

HOW DO I REGISTER MY INDIVIDUAL ACTIVITY?

If you wish to work as a freelancer, the most convenient way to do it in Lithuania is to work under the Certificate of Individual Activity (IA). This certificate allows you to sell your services to different companies or institutions, and there is no limit on the income you earn or the amount of time you work. The freelancer becomes responsible for both the income and the payment of taxes. Fortunately, engaging in an IA is now very simple indeed.

How do I start my individual activity?

It will take only a few minutes to register for the Certificate of IA. First of all, log in to the My STI system. This can be done via your bank login on [this link](#). On the website follow these steps: **Services -> Book a service -> Business licenses / individual activity / contact and other register data -> Registration / termination of individual activity.**

In an application form that opens you will need to make your first choice (**Registering/terminating an individual activity and managing your contact details**). Click *Next* and enter the requested information: place of residence, contact details, etc.

In application section **Activity data** please select the activity number. Several individual activities may be selected, so if you are planning different activities, it is best to select different activities all at once. The number for translation services is 743000 – Translation and interpreting activity. Some fields of activity allow to carry out different projects, for example 900300 – Creative arts. For a list of all activities, see the application form.

Certificate of individual activity is provided within five business days, but normally the service takes just one day.

The same application form is also available for completion by phone (+370 5 2191 777) or in person at any STI office, however, [pre-registration](#) is currently required.

How to issue an invoice?

Working under the Certificate of Individual Activity invoices must be issued for the services rendered. However, you will not find the template of invoice itself when you complete the request for the Certificate of Individual Activity and you will have to create it or use an existing template.

Some quite good examples of invoice templates may be found on the following websites: [Investment and finance](#) and [„Rekvizitai.lt“](#). There are no strict requirements concerning the invoice layout, however, it must include the following data:

Title (Invoice);

Date of issuance (shall not be prior to the date of issuance of the Certificate of IA);

Numbering (e. g. A-0001, A-0002 etc.);

Number of the Seller's Certificate of IA, Name, Last name, No of the Invoice and contact data;

Company code, VAT number, registration address and contact details of the Buyer;

Title of the service provided or goods supplied, price, units.

How to pay taxes?

If you earn income via individual activity, taxes on your income are payable by you, not your customers. Tax on individual income is payable once a year, e.g. for year 2021 taxes shall be payable from winter 2022 to spring 2022.

This should be done via the same *My STI* system. As companies are required to provide details on engaging freelancers with Certificates of Individual Activity, as soon as you enter the website to submit your tax return, your invoice details should be there already. All you have to do is check that the information is complete and pay the amounts indicated.

You can find out more about the applicable taxes on this page „[Versli Lietuva](#)“. And you can always calculate how much you'll have to pay once you've earned a certain amount with [Sodra tax calculator](#). Most freelancers engaged under the Certificate of Individual Activity put the tax amount aside each time they receive it, which helps them keep track of their real income and expenses.