ir teisiamojo posėdžio pirmininko leidimu nagrinėjimo teisme dalyviai klausimus apklausiamiems asmenims užduoda tiesiogiai. Nagrinėjimo teisme dalyviams, kurie piktnaudžiauja šia teise, pirmininkas gali ją atimti ir leisti užduoti klausimus tik per jį.
5. Nepilnamečiams nukentėjusiesiems ir nepilnamečiams liudytojams klausimai užduodami tik per teisiamojo posėdžio pirmininką, o prireikus – per atstovą.
Straipsnio dalies pakeitimai:
6. Teisiamojo posėdžio pirmininkas atmeta klausimus, kurie nesusiję su byla.
Straipsnio pakeitimai

Article 276[441] **Reading of the above statements of the accused, the victim and the witness**

1. Testimony of the accused, the victim and the witness, given to the judge of the pre-trial investigation or before the court, may be read aloud at the court session, as well as audio and video recordings of such interviews may be listened to and reviewed, when the accused, the victim or the witness:

(1) is dead or does not participate in the court session for important reasons, and the accused is not present - also in the cases provided for in Article 246 of this Code;

(2) refuses or avoids testifying, also when he declares that he does not remember the circumstances about which he previously testified;

(3) gives testimony at the court hearing that is fundamentally different from the testimony given during the pre-trial investigation or before the court.

2. In addition, at the trial session, the testimony of the persons interviewed after the postponement or adjournment of the trial in accordance with the procedure established in Articles 243 and 244 of this Code, as well as of the witness or the victim, who were not called to the trial session according to the court order because they were subjected to anonymity, or that they are minors, or that this was necessary due to the special protection needs of the victim, testimony given to a pre-trial investigation judge, or the publication of a video and audio recording made during such an interrogation.

[441] **276 straipsnis. Kaltinamojo, nukentėjusiojo ir liudytojo pirmiau duotų parodymų perskaitymas**

1. Kaltinamojo, nukentėjusiojo ir liudytojo parodymai, duoti ikiteisminio tyrimo teisėjui arba pirmiau teisme, gali būti teisiamajame posėdyje balsu perskaitomi, taip pat perklausomi ir peržiūrimi tokių apklausų garso ir vaizdo įrašai, kai kaltinamasis, nukentėjusysis ar liudytojas:

(1) yra miręs arba nedalyvauja teisiamajame posėdyje dėl svarbių priežasčių, o kaltinamojo nėra – dar ir šio Kodekso 246 straipsnyje numatytais atvejais;

(2) atsisako arba vengia duoti parodymus, taip pat kai pareiškia, kad neprisimena aplinkybių, apie kurias anksčiau davė parodymus;

(3) duoda teisiamajame posėdyje parodymus, kurie iš esmės skiriasi nuo parodymų, duotų ikiteisminio tyrimo metu ar pirmiau teisme.

2. Be to, teisiamajame posėdyje gali būti balsu perskaityti asmenų, apklaustų teisme atidėjus bylos nagrinėjimą ar padarius pertrauką šio Kodekso 243 ir 244 straipsniuose nustatyta tvarka, parodymai, taip pat liudytojo ar nukentėjusiojo, pagal teismo nutartį nepašauktų į teisiamąjį posėdį dėl to, kad jiems buvo taikytas anonimiškumas arba kad jie yra nepilnamečiai, arba kad tai buvo būtina dėl nukentėjusiojo specialių apsaugos poreikių, parodymai, duoti ikiteisminio tyrimo teisėjui, arba paskelbiamas tokios apklausos metu padarytas vaizdo ir garso įrašas.

Straipsnio dalies pakeitimai:

3. Nagrinėjimo teisme dalyvių prašymu gali būti perklausomi ir peržiūrimi garso ir vaizdo įrašai. Prieš perklausant ir peržiūrint garso ir vaizdo įrašus, gali būti balsu perskaityti kaltinamojo, nukentėjusiojo ar liudytojo parodymai, esantys atitinkamame ikiteisminio tyrimo teisėjo atliktos apklausos ar teisiamojo posėdžio protokole.

4. Byloje esantiems įrodymams patikrinti gali būti perskaitomi ikiteisminio tyrimo pareigūnui ar prokurorui duoti kaltinamojo, nukentėjusiojo ir liudytojo parodymai, taip pat perklausomi ir peržiūrimi tokių apklausų garso ir vaizdo įrašai. Apklausą ikiteisminio tyrimo metu atlikęs pareigūnas teisme gali būti apklaustas kaip liudytojas.

5. Kai ankstesnis teismo nuosprendis ar nutartis yra panaikinti ar kitais atvejais, kai byla nagrinėjama teisme iš naujo, liudytojai ir nukentėjusieji, apklausti anksčiau šią bylą nagrinėjant teismo posėdyje, pakartotinės apklausos nekviečiami, jeigu to nereikia teisingumo interesais, o jų parodymai, duoti pirmiau teismo posėdžio metu, paskelbiami ir ištiriami šio Kodekso 290 straipsnyje nustatyta tvarka.

3. At the request of the participants, audio and video recordings may be listened to and viewed in court. Before listening and viewing the audio and video recordings, the testimony of the accused, the victim or the witness contained in the relevant minutes of the interrogation or trial session conducted by the pre-trial investigation judge may be read aloud.
4. In order to check the evidence in the case, the statements of the accused, the victim and the witness given to the pre-trial investigation officer or the prosecutor can be read, as well as the audio and video recordings of such interviews can be listened to and reviewed. The officer who conducted the interview during the pre-trial investigation may be questioned as a witness in court.
5. When the previous judgment or order of the court is annulled or in other cases when the case is re-examined by the court, the witnesses and the victims, who were previously interviewed during the hearing of this case, are not called for re-examination, if it is not necessary in the interests of justice, and their testimony was given earlier during the court session, are published and investigated in accordance with the procedure established in Article 290 of this Code.

Article 277[442] **Oath of a witness**
1. Before the witness gives his testimony, the chairman of the court session determines his identity, whether there are any circumstances preventing him from taking an oath, after that he explains to the witness his civil duty and duty to truthfully tell everything he knows about the case, and warns him about the responsibility according to Article 163 of this Code for refusal or avoidance of testifying and liability under Article 235 of the Criminal Code of the Republic of Lithuania for false testimony.

[442] **277 straipsnis. Liudytojo priesaika**
1. Prieš liudytojui duodant parodymus, teisiamojo posėdžio pirmininkas nustato jo asmens tapatybę, ar nėra aplinkybių, kliudančių duoti priesaiką, po to liudytojui išaiškina pilietinę priedermę ir pareigą teisingai papasakoti visa, kas jam žinoma byloje, ir įspėja dėl atsakomybės pagal šio Kodekso 163 straipsnį už atsisakymą arba vengimą duoti parodymus ir dėl atsakomybės pagal Lietuvos Respublikos baudžiamojo kodekso 235 straipsnį už melagingus parodymus.
2. Liudytojas prisiekia teismui ir po priesaikos tekstu pasirašo, išskyrus atvejus, kai jis prisiekia naudojant informacines ir elektroninių ryšių technologijas (per vaizdo konferencijas). Prisiekiantis asmuo turi teisę pasirinkti vieną iš šių priesaikos tekstų:
(1) "Aš, (vardas, pavardė), suvokdamas savo žodžių prasmę ir atsakomybę už juos, prisiekiu sakyti tik tiesą ir nieko nenutylėti. Tepadeda man Dievas.";
(2) "Aš, (vardas, pavardė), suvokdamas savo žodžių prasmę ir atsakomybę už juos, prisiekiu sakyti tik tiesą ir nieko nenutylėti.".
Straipsnio dalies pakeitimai:
Nr. XIV–270, 22–04–2021, paskelbta TAR 29–04–2021, i. k. 2021–09125
3. Jeigu davęs priesaiką liudytojas antrą kartą apklausiamas nagrinėjant tą pačią bylą, jam prisiekti nebereikia. Teisiamojo posėdžio pirmininkas jam primena apie anksčiau duotą priesaiką.

2. The witness swears to the court and signs the text of the oath, except in cases where he swears using information and electronic communication technologies (via video conferences). The person taking the oath has the right to choose one of the following oath texts:
(1) "I, (name, surname), realizing the meaning of my words and responsibility for them, swear to tell only the truth and not to withhold anything. May God help me.";
(2) "I, (name, surname), realizing the meaning of my words and the responsibility for them, swear to tell only the truth and not to withhold anything."
3. If a witness who has taken an oath is questioned a second time in the course of the same case, he does not need to take an oath anymore. The chairman of the trial reminds him of the oath taken earlier.

Article 278[443] Non-sworn persons
1. The following shall not be sworn in court:
(1) persons under the age of sixteen;
(2) close relatives and family members of the accused.
2. If the persons referred to in point 2 of para 1 of this Article agree to testify, they must be warned of their liability in accordance with Article 235 of the Criminal Code of the Republic of Lithuania for false testimony and must be sworn in.

Article 279[444] The procedure for questioning a witness
1. Witnesses are interviewed one by one; witnesses who have not yet been interviewed are not present at that time.

[443] **278 straipsnis. Neprisaikdinami asmenys**
1. Teisme neprisaikdinami:
(1) jaunesni kaip šešiolikos metų asmenys;
(2) kaltinamojo artimieji giminaičiai ir šeimos nariai.
2. Jeigu šio straipsnio 1 dalies 2 punkte nurodyti asmenys sutinka duoti parodymus, jie turi būti įspėti dėl atsakomybės pagal Lietuvos Respublikos baudžiamojo kodekso 235 straipsnį už melagingus parodymus ir prisaikdinti.
[444] **279 straipsnis. Liudytojo apklausos tvarka**
1. Liudytojai apklausiami po vieną; dar neapklausti liudytojai tuo metu nedalyvauja.
2. Teisiamojo posėdžio pirmininkas išsiaiškina liudytojo santykius su kaltinamuoju bei nukentėjusiuoju ir pasiūlo liudytojui, kad šis praneštų teismui visa, kas jam žinoma dėl bylos aplinkybių, vengdamas dėstyti žinių, kurių šaltinio negali nurodyti.
3. Po to šio Kodekso 275 straipsnyje nustatyta tvarka liudytojui užduodami klausimai.
4. Apklausti liudytojai teismo posėdžių salėje lieka iki įrodymų tyrimo pabaigos. Teismas, išklausęs nagrinėjimo teisme dalyvių nuomones, apklaustam liudytojui gali leisti išeiti iš teismo posėdžių salės ir nesibaigus įrodymų tyrimui.
5. Nagrinėjimo teisme dalyvių prašymu ar teismo iniciatyva apklaustas liudytojas gali būti papildomai apklaustas.
6. Liudytojas, kuriam įstatymų nustatyta tvarka taikomos apsaugos nuo nusikalstamo poveikio priemonės, taip pat liudytojas, kuris dėl kitų priežasčių negali atvykti į teisiamąjį posėdį, gali būti apklausiamas garso ir vaizdo nuotolinio perdavimo priemonėmis.
7. Liudytojas, kuriam taikomas dalinis anonimiškumas, apklausiamas šiame straipsnyje nustatyta tvarka. Teisiamojo posėdžio pirmininkas imasi visų įstatymų numatytų priemonių, kad apklausiant liudytoją, kuriam taikomas dalinis anonimiškumas, nebūtų atskleisti įslaptinti asmens tapatybės duomenys.
Straipsnio pakeitimai:).

2. The chairman of the court session finds out the relationship of the witness with the accused and the victim and suggests to the witness that he informs the court everything he knows about the circumstances of the case, avoiding teaching knowledge whose source he cannot indicate.
3. After that, questions are asked to the witness in accordance with the procedure established in Article 275 of this Code.
4. The questioned witnesses remain in the courtroom until the end of the evidence examination. The court, after listening to the opinions of the participants in the court hearing, may allow the questioned witness to leave the courtroom before the end of the evidence investigation.
5. At the request of the participants in the trial or at the initiative of the court, the witness interviewed may be additionally interviewed.
6. A witness who is subject to measures of protection against criminal influence in accordance with the procedure established by law, as well as a witness who cannot attend the trial for other reasons, may be questioned by means of remote audio and video transmission.
7. A witness subject to partial anonymity is interviewed in accordance with the procedure established in this Article. The chairman of the court session shall take all measures provided for by law so that during the questioning of the witness, who is subject to partial anonymity, classified personal identity data will not be disclosed.

Article 280[445] Peculiarities of the examination of a minor witness
1. When in exceptional cases it is necessary to interrogate a minor witness in court, always, and a minor witness for crimes against human life, health, freedom, freedom of sexual decision and inviolability, child and family, for profiting from the prostitution of a minor or involvement of a minor in prostitution or in other cases when it is requested participants in court proceedings or at the court's initiative, a psychologist must be invited to assist in questioning the minor, taking into account his social and psychological

[445] **280 straipsnis. Nepilnamečio liudytojo apklausos ypatumai**
1. Kai išimtiniais atvejais būtina teisme apklausti mažametį liudytoją, visuomet, o nepilnametį liudytoją dėl nusikaltimų žmogaus gyvybei, sveikatai, laisvei, seksualinio apsisprendimo laisvei ir neliečiamumui, vaikui ir šeimai, dėl pelnymosi iš nepilnamečio prostitucijos ar nepilnamečio įtraukimo į prostituciją arba kitais atvejais, kai to prašo nagrinėjimo teisme dalyviai arba teismo iniciatyva, privalo būti kviečiamas psichologas, kuris padeda apklausti nepilnametį, atsižvelgdamas į jo socialinę ir psichologinę brandą, taip pat valstybinės vaiko teisių apsaugos institucijos atstovas, kuris iš kitos patalpos stebi, ar apklausos metu nepažeidžiamos nepilnamečio liudytojo teisės. Valstybinės vaiko teisių apsaugos institucijos atstovas gali užduoti apklausiamam asmeniui klausimų ir reikšti prašymus dėl apklausos. Nepilnamečio liudytojo apklausoje turi teisę dalyvauti jo atstovas tik įvertinus, ar jis nedarys poveikio nepilnamečiui.
2. Kaltinamajam ir kitiems proceso dalyviams, išskyrus psichologą ir nepilnamečio liudytojo atstovą, neleidžiama būti patalpoje, kurioje atliekama apklausa. Tokiu atveju privalomai turi būti daromas garso ir vaizdo įrašas, o kaltinamajam ir kitiems proceso dalyviams turi būti sudaromos sąlygos stebėti ir girdėti apklausą iš kitos patalpos ir per teisėją ar teismą užduoti apklausiamam asmeniui klausimų

maturity, as well as a representative of the state institution for the protection of children's rights, who observes from another room whether the rights of the minor witness are not violated during the questioning. A representative of the state child rights protection institutionmay ask the person being interviewed questions and make requests for the interview. His representative has the right to participate in the questioning of a minor witness only after assessing whether he will not affect the minor.
2. The accused and other participants in the process, with the exception of the psychologist and the representative of the minor witness, are not allowed to be in the room where the interrogation is conducted. In such a case, an audio and video recording must be made, and the accused and other participants in the process must be given the opportunity to observe and hear the questioning from another room and to ask questions to the person being questioned through the judge or the court.

Article 281[446] **Use of notes and documents by the witness**
1. When testifying, the witness can use notes in cases where the testimony is related to some numbers and other data that are difficult to remember. At the request of the chairman of the court session or the participants of the trial, the witness must present these notes to them for their perusal.
2. The witness is allowed to read the available documents related to the testimony given. These documents are presented to the court and to the participants of the court proceedings and may be added to the case by court order.

Article 282 Peculiarities of interviewing a witness who is subject to anonymity
1.[447] The court instructs the prosecutor to organize the appearance of a witness subject to anonymity to the court in such a way as to ensure his anonymity.

[446] **281 straipsnis. Liudytojo naudojimasis užrašais ir dokumentais**
1. Liudytojas, duodamas parodymus, gali naudotis užrašais tais atvejais, kai parodymai susiję su kokiais nors skaičiais ir kitokiais duomenimis, kuriuos sunku atsiminti. Šiuos užrašus teisiamojo posėdžio pirmininko ar nagrinėjimo teisme dalyvių reikalavimu liudytojas turi pateikti jiems susipažinti.
2. Liudytojui leidžiama perskaityti turimus dokumentus, susijusius su duotais parodymais. Šie dokumentai pateikiami teismui bei nagrinėjimo teisme dalyviams ir teismo nutartimi gali būti pridėti prie bylos.
[447] **282 straipsnis. Liudytojo, kuriam taikomas anonimiškumas, apklausos ypatumai**
1. Teismas paveda prokurorui taip organizuoti liudytojo, kuriam taikomas anonimiškumas, atvykimą į teismą, kad būtų užtikrintas jo anonimiškumas.
2. Liudytojas, kuriam taikomas anonimiškumas, apklausiamas neviešame teismo posėdyje sudarius akustines ir vizualines kliūtis, trukdančias kitiems nagrinėjimo teisme dalyviams nustatyti apklausiamo asmens tapatybę.
3. Jeigu teismo posėdžių salėje nėra galimybių sudaryti šio straipsnio 2 dalyje numatytas akustines ir vizualines kliūtis, liudytojas, kuriam taikomas anonimiškumas, apklausiamas ne teismo posėdžių salėje, o kitoje vietoje kitiems nagrinėjimo teisme dalyviams nedalyvaujant. Prieš tokio asmens apklausą kiti nagrinėjimo teisme dalyviai teisiamojo posėdžio pirmininkui raštu pateikia klausimus, kuriuos jie nori užduoti tam liudytojui. Taip apklausto liudytojo parodymus teisiamojo posėdžio protokole užrašo teisiamojo posėdžio pirmininkas arba vienas iš teisėjų. Šiuos parodymus teisiamojo posėdžio pirmininkas arba vienas iš teisėjų balsu perskaito teisiamajame posėdyje. Kitų nagrinėjimo teisme dalyvių pakartotiniai ir papildomi klausimai, kuriuos šie nori užduoti po to, kai apklausto liudytojo parodymus teisiamojo posėdžio pirmininkas arba vienas iš teisėjų balsu perskaitė teisiamajame posėdyje, užduodami ir į juos atsakoma šioje dalyje nustatyta tvarka.

2. A witness who is subject to anonymity is interviewed in a closed court session with acoustic and visual barriers preventing other participants in the court hearing from determining the identity of the person being interviewed.
3. If it is not possible to create acoustic and visual obstacles in the courtroom, as provided for in part 2 of this Article, the witness, who is subject to anonymity, is interviewed not in the courtroom, but in another place, without the presence of other participants in the court hearing. Before the questioning of such a person, the other participants in the court hearing submit to the chairman of the trial in writing the questions they want to ask that witness. The testimony of the witness interviewed in this way is recorded in the minutes of the court session by the chairman of the court session or one of the judges. The chairman of the trial session or one of the judges reads these statements aloud at the trial session. Repeated and additional questions of other participants in the trial, which they wish to ask afterwards,
4. In individual cases, when the appearance of a witness, subject to anonymity, to the court would pose a great danger to his life, health or freedom, his family members or close relatives, he may not be invited to the trial session, and his testimony, given in Article 203 of this Code, will be read aloud in court according to the established procedure for the pre-trial investigation judge. When there are grounds specified in this Article, the witness may be interviewed by means of remote audio and video transmission with acoustic and visual barriers.

Article 283 Procedure for questioning the victim
1.[448] When it is necessary to interview several victims, the court determines the order of their interviews.

4. Atskirais atvejais, kai liudytojo, kuriam taikomas anonimiškumas, atvykimas į teismą keltų didelį pavojų jo, jo šeimos narių arba artimųjų giminaičių gyvybei, sveikatai ar laisvei, jis į teisiamąjį posėdį gali būti nekviečiamas, o teisme balsu perskaitomi jo parodymai, duoti šio Kodekso 203 straipsnyje nustatyta tvarka ikiteisminio tyrimo teisėjui. Kai yra šioje dalyje nurodyti pagrindai, liudytojas gali būti apklausiamas garso ir vaizdo nuotolinio perdavimo priemonėmis sudarius akustines ir vizualines kliūtis.

[448] **283 straipsnis. Nukentėjusiojo apklausos tvarka**
1. Kai reikia apklausti kelis nukentėjusiuosius, teismas nustato jų apklausų eilę.
2. Nukentėjusysis apklausiamas ir jo parodymai perskaitomi laikantis visų taisyklių, reglamentuojančių liudytojo apklausą ir liudytojo parodymų perskaitymą.
3. Kai išimtiniais atvejais būtina teisme apklausti mažametį nukentėjusįjį, visuomet, o nepilnametį nukentėjusįjį dėl nusikaltimų žmogaus gyvybei, sveikatai, laisvei, seksualinio apsisprendimo laisvei ir neliečiamumui, vaikui ir šeimai, dėl pelnymosi iš nepilnamečio prostitucijos ar nepilnamečio įtraukimo į prostituciją arba kitais atvejais, kai to prašo nagrinėjimo teisme dalyviai arba teismo iniciatyva, privalo būti kviečiamas psichologas, kuris padeda apklausti nepilnametį, atsižvelgdamas į jo socialinę ir psichologinę brandą, taip pat valstybinės vaiko teisių apsaugos institucijos atstovas, kuris iš kitos patalpos stebi, ar apklausos metu nepažeidžiamos nepilnamečio nukentėjusiojo teisės. Valstybinės vaiko teisių apsaugos institucijos atstovas gali užduoti apklausiamam asmeniui klausimų ir reikšti prašymus dėl apklausos. Kaltinamajam ir kitiems proceso dalyviams, išskyrus psichologą ir nepilnamečio nukentėjusiojo atstovą, neleidžiama būti patalpoje, kurioje atliekama apklausa. Tokiu atveju privalomai turi būti daromas garso ir vaizdo įrašas, o kaltinamajam ir kitiems proceso dalyviams turi būti sudaromos sąlygos stebėti ir girdėti apklausą iš kitos patalpos ir per teisėją ar teismą užduoti apklausiamam asmeniui klausimų. Nepilnamečio nukentėjusiojo apklausoje turi teisę dalyvauti jo atstovas tik įvertinus, ar jis nedarys poveikio nepilnamečiui. Nepilnametis nukentėjusysis ir jo atstovas teismo nutartimi gali dalyvauti ne visą bylos nagrinėjimo laiką.

2. The victim is interviewed and his testimony is read in accordance with all the rules governing the questioning of witnesses and the reading of witness statements.
3. When, in exceptional cases, it is necessary to interrogate a minor victim in court, always, and a minor victim for crimes against human life, health, freedom, freedom of sexual decision and inviolability, child and family, for profiting from the prostitution of a minor or involving a minor in prostitution, or in other cases when it is requested participants in court proceedings or at the initiative of the court, a psychologist must be invited to help interview the minor, taking into account his social and psychological maturity, as well as a representative of the state child rights protection institution, who observes from another room whether the rights of the minor victim are not violated during the interview.The representative of the state institution for the protection of children's rights can ask the person being interviewed questions and make requests for the interview. The accused and other participants in the process, with the exception of the psychologist and the representative of the minor victim, are not allowed to be in the room where the interrogation is conducted. In such a case, an audio and video recording must be made, and the accused and other participants in the process must be given the opportunity to observe and hear the questioning from another room and to ask questions to the person being questioned through the judge or the court. His representative has the right to participate in the interview of the minor victim only after assessing whether he will not affect the minor. A minor victim and his representative may participate for part of the trial by court order.
4. The victim, who is subject to anonymity, is interviewed in accordance with the rules established in Article 282 of this Code.
5. The victim, who is subject to partial anonymity, is interviewed in accordance with the rules set forth in Article 279 of this Code.

Straipsnio dalies pakeitimai:
Nr. XII–2194, 17–12–2015, paskelbta TAR 30–12–2015, i. k. 2015–20993
Nr. XIII–217, 14–03–2017, paskelbta TAR 20–03–2017, i. k. 2017–04612
4. Nukentėjusysis, kuriam taikomas anonimiškumas, apklausiamas laikantis šio Kodekso 282 straipsnyje nustatytų taisyklių.
5. Nukentėjusysis, kuriam taikomas dalinis anonimiškumas, apklausiamas laikantis šio Kodekso 279 straipsnyje nustatytų taisyklių.
6. Kai tai būtina dėl nukentėjusiojo specialių apsaugos poreikių, nukentėjusysis teismo nutartimi gali dalyvauti ne visą bylos nagrinėjimo laiką. Toks nukentėjusysis teisiamajame posėdyje taip pat gali būti neapklausiamas. Šiuo atveju teisme turi būti balsu perskaitomi parodymai, nukentėjusiojo duoti ikiteisminio tyrimo teisėjui, arba paskelbiamas ikiteisminio tyrimo metu padarytas garso ir vaizdo įrašas. Jeigu toks nukentėjusysis šaukiamas į teismą, jo apsaugos interesais teisėjo ar teismo nutartimi kaltinamajam ir kitiems proceso dalyviams gali būti neleista būti patalpoje, kurioje atliekama apklausa. Tokiu atveju privalomai turi būti daromas garso ir vaizdo įrašas, o kaltinamajam ir kitiems proceso dalyviams turi būti sudaromos sąlygos stebėti ir girdėti apklausą iš kitos patalpos ir per teisėją ar teismą užduoti apklausiamam asmeniui klausimus.
Straipsnio dalies pakeitimai:
Nr. XII–2194, 17–12–2015, paskelbta TAR 30–12–2015, i. k. 2015–20993
Straipsnio pakeitimai:
Nr. XI–1200, 02–12–2010, Žin., 2010, Nr. 145–7440 (11–12–2010)
Nr. XII–777, 13–03–2014, paskelbta TAR 24–03–2014, i. k. 2014–03403
Nr. XII–1080, 17–07–2014, paskelbta TAR 22–07–2014, i. k. 2014–10422

6. When it is necessary due to the victim's special protection needs, the victim may participate for a limited time during the trial by court order. Such a victim may also not be questioned at the trial. In this case, the testimony given by the victim to the judge of the pre-trial investigation must be read aloud in court, or the audio and video recording made during the pre-trial investigation must be published. If such a victim is summoned to court, in the interests of his protection, by order of the judge or the court, the accused and other participants in the process may not be allowed to be in the room where the interrogation is conducted. In such a case, an audio and video recording must be made, and the accused and other participants in the process must be given the opportunity to observe and hear the interrogation from another room and to ask questions to the person being interrogated through the judge or the court.

Article 284[449] The specialist's participation in the court case and the specialist's questioning

1. If the specialist's conclusion presented during the pre-trial investigation is sufficiently clear and detailed, it is announced at the court session without the specialist's presence.
2. A specialist is summoned to a court session for questioning only if the court decides that his testimony is necessary to explain or supplement the specialist's conclusion.
3. A specialist who did not submit a conclusion during the pre-trial investigation may also be summoned to the court session.
4. The specialist is interviewed in accordance with the rules for interviewing witnesses.

Article 285 Participation of an expert in the trial of the case, if the expertise was carried out during the pre-trial investigation

[450]If the expertise was carried out during the pre-trial investigation and the expert report submitted to the court is sufficiently clear and detailed, it is announced at the court session without the presence of the expert. An expert is summoned to a court session for

[449] **284 straipsnis. Specialisto dalyvavimas nagrinėjant bylą teisme ir specialisto apklausa**
1. Jeigu ikiteisminio tyrimo metu pateikta specialisto išvada yra pakankamai aiški ir išsami, ji teismo posėdyje paskelbiama specialistui nedalyvaujant.
2. Specialistas į teismo posėdį šaukiamas apklausai tik tuo atveju, kai teismas nusprendžia, kad jo parodymai būtini specialisto išvadai paaiškinti ar papildyti.
3. Į teismo posėdį gali būti šaukiamas ir specialistas, nepateikęs išvados ikiteisminio tyrimo metu.
4. Specialistas apklausiamas laikantis liudytojų apklausos taisyklių.

[450] **285 straipsnis. Eksperto dalyvavimas bylą nagrinėjant teisme, jeigu ekspertizė buvo atlikta ikiteisminio tyrimo metu**
Jeigu ekspertizė buvo atlikta ikiteisminio tyrimo metu ir teismui pateiktas ekspertizės aktas yra pakankamai aiškus ir išsamus, jis teismo posėdyje paskelbiamas ekspertui nedalyvaujant. Ekspertas į teismo posėdį šaukiamas apklausai tik tuo atveju, kai teismas pripažįsta, kad jo parodymai būtini ekspertizės aktui paaiškinti ar papildyti. Ekspertas apklausiamas laikantis šio Kodekso 275 straipsnyje nustatytos klausimų uždavimo tvarkos. Kai nėra galimybių ekspertą apklausti teismo posėdyje, jis gali būti apklausiamas garso ir vaizdo nuotolinio perdavimo priemonėmis.
Straipsnio pakeitimai:
Nr. XII–498, 02–07–2013, Žin., 2013, Nr. 75–3769 (13–07–2013)

questioning only if the court recognizes that his testimony is necessary to explain or supplement the expert report. The expert is interviewed in accordance with the procedure for asking questions established in Article 275 of this Code. When it is not possible to interview an expert at a court hearing, he can be interviewed by means of audio and video remote transmission.

Article 286[451] Appointment and performance of expertise during the trial of the case in court

1. The court has the right to appoint an expert at the request of the participants in the trial court or on its own initiative.

2. The participants in the court proceedings submit their questions to the expert in writing. The chairman of the court session reads these questions aloud, after which the court listens to the opinions of the participants in the court hearing regarding the questions presented. The court adopts the decision on the appointment of the expertise and the submission of questions to the expert in the conference room. After considering the submitted questions, the court rejects those that are not related to the case or do not fall within the competence of the expert, and also formulates new questions if necessary. The order to appoint an expertise is announced by the chairman of the court session and handed over to the expert. If the expert does not participate in the court session, the

[451] **286 straipsnis. Ekspertizės skyrimas ir darymas bylos nagrinėjimo teisme metu**

1. Teismas turi teisę paskirti ekspertizę bylos nagrinėjimo teisme dalyvių prašymu arba savo iniciatyva.

2. Bylos nagrinėjimo teisme dalyviai klausimus ekspertui pateikia raštu. Teisiamojo posėdžio pirmininkas šiuos klausimus perskaito balsu, po to teismas išklauso nagrinėjimo teisme dalyvių nuomonę dėl pateiktų klausimų. Nutartį dėl ekspertizės paskyrimo ir klausimų ekspertui pateikimo teismas priima pasitarimų kambaryje. Apsvarstęs pateiktus klausimus, teismas atmeta tuos, kurie nesusiję su byla arba nepriklauso eksperto kompetencijai, taip pat prireikus suformuluoja naujus klausimus. Nutartį paskirti ekspertizę paskelbia teisiamojo posėdžio pirmininkas ir įteikia ją ekspertui. Jeigu ekspertas teismo posėdyje nedalyvauja, priimtą nutartį teismas siunčia vykdyti ekspertizės įstaigai arba asmeniui, kuriam pavedama daryti ekspertizę. Kartu su nutartimi ekspertui perduodama arba siunčiama ekspertizei daryti reikalinga medžiaga. Prireikus teismas paveda prokurorui surinkti ekspertizei daryti reikalingą medžiagą.

3. Gavęs nutartį paskirti ekspertizę ir ištirti teikiamą medžiagą, ekspertas padaro ekspertizę ir surašo ekspertizės aktą. Ekspertas, manydamas, kad jam pateiktos medžiagos nepakanka išvadai padaryti arba kad pateikti klausimai nepriklauso jo kompetencijai, surašo aktą, kad negalima pateikti išvados.

4. Ekspertas, darydamas ekspertizę nustatęs reikšmės bylai turinčių aplinkybių, dėl kurių jam nebuvo pateikta klausimų, turi teisę nurodyti jas ekspertizės akte.

5. Ekspertizės aktą arba eksperto aktą, kad negalima pateikti išvados, dalyvaujantis bylą nagrinėjant teisme ekspertas perskaito balsu teismo posėdyje ir ekspertizės aktas arba eksperto aktas pridedamas prie bylos. Nagrinėjimo teisme dalyviai gali žodžiu užduoti ekspertui klausimų norėdami išsiaiškinti ar papildyti ekspertizės aktą arba išsiaiškinti eksperto aktą, kad negalima pateikti išvados. Ekspertas ekspertizės aktą gali perskaityti ir į nagrinėjimo teisme dalyvių klausimus atsakyti garso ir vaizdo nuotolinio perdavimo priemonėmis.

6. Ekspertizės įstaiga ar nedalyvaujantis bylą nagrinėjant teisme ekspertas ekspertizės aktą arba eksperto aktą, kad negalima pateikti išvados, nusiunčia teismui. Teisme gautas toks ekspertizės aktas arba eksperto aktas paskelbiamas ir ištiriamas laikantis šio Kodekso 290 straipsnyje nustatytų taisyklių.

7. Įvertinęs ekspertizės aktą kaip nepakankamai išsamų ar nepakankamai pagrįstą, teismas turi teisę paskirti naują ekspertizę ir pavesti ją daryti tam pačiam ar kitam ekspertui. Šiuo atveju ekspertui kartu su nutartimi paskirti naują ekspertizę pateikiamas ankstesnės ekspertizės aktas.

8. Kol daroma ekspertizė, gali būti, jeigu tai būtina, skelbiama bylos nagrinėjimo teisme pertrauka.

Straipsnio pakeitimai:

Nr. XII–498, 2013-07-02, Žin., 2013, Nr. 75–3769 (13–07–2013)

court sends the decision to the expert examination institution or to the person entrusted with the examination. Together with the decision, the material necessary for the expert examination is transferred or sent to the expert.
3. After receiving the order to appoint an expertise and examine the material provided, the expert performs the expertise and writes the expertise report. The expert, believing that the material presented to him is not sufficient to draw a conclusion or that the issues presented are not within his competence, writes a report that a conclusion cannot be submitted.
4. The expert, having established circumstances of importance to the case during the examination, for which he was not asked questions, has the right to specify them in the examination report.
5. The expert report or the expert report that a conclusion cannot be presented is read aloud by the expert participating in the court hearing at the court session and the expert report or expert report is attached to the case. Participants in the court hearing can orally ask the expert questions to clarify or supplement the expert report or to clarify the expert report that a conclusion cannot be presented. The expert can read the report of the examination and answer the questions of the participants in the court examination by means of audio and video remote transmission.
6. The expertise institution or an expert who is not participating in the trial of the case shall send the expertise report or the expert report that a conclusion cannot be presented to the court. Such expert report or expert report received in court shall be published and examined in accordance with the rules set forth in Article 290 of this Code.
7. Having assessed the expert report as insufficiently detailed or insufficiently justified, the court has the right to appoint a new expert report and assign it to the same or another expert. In this case, the report of the previous examination is presented to the expert along with the decision to appoint a new examination.
8. While the examination is being carried out, a break in the proceedings may be announced in court, if necessary.

Article 287 Power of court to perform any procedural step

[452]During the hearing of the case, the court has the right to perform any procedural step provided for in the second, third, fourth and fifth Articles of Chapter XIV of this Code. If

[452] **287 straipsnis. Teismo teisė atlikti bet kokį proceso veiksmą**
Bylos nagrinėjimo metu teismas turi teisę atlikti bet kokį šio Kodekso XIV skyriaus antrajame, trečiajame, ketvirtajame ir penktajame skirsniuose numatytą proceso veiksmą. Jeigu šių veiksmų atlikti teisme dėl kokių nors priežasčių neįmanoma arba tai labai apsunkina bylos nagrinėjimą, teismas gali pavesti šiuos veiksmus atlikti ar organizuoti jų atlikimą prokurorui ar ikiteisminio tyrimo teisėjui.
Straipsnio pakeitimai:
Nr. IX–1496, 10–04–2003, Žin., 2003, Nr. 38–1734 (24–04–2003)
Nr. X–1236, 28–06–2007, Žin., 2007, Nr. 81–3312 (21–07–2007)

it is impossible to perform these actions in court for any reason, or if it greatly complicates the trial, the court can instruct the prosecutor or pre-trial investigation judge to perform these actions or organize their performance.

Article 288[453] **The prosecutor's right to present additional evidence**
During the examination of the evidence, the prosecutor may request to be allowed to present additional evidence during the procedural steps. The court, granting this request of the prosecutor, adjourns the proceedings in court.

Article 289[454] **Inspection of physical evidence**
1. In court, those material evidences that are necessary to be examined in order to investigate the circumstances of the case in detail are examined. The requests of the participants in the court hearing regarding the inspection of material evidence are resolved by a court order. Material evidence is examined by the court, and it is also shown to the participants of the trial. If necessary, physical evidence can be shown to witnesses or an expert. Examination of physical evidence can be carried out at any time during the examination of evidence both at the initiative of the court and at the request of the participants in the court hearing. Persons to whom physical evidence is shown have the right to draw the court's attention to any circumstances related to the inspection. This is indicated in the minutes of the court session.
2. Physical evidence that cannot be presented to the court shall be inspected by the court, if necessary, at the location of the physical evidence in accordance with the rules set forth in para 1 of this Article.

Article 290 Reading and inspection of documents
1.[455] During the investigation of the evidence, the chairman of the court session announces the list of the documents obtained during the pre-trial investigation and trial in

[453] **288 straipsnis. Prokuroro teisė pateikti papildomus įrodymus**
Įrodymų tyrimo metu prokuroras gali prašyti leisti jam pateikti papildomus įrodymus atliekant proceso veiksmus. Teismas, patenkindamas šį prokuroro prašymą, padaro bylos nagrinėjimo teisme pertrauką.

[454] **289 straipsnis. Daiktinių įrodymų apžiūra**
1. Teisme apžiūrimi tie daiktiniai įrodymai, kuriuos būtina apžiūrėti, kad būtų išsamiai ištirtos bylos aplinkybės. Nagrinėjimo teisme dalyvių prašymai dėl daiktinių įrodymų apžiūros išsprendžiami teismo nutartimi. Daiktinius įrodymus apžiūri teismas, taip pat jie parodomi nagrinėjimo teisme dalyviams. Prireikus daiktiniai įrodymai gali būti parodyti ir liudytojams ar ekspertui. Daiktinių įrodymų apžiūra tiek teismo iniciatyva, tiek nagrinėjimo teisme dalyvių prašymu gali būti atliekama bet kuriuo įrodymų tyrimo metu. Asmenys, kuriems parodomi daiktiniai įrodymai, turi teisę atkreipti teismo dėmesį į bet kokias su apžiūra susijusias aplinkybes. Tai nurodoma teisiamojo posėdžio protokole.
Straipsnio dalies pakeitimai:
Nr. XII–2556, 30–06–2016, paskelbta TAR 13–07–2016, i. k. 2016–20293
2. Daiktinius įrodymus, kurių negalima pristatyti į teismą, teismas prireikus apžiūri daiktinių įrodymų buvimo vietoje laikydamasis šio straipsnio 1 dalyje nustatytų taisyklių.

[455] **290 straipsnis. Dokumentų perskaitymas ir apžiūra**
1. Įrodymų tyrimo metu teisiamojo posėdžio pirmininkas paskelbia išvardydamas ikiteisminio tyrimo ir nagrinėjimo teisme metu gautus bei prie bylos pridėtus dokumentus, turinčius reikšmės bylai nagrinėti. Kai tai

court and attached to the case, which are relevant to the trial. When it is necessary to investigate the circumstances of the case in detail, at the request of the participants in the court proceedings or at the initiative of the court, these documents or their parts are published for reading and inspection. The requests of the participants in the court hearing on these issues are resolved by court ruling.
2. Audio or video recordings that were made during the pre-trial investigation may be listened to and viewed during the evidentiary investigation in court.

Article 291 Publication of evidence in the event of summary investigation
In case of an abbreviated examination of evidence, the chairman of the court hearing shall, in accordance with the procedure established in Article 290 of this Code, publish the protocols of interviews of the accused, victims, witnesses, experts and specialists drawn up during the pre-trial investigation or before the court hearing, as well as the documents in the case, introduce other evidence.[456]

Article 292[457] **End of evidence examination in court**
1. When the evidence in the case has been examined, the chairman of the trial session asks the participants in the trial whether they want to supplement the examination of the evidence and what exactly.
2. When the requests, if there were any, have been examined and, in necessary cases, additional investigation steps have been carried out, the chairman of the court session announces that the examination of the evidence in court has been completed.

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būtina bylos aplinkybėms išsamiai ištirti, nagrinėjimo teisme dalyvių prašymu ar teismo iniciatyva šie dokumentai ar jų dalys paskelbiami perskaitant ir apžiūrimi. Nagrinėjimo teisme dalyvių prašymai šiais klausimais išsprendžiami teismo nutartimi.
2. Įrodymų tyrimo teisme metu gali būti perklausomi ir peržiūrimi garso ar vaizdo įrašai, kurie buvo padaryti atliekant ikiteisminį tyrimą.
Straipsnio pakeitimai:
Nr. XII–2556, 30–06–2016, paskelbta TAR 13–07–2016, i. k. 2016–20293

[456] **291 straipsnis. Įrodymų paskelbimas sutrumpinto jų tyrimo atveju**
Sutrumpinto įrodymų tyrimo atveju teisiamojo posėdžio pirmininkas šio Kodekso 290 straipsnyje nustatyta tvarka paskelbia kaltinamųjų, nukentėjusiųjų, liudytojų, ekspertų ir specialistų apklausų protokolus, surašytus ikiteisminio tyrimo ar anksčiau teisiamojo posėdžio metu, ir byloje esančius dokumentus, supažindina su kitais įrodymais.
Straipsnio pakeitimai:
Nr. XII–2556, 30–06–2016, paskelbta TAR 13–07–2016, i. k. 2016–20293

[457] **292 straipsnis. Įrodymų tyrimo teisme pabaiga**
1. Kai byloje esantys įrodymai ištirti, teisiamojo posėdžio pirmininkas paklausia nagrinėjimo teisme dalyvius, ar šie nori papildyti įrodymų tyrimą ir būtent kuo.
2. Kai išnagrinėti prašymai, jeigu jų buvo, ir reikiamais atvejais atlikti papildomi tyrimo veiksmai, teisiamojo posėdžio pirmininkas paskelbia, kad įrodymų tyrimas teisme baigtas.

9 Art. 56 defines evidence and regulates its use in case to prove factual conduct:

Law on Administrative Cases/ Chapter Ix Evidence
Article 56 Evidence
1. Evidence in an administrative case is **all the factual data accepted by the court** hearing the case and based on which the court, in accordance with the procedure established by law, determines that there are circumstances justifying the claims and rebuttals of the parties to the proceedings, and other circumstances that are important for the correct resolution of the case, or that they do not exist.[458]
2. The **indicated factual data** are determined by the following means: explanations of the parties to the process and their representatives, witness statements, explanations of specialists and experts' conclusions, physical evidence, documents and other written, electronic, audio and video evidence.
3. Factual data constituting a state or service secret cannot normally be evidence in an administrative case until they are declassified in accordance with the law.
4. Factual data obtained during mediation cannot be evidence in an administrative case, except for the cases specified in the Law on Mediation of the Republic of Lithuania (when mediation and related information are not required to be kept secret).

[458] **IX Skyrius**
Įrodymai
56 straipsnis. Įrodymai
1. Įrodymai administracinėje byloje yra visi faktiniai duomenys, kurie priimti bylą nagrinėjančio teismo ir kuriais remdamasis teismas įstatymų nustatyta tvarka konstatuoja, kad yra aplinkybių, pagrindžiančių proceso šalių reikalavimus bei atsikirtimus, ir kitokių aplinkybių, turinčių reikšmės bylai teisingai išspręsti, arba kad jų nėra.
Straipsnio dalies pakeitimai:
Nr. XIII–1834, 20–12–2018, paskelbta TAR 28–12–2018, i. k. 2018–21856
Nr. XIII–3049, 11–06–2020, paskelbta TAR 22–06–2020, i. k. 2020–13617
2. Nurodyti faktiniai duomenys nustatomi tokiomis priemonėmis: proceso šalių ir jų atstovų paaiškinimais, liudytojų parodymais, specialistų paaiškinimais ir ekspertų išvadomis, daiktiniais įrodymais, dokumentais ir kitais rašytiniais, elektroniniais, garso bei vaizdo įrodymais.
3. Faktiniai duomenys, sudarantys valstybės ar tarnybos paslaptį, paprastai negali būti įrodymai administracinėje byloje, iki jie bus išslaptinti įstatymų nustatyta tvarka.
4. Faktiniai duomenys, gauti mediacijos metu, negali būti įrodymai administracinėje byloje, išskyrus Lietuvos Respublikos mediacijos įstatyme nustatytus atvejus (kai mediacijos ir su ja susijusios informacijos neprivaloma laikyti paslaptyje).
Papildyta straipsnio dalimi:
Nr. XII–2399, 02–06–2016, paskelbta TAR 15–06–2016, i. k. 2016–16849
5. Įrodymus pateikia proceso šalys ir kiti proceso dalyviai. Prireikus teismas gali pasiūlyti nurodytiems asmenims pateikti papildomų įrodymų arba šių asmenų prašymu ar savo iniciatyva išreikalauti reikiamus dokumentus, pareikalauti iš pareigūnų paaiškinimų.
Straipsnio dalies numeracijos pakeitimas:
Nr. XIII–3049, 11–06–2020, paskelbta TAR 22–06–2020, i. k. 2020–13617
6. Įstatymų nustatyta tvarka surinktų ir užfiksuotų įrodymų įrodomoji galia išlieka visose proceso stadijose ir jie iš naujo paprastai neperžiūrimi.
Straipsnio dalies numeracijos pakeitimas:
Nr. XIII–3049, 11–06–2020, paskelbta TAR 22–06–2020, i. k. 2020–13617
7. Jokie įrodymai teismui neturi iš anksto nustatytos galios. Teismas įvertina įrodymus pagal vidinį savo įsitikinimą, pagrįstą visapusišku, išsamiu ir objektyviu bylos aplinkybių viseto išnagrinėjimu, vadovaudamasis įstatymu, taip pat teisingumo ir protingumo kriterijais.

5. Evidence is provided by the parties to the process and other participants in the process. If necessary, the court may offer the specified persons to provide additional evidence or, at the request of these persons or on their own initiative, demand the necessary documents, demand explanations from the officials.
6. The probative value of evidence collected and recorded in accordance with the procedure established by law remains at all stages of the process and is not usually reviewed again.
7. No evidence has a pre-determined force before the court. The court evaluates the evidence according to its internal conviction, based on a comprehensive, detailed and objective examination of the totality of the circumstances of the case, guided by the law, as well as the criteria of justice and reasonableness.

Article 57[459] **Unprovable circumstances and facts**
1. Circumstances recognized by the court as known to everyone do not need to be proved.
2. Facts established by a final court decision in one administrative or civil case shall not be re-proved during the examination of other administrative cases involving the same persons.
3. Facts that are presumed to be established by law are not proven during the trial. Such presumptions may be rebutted in general.
4. A valid court verdict in a criminal case is binding on the court examining administrative cases regarding the administrative legal consequences of the actions of the person against whom the court verdict was passed.
5. There is no need to prove the circumstances determined by the final interim decision in the group complaint case, when the court examines the individual claims of the group members in the same group complaint case.

Article 58 Liability of persons summoned to court
1. If the summoned person did not appear in court without a valid reason, he may be brought before the judge or court order. [460] A fine of up to 300 euros or an arrest of up

[459] **57 straipsnis. Neįrodinėtinos aplinkybės ir faktai**
1. Aplinkybių, teismo pripažintų visiems žinomomis, įrodinėti nereikia.
2. Faktai, nustatyti įsiteisėjusiu teismo sprendimu vienoje administracinėje ar civilinėje byloje, iš naujo neįrodinėjami nagrinėjant kitas administracines bylas, kuriose dalyvauja tie patys asmenys.
3. Faktai, kurie pagal įstatymą preziumuojami kaip nustatyti, nagrinėjant bylą neįrodinėjami. Tokios prezumpcijos gali būti paneigiamos bendra tvarka.
4. Įsiteisėjęs teismo nuosprendis baudžiamojoje byloje yra privalomas teismui, nagrinėjančiam administracines bylas dėl asmens, kuriam priimtas teismo nuosprendis, veiksmų administracinių teisinių pasekmių.
5. Nereikia įrodinėti aplinkybių, nustatytų įsiteisėjusiu tarpiniu sprendimu grupės skundo byloje, teismui nagrinėjant grupės narių individualaus pobūdžio reikalavimus toje pačioje grupės skundo byloje.
[460] **58 straipsnis. Šaukiamų į teismą asmenų atsakomybė**

to one month can be imposed for not appearing in court or refusing to give testimony, explanations or a conclusion in court.
2. Individuals shall be liable for false testimony of a witness, false conclusion of an expert, false explanation of a specialist, false or known incorrect translation of an interpreter in accordance with the procedure established by the Criminal Code of the Republic of Lithuania. The witness, specialist, expert, translator is warned about this in a signed form by the judge or court examining the case.

Article 59[461] **Witness**
1. A person **summoned as a witness** must appear in court and **give truthful testimony**. Upon the court's decision, the witness may be questioned at his location.
2. A person requesting to summon a witness must indicate his name, surname, place of residence or place of work and circumstances relevant to the case, which this witness can confirm.
3. The following may not be summoned and questioned as witnesses:
(1) representatives in a civil case or defenders in a criminal case – about the circumstances that they learned while acting as a representative or defender;

1. Jeigu šaukiamas asmuo be svarbios priežasties neatvyko į teismą, jis teisėjo arba teismo nutartimi gali būti atvesdinamas. Už neatvykimą į teismą ar atsisakymą teisme duoti parodymus, paaiškinimus ar išvadą gali būti skiriama bauda iki 300 eurų arba skiriamas iki vieno mėnesio areštas.
2. Už melagingų liudytojo parodymų, eksperto melagingos išvados, specialisto melagingo paaiškinimo davimą, melagingą ar žinomai neteisingą vertėjo vertimą asmenys atsako Lietuvos Respublikos baudžiamojo kodekso nustatyta tvarka. Apie tai liudytojas, specialistas, ekspertas, vertėjas pasirašytinai įspėjami bylą nagrinėjančio teisėjo ar teismo.

[461] **59 straipsnis. Liudytojas**
1. Šaukiamas liudytoju asmuo privalo atvykti į teismą ir duoti teisingus parodymus. Teismui nusprendus, liudytojas gali būti apklausiamas savo buvimo vietoje.
2. Asmuo, prašantis šaukti liudytoją, privalo nurodyti jo vardą, pavardę, gyvenamąją vietą ar darbo vietą ir bylai turinčias reikšmės aplinkybes, kurias šis liudytojas gali patvirtinti.
3. Negali būti šaukiami ir apklausiami kaip liudytojai:
(1) atstovai civilinėje byloje ar gynėjai baudžiamojoje byloje – apie aplinkybes, kurias jie sužinojo eidami atstovo ar gynėjo pareigas;
(2) asmenys, kurie dėl fizinių ar psichinių trūkumų nesugeba teisingai suvokti bylai turinčių reikšmės aplinkybių arba duoti apie jas teisingų parodymų;
(3) dvasininkai – apie aplinkybes, kurias sužinojo per tikinčiojo išpažintį;
(4) sveikatos priežiūros darbuotojai – apie aplinkybes, sudarančias jų profesinę paslaptį;
(5) mediatoriai – apie aplinkybes, kurias jie sužinojo mediacijos metu;
(6) kiti įstatymų nustatyti asmenys.
4. Asmuo gali atsisakyti duoti parodymus prieš save, savo šeimos narius ar artimuosius giminaičius.
5. Asmenys, kurių konfidencialumas turi būti užtikrintas Pranešėjų apsaugos įstatymo nustatyta tvarka, liudyti paprastai nešaukiami. Kai tokio asmens parodymai turi esminę reikšmę bylai teisingai išnagrinėti ir jam nedalyvaujant nėra kitų galimybių nustatyti bylai reikšmingas aplinkybes, teismas motyvuota nutartimi gali nuspręsti asmenį, kurio konfidencialumas turi būti užtikrintas, šaukti liudytoju. Teismas gali pavesti policijai organizuoti šio liudytojo atvykimą į teismą taip, kad būtų užtikrintas jo konfidencialumas. Teismas privalo imtis priemonių, kad asmens, kurio konfidencialumas turi būti užtikrintas, tapatybė nebūtų atskleista proceso dalyviams ar kitiems asmenims. Šio liudytojo asmens duomenys surašomi atskirame procesinio dokumento priede, kuris laikomas voke ir saugomas atskirai nuo bylos medžiagos. Liudytojas gali būti apklausiamas garso ir vaizdo nuotolinio perdavimo priemonėmis sudarius akustines ir vizualines kliūtis nustatyti jo asmens tapatybę. Šiuo atveju liudytojo parodymai fiksuojami garso ar vaizdo įrašu sudarius akustines ir vizualines kliūtis nustatyti jo asmens tapatybę arba įrašomi apklausos protokole.

(2) persons who, due to physical or mental deficiencies, are unable to correctly perceive the circumstances relevant to the case or to give correct testimony about them;
(3) clergymen – about the circumstances they learned through the believer's confession;
(4) health care workers – about the circumstances constituting their professional secret;
(5) mediators – about the circumstances they learned during the mediation;
(6) other persons established by law.
4. A person may refuse to testify against himself, his family members or close relatives.
5. Persons whose confidentiality must be ensured in accordance with the procedure established by the Whistleblower Protection Law are not usually called to testify. When the testimony of such a person is of fundamental importance for the correct examination of the case, and in his absence there are no other possibilities to determine the circumstances relevant to the case, the court may, by a reasoned ruling, decide to summon a person whose confidentiality must be ensured as a witness. The court may instruct the police to arrange for this witness to appear in court in such a way as to ensure his confidentiality. The court must take measures so that the identity of the person whose confidentiality must be ensured is not revealed to the participants in the process or other persons. The personal data of this witness is recorded in a separate appendix to the procedural document, which is kept in an envelope and stored separately from the case material. A witness may be interviewed by means of remote audio and video transmission after creating acoustic and visual obstacles to establish his identity. In this case, the testimony of the witness is recorded with an audio or video recording after creating acoustic and visual obstacles to determine his identity or recorded in the interview protocol.

Article 60[462] Specialist

1. A specialist in a certain field is invited in cases where special knowledge is needed to examine and evaluate documents, objects or actions during the examination of an administrative case in court.
2. The specialist's explanations can be written in a separate document that must be signed.

Article 61 Expert and his conclusion

1. If there are questions in an administrative case that require special knowledge in the field of science, art, technique or craft, [463] the court or judge appoints an expert or instructs an expertise institution to perform an expertise.

[462] **60 straipsnis. Specialistas**
1. Tam tikros srities specialistas kviečiamas tais atvejais, kai nagrinėjant administracinę bylą teisme reikia specialiųjų žinių dokumentams, daiktams ar veiksmams ištirti ir įvertinti.
2. Specialisto paaiškinimai gali būti surašomi atskirame dokumente, kuris turi būti pasirašytas.
[463] **61 straipsnis. Ekspertas ir jo išvada**

2. Questions requiring an expert's opinion have the right to be presented to the court by each participant in the process, but they are finally determined by the court or judge.
3. The expert's conclusion is presented in writing in the expert report. If several experts are appointed in the case, the joint conclusion is signed by those experts who agreed with this conclusion. Experts who disagree with the conclusion write their conclusion separately.
4. The expert's opinion is not binding on the court. However, the court's disagreement with the expert's conclusion must be motivated.

Article 62[464] **Specialist and expert rights**
1. If it is necessary to provide explanations or a conclusion, the specialist and expert have the right to familiarize themselves with the case material, to be present at the hearing of the case, to ask questions to the parties and witnesses, and to ask the court to provide him with additional material.
2. Specialists and experts have the right to refuse to give explanations or a conclusion if they believe that the material provided is insufficient to give explanations or a conclusion or that the question presented to them exceeds the limits of their special knowledge.

Article 63 Court orders
1.[465] If it is necessary to collect evidence in the activity area of another court, and when the court is composed of court chambers, in the area of activity of other court chambers

1. Jeigu administracinėje byloje kyla klausimų, reikalaujančių specialiųjų mokslo, meno, technikos ar amato srities žinių, teismas ar teisėjas skiria ekspertą arba paveda ekspertizės įstaigai atlikti ekspertizę.
2. Klausimus, kuriais reikalaujama eksperto išvados, turi teisę pateikti teismui kiekvienas proceso dalyvis, tačiau galutinai juos nustato teismas ar teisėjas.
3. Eksperto išvada pateikiama raštu ekspertizės akte. Jeigu byloje yra paskirti keli ekspertai, bendrą išvadą pasirašo tie ekspertai, kurie tai išvadai pritarė. Nesutinkantys su išvada ekspertai savo išvadą surašo skyrium.
4. Eksperto išvada teismui neprivaloma. Tačiau teismo nesutikimas su eksperto išvada turi būti motyvuojamas.

[464] **62 straipsnis. Specialisto ir eksperto teisės**
1. Jeigu tai reikalinga paaiškinimams ar išvadai duoti, specialistas ir ekspertas turi teisę susipažinti su bylos medžiaga, būti teismui nagrinėjant bylą, užduoti proceso šalims, liudytojams klausimų, prašyti teismą pateikti jam papildomą medžiagą.
2. Specialistas ir ekspertas turi teisę atsisakyti duoti paaiškinimus ar išvadą, jeigu mano, kad pateikta medžiaga yra nepakankama paaiškinimams ar išvadai duoti arba kad jam pateiktas klausimas peržengia jo specialiųjų žinių ribas.

[465]. **63 straipsnis. Teismo pavedimai**
1. Prireikus surinkti įrodymus kito teismo veiklos teritorijoje, o kai teismas sudarytas iš teismo rūmų, – to teismo kitų teismo rūmų veiklos teritorijoje, nagrinėjantis bylą teismas atitinkamam teismui ar teismo rūmams gali pavesti atlikti tam tikrus procesinius veiksmus. Jeigu įrodymai yra užsienio valstybėje, bylą nagrinėjantis teismas pavedimą užsienio valstybės teismui siunčia per Lietuvos Respublikos teisingumo ministeriją Lietuvos Respublikos tarptautinių sutarčių nustatyta tvarka.
2. Nutartyje dėl teismo pavedimo trumpai išdėstoma nagrinėjamos bylos esmė, nurodomos aplinkybės, kurias reikia nustatyti, įrodymai, kuriuos turi surinkti vykdantis pavedimą teismas. Ši nutartis yra privaloma teismui ar teismo rūmams, kuriems ji adresuojama, ir turi būti įvykdyta ne vėliau kaip per dešimt darbo dienų.
3. Teismo pavedimas įvykdomas teismo posėdyje. Proceso dalyviams pranešama apie posėdžio vietą ir laiką, tačiau jų neatvykimas nekliudo įvykdyti pavedimo.
4. Visa vykdant pavedimą surinkta medžiaga nedelsiant pasiunčiama nagrinėjančiam bylą teismui.

of that court, the court examining the case may instruct the relevant court or court chamber to perform certain procedural actions. If the evidence is in a foreign country, the court hearing the case sends the order to the court of the foreign country through the Ministry of Justice of the Republic of Lithuania in accordance with the procedure established by the international treaties of the Republic of Lithuania.
2. The ruling on court assignment briefly describes the essence of the case under consideration, indicates the circumstances that need to be determined , the evidence that must be collected by the court executing the assignment. This order is binding on the court or courthouse to which it is addressed and must be executed within ten business days at the latest.
3. The court order is executed at the court session. The participants of the process are notified of the place and time of the meeting, but their absence does not prevent the execution of the order.
4. All material collected during the execution of the order is immediately sent to the court examining the case.

Code of Administrative Offences of the Republic of Lithuania/*Lietuvos Respublikos administracinių nusižengimų kodeksas*

Article 569 Evidence
1.[466] Evidence in an administrative offence case is any factual data collected in accordance with the law, on the basis of which the officials investigating the administrative

[466] **569 straipsnis. Įrodymai**
1. Įrodymai administracinio nusižengimo byloje yra bet kurie įstatymų nustatyta tvarka surinkti faktiniai duomenys, kuriais remdamiesi administracinio nusižengimo tyrimą atliekantys pareigūnai nustato administracinio nusižengimo padarymo faktą ir aplinkybes, administracinėn atsakomybėn traukiamo asmens kaltę, atsakomybę lengvinančias ir sunkinančias aplinkybes ir kitas aplinkybes, turinčias reikšmės bylai teisingai išnagrinėti. Šie duomenys nustatomi tokiomis priemonėmis: administracinio nusižengimo protokolu, pareigūnų tarnybiniais pranešimais, pranešimais, aktais ar kitais dokumentais, kuriais asmenys, kurie nėra pareigūnai, užfiksavo administracinio nusižengimo požymių turinčios veikos padarymą, nuotraukomis, garso ar vaizdo įrašais, liudytojų, nukentėjusiojo ir administracinėn atsakomybėn traukiamo asmens parodymais ir paaiškinimais, ekspertizės aktu, specialisto išvada, daiktiniais įrodymais, daiktų ir dokumentų paėmimo protokolu ir kitokiais dokumentais. Elektroniniai duomenys teismui pateikiami Lietuvos Respublikos teisingumo ministro (toliau – teisingumo ministras) nustatyta tvarka ir forma. Elektroninių duomenų įrodomoji galia yra tokia pat kaip ir kitų įrodymų.
2. Įrodymus renka, prireikus skiria ekspertizę ar reikalauja specialisto išvados pareigūnai, atliekantys administracinio nusižengimo tyrimą.
3. Įrodymai gali būti renkami nedalyvaujant pareigūnui, kai administraciniai nusižengimai fiksuojami stacionariomis ar mobiliosiomis teisės pažeidimų fiksavimo sistemomis.
4. Įrodymais gali būti tik tokie duomenys, kurie patvirtina arba paneigia bent vieną aplinkybę, turinčią reikšmės bylai teisingai išnagrinėti. Ar gauti duomenys laikytini įrodymais, sprendžia teismas ar administracinio nusižengimo bylą ne teismo tvarka nagrinėjanti institucija (pareigūnas).
5. Teismas ir administracinių nusižengimų bylas ne teismo tvarka nagrinėjanti institucija (pareigūnas) įrodymus įvertina pagal savo vidinį įsitikinimą, pagrįstą išsamiu ir nešališku visų bylos aplinkybių išnagrinėjimu, vadovaudamiesi įstatymu.
6. Administracinio nusižengimo padarymo faktas, administracinėn atsakomybėn traukiamo asmens kaltė, aplinkybės, turinčios reikšmės bylai teisingai išnagrinėti, negali būti pagrįstos vien tik liudytojų, kurių konfidencialumas yra užtikrintas, parodymais.

offence determine the fact and circumstances of the commission of the administrative offence, the guilt of the person being held administratively liable, mitigating and aggravating circumstances and other circumstances that are important for the correct investigation of the case. These data are determined by the following means: the protocol of an administrative offence, officials' official reports, reports, acts or other documents by which persons who are not officials recorded the commission of an act with signs of an administrative offence, photos, audio or video recordings, witnesses, the victim and the person being held administratively liable personal statements and explanations, expert report, specialist's conclusion, physical evidence, collection protocol of objects and documents and other documents. Electronic data shall be submitted to the court in the manner and form established by the Minister of Justice of the Republic of Lithuania (hereinafter referred to as the Minister of Justice). Electronic data has the same probative value as other evidence.
2. Officers conducting an investigation of an administrative offence collect evidence and, if necessary, appoint an expert opinion or require a specialist's opinion.
3. Evidence can be collected without the presence of an officer, when administrative offences are recorded by stationary or mobile systems for recording legal violations.
4. Evidence can only be such data that confirm or deny at least one circumstance that is important for the correct examination of the case. The court or the institution (official) examining the administrative offence case out of court decides whether the received data can be considered as evidence.
5. The court and the institution (officer) handling cases of administrative offences out of court evaluate the evidence according to their internal conviction, based on a detailed and impartial examination of all the circumstances of the case, in accordance with the law.
6. The fact of committing an administrative offence, the guilt of the person being held administratively responsible, the circumstances that are important for the correct examination of the case cannot be based solely on the testimony of witnesses whose confidentiality is guaranteed.

Article 571[467] **The right to be heard**
Every person brought to administrative responsibility, as well as the victim, has the right to be heard orally or in writing, directly or through a representative in accordance with the procedure established by this Code.

Article 572 Jurisdiction of cases of administrative offences
1. Cases of administrative offences are examined in the first instance by district courts.

[467] **571 straipsnis. Teisė būti išklausytam**
Kiekvienas administracinėn atsakomybėn traukiamas asmuo, taip pat nukentėjusysis turi teisę būti išklausytas žodžiu ar raštu, tiesiogiai ar per atstovą šio kodekso nustatyta tvarka.

2. In the cases provided for in para 1 of Article 615 of this Code, cases of administrative misconduct are examined out of court in certain institutions. [468]

Article 573 Delivery of summonses and other procedural documents to the persons participating in administrative offence proceedings

1. Summonses and other procedural documents are sent to persons participating in administrative offence proceedings by the institution handling the administrative offence case out of court through the National Information System for the delivery of electronic parcels using the postal network (hereinafter referred to as the E-delivery system),[469] by

[468] **572 straipsnis. Administracinių nusižengimų bylų teismingumas**
1. Administracinių nusižengimų bylas pirmąja instancija nagrinėja apylinkių teismai.
2. Šio kodekso 615 straipsnio 1 dalyje numatytais atvejais administracinio nusižengimo bylos ne teismo tvarka nagrinėjamos tam tikrose institucijose.

[469] **573 straipsnis. Šaukimų ir kitų procesinių dokumentų įteikimas administracinio nusižengimo teisenoje dalyvaujantiems asmenims**
1. Šaukimus ir kitus procesinius dokumentus administracinio nusižengimo teisenoje dalyvaujantiems asmenims administracinio nusižengimo bylą ne teismo tvarka nagrinėjanti institucija siunčia per Nacionalinę elektroninių siuntų pristatymo naudojant pašto tinklą informacinę sistemą (toliau – E. pristatymo sistema), elektroniniu paštu, kitomis elektroninių ryšių priemonėmis arba registruotąja pašto siunta. Registruotoji pašto siunta siunčiama į asmens oficialiai deklaruotą gyvenamąją vietą arba kitą žinomą asmens gyvenamąją vietą, arba jo darbovietę, arba mokymo įstaigą, arba Užimtumo tarnybą prie Lietuvos Respublikos socialinės apsaugos ir darbo ministerijos (toliau – Užimtumo tarnyba), jeigu asmuo yra registruotas bedarbiu, išskyrus atvejus, kai šaukimai įteikiami administracinio nusižengimo teisenoje dalyvaujantiems asmenims atvykus į instituciją, kurios pareigūnas atliko administracinio nusižengimo tyrimą. Šaukimai ir kiti procesiniai dokumentai visais atvejais įteikiami asmeniškai, o kai administracinio nusižengimo teisenoje dalyvaujančio asmens įteikimo metu nėra, – kuriam nors iš kartu su juo gyvenančių pilnamečių šeimos narių, darbovietėje, mokymo įstaigoje arba Užimtumo tarnyboje – asmeniui, atsakingam už korespondencijos priėmimą. Šie asmenys privalo kuo greičiau perduoti šaukimą ar kitą procesinį dokumentą adresatui. Procesinio dokumento, kuris siunčiamas registruotąja pašto siunta, įteikimo diena laikoma jo įteikimo adresatui, kuriam nors iš kartu su juo gyvenančių pilnamečių šeimos narių ar darbovietėje, mokymo įstaigoje arba Užimtumo tarnyboje už korespondencijos priėmimą atsakingam asmeniui diena. Atsisakymas priimti procesinį dokumentą, siunčiamą registruotąja pašto siunta, arba pasirašyti dėl jo gavimo prilygsta procesinio dokumento įteikimui. Šaukimai ir kiti procesiniai dokumentai administracinio nusižengimo teisenoje dalyvaujantiems asmenims gali būti siunčiami elektroniniu paštu, kai asmenys elektroninio pašto adresą nurodė Lietuvos Respublikos gyventojų registre (toliau – Gyventojų registras) ar valstybės informacinėse sistemose ar registruose, kurie naudojami elektroniniu būdu teikiamoms paslaugoms gauti ar prievolėms įvykdyti. Kai asmenys elektroninio pašto adreso nenurodė Gyventojų registre ar valstybės informacinėse sistemose ar registruose, šaukimai ir kiti procesiniai dokumentai administracinio nusižengimo teisenoje dalyvaujantiems asmenims elektroniniu paštu gali būti siunčiami asmeniui išreiškus pageidavimą gauti procesinius dokumentus konkrečioje administracinio nusižengimo byloje elektroniniu paštu.
2. Teismas šaukimus ir kitus procesinius dokumentus administracinio nusižengimo teisenoje dalyvaujantiems asmenims siunčia elektroninių ryšių priemonėmis teisingumo ministro nustatyta tvarka ir forma arba registruotąja pašto siunta. Registruotosios pašto siuntos įteikimui taikomos šio straipsnio 1 dalies nuostatos. Institucijai, kurios pareigūnas atliko administracinio nusižengimo tyrimą, kitiems viešojo administravimo subjektams, advokatams, advokatų padėjėjams, antstoliams, antstolių padėjėjams, notarams, Lietuvos Respublikos Seimo kontrolieriams, žvalgybos kontrolieriams, lygių galimybių kontrolieriui, vaiko teisių apsaugos kontrolieriui, valstybės ir savivaldybių įmonėms, finansų įstaigoms, draudimo ir audito įmonėms, teismo ekspertams, bankroto administratoriams ir restruktūrizavimo administratoriams teismas šaukimus, pranešimus, skundų, nutarimų (nutarčių) kopijas (nuorašus) ir kitus procesinius dokumentus įteikia elektroninių ryšių priemonėmis. Elektroninių ryšių priemonėmis šaukimai, pranešimai, skundų kopijos (nuorašai) ir kiti procesiniai dokumentai taip pat įteikiami asmenims, kuriems teisės aktuose ar su teismų ar administracinį nusižengimą tiriančios arba bylą nagrinėjančios institucijos informacinės sistemos valdytoju sudarytoje sutartyje nustatyta pareiga priimti procesinius dokumentus elektroninių ryšių priemonėmis. Kitiems asmenims teismas šaukimus, pranešimus, skundų kopijas (nuorašus) ir kitus pro-

e-mail, other means of electronic communication or by registered mail. Registered mail is sent to the person's officially declared place of residence or another known place of residence of the person, or his workplace, or an educational institution, or the Employment Service under the Ministry of Social Security and Labor of the Republic of Lithuania (hereinafter – the Employment Service), if the person is registered as unemployed, except cases where summonses are served upon persons participating in administrative offence proceedings upon their arrival at the institution, whose officer conducted an administrative offence investigation. Summonses and other procedural documents are served in person in all cases, and when the person participating in the administrative offence is not present at the time of service, to any of the adult family members living with him, at the workplace, educational institution or the Employment Service, to the person responsible for receiving correspondence. These persons must deliver the summons or other procedural document to the addressee as soon as possible. The day of delivery of a procedural document, which is sent by registered mail, is considered the day of its delivery to the addressee, to any of the adult family members living with him or to the person responsible for receiving correspondence at the workplace, educational institution or Employment Service. Refusal to accept a procedural document sent by registered mail, or to sign for its receipt is equivalent to service of process. Summonses and other procedural documents may be sent by e-mail to persons participating in administrative offence proceedings, when the persons have indicated their e-mail address in the Register of Residents of the Republic of Lithuania (hereinafter referred to as the Register of Residents) or in the state information systems or registers that are used to receive electronically provided services or fulfil obligations. When persons have not specified their e-mail address in the Population Register or state information systems or registers, summonses and other procedural documents may be sent by e-mail to persons participating in administrative offence proceedings if the person expresses a wish to receive procedural documents in a specific administrative offence case by e-mail.

2. The court sends summonses and other procedural documents to the persons participating in administrative offence proceedings by means of electronic communication in the manner and form established by the Minister of Justice or by registered mail. The provisions of para 1 of this Article apply to the delivery of registered mail. To the institution whose officer conducted an administrative offence investigation, to other public

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cesinius dokumentus įteikia šio straipsnio 1 dalyje nurodytomis elektroninių ryšių priemonėmis, jeigu jie pageidauja procesinius dokumentus gauti tokiu būdu ir yra nurodę gavėjo E. pristatymo sistemos elektroninio pristatymo dėžutės adresą, elektroninio pašto adresą arba kitą elektroninių ryšių priemonių adresą.

3. Administracinėn atsakomybėn traukiamam asmeniui, nukentėjusiajam, kurie buvo šaukiami į administracinio nusižengimo bylos nagrinėjimą, apie tolesnį bylos nagrinėjimą gali būti pranešama neregistruotąja pašto siunta, išskyrus šio kodekso 629 straipsnio 2 dalyje numatytus atvejus.

4. Šiame kodekse nustatytais atvejais ir tvarka įteikiant administracinio nusižengimo teisenoje dalyvaujančiam asmeniui ar kitiems asmenims procesinį dokumentą per E. pristatymo sistemą, kai elektroninio pristatymo dėžutė yra aktyvi, elektroniniu paštu arba kitomis elektroninių ryšių priemonėmis, procesinio dokumento įteikimo diena laikoma po procesinio dokumento išsiuntimo dienos einanti darbo diena.

administration entities, lawyers, attorneys' assistants, bailiffs, bailiffs' assistants, notaries, inspectors of the Seimas of the Republic of Lithuania, intelligence inspectors, equal opportunities inspector, child rights protection inspector, state and municipal companies, financial institutions , insurance and audit companies, court experts, bankruptcy administrators and restructuring administrators, court summonses, notices, complaints, delivers copies (transcripts) of rulings and other procedural documents by means of electronic communications. Summonses, notices, copies (transcripts) of complaints and other procedural documents are also served by means of electronic communications to persons who are required to receive procedural documents by means of electronic communications as stipulated in the legal acts or in the contract concluded with the manager of the information system of the institution investigating or investigating the administrative offence. The court delivers summonses, notices, copies (transcripts) of complaints and other procedural documents to other persons by the means of electronic communication specified in para 1 of this Article, if they wish to receive the procedural documents in this way and have specified the address of the electronic delivery box of the recipient's E. delivery system,

3. The person brought to administrative responsibility, the victim who was summoned to the hearing of the administrative offence case, may be notified of the further hearing of the case by unregistered mail, except for the cases provided for in Article 629, Part 2 of this Code.

4. In the cases and procedures set forth in this code, when a procedural document is delivered to a person or other persons involved in an administrative offence proceeding through the E-delivery system, when the electronic delivery box is active, by e-mail or other means of electronic communication, the day of service of the procedural document is considered to be the next working day after the day of dispatch of the procedural document day.

4. Anti-Fraud Coordination Services

1. Each Member State shall, for the purposes of this Regulation, designate a service (the 'anti-fraud coordination service') to facilitate effective cooperation and exchange of information, including information of an operational nature, with the Office. Where appropriate, ***in accordance with national law***, the anti-fraud coordination service may be regarded as a competent authority for the purposes of this Regulation. […]

a) General Remarks

aa. Definition and History

1 Cooperation, Coordination and Facilitation are **buzz words in anti-fraud literature**.[470] Anti-fraud coordination services are known worldwide and exist in many international organizations and cooperate with nation states.[471] In the EU the term "AFCOS" has a *very special meaning* as it means the *Anti-fraud coordination services created on behalf of the European Anti-fraud Office* for the facilitation of interactions with the national Member States of the EU (see recitals below).[472] The **obligation to designate these services** runs and derives from primary Union law. Art. 325 TFEU (ex-Art. 280 TEC) requests the Union *and* the Member States to fight fraud (together). The history of these services, adapted to the **financial and budgetary law sector** and set-up in the Member States' internal justice and financial systems dates back to the early 2000s.[473] **Historically**, the coordinating bodies emerged primarily in the new Member States that were awaiting accession. The European Parliament has already in 2010 called for AFCOS to be set up as independent bodies in the MS. Today one could not be further from this idea than ever, since AFCOS are mostly **subordinated deep in the structure of a Financial or Treasury Department/Ministry**, Financial Inspections Services of the Treasury Department/Ministry, the Department of Commerce or the Ministry/ Department of the Interior. The **simplicity of the coordination** from within a ministry and the size of the

[470] Kuhl 2019, pp. 160 et seq.; Wells 2014; Spink 2019; Saporta and Maraney 2022; FCPA 2012; ECA 2022; Malan 2022, pp. 135–139; focusing on the customs area Van der Paal et al. 2019; de Vries 2022, pp. 401–463; House of Lords, The Fight Against Fraud on the EU's Finances 12th Report of Session 2012-13, 32 et seq.

[471] Bartsiotas and Achamkulangare 2016; See World Customs Organization: http://www.wcoomd.org/en/about-us/partners/international_organizations.aspx (Accessed 31 December 2025); see UNDOC: https://www.unodc.org/unodc/en/corruption/COSP/session9-resolutions.html (Accessed 31 December 2025), docusing on the designation of anti-corruption bodies. They exist even on national level and are especially common in federal state systems, see Austria, which was special anti-fraud fighters, aka "Betrugsbekämpfungskoordinator:innen". https://www.bmf.gv.at/en/topics/combating-fraud/anti-fraud-units/anti-fraud-coordinators.html: "In each office there is an Anti-Fraud Coordinator (AFC; in German: Betrugsbekämpfungskoordinator, BBKO) for the individual sectors and regional customs units. They are members of the man-agement and communicate in their function at management level and with each other. The AFC is the point of contact for all anti-fraud matters at the local level, within the department for other organisational units, as well as externally for institutions and public authorities. They also act as an information hub to the outside world, for example when it comes to external information exchange or cooperation with external institutions and authorities.". Accessed 31 December 2025.

[472] Kuhl 2019, p. 164.

[473] Quirke 2015, pp. 236 et seq.

administrative apparatus certainly speak in favour of this, but the interconnectedness is also problematic from the point of view of efficiency (states with political goodwill coordinate very easily and others are politically manoeuvrable):

"***Friday 24 April 2009 Protection of the Communities' financial interests and the fight against fraud – Annual Report 2007 P6_TA(2009)0315 European Parliament resolution of 24 April 2009 on the protection of the Communities' financial interests and the fight against fraud – Annual Report 2007 (2008/2242(INI)) 2010/C 184 E/14 The European Parliament,"***
68. points out that the Anti-Fraud Coordination Units (AFCOS) set up for OLAF in the Member States that joined the European Union after 2004 are very important sources of information and contact points for OLAF; points out, however, ***that the functional added value of these offices (in particular in terms of reporting irregularities to the Commission) is minimal as long as they are not independent from national administrations***; therefore calls on the Commission to submit a proposal to Parliament's competent committee on how the work of these offices could be made more useful and considers it necessary to improve cooperation with the candidate countries" [474]

At least there is legal and technical oversight of the areas of administration in most states and nowadays AFCOS are implemented at the highest level.[475] **2**

However, the existing Member States are also aware of **weaknesses in the fight against fraud**. Only since 2010 and in the last decade has more attention been paid to these coordination points. They have become a *sine qua non* in the EU's fight against fraud and it seems that they are becoming more and more the "eyes and ears" of OLAF in the Member States. They only have their own investigative skills, which would make them an "extended arm" of OLAF in the Member States, if at all, e.g. in Bulgaria or Lithuania. On the other hand, in Lithuania AFCOS is more active in the background and does not appear too clearly in the forefront. Activity reports may also have to be requested by the Commission, i.e. the responsible departments of OLAF. **3**

[474] See OJ, 8.7.2010, CE 184/72 Freitag, 24. April 2009 Schutz der finanziellen Interessen der Gemeinschaften und Betrugsbekämpfung – Jahresbericht 2007 P6_TA(2009)0315 Entschließung des Europäischen Parlaments vom 24. April 2009 zu dem Schutz der finanziellen Interessen der Gemeinschaften und der Betrugsbekämpfung – Jahresbericht 2007 (2008/2242(INI)) 2010/C 184 E/14 Das Europäische Parlament, "Points out that the Anti-Fraud Coordination Services (AFCOS), established for OLAF in the Member States that joined the European Union after 2004, are very important sources of information and contact points for OLAF; notes, however, that the functional added value of these offices (particularly with regard to reporting irregularities to the Commission) remains minimal as long as they are not independent from the national administrations; therefore calls on the Commission to submit to Parliament's competent committee a proposal on how the work of these offices could be made more effective, and considers it necessary to improve cooperation with the candidate countries; [...].".
[475] Byrne 2018.

bb. Legislative Developments

4 The Commission has evaluated the **impact of AFCOS** in the past decade.[476] Recent changes at the beginning of the 2020s have enlarged the competences of AFCOS. These are now even allowed to cooperate with each other and not only with OLAF in Luxembourg alone, which was the case prior to the amendments of the Regulation (EU) 2020/2223.

5 The recent changes describe the role of AFCOS in the recitals. Thus by reading them the task and role of these bodies becomes vivid:

6 (23) The Office is able, under Regulation (EU, Euratom) No 883/2013, to enter into administrative arrangements with ***competent authorities of Member States***, such as anti-fraud coordination services, and institutions, bodies, offices and agencies, in order to specify the arrangements for their cooperation under that Regulation, in particular ***concerning the transmission of information, the conduct of investigations and any follow-up action***.

(30) Due to the large diversity of national institutional frameworks, Member States should, on the basis of the principle of sincere cooperation, ***have the possibility to notify to the Office the authorities that are competent to take actions upon recommendations of the Office***, as well as the authorities that need to be informed, such as for financial, statistical or monitoring purposes, for the performance of their relevant duties. Such authorities ***may include national anti-fraud coordination services***. In accordance with the settled case-law of the CJEU, the Office recommendations included in its reports have no binding legal effects on such authorities of Member States or on institutions, bodies, offices and agencies.

(37) The anti-fraud coordination services of Member States were introduced by Regulation (EU, Euratom) No 883/2013 to facilitate an effective cooperation and exchange of information, including information of an operational nature, between the Office and Member States. The Commission evaluation report concluded that they have contributed positively to the work of the Office. The Commission evaluation report also identified the ***need to further clarify the role of those anti-fraud coordination services*** in order to ensure that the Office is provided with the necessary assistance to ensure that its investigations are effective, while leaving the organisation and powers of the anti-fraud coordination services to each Member State. In that regard, the anti-fraud coordination services should be able to provide or coordinate the ***necessary assistance*** to the Office

[476] Commission Staff Working Document Evaluation of the application of Regulation (EU, EURATOM) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 Accompanying the document Commission report to the European Parliament and the Council., pp. 3, 12, 72.
The Commission document was accompanied by a Report (called ICF Report 2017), which reesulted from an external study: EU Commission (OLAF) 2017b. online: https://bit.ly/4ugJWvQ. Accessed 31 December 2025.

to carry out its tasks effectively, before, during or at the end of an external or internal investigation.
(40) It should be possible for the anti-fraud coordination services in the context of coordination activities to provide assistance to the Office, as well as for the anti-fraud coordination services ***to cooperate among themselves***, in order to further reinforce the available mechanisms for cooperation in the fight against fraud.

cc. Visualisation of Old (prior to 2020) vs. New (since 2020) Cooperation and Role of AFCOS

Figure 11: Visualisation of the Old Cooperation by Virtue of Regulation No 883/2013

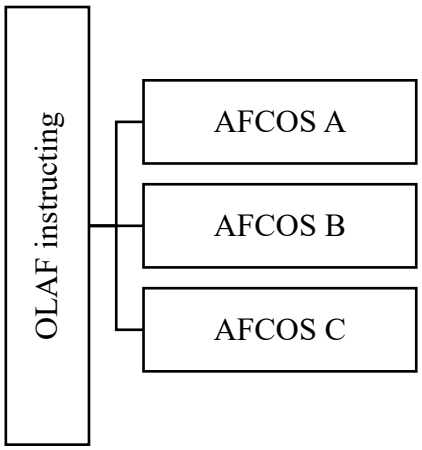
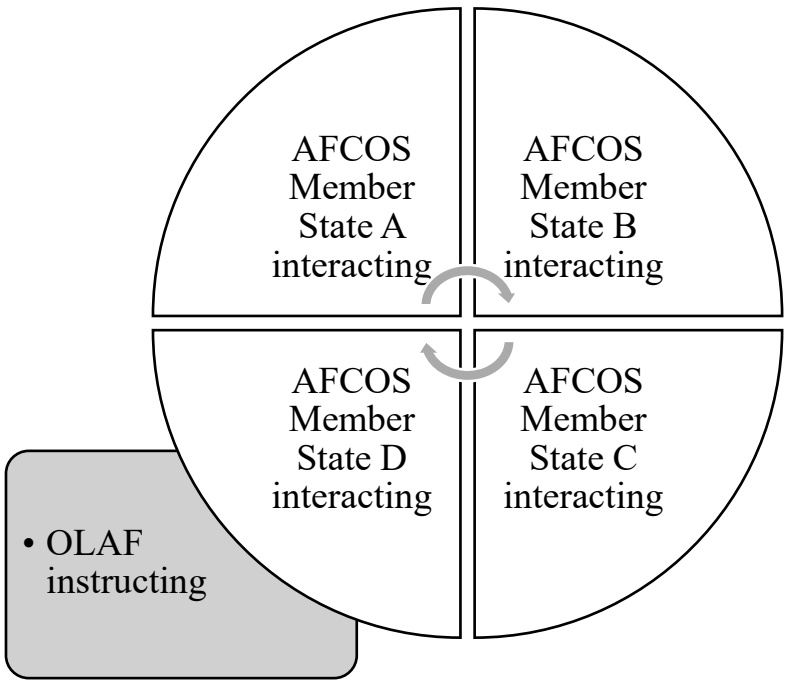


Figure 12: Visualisation of the New Cooperation by Virtue of Regulation No 883/2013 (as Amended 2020/2223)



b) A Closer Look at the Relevant AFCOS in the Present Member State

The Financial Crime Investigation Service of the Republic of Lithuania has been designated with the task of **Art. 12a OLAF Regulation**:

7 "On 24 May 2002, FCIS was designated as **a coordinating authority** responsible for collaboration with the European Anti-Fraud Office (OLAF) and has taken an active part in the activities of the Anti-Fraud Coordination Service (AFCOS) Group since then."[477]

8 The Service operates by virtue of **Resolution No 481** (redaction of Resolution No 23 of the Government of the Republic of Lithuania of January 14, 2016) Regulations Of The Financial Crime Investigation Office Under The Ministry Of Interior Affairs.

9 The tasks are outlined by Article 8 and 9:

> II. **Purpose And Functions Of The Service**
> 8. The purpose of the service's activities is to protect the state financial system - to reveal and investigate criminal acts, other violations of the law, and to carry out their prevention. The most important tasks of the Office in order to achieve the activity goal set for it are the following:
> (1) to protect the state financial system from criminal influences;
> (2) to ensure the disclosure and investigation of criminal acts and other legal violations related to the receipt and use of financial support funds from the European Union and foreign countries;
> (3) to reveal and investigate crimes, other violations of the law on the financial system and related crimes and other violations of the law;
> (4) carry out the prevention of crimes and other violations of the law against the financial system and violations of the law related to them;
> (5) to carry out other tasks established by law for the Office.
> 9. The Office, in carrying out the tasks assigned to it, performs the following functions:
> (1) uncovers and investigates acts related to taxpayers' fraudulent or negligent accounting management, provision of known incorrect data on taxes, state (municipal) fees and other contributions to responsible institutions and bodies, evasion of taxes, state (municipal) fees, state social insurance and other contributions , failure to submit reports approved in the prescribed manner, and other legal violations related to taxes, state (municipal) levies, state social insurance and other contributions;
> (2) uncovers and investigates acts related to the legalization of money or assets obtained through criminal means, illegal circulation of securities, other illegal acts related to the financial system, except for acts related to counterfeit money;

[477] See https://www.fntt.lt/en/protection-of-the-european-union-financial-interests/partners/234. Accessed 31 December 2025.

(3) uncovers and investigates criminal acts and other violations of the law related to the receipt and use of financial support funds from the European Union and foreign countries;
(4) conducts criminal investigation, conducts pre-trial investigation, investigation of economic and financial activities;
(5) while performing the functions of the Office in accordance with its competence, provides information in writing about the reliability of persons participating in the privatization of state assets;
(6) cooperates with the law enforcement of the Republic of Lithuania and foreign countries, other institutions and bodies, international organizations on issues of competence of the Service;
(7) implements preventive measures preventing the evasion of taxes, state (municipal) fees and other contributions, embezzlement and waste of funds from state and municipal budgets and funds, financial support from the European Union and foreign countries, as well as money laundering prevention measures;
(8) prepares proposals for the investigation and improvement of legal acts regulating crimes, other legal violations affecting the financial system and related legal violations impact of draft legal acts on the criminogenic situation;
(9) coordinates the interaction of other institutions and their information systems when uncovering and investigating crimes and other legal violations of the financial system and implementing preventive measures;
(10) coordinates the cooperation of state institutions and other institutions with the European Anti-Fraud Office (OLAF);
(11) collects, accumulates, analyzes and summarizes information on the illegal receipt and use of financial support funds from the European Union and foreign countries;
(12) accumulates, stores and analyzes the information necessary to carry out the tasks and functions of the Office;
(13) perform other functions prescribed by law.

Financial Crime Investigation Service
Legal entity code 188608786
Address: Šermukšnių st. 3, LT-01106 Vilnius, Lithuania
International cooperation issues (8 5) 271 7406
Website address www.fntt.lt
Service e-mail e-mail dokumentas@fntt.lt

Employees' e-mail addresses are created according to the scheme vardas.pavarde@fntt.lt (without using Lithuanian letters)

10 An **exemplary case** was published recently:

"Officers of the **Financial Crimes Investigation Service (FNTT)**, in cooperation with the European Anti-Fraud Office (OLAF, Brussels, Kingdom of Belgium), are conducting a pre-trial investigation into the possible acquisition of very high-value foreign property by fraud (Article 182(3) of the Criminal Code of the Republic of Lithuania) and possible falsification of documents, where this may have caused significant damage (Article 300(3) of the Criminal Code of the Republic of Lithuania), which is led by the European Delegated Prosecutor's Office in Lithuania.

The circumstances are being investigated regarding the possible fraudulent acquisition of more than 500 thousand euros of European Union (EU) budget funds (from 2014 to 2020), allegedly by not performing, failing to perform and imitating the work functions of assistants of members of the European Parliament, with the aim of fraudulently obtaining wages and unemployment benefits.

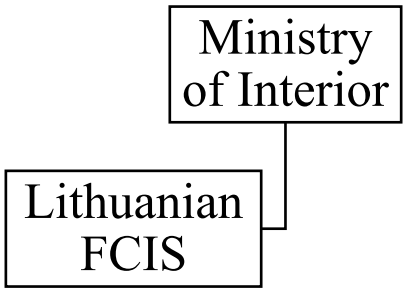
After receiving additional data (in early 2024) from the European Delegated Prosecutor's Office in the Kingdom of Belgium and other European Union institutions, on March 26–28 of this year, intensive pre-trial investigation actions – searches – were carried out at the residences of natural persons, as well as at the former workplace of persons potentially involved in the crime (the headquarters of the Labour Party), as well as interviews of participants in the proceedings, including witnesses, and other large-scale procedural actions are continuing.

At this stage of the pre-trial investigation, currently, suspicions have been brought against one natural person. The European Delegated Prosecutor, who is leading the investigation, has applied to the court for the imposition of a preventive measure – intensive supervision for the suspect, establishing prohibitions on communicating with specific persons. This request of the prosecutor was fully satisfied yesterday, i.e. on 28 March 2024, by the Vilnius City District Court, and a two-month term for the application of the preventive measure was established. Also, by the prosecutor's decision, temporary actions of restriction of property rights are applied.

The pre-trial investigation is organized and led by the European Delegated Prosecutor's Office in Lithuania."[478].

[478] See https://fntt.lrv.lt/lt/naujienos/europos-prokuratura-vadovauja-fntt-atliekamam-ikiteisminiam-tyrimui-del-galimo-daugiau-nei-500-tukst-euru-igijimo-apgaule/. Accessed 31 December 2025.

Figure 13: Ministry and FCIS



The Organizational structure can be displayed here by reproducing the document from the FCIS: **11**

Figure 14: Organisational Structure of the FCIS

12

Director

Adviser

Immunity and Control Division

Finance Division

Personnel Management Group

Document Management Division

Division of Management Organisation

Property Management and IT Division

Deputy Director

Special Task Board

Criminal Intelligence Division

Information Analysis Division

Illegal Support Investigation and Prevention Board

Money Laundering Prevention Board

Deputy Director

Vilnius Regional Board

Kaunas Regional Board

Klaipėda Regional Board

Šiauliai and Panevėžys Regional Board

13 Even if the FCIS is an **administrative authority for OLAF** investigations it conducts criminal investigations and can as well cooperate with the EPPO (see → Part A. above). It focuses on:

- "criminal acts related to the illegal receipt and use of the EU support funds;
- During 2021, FCIS officers successfully completed more than 150 pre-trial investigations, which were handed over to the courts. The damage revealed in these investigations amounts to almost EUR 100 million. Almost half of this amount is the damage caused to the Lithuanian budget. In 2021, was clarified attempts to receive or received EU support funds, the amount reached EUR 14,8 million.
- The numbers show that the scale of the shadow in Lithuania is still large and covers many business sectors – real estate, construction, services, used car trade, etc. Various tax evasion schemes are being created, millions of revenues are not accounted for, and salaries are still actively paid not officially. In the pre-trial investigations completed last year, it was established that the amount of unpaid VAT to the state amounts to more than EUR 21 million.
- The information was analysed about the projects financed from the EU support funds, for which the amount of more than EUR 458 million had been assigned; […]."[479]

c) The Different Boards of the FCIS

14 The FCIS has different boards that are highly skilled and experienced:

- Money Laundering Prevention Board
- Board for the Prevention and Investigation of Unlawful Contributions
- Board of Special Tasks
- Vilnius District Board
- Kaunas District Board
- Klaipėda District Board
- Šiauliai and Panevėžys District

[Article 12b–12d omitted]

[479] See the self-portray of the FCIS: https://www.fntt.lt/en/investigation/224. (Accessed 31 December 2025); See as well the Activity Report, Finansinių Nusikaltimų Tyrimo Tarnyba Prie Lietuvos Respublikos Vidaus Reikalų Ministerijos 2021 Metų Veiklos Ataskaita 2022 m. birželio 10 d. Nr. 4-4857 Vilnius.

5. Article 12e The Office's Support to the EPPO

1. In the course of an investigation by the EPPO, and at the request of the EPPO in accordance with Article 101(3) of Regulation (EU) 2017/1939, the Office shall, in accordance with its mandate, support or complement the EPPO's activity, in particular by:
(a) providing information, analyses (including forensic analyses), expertise and operational support;
(b) facilitating coordination of specific actions of ***the competent national administrative authorities*** and bodies of the Union; […]

- State Food and Veterinary Service of the Republic of Lithuania
- State Tax Inspectorate
- Central tax administration
- Local tax administration
- Customs Administration
- VAT Offices
- Payment Agencies under the supervision of the Ministries concerned (Agriculture, Economy, Social Affairs etc., Defence and Maritime Environments…)
- Markets Development Agency
- Financial Crime Investigation Service (AFCOS) – Ministry of Interior
- Ministry of Finance of the Republic of Lithuania (Managing Authority)
- National Audit Office of Lithuania
- Ministry of Agriculture of the Republic of Lithuania
- Central Project Management Agency
- Lithuanian Business Support Agency
- European Social Fund Agency
- Environmental Projects Management Agency
- National Paying Agency under the Ministry of Agriculture
- Investment and Business Guarantees, Ltd

For a more detailed list, see Competent Authorities under Article 5 OLAF Regulation.

[Article 12f–g omitted]

6. Article 13 Cooperation of the Office with Eurojust and Europol

1. […] Where this may support and strengthen coordination and cooperation between ***national investigating and prosecuting authorities,*** or where the Office has forwarded to the competent authorities of the Member States information giving grounds for suspecting the existence of fraud, corruption or any other illegal activity affecting the financial interests of the Union in the form of serious crime, it shall transmit relevant information to Eurojust, within the mandate of Eurojust. […]

- Regional Prosecutor's Offices (Klaipėda, Vilnius, Panevėžys, Kaunas)
- Prosecutor General's Office of the Republic Lithania (Vilnius)
- Police
- Customs Criminal Service
- Financial Investigation Service
- Lithuanian Criminal Police Bureau - International Liaison Office (Interpol Vilnius)
- District Courts
- Ministry of Justice

[Article 14–16 omitted]

7. Article 17 Director-General

4. The Director-General shall report regularly, and at least annually, to the European Parliament, to the Council, to the Commission and to the Court of Auditors on the findings of investigations carried out by the Office, the action taken and the problems encountered, whilst respecting the confidentiality of the investigations, the legitimate rights of the persons concerned and of informants, and, where appropriate***, national law applicable to judicial proceedings***. Those reports shall also include an assessment of the actions taken by the ***competent authorities of Member States*** and the institutions, bodies, offices and agencies, following reports and recommendations drawn up by the Office.
7. The Director-General shall put in place an internal advisory and control procedure, including a legality check, relating, inter alia, to the respect of procedural guarantees and fundamental rights of the persons concerned and ***of the national law of the Member States concerned***, with particular reference to Article 11(2). The legality check shall be carried out by Office staff who are experts in law and investigative procedures. Their opinion shall be annexed to the final investigation report.

1 Article 17 contains provisions regarding the office's reporting obligations and the safeguarding of procedural guarantees in the course of its investigations. Paras 4 and 7, in

particular, – this is the *telos* – underline OLAF's efforts to balance effective investigative action with the protection of fundamental rights.

The Supervisory Committee noted that **OLAF's country mini-profiles** provided some information on national laws but **were insufficient** for compensating occasional expertise issues.[480] They also reviewed **OLAF's legality check procedures**, recognizing the importance of expertise in all EU Member States' legal systems. Good relations between investigators and reviewers were seen to positively impact the quality of checks and reviews. OLAF's legality check ensures compliance with legal rules and addresses any breaches swiftly. The check focuses on procedural aspects and may lead to modifications or abandonment of actions if it fails. The committee emphasized the importance of compliance with rights and procedural rules in promoting the rights of those affected. **2**

Article 17 para 4 specifies that the OLAF Director-General is required to **report regularly and at least annually**, to major EU IBOA. The reports should cover the findings of OLAF's investigations, the actions taken and any problems encountered during them. Importantly, these reports must respect the confidentiality of investigations and the legitimate rights of individuals involved, including informants. The provision also requires OLAF to consider national laws applicable to judicial proceedings. **3**

Next, Article 17 para 7 further emphasizes procedural guarantees and compliance with fundamental rights. It mandates the establishment of an internal advisory and control procedure, including a legality check, which OLAF did in the past. **4**

The **legality check** should be carried out by OLAF staff who are experts in law and investigative procedures and focus on the procedural safeguards. This internal control mechanism is relevant for ensuring that national laws are respected. The opinion resulting from this check should then be annexed to the final investigation report, thereby providing transparency and accountability for the decisions made throughout the investigative process. **5**

As noted in an Article by *Mavromati* and *Riochet* it is recalled that this check was introduced as a new internal advisory and control procedure in the past.[481] This change, unlike its predecessor (Regulation 1073/1999), was designed to **include an internal legality** check that assesses, among other things, the respect for procedural guarantees and the fundamental rights of individuals under investigation. This internal process is vital for ensuring that OLAF's actions remain compliant with both EU and national standards, e.g. for upholding the rule of law and protecting the rights of individuals. Moreover, the importance of these procedural safeguards has been by the ECL C-787/22, which related to the respect for the rights of defence and procedural guarantees during **6**

[480] Supervisory Committee, Opinion No 2/2015, Legality check and review in OLAF, pp. 6 et seq.
[481] Mavromati and Riochet 2024, eucrim, pre-print.

OLAF's investigations were at the center of the dispute.[482] It was reiterated the need for OLAF to operate in a manner that respects fundamental rights, including the right to be heard and the right to avoid self-incrimination.

a) National Law Applicable to Judicial Proceedings

1
- Criminal Procedure Code
- Customs Law
- Tax Administration Law
- Code of Administrative Offences
- Law on the Courts of the Republic of Lithuania

b) Internal Advisory and Control Procedure: Legality Check Involving National Law

2
- Defence rights of the individual from e.g. the CPC
- General principles such as prohibition of retroactivity, exercise of discretion, proportionality principle, principle of legal certainty
- Administrative/Official secrecy
- Data secrecy provisions
- Investigation rules, reports
- Evidence related provisions from codes relating to judicial proceedings

3 The following provisions of the Administrative Offences Code have been researched as examples for possibly being involved in a legality check:

Administrative Offences Code
Article 566[483]
Legal principles of administrative offences
1. When investigating administrative offences and examining cases of administrative offences, the principles of presumption of innocence, equality before the law, proportionality, fair process, promptness, impossibility of deterioration of a person's situation due to his own complaint (*non reformatio in peius*) are followed.
2. Restrictions or exceptions based on origin, nationality, race, sex, language, religious or political opinions and other circumstances that would result in unequal application of laws to individuals are prohibited.

[482] ECJ, Case C-787/22 P, *Sistem ecologica production v EU Commission*, Judgement of 30 November 2023, ECLI:EU:C:2023:940.
[483] **566 straipsnis. Administracinių nusižengimų teisenos principai**
1. Tiriant administracinius nusižengimus ir nagrinėjant administracinių nusižengimų bylas, vadovaujamasi nekaltumo prezumpcijos, lygybės prieš įstatymą, proporcingumo, teisingo proceso, operatyvumo, asmens padėties dėl jo paties paduoto skundo pabloginimo negalimumo (*non reformatio in peius*) principais.
2. Draudžiama daryti apribojimus arba išimtis dėl kilmės, tautybės, rasės, lyties, kalbos, religinių ar politinių pažiūrų ir kitų aplinkybių, kurios asmenims lemtų nevienodą įstatymų taikymą.

Article 590[484] **Grounds for initiating administrative offences**

1. Officials, when performing control over the implementation of laws or other functions established by legal acts, initiate administrative offences in accordance with this code and the legal acts regulating their activities. A special procedural document is not drawn up for the initiation of administrative offence proceedings.
2. Administrative offence law can also be initiated upon receipt of a report, deed or other document by which a person who is not an official recorded the commission of an act with signs of an administrative offence.
3. The investigation of an administrative offence must be carried out by the officials of the same institution that recorded the act with signs of this administrative offence or where a report, act or other document was received, which records the commission of an act with signs of an administrative offence, if its officials are entitled to conduct an administrative investigation in Article 589 of this Code. misconduct investigation.
4. Proceedings of administrative offences for the administrative offences referred to in Articles 119, 120, 204 of this Code shall be initiated according to the statement of the shareholder, agricultural company, member of the cooperative company (cooperative) or creditor, respectively, which must list the persons who are held administratively liable for the shareholders, agricultural companies, violations of the rights of members or creditors of cooperative companies (cooperatives). An administrative offence case for the violations provided for in Article 547 of this Code is initiated based on the statement of a representative of a public information medium or a journalist. In the cases provided for in this part, the investigation of the administrative offence is not conducted, the report is not drawn up, and the statement is sent to the court for consideration of the case.

[484] **590 straipsnis. Pagrindai pradėti administracinių nusižengimų teiseną**

1. Pareigūnai, atlikdami įstatymų įgyvendinimo kontrolę ar kitas teisės aktuose nustatytas funkcijas, administracinių nusižengimų teiseną pradeda vadovaudamiesi šiuo kodeksu ir jų veiklą reglamentuojančiais teisės aktais. Dėl administracinio nusižengimo teisenos pradžios specialus procesinis dokumentas nerašomas.
2. Administracinio nusižengimo teisena taip pat gali būti pradėta gavus pranešimą, aktą ar kitokį dokumentą, kuriuo asmuo, kuris nėra pareigūnas, užfiksavo administracinio nusižengimo požymius turinčios veikos padarymą.
3. Administracinio nusižengimo tyrimą atlikti privalo tos pačios institucijos, kuri užfiksavo šio administracinio nusižengimo požymių turinčią veiką arba kurioje buvo gautas pranešimas, aktas ar kitoks dokumentas, kuriuo užfiksuotas administracinio nusižengimo požymius turinčios veikos padarymas, pareigūnai, jei jos pareigūnams šio kodekso 589 straipsnyje suteikta teisė atlikti administracinio nusižengimo tyrimą.
4. Administracinių nusižengimų teisena dėl šio kodekso 119, 120, 204 straipsniuose nurodytų administracinių nusižengimų pradedama atitinkamai pagal akcininko, žemės ūkio bendrovės, kooperatinės bendrovės (kooperatyvo) nario ar kreditoriaus pareiškimą, kuriame turi būti išvardyti asmenys, traukiami administracinėn atsakomybėn už akcininkų, žemės ūkio bendrovių, kooperatinių bendrovių (kooperatyvų) narių ar kreditorių teisių pažeidimus. Administracinio nusižengimo byla dėl šio kodekso 547 straipsnyje numatytų pažeidimų pradedama pagal visuomenės informavimo priemonės atstovo ar žurnalisto pareiškimą. Šioje dalyje numatytais atvejais administracinio nusižengimo tyrimas neatliekamas, protokolas nesurašomas, o pareiškimas siunčiamas teismui bylai nagrinėti.

Article 591[485] **Circumstances due to which administrative offences are not legally possible**

Proceedings of administrative offences may not be initiated, and the initiated proceedings must be terminated when:

1. the committed act does not have signs of an administrative offence;
2. the illegal act was committed by a person under the age of sixteen;
3. a person who commits an act contrary to the law is innocent;
4. there is a circumstance specified in Chapter IV of this Code;
5. an amnesty act is adopted, which cancels the imposition of an administrative penalty;
6. the act establishing administrative responsibility is cancelled;
7. the term specified in Article 39 of this Code expires before the examination of the administrative offence case;
8. due to the same fact, a court or non-judicial decision of an institution (official) to impose an administrative penalty has been made to a person held administratively responsible, or an administrative order has been executed, or a decision to terminate the right of an administrative offence has not been revoked, or a pre-trial investigation has been initiated as a result of that offence;
9. a person who was prosecuted for an administrative offence has died.

Article 592[486] **The course of the investigation after establishing that the act has the characteristics of a criminal act**

1. If, after the initiation of administrative offence proceedings, it is determined that the committed act has the characteristics of a criminal act, the investigating officer shall, by means of a reasoned decision, transfer the collected material to the pre-trial investigation institution or the prosecutor, who shall decide whether to initiate a pre-trial investigation

[485] **591 straipsnis. Aplinkybės, dėl kurių administracinių nusižengimų teisena negalima**
Administracinių nusižengimų teisena negali būti pradėta, o pradėtoji turi būti nutraukta, kai:
1. padaryta veika neturi administracinio nusižengimo požymių;
2. priešingą teisei veiką padarė jaunesnis negu šešiolikos metų asmuo;
3. padaręs priešingą teisei veiką asmuo yra nepakaltinamas;
4. yra šio kodekso IV skyriuje nurodyta aplinkybė;
5. priimamas amnestijos aktas, kuriuo panaikinamas administracinės nuobaudos skyrimas;
6. panaikinamas administracinę atsakomybę nustatantis aktas;
7. iki administracinio nusižengimo bylos nagrinėjimo pasibaigia šio kodekso 39 straipsnyje nurodytas terminas;
8. dėl to paties fakto administracinėn atsakomybėn patrauktam asmeniui yra priimtas teismo ar ne teismo tvarka institucijos (pareigūno) nutarimas skirti administracinę nuobaudą arba yra įvykdytas administracinis nurodymas, arba nepanaikintas nutarimas nutraukti administracinio nusižengimo teiseną, arba dėl to nusižengimo pradėtas ikiteisminis tyrimas;
9. mirė asmuo, kuriam buvo pradėta administracinio nusižengimo teisena.

[486] **592 straipsnis. Tyrimo eiga nustačius, kad veika turi nusikalstamos veikos požymių**
1. Jeigu pradėjus administracinio nusižengimo teiseną nustatoma, kad padaryta veika turi nusikalstamos veikos požymių, tyrimą atliekantis pareigūnas motyvuotu nutarimu perduoda surinktą medžiagą ikiteisminio tyrimo institucijai ar prokurorui, kurie Baudžiamojo proceso kodekse nustatyta tvarka nusprendžia, ar pradėti ikiteisminį tyrimą. Iš ikiteisminio tyrimo institucijos ar prokuroro gavus pranešimą apie ikiteisminio tyrimo pradžią, administracinio nusižengimo teisena nutraukiama.

in accordance with the procedure laid down in the Code of Criminal Procedure. Upon receipt of a notification about the start of a pre-trial investigation from the pre-trial investigation institution or the prosecutor, the right of administrative offence is terminated.
2.[487] If the pre-trial investigation institution or the prosecutor, after receiving the material from the authorized institution and the decision on the transfer of administrative offence case material for pre-trial investigation, refuses to start the pre-trial investigation in accordance with the procedure established in the Code of Criminal Procedure, the collected material is returned to the authorized institution and the administrative offence investigation is continued.
3. If a pre-trial investigation institution or a prosecutor, upon receiving a statement or notification of a possible criminal act, refuses to initiate a pre-trial investigation in the cases and procedures set out in the Code of Criminal Procedure, but determines that the committed act has signs of an administrative offence, or they themselves determine signs of an administrative offence, they should by resolution, transfers the available material to the authorized institution to initiate administrative offence proceedings and draw up an administrative offence protocol.
4. If a pre-trial investigation or criminal case is terminated in the cases and procedure specified in the Code of Criminal Procedure, but it is determined in the pre-trial investigation material or criminal case that there are signs of an administrative offence, a certified copy (transcript) of the decision to terminate the pre-trial investigation or criminal case together with all investigation or case material a copy (transcript) is handed over to the authorized institution for initiating administrative offence proceedings and drawing up an administrative offence report. In this case, the evidence collected in the criminal case is not collected again if there is no need to investigate additional circumstances.

[487] 2. Jeigu ikiteismininio tyrimo institucija ar prokuroras, gavę iš įgaliotos institucijos medžiagą ir nutarimą dėl administracinio nusižengimo bylos medžiagos perdavimo ikiteisminiam tyrimui, Baudžiamojo proceso kodekse nustatyta tvarka atsisako pradėti ikiteisminį tyrimą, surinkta medžiaga grąžinama įgaliotai institucijai ir administracinio nusižengimo tyrimas yra tęsiamas.
3. Jeigu ikiteismininio tyrimo institucija ar prokuroras, gavę pareiškimą ar pranešimą apie galimai padarytą nusikalstamą veiką, Baudžiamojo proceso kodekse nustatytais atvejais ir tvarka atsisako pradėti ikiteisminį tyrimą, tačiau nustato, kad padaryta veika turi administracinio nusižengimo požymių, arba patys nustato padaryto administracinio nusižengimo požymių, jie motyvuotu nutarimu perduoda turimą medžiagą įgaliotai institucijai administracinio nusižengimo teisenai pradėti ir administracinio nusižengimo protokolui surašyti.
4. Jeigu Baudžiamojo proceso kodekse nustatytais atvejais ir tvarka yra nutraukiamas ikiteisminis tyrimas ar baudžiamoji byla, tačiau ikiteisminio tyrimo medžiagoje ar baudžiamojoje byloje nustatoma, kad yra administracinio nusižengimo požymių, nutarimo nutraukti ikiteisminį tyrimą ar baudžiamąją bylą kopija (nuorašas) kartu su visa tyrimo ar bylos medžiagos patvirtinta kopija (nuorašu) perduodama įgaliotai institucijai administracinio nusižengimo teisenai pradėti ir administracinio nusižengimo protokolui surašyti. Šiuo atveju baudžiamojoje byloje surinkti įrodymai, jei nereikia tirti papildomų aplinkybių, pakartotinai nerenkami.

Chapter XXXI End Of Investigation, Administrative Offence Protocol And Administrative Instruction

Article 608 Compilation of an administrative offence protocol

1. After completing the investigation of an administrative offence, the officer who conducted it draws up an administrative offence protocol. Before writing the protocol of an administrative offence, the official checks whether a natural person who has suffered physical, material or non-material damage as a result of an administrative offence, or a legal entity who has suffered material or non-material damage as a result of an administrative offence, is recognized as a victim. Having established that this person is not recognized as a victim, the officer recognizes him as a victim and records this decision in the administrative offence protocol. The protocol is drawn up in the presence of the person being held administratively responsible.[488]

[488] **XXXI Skyrius**
Tyrimo Pabaiga, Administracinio Nusižengimo Protokolas Ir Administracinis Nurodymas
608 straipsnis. Administracinio nusižengimo protokolo surašymas
1. Baigęs administracinio nusižengimo tyrimą, jį atlikęs pareigūnas surašo administracinio nusižengimo protokolą. Prieš rašydamas administracinio nusižengimo protokolą, pareigūnas patikrina, ar fizinis asmuo, kuriam administraciniu nusižengimu padaryta fizinė, turtinė ar neturtinė žala, arba juridinis asmuo, kuriam administraciniu nusižengimu padaryta turtinė ar neturtinė žala, yra pripažintas nukentėjusiuoju. Nustatęs, kad šis asmuo nukentėjusiuoju nepripažintas, pareigūnas jį pripažįsta nukentėjusiuoju ir šį sprendimą įrašo į administracinio nusižengimo protokolą. Protokolas surašomas dalyvaujant administracinėn atsakomybėn traukiamam asmeniui.
Straipsnio dalies pakeitimai:
Nr. XIV–785, 16–12–2021, paskelbta TAR 28–12–2021, i. k. 2021–27362
2. Administracinio nusižengimo protokolas gali būti surašytas administracinėn atsakomybėn traukiamam asmeniui nedalyvaujant šiais atvejais:
(1) kai administracinėn atsakomybėn traukiamas asmuo šaukiamas neatvyko ir nedalyvavo surašant protokolą;
Straipsnio punkto pakeitimai:
Nr. XIII–2830, 31–03–2020, paskelbta TAR 02–04–2020, i. k. 2020–06899
(2) dėl šio kodekso 431 straipsnio 1 ir 2 dalyse numatytų administracinių nusižengimų, taip pat šio kodekso 611 straipsnyje numatytais atvejais;
(3) dėl šio kodekso 130 straipsnio 3 ir 9 dalyse, 185 straipsnio 1 ir 2 dalyse, 187 straipsnio 1 ir 2 dalyse, 223 straipsnio 1 ir 2 dalyse, 236 straipsnio 1 ir 5 dalyse, 236^1 straipsnio 2 dalyje, 241 straipsnio 1 dalyje, 243 straipsnio 2 dalyje, 243^1 straipsnio 1 dalyje, 247 straipsnio 31 dalyje, 248 straipsnio 1 dalyje, 249 straipsnio 1 ir 11 dalyse, 250 straipsnio 1 ir 2 dalyse, 252 straipsnio 2 ir 9 dalyse, 254 straipsnio 1 ir 5 dalyse, 255 straipsnio 2 ir 4 dalyse, 293 straipsnio 2 dalyje, 435 straipsnio 1 dalyje, 545 straipsnio 2 ir 3 dalyse numatytų administracinių nusižengimų, kai asmuo traukiamas administracinėn atsakomybėn už ataskaitų, deklaracijų ar kitų dokumentų, kurių pateikimo kompetentingoms institucijoms periodiškumą nustato Lietuvos Respublikos teisės aktai, nepateikimą nustatytais terminais.
3. Dėl šio kodekso 224 straipsnio 2 dalyje numatyto administracinio nusižengimo, be šio kodekso 589 straipsnyje nurodytų pareigūnų, protokolą turi teisę surašyti administracinio nusižengimo bylą ne teismo tvarka nagrinėjantis pareigūnas arba nutarimą administracinio nusižengimo byloje vykdančios institucijos pareigūnas. Jeigu šio kodekso 224 straipsnio 2 dalyje numatytas administracinis nusižengimas paaiškėja bylą nagrinėjant teisme, teisėjas neskundžiama nutartimi apie tai praneša institucijai, kurios pareigūnas atliko administracinio nusižengimo tyrimą ir surašė administracinio nusižengimo protokolą.
4. Administracinio nusižengimo protokolas surašomas dviem egzemplioriais; vienas protokolo egzempliorius nedelsiant įteikiamas, o šio straipsnio 2 dalyje numatytais atvejais nusiunčiamas administracinėn atsakomybėn traukiamam asmeniui. Administracinio nusižengimo protokolo kopija (nuorašas), laikantis asmens duomenų teisinės apsaugos reikalavimų, taip pat įteikiama arba siunčiama nukentėjusiajam. Jeigu administracinėn atsakomybėn traukiamas asmuo ar nukentėjusysis yra nepilnametis, apie administracinio nusižengimo protokolo surašymą pranešama nepilnamečio atstovui pagal įstatymą.
Straipsnio dalies pakeitimai:
Nr. XIV–415, 17–06–2021, paskelbta TAR 29–06–2021, i. k. 2021–14572

(2) due to the administrative offences provided for in paras 1 and 2 of Article 431 of this Code, as well as in the cases provided for in Article 611 of this Code;
(3) in relation to this Code in paras 3 and 9 of Article 130, paras 1 and 2 of Article 185, paras 1 and 2 of Article 187, paras 1 and 2 of Article 223, paras 1 and 5 of Article 236, para 2 of Article 236, para 1 of Article 241 , in part 2 of Article 243, part 1 of Article 243, part 31 of Article 247, part 1 of Article 248, parts 1 and 11 of Article 249, parts 1 and 2 of Article 250, parts 2 and 9 of Article 252, parts 1 and 5 of Article 254, administrative offences provided for in Article 255, paras 2 and 4, Article 293, para 2, Article 435, para 1, Article 545, paras 2 and 3, when a person is held administratively responsible for reports, declarations or other documents submitted to the competent authorities periodicity is determined by the legal acts of the Republic of Lithuania, failure to submit within the established deadlines.
3. For the administrative offence provided for in Article 224, Part 2 of this Code, in addition to the officials referred to in Article 589 of this Code, the official who is examining the administrative offence case out of court or the official of the institution executing the decision in the administrative offence case has the right to draw up the protocol. If the administrative offence provided for in Article 224, Part 2 of this Code is revealed during the trial in court, the judge notifies the institution, whose officer conducted the investigation of the administrative offence and drew up the protocol of the administrative offence, by means of a non-appealable ruling.
4. The protocol of an administrative offence is drawn up in two copies; one copy of the protocol is immediately delivered, and in the cases provided for in part 2 of this Article, it is sent to the person who is being held administratively responsible. A copy (transcript) of the administrative offence protocol, in compliance with the requirements of legal protection of personal data, is also delivered or sent to the victim. If the person being held administratively responsible or the victim is a minor, the representative of the minor shall be notified of the drawing up of the administrative offence protocol in accordance with the law.
5. If a warning is provided for the committed administrative offence in the Article of the special part of this Code and there are no conditions specified in Article 610, Part 2 of this Code, after the investigation of the administrative offence is completed, a warning

5. Jeigu už padarytą administracinį nusižengimą šio kodekso specialiosios dalies straipsnyje numatytas įspėjimas ir nėra šio kodekso 610 straipsnio 2 dalyje nurodytų sąlygų, baigus administracinio nusižengimo tyrimą asmeniui skiriamas įspėjimas ir tyrimą atlikęs pareigūnas dėl to administracinio nusižengimo surašo nutarimą. Administracinio nusižengimo protokolas šiuo atveju nesurašomas.
6. Atlikus administracinio nusižengimo tyrimą, kai nustatoma šio kodekso 591 straipsnyje numatyta aplinkybė, institucija, kurios pareigūnas atliko tyrimą, priima nutarimą nutraukti administracinio nusižengimo teiseną.
7. Prieš priimant šio straipsnio 6 dalyje nurodytą nutarimą, turi būti įvertinta, ar yra fizinis asmuo, nurodęs, kad jam padaryta fizinė, turtinė ar neturtinė žala, arba juridinis asmuo, nurodęs, kad jam padaryta turtinė ar neturtinė žala. Sprendimas pripažinti arba atsisakyti pripažinti šioje dalyje nurodytą asmenį nukentėjusiuoju įrašomas į nutarimą. Šio straipsnio nuostatos netaikomos, jeigu administracinio nusižengimo bylos teisena nutraukiama šio kodekso 591 straipsnio 6 ir 8 punktuose nustatytais pagrindais.

is issued to the person and the officer who conducted the investigation draws up a decision on that administrative offence. In this case, the administrative offence protocol is not drawn up.
6. After the investigation of an administrative offence, when the circumstance provided for in Article 591 of this Code is established, the institution whose official conducted the investigation, makes a decision to terminate the right of administrative offence.
7. Before adopting the resolution referred to in para 6 of this Article, it must be assessed whether there is a natural person who has indicated that he has suffered physical, property or non-pecuniary damage, or a legal person who has indicated that he has suffered property or non-pecuniary damage. The decision to recognize or refuse to recognize the person referred to in this part as a victim is recorded in the resolution. The provisions of this Article do not apply if the jurisdiction of the administrative offence case is terminated on the grounds set out in points 6 and 8 of Article 591 of this Code.

Law on the Courts of the Republic of Lithuanian
Article I Basic Principles Of Court Activity
Article 1 Administration of justice
Justice in the Republic of Lithuania is administered only by courts.
The court makes decisions and sentences on behalf of the Republic of Lithuania.
Established court decisions, verdicts, rulings and resolutions are binding on all state government and management institutions, companies, institutions, organizations and natural persons and must be enforced throughout the territory of the Republic of Lithuania.[489]

Article 2[490] **Equality before the law and the court**
All persons are equal before the law and the court.
Human rights cannot be restricted or privileged on the basis of sex, race, nationality, language, origin, social status, religion, belief or opinion.

[489] **I Skirsnis**
Pagrindiniai Teismų Veiklos Principai
1 straipsnis. Teisingumo vykdymas
Teisingumą Lietuvos Respublikoje vykdo tik teismai.
Teismas priima sprendimus ir nuosprendžius Lietuvos Respublikos vardu.
Įsiteisėję teismų sprendimai, nuosprendžiai, nutartys ir nutarimai yra privalomi visoms valstybinės valdžios ir valdymo institucijoms, įmonėms, įstaigoms, organizacijoms bei fiziniams asmenims ir turi būti vykdomi visoje Lietuvos Respublikos teritorijoje.
[490] **2 straipsnis. Lygybė įstatymui ir teismui**
Įstatymui ir teismui visi asmenys lygūs.
Žmogaus teisių negalima varžyti ir teikti jam privilegijų dėl jo lyties, rasės, tautybės, kalbos, kilmės, socialinės padėties, tikėjimo, įsitikinimų ar pažiūrų pagrindu.

Article 3[491] **Presumption of innocence**
A person is considered innocent until his guilt is proven in accordance with the procedure established by law and recognized by a final court verdict.

Article 4[492] **Right to legal defence**
In the Republic of Lithuania, all its citizens have the right to judicial defence against attacks on their life and health, personal freedom, property, honor and dignity, other rights and freedoms guaranteed to them by the Constitution of the Republic of Lithuania and laws, as well as to judicial defence against state authorities and administrative institutions and illegal actions or omissions of officials.
Citizens of other countries and stateless persons have the right to legal defence on an equal footing with citizens of the Republic of Lithuania, unless otherwise provided by laws and international treaties.
Companies, institutions, and organizations also have the right to judicial defence.

The fundamental rights – even protected under the FRA must be respected: **4**

Article 5[493] **Right to defence and legal aid**
The person who is suspected of committing a crime and the accused are guaranteed the **right to defence, as well as the right to have a lawyer**, from the moment of their arrest or the first questioning.
In all cases, legal assistance is provided by lawyers, and in cases stipulated by law, by other persons.

Article 6 Publicity of the trial and the adversarial principle
Cases are heard in public in all courts.[494]

[491] **3 straipsnis. Nekaltumo prezumpcija**
Asmuo laikomas nekaltu, kol jo kaltumas neįrodytas įstatymo nustatyta tvarka ir pripažintas įsiteisėjusiu teismo nuosprendžiu.
[492] **4 straipsnis. Teisė į teisminę gynybą**
Lietuvos Respublikoje visi jos piliečiai turi teisę į teisminę gynybą nuo kėsinimosi į jų gyvybę ir sveikatą, asmeninę laisvę, nuosavybę, garbę ir orumą, kitas Lietuvos Respublikos Konstitucijos ir įstatymų jiems garantuotas teises ir laisves, taip pat į teisminę gynybą nuo valstybinės valdžios ir valdymo institucijų bei pareigūnų neteisėtų veiksmų ar neveikimo.
Kitų valstybių piliečiai bei asmenys be pilietybės turi teisę į teisminę gynybą lygiai su Lietuvos Respublikos piliečiais, jeigu kitaip nenumato įstatymai ir tarptautinės sutartys.
Teisę į teisminę gynybą turi ir įmonės, įstaigos, organizacijos.
[493] **5 straipsnis. Teisė į gynybą ir teisinę pagalbą**
Asmeniui, kuris įtariamas padaręs nusikaltimą, ir kaltinamajam nuo jų sulaikymo arba pirmosios apklausos momento garantuojama teisė į gynybą, taip pat ir teisė turėti advokatą.
Visose bylose teisinę pagalbą teikia advokatai, o įstatymų numatytais atvejais – ir kiti asmenys.
[494] **6 straipsnis. Teismo proceso viešumas ir rungimosi principas**
Visuose teismuose bylos nagrinėjamos viešai.
Teismo posėdis gali būti uždaras – žmogaus asmens, jo privataus gyvenimo ir nuosavybės neliečiamumui apsaugoti, taip pat jeigu viešai nagrinėjama byla gali atskleisti valstybinę, profesinę ar komercinę paslaptį, tačiau šiuose posėdžiuose priimtų sprendimų ir nuosprendžių rezoliucinės dalys skelbiamos viešai.

The court session may be closed – to protect the inviolability of the person, his private life and property, as well as if the publicly heard case may reveal a state, professional or commercial secret, but the decisive parts of the decisions and sentences passed in these sessions are published publicly.
Cases are examined in accordance with the adversarial principle.

Article 7[495] Use of technical means in court
The court may use any technical means for the course of the court session, recording and examining evidence.
Persons participating in a civil and administrative law violation case, participants in a criminal case, as well as a prosecutor can make an audio recording to record the court session in order to perform their procedural functions.
Other persons are prohibited from filming, taking photos, making audio or video recordings and using other technical means during the court session.
Persons who have violated the ban on the use of technical means during a court hearing are subject to the liability stipulated by law.

Article 8[496] The language of court proceedings
Court proceedings in the Republic of Lithuania are held in the state language.
Persons who do not know the Lithuanian language are guaranteed the right to participate in court proceedings through an interpreter. This right is also guaranteed to persons who do not have sufficient knowledge of the Lithuanian language and wish to speak in the court process in their native language or in the language they know.
Interpreter services are paid from the state budget.

[Article 18–21 omitted]

Bylos nagrinėjamos laikantis rungimosi principo.
[495] **7 straipsnis. Techninių priemonių naudojimas teisme**
Teismo posėdžio eigai, įrodymams fiksuoti ir jiems tirti teismas gali naudoti bet kokias technines priemones.
Dalyvaujantys civilinėje bei administracinio teisės pažeidimo byloje asmenys, proceso dalyviai baudžiamojoje byloje, taip pat prokuroras savo procesinėms funkcijoms vykdyti gali daryti garso įrašą teismo posėdžiui užfiksuoti.
Kitiems asmenims draudžiama teismo posėdžio metu filmuoti, fotografuoti, daryti garso ar vaizdo įrašus bei naudoti kitas technines priemones.
Asmenims, pažeidusiems draudimą naudoti technines priemones teismo posėdžio metu, taikoma įstatymo numatyta atsakomybė.
[496] **8 straipsnis. Teismo proceso kalba**
Teismo procesas Lietuvos Respublikoje vyksta valstybine kalba.
Asmenims, nemokantiems lietuvių kalbos, garantuojama teisė dalyvauti teisminiuose veiksmuose per vertėją. Ši teisė taip pat garantuojama asmenims, nepakankamai mokantiems lietuvių kalbą ir pageidaujantiems kalbėti teismo procese gimtąja ar ta kalba, kurią jie moka.
Vertėjo paslaugos atlyginamos iš valstybės biudžeto.

8. Defence in OLAF Cases (Case Files – Access)

The following provision can be found in the Code of Administrative Offences: 1

Article 577[497] **A person, his rights and duties are brought to administrative responsibility** 2

1. A person who is suspected of committing an administrative offence and for whom an administrative offence investigation officer has drawn up or is to draw up an administrative offence protocol is considered a person to be held administratively liable.
2. The person brought to administrative responsibility has the following rights:
(1) get acquainted with the case material;
(2) participate in the hearing of the case in the procedure of the oral process and give explanations;
(3) submit explanations by means of electronic communication, mail or directly to the official investigating the administrative offence, the court or other institution examining the administrative offence case out of court, when examining the case in the written procedure;
(4) submit documents and items relevant to the case;
(5) submit requests and removals;
(6) use the legal assistance of a lawyer or other authorized representative;
(7) speak in his native language or the language he knows, and use the services of an interpreter, if he does not know Lithuanian;

[497] **577 straipsnis. Administracinėn atsakomybėn traukiamas asmuo, jo teisės ir pareigos**
1. Administracinėn atsakomybėn traukiamu asmeniu laikomas asmuo, kuris įtariamas administracinio nusižengimo padarymu ir kuriam administracinio nusižengimo tyrimą atliekantis pareigūnas surašė ar turi surašyti administracinio nusižengimo protokolą.
2. Administracinėn atsakomybėn traukiamas asmuo turi šias teises:
(1) susipažinti su bylos medžiaga;
(2) dalyvauti nagrinėjant bylą žodinio proceso tvarka ir duoti paaiškinimus;
(3) pateikti elektroninių ryšių priemonėmis, pašto siunta arba tiesiogiai administracinio nusižengimo tyrimą atliekančiam pareigūnui, teismui ar kitai administracinio nusižengimo bylą ne teismo tvarka nagrinėjančiai institucijai paaiškinimus nagrinėjant bylą rašytinio proceso tvarka;
(4) pateikti bylai reikšmingus dokumentus ir daiktus;
(5) pareikšti prašymus ir nušalinimus;
(6) naudotis teisine advokato ar kito įgalioto atstovo pagalba;
(7) kalbėti gimtąja kalba arba ta kalba, kurią jis moka, ir naudotis vertėjo paslaugomis, jeigu nemoka lietuvių kalbos;
(8) nustatyta tvarka skųsti priimtus procesinius sprendimus.
3. Administracinėn atsakomybėn traukiamas asmuo privalo:
(1) laikytis nustatytos teisenos tvarkos ir nepiktnaudžiauti savo procesinėmis teisėmis;
(2) šaukiamas atvykti pas administracinį nusižengimą tiriantį pareigūną, į teismą ar į administracinio nusižengimo bylą ne teismo tvarka nagrinėjančią instituciją.
4. Administracinėn atsakomybėn traukiamą asmenį, kuris pagal administracinio nusižengimo tyrimą atliekančio pareigūno, teismo ar kitos administracinio nusižengimo bylą ne teismo tvarka nagrinėjančios institucijos šaukimą vengia atvykti, policijos pareigūnai gali atvesdinti. Jeigu administracinėn atsakomybėn traukiamo asmens buvimo vieta nežinoma, policija ar teismas gali paskelbti administracinėn atsakomybėn traukiamo asmens paiešką.
5. Turto, kuris gali būti konfiskuotas vadovaujantis šio kodekso 29 straipsnio 4 dalimi, savininkas turi administracinio nusižengimo byloje šio straipsnio 2 ir 3 dalyse nurodytas teises ir pareigas.

(8) to appeal the procedural decisions made in accordance with the established procedure.
3. The person brought to administrative responsibility must:
(1) to comply with the established legal procedure and not to abuse their procedural rights;
(2) is summoned to appear before the official investigating the administrative offence, at the court or at the institution dealing with the administrative offence case out of court.
4. The police officers may bring a person under administrative responsibility, who avoids coming according to the summons of the official investigating the administrative offence, the court or another institution dealing with the administrative offence case out of court. If the location of the person brought to administrative responsibility is unknown, the police or the court can announce a search for the person brought to administrative responsibility.
5. The owner of property that can be confiscated in accordance with Article 29, Part 4 of this Code, has the rights and duties specified in Parts 2 and 3 of this Article in the case of an administrative offence.

3 **General complaints** in OLAF proceedings **against OLAF or persons and/or institutions acting on behalf of OLAF** are mainly regulated by the OLAF Regulation, the CRF, the TFEU, against national measures in on-the-spot checks by Lithuanian law, such as Administrative Code (appeal against evidence measures or summons) or against criminal measures following an OLAF Report based on the CPC and the complaints against investigative measures.

4 **Complaints on procedural guarantees** (Regulation No. 883/2013) Decision of the CoPC 2022/C 494/07, OLAF-FMB-Controller-Procedural-Guarantees@ec.europa.eu; **Complaints by third parties**, OLAF Director-General, [OLAF-FM-D2@ec.europa.eu] (mailto:OLAF-FM-D2@ec.europa.eu); **Complaints by EU officials** (Staff Regulations Art. 90a), OLAF Director-General, OLAF-FM-D2@ec.europa.eu; **Complaints breach of Code of Good Administrative Behaviour**, OLAF, [OLAF-FM-D2@ec.europa.eu] (mailto:OLAF-FM-D2@ec.europa.eu); **Complaints on mal administration**, European Ombudsman, no email provided; Data protection Regulation 2018/1725), European Data Protection Supervisor, [edps@edps.europa.eu] (mailto:edps@edps.europa.eu); **Requests public access to documents** (Regulation 1049/2001), OLAF, [OLAF-FM-D2@ec.europa.eu] (mailto:OLAF-FM-D2@ec.europa.eu); **Request for access to final report** (Regulation 883/2013), OLAF, [OLAF-FM-D2@ec.europa.eu] (mailto:OLAF-FM-D2@ec.europa.eu); Requests concerning personal data, OLAF, [OLAF-FMB-DATA-PROTECTION@ec.europa.eu] (mailto:OLAF-FMB-DATA-PROTECTION@ec.europa.eu); **Contact with OLAF Data Protection Officer**, OLAF Data Protection Officer, OLAF-FMB-DPO@ec.europa.eu.

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This **Lithuanian EPPO/OLAF volume** covers the procedures of the European Public Prosecutor's Office (EPPO) in Lithuania, including EU fraud typologies and relevant case law. The volume also contains information and provisions for defence lawyers working against the EPPO in cases of customs, financial, tax, or subsidy fraud. The second part is a guide to OLAF investigations in Lithuania, focusing on information controls and the relationship between national partners and external investigations. An anonymous person has acted as the publication's national expert.

While written in English, the volume includes footnotes that reproduce the original Lithuanian legislation in the local language. Easily navigable with the help of visual symbols, it is designed as a quick reference tool for academics, students, practitioners and other interested readers.

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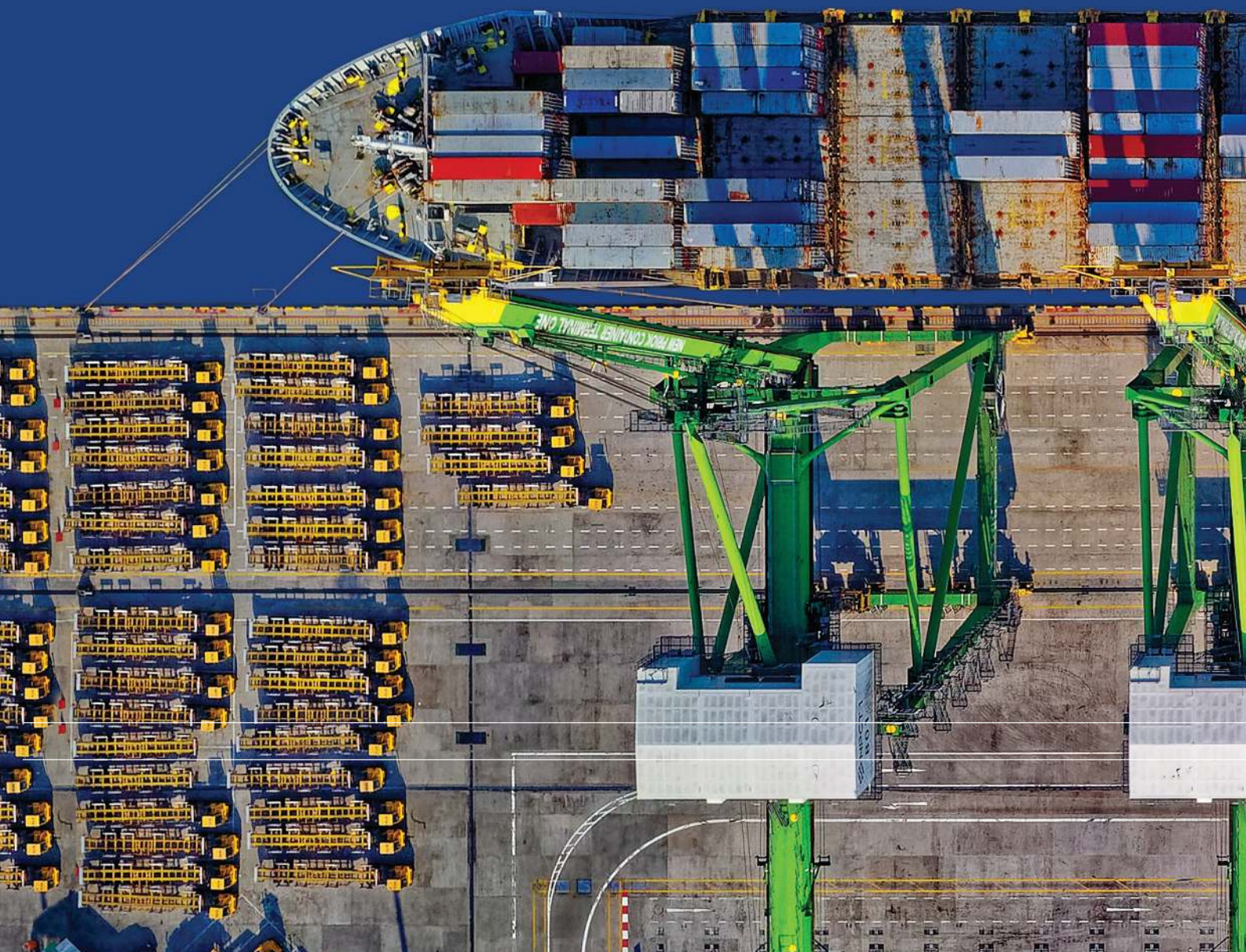
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