



Jaunųjų Rinkos Dalyvių Asociacija, registration code 306279652, registration address Volungės g. 18-21, Vilnius, Lithuania, email info@jrda.lt, tel. number +37069799099

**TO**

The European Commission

## **REQUEST**

In regards to Lithuania missing a deadline to implement an EU directive

2025-01-16

Vilnius

We, the Young Market Participants Association (Lithuanian – Jaunųjų Rinkos Dalyvių Asociacija; hereinafter – JRDA), are writing to you, the European Commission, in regards to the implementation of the EU directive 2020/285 in Lithuania’s national law.

Unfortunately, as the governments changed and ambitions ruled the thoughts of our previous coalition, the project to change the respective law was submitted too late. On August 13<sup>th</sup>, 2024 a draft was submitted for review by the relevant ministries and other parties. On August 30<sup>th</sup>, 2024 the review deadline was reached and the Ministry of Finance had to take all of the suggestions into account. On November 12<sup>th</sup>, 2024 a new project was registered by the ministry.<sup>1</sup>

On November 25<sup>th</sup>, 2024 the Government office’s legal group issued a conclusion, which consisted of 15 notes for fixing the draft<sup>2</sup>. All but two of the requests were to fix syntax, terminology, and consider to make some parts of the new law more concise (they issued specific recommendations). They also mentioned that it is mandatory to number pages. In Article 13 they asked to reconsider the proposed law’s date of entry into force, which was adequately listed as January 1<sup>st</sup>, 2025. They also added a comment that the Lithuanian government had not asked for an expedited review and voting.

For us, JRDA, representatives of young adults seeking to do business in Lithuania, our government’s actions constitute gross negligence in regards to supporting small businesses and providing us more options to do business abroad, especially in the European market, on equal grounds. This is further reinforced by the fact that it’s almost the end of January and we do not even have a revised draft of the law.

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<sup>1</sup> “Chronology” section of the Republic of Lithuania’s law to change the VAT law, registration number 24-13058(2), <https://e-seimas.lrs.lt/portal/legalAct/lt/TAP/e7bb2140a0ff11ef9db2c9aaf9c67042?positionInSearchResults=2&searchModelUUID=680bba1c-8441-4df6-b3df-f9d377003f5f>

<sup>2</sup> Lithuanian government office’s legal group’s conclusion in regards to the proposed VAT law changes, registration number NV-3135, <https://e-seimas.lrs.lt/portal/legalAct/lt/TAK/20469f11ab2a11efaae6a4c601761171?jfwid=9pfnh2yfe>



On behalf of 58.47% of Lithuanian companies who would benefit from the simplified EU small business VAT scheme<sup>3</sup>, we ask the European Commission to urge the Lithuanian government to expedite the process of the aforementioned EU directive's implementation into our national law.

Young Market Participants Association director and chairman of the Board  
Ignas Plunksnis

A handwritten signature in blue ink, appearing to be 'Ignas Plunksnis', written in a cursive style.

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<sup>3</sup> Cross-referenced tables, one listing the small and medium size companies operating in Lithuania by yearly revenue, and the other listing the total number of companies operating in Lithuania, both at the start of 2024, Lithuanian State Data Agency, <https://osp.stat.gov.lt/statistiniu-rodikliu-analize?hash=ecc4c74b-eae4-472d-acb3-105834f7fc6c#/>