

18 May 2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the sixth payment request submitted by Lithuania on 31 March 2026, transmitted to the Economic and Financial Committee by the European Commission
Executive summary

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 31 March 2026, Lithuania submitted a request for payment for the sixth instalment of the non-repayable support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Lithuania provided due justification of the satisfactory fulfilment of the 18 milestones and targets of the sixth instalment of the non-repayable support, as set out in Section 2(2) (2.3) of the Council Implementing Decision of 28 July 2021 on the approval of the assessment of the recovery and resilience plan for Lithuania¹.

For three targets covering a large number of beneficiaries, in addition to the summary documents and official listings provided by Lithuania, the Commission services have assessed a statistically significant sample of individual files. The sample size has been uniformly set at 60, which corresponds to a confidence level of 95% or above in all cases.

In its payment request, Lithuania has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. The Commission does not have evidence of the contrary. Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the relevant milestones and targets. Based on the information provided by Lithuania, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 18 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Lithuania's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, reforms in areas of health services accessibility, sustainability of electricity production, renovation of buildings, public sector efficiency, taxation. The targets also confirm progress towards the completion of investment projects related to increase of technical solutions in business and daily life and ensuring coverage of electronic communications networks.

By the transmission of this positive preliminary assessment and in accordance with Article 24(4) of Regulation (EU) 2021/241, the Commission asks for the opinion of the Economic and Financial Committee on the satisfactory fulfilment of the relevant milestones and targets.

¹ ST 10477 2021 INIT; ST 10477 2021 ADD 1; ST 14637 2023 INIT; ST 14637 2023 ADD 1; ST 13498 2024 INIT; ST 13498 2024 ADD; 1 ST 9588 2025 INIT; ST 9588 2025 ADD 1; ST 5756 2026 INIT; ST 5756 2026 ADD 1; ST 5756 2026 ADD 1
REV 1

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Preliminary Assessment:**Non-repayable support**

Number and name of the Target: 11 Healthcare service quality indicator dashboard

Related Measure: C1.A-1-1- A-1-1- Improving the quality and accessibility of health services and promoting innovation

Qualitative Indicator: Healthcare service quality indicator dashboard online

Time: Q2 2025

1. Context:

The objective of this sub-measure is to allow the monitoring of the quality of health services through a health system display panel. This sub-measure consists in the healthcare service quality indicator dashboard being publicly accessible.

Milestone 11 requires the healthcare service quality indicator dashboard to be publicly accessible.

It is the only milestone of the sub-measure.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (and all constitute elements) was satisfactorily fulfilled.
2	The healthcare service quality indicator dashboard	The healthcare service quality indicator dashboard displays the health care institutions included in the national health system display panel, including detailed performance metrics. The dashboard is accessible at https://rodikliai.vlk.lt .

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the milestone.

Healthcare service quality indicator dashboard is publicly accessible.

The healthcare service quality indicator dashboard is publicly accessible. The Commission services accessed the link provided by the authorities on 4 March 2026 to verify the existence of the dashboard. This check was completed successfully, confirming that the requirement of healthcare service quality indicator dashboard is publicly accessible was satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 16 Human resources and infrastructure capacity

Related Measure: C1.A-1-2- A-1-2- Provision of long-term care services

Quantitative Indicator: Number

Baseline: 0

Target: 1085

Time: Q2 2025

1. Context:

The objective of this sub-measure is to increase human resources and infrastructure capacity for the provision of long-term care services. This measure consists in renovating long-term day-care centres, providing equipment and/or vehicles to mobile teams for outpatient long-term services, and training long-term care professionals.

Target 16 requires 1 000 long-term care professionals trained, 82 mobile teams supplied with equipment and/or vehicles, and 3 day-care centres renovated.

Target 16 is the second target of the reform. It follows the completion of milestone 15 related to the entry into force of legislation governing the implementation of the long-term care model and it will be followed by target 17, related to the supply of equipment and/or vehicles to a further eight mobile teams and the renovation of a further seven day-care centres.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary Document	Summary document duly justifying how the requirements of the target (including all its constitutive elements) have been satisfactorily fulfilled.
2	A consolidated list of trained long-term care professionals, mobile teams supplied with equipment and/or vehicles, and day-care centres renovated.	The consolidated list comprises references to 1,105 trained long-term care professionals, 82 mobile teams equipped with necessary equipment and/or vehicles, and the three day-care centres that have been renovated.
3	Training certificates for long-term care professionals.	For the relevant units of a sample of 60 units (trained long-term care professionals), signed training certificates of participation in qualification improvement programme on "Fundamentals of Long-Term Care Service Provision" in 2024.
4	Employers' certificates confirming the individuals	For the trained individuals included in the sample of 60 units, (trained long-term care professionals), the

	working as LTC professionals.	certificates issued by the employing institutions in October 2024 confirm that the institutions provide long-term care services and verify that the listed individuals are employed as specialists in the institution and provide long-term care services.
5	Transfer acceptance acts and invoices issued confirming acquisition of equipment and/or delivery of vehicles to the mobile teams.	For the relevant units of a sample of 60 units (mobile teams), the transfer acceptance acts and invoices issued in 2024 and 2025 confirming that the teams had been supplied with equipment and/or vehicles.
6	Transfer acceptance acts for the renovation works of the day-care centres.	For the three day-care centres in Utena, Taurage and Alytus transfer acceptance acts issued in 2024 and 2025 confirming the completion and acceptance of renovation works at the centres.

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the target.

1 000 long-term care professionals trained, 82 mobile teams supplied with equipment and/or vehicles, and 3 day-care centres renovated.

Lithuania provided a list comprising 1,105 trained long-term care professionals, 82 mobile teams, which were supplied with equipment and/or vehicles, and three day-care centres, which were renovated (evidence 2).

For each long-term care professional, the list includes a unique identifier of the professional, the training certificate number and the date of the issuance of the training certificate. For the mobile teams equipped, the list indicates a unique identifier, the municipality where the mobile team operates, a description of the equipment delivered including whether it includes a vehicle. For the three day-care centres renovated it indicates a unique identifier of the centre, the name of the institution where the centre is established, and the references to the transfer acceptance acts of the renovation works finished.

Following the selection of a random sample of 60 units related to trained long-term care professionals and mobile teams equipped, Lithuania submitted:

For each of the 56 sample units related to trained long-term care professionals, Lithuania provided a training certificate proving that the sampled individuals were trained. Evidence 3 confirms that each of the signed training certificates were issued in the period October – December 2024 and that the professionals participated in qualification improvement training on long-term care. In addition, Lithuania provided employers' certificates demonstrating that the sampled individuals are long-term care professionals: the certificates state that the institutions provide long-term care services and that the listed individuals are employed as specialists in the institutions (evidence 4).

For each of the four sample units related to mobile teams, Lithuania provided transfer acceptance acts and invoices confirming the acquisition of equipment and/or delivery of vehicles to the mobile

teams (evidence 5). The equipment includes items such as a blood pressure monitor, stethoscopes, diagnostic devices, otoscopes, and other equipment. The evidence also shows that vehicles were delivered to two mobile teams, as indicated in the list. To confirm that the equipment was acquired and vehicles were delivered to mobile teams, Lithuania provided the list of all 82 mobile teams indicating the responsible municipality administration implementing the project related to the mobile team as well as the companies (mobile teams) registration code (evidence 2). Evidence 5 includes for each unit the references to the mobile team and its registration numbers proving that those mobile teams received the equipment and/or the vehicles.

The evidence provided for the sample of 60 units confirmed that the requirements of the target have been met and that 1,105 long-term care professionals were trained and 82 mobile teams were supplied with equipment and/or vehicles.

In addition, the Commission services checked the evidence related to all three day-care centres (evidence 6). Lithuania provided signed transfer acceptance acts for the renovation of three day-care centres: one in Alytus District Municipality (act signed by Alytus district municipality administration and UAB “Fasida” on 30 December 2024), one in Taurage District Municipality (act signed by VSI Taurage hospital and UAB “Projektas Karma” on 20 June 2025), and one in Utena District Municipality (act signed by Utena district municipality administration and UAB “Bigas” on 15 May 2025). This evidence confirms that three day-care centres were renovated.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 22 Performance of the preparatory work for offshore wind power plants and related infrastructure

Related Measure: C2.B-1-1- B-1-1- More sustainable electricity produced in the country

Qualitative Indicator: Surveys, measurements, and studies performed or delivered

Time: Q1 2026

1. Context:

The objective of the reform is to incentivise the production, transmission and consumption of electricity from renewable sources with the aim to (i) increase the production of electricity from RES to at least 7 TWh by 2030, which shall ensure that RES generate 50% of total national electricity consumption; (ii) increase local electricity production capacities; (iii) facilitate the development of capacities required for the production of electricity from RES by supporting the most economically efficient technologies; (iv) gradually integrate the electricity producers using RES into the market; (v) ensure a minimum financial burden on electricity consumers; (vi) ensure non-discrimination against the producers of imported electricity and allowing other Member States to benefit from the support mechanism introduced by the draft Law on Energy from Renewable Sources; (vii) ensure the dismantling of power plants which stopped their operation; (viii) ensure that electricity is not produced at negative prices; (ix) create appropriate conditions for prosumers and RES communities. This reform is accompanied by 3 sub-measures: (1) preparatory work for offshore wind parks and related infrastructure (sub-measure 1); (2) support for the construction of individual storage facilities (sub-measure 2); (3) installation of other electricity storage infrastructure (sub-measure 3).

Milestone 22 concerns sub-measure (1) and relates to the completion of the preparatory work for offshore wind power plants and related infrastructure.

Milestone 22 is the only milestone of the sub-measure.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary Document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Grid infrastructure study final report from BLIX Consultancy dated 25 August 2023	Study exploring the technical alternatives for connecting the offshore wind parks to the transmission grid.
3	Acceptance deed No. 1 between BLIX Consultancy and the Ministry of Energy of the Republic of Lithuania dated 23 October 2023	Acceptance deed for the Grid infrastructure study.
4	Site selection study for the connection of renewable energy sources to onshore grids and related infrastructure from Ardynas	Study for selecting the corridor connecting the offshore wind parks to the onshore grid.

	UAB and Coastal Research and Planning Institute dated July 2023	
5	Acceptance deed No. 2023-01/1 between UAB Adrynas and the Ministry of Energy of the Republic of Lithuania dated 31 July 2023	Acceptance deed for the Site selection study.
6	Klaipeda Project Final Data Report from EOLOS Floating Lidar Solutions dated 12 September 2023	Wind measurements report for locations within the two offshore wind parks for the period 12 months period between 20 July 2022 and 19 July 2023.
7	Acceptance deed No. 3 between Eolos Floating Lidar Solutions and the Ministry of Energy of the Republic of Lithuania dated 25 September 2023	Acceptance deed for the Klaipeda Project Final Data Report.
8	Sea Bottom Survey Part I from JSC Garant Diving and JSC Geobaltic dated 3 November 2022	Sea bottom geophysical deep seismic survey of the Lithuanian marine area corresponding to the offshore wind parks.
9	Acceptance deed No. 1 between JSC Garant Diving and JSC Geobaltic, and the Ministry of Energy of the Republic of Lithuania dated 14 December 2022	Acceptance deed for the Sea Bottom Survey Part I.
10	Sea Bottom Survey Part II from JSC Garant Diving and JSC Geobaltic dated 20 July 2022	Sea bottom geophysical shallow seismics and hydrographic survey of the Lithuanian marine area corresponding to the offshore wind parks.
11	Acceptance deed No. 2 between JSC Garant Diving and JSC Geobaltic, and the Ministry of Energy of the Republic of Lithuania dated 24 August 2022	Acceptance deed for the Sea Bottom Survey Part II.
12	Sea Bottom Survey Part III from JSC Garant Diving and JSC Geobaltic dated 25 May 2023	Sea bottom engineering geology and geotechnical survey of the Lithuanian marine area corresponding to the offshore wind parks.
13	Acceptance deed No. 3 between JSC Garant Diving and JSC Geobaltic, and the Ministry of Energy of the Republic of Lithuania dated 25 May 2023	Acceptance deed for the Sea Bottom Survey Part III.
14	Report on the Sea Bottom Survey from JSC Ardynas and PI Coastal Research and Planning Institute dated 19 July 2023	Report containing hydrographic-geophysical surveys on the seabed corresponding to the areas relevant for the cables connecting the offshore wind parks to the land.
15	Acceptance deed No. 2023-01/2 between UAB Ardynas and The Ministry of Energy of the Republic of Lithuania dated 31 July 2023	Acceptance deed for the report on the seabed survey.
16	Engineering infrastructure development plan – Assessment of	Territorial planning document defining the project area and showing the spatial and regulatory

	the current situation from Ardynas UAB and Coastal Research and Planning Institute dated April 2023	framework for connecting the offshore wind parks to the onshore electricity grid.
17	Acceptance deed No. 2023-01/3 between UAB Ardynas and the Ministry of Energy of the Republic of Lithuania from 25 October 2024	Acceptance deed for the territorial planning document.
18	Technical specifications final report from BLIX Consultancy dated 9 October 2023	Technical design and specifications for connecting the offshore wind parks to the onshore electricity grid.
19	Acceptance deed No. 2 between BLIX Consultancy and the Ministry of Energy of the Republic of Lithuania dated 07 December 2023	Acceptance deed for the technical specifications final report.

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the milestone.

The following shall be performed or delivered:

- 1) **A study covering: technical solutions, the value of installation of infrastructure, cost-benefit analysis.**

The Grid Infrastructure Study prepared by BLIX Consultancy and dated 25 August 2023 (evidence 2) covers technical solutions for connecting two planned offshore wind parks areas (Area 1 and Area A) to the transmission grid at the Darbenai switchyard. Chapter 4 of the study compares alternatives for technical solutions for the type of connection, cable material, number of sea cable lines and voltages (evidence 2, pages 31-71). Chapter 8 presents a cost-benefit analysis of the proposed infrastructure alternatives. The cost estimates are the following (page 102): 1003 million euro for Alternative 1, 1008 million euro for Alternative 2, and 935 million euro for Alternative 3. Lithuania provided a copy of the signed acceptance act (evidence 3) signed between BLIX Consultancy and the Ministry of Energy dated 23 October 2023 proving that the Grid Infrastructure Study was delivered.

- 2) **The identification of possible locations for connection of offshore wind parks to the onshore grid.**

The Site Selection Study prepared by Ardynas UAB and Coastal Research and Planning Institute and dated July 2023 (evidence 4) explores alternatives for marine and land infrastructure corridors necessary for connecting the wind park areas to the Darbenai switchyard. 11 maritime corridor alternatives are proposed for the two offshore wind parks areas (evidence 4, page 132). Lithuania provided a copy of the signed acceptance act (evidence 5) signed between UAB Ardynas and the Ministry of Energy dated 31 July 2023 proving that the Site Selection Study was delivered.

- 3) **Wind speed measurement.**

The Klaipeda Project Final Data Report prepared by EOLOS Floating Lidar Solutions dated 12 September 2023 (evidence 6) presents the collected measurements on wind speed by two systems between July 2022 and July 2023. Lithuania provided a copy of the signed acceptance act (evidence 7) signed between Eolos Floating Lidar Solutions and the Ministry of Energy dated 25 September 2023 proving that the Klaipeda Project Final Data Report was delivered.

4) Seabed survey of the territory for possible development of an offshore wind park.

Lithuania provided the findings of surveys prepared by JSC Garant Diving and JSC Geobaltic on the seabed conditions in the areas corresponding to the two wind parks: deep and shallow seismic surveys dated 3 November 2022 (evidence 8), hydrographic mapping dated 20 July 2022 (evidence 10), and engineering geological and geotechnical analyses dated 25 May 2023 (evidence 12). Lithuania provided copies of the signed acceptance acts (evidence 9, 11 and 13) signed between JSC Garant Diving and JSC Geobaltic and the Ministry of Energy proving that the seabed surveys of the territory for possible development of an offshore wind park were delivered.

5) Seabed surveys for connection between the offshore wind park and land.

The Report on the Sea Bottom Survey prepared by JSC Ardynas and PI Coastal Research and Planning Institute and dated 19 July 2023 (evidence 14) reflects analyses of all proposed infrastructure corridors alternatives for the connection of the offshore wind parks and land, and contains data on sea depth, obstacles, and magnetic fields. The Engineering infrastructure development plan (evidence 16) contains analyses of seabed sediment samples, cone penetration tests and vibro-coring results, as well as geotechnical studies and interpretation of geological-geophysical data for two of the alternatives. Lithuania provided copies of the signed acceptance acts (evidence 15 and 17) signed between UAB Ardynas and the Ministry of Energy proving that the seabed surveys for the infrastructure corridors between the offshore wind park and land were delivered.

6) Territorial planning document for connection of offshore wind parks with onshore grid.

The Engineering infrastructure development plan prepared by Ardynas UAB and Coastal Research and Planning Institute and dated April 2023 (evidence 16) consists of a state-level Special Territorial Planning Document (evidence 16, page 6) that focuses on the areas relevant to the two offshore wind park projects and their connection to the grid: The Exclusive Economic Zone of the Republic of Lithuania and part of the Territorial Sea in the Baltic Sea, the Palanga City Municipality, the Kretinga District Municipality, and Klaipeda District Municipality. It identifies the territories affected by the connection of the wind parks to the onshore electricity transmission grid. The document provides a baseline of environmental, spatial, infrastructural, and regulatory conditions for both offshore and onshore areas (evidence 16, pages 46-95). Lithuania provided a copy of the signed acceptance act (evidence 17) signed between UAB Ardynas and the Ministry of Energy dated 25 October 2024 proving that the territorial planning document was delivered.

7) Technical specification for connection of offshore wind park with the onshore grid.

The Technical specifications final report prepared by BLIX Consultancy and dated 9 October 2023 (evidence 18) defines the preliminary design and technical requirements for connecting offshore wind parks to the onshore electricity transmission grid. The report establishes the design basis, equipment specifications, and qualification requirements for future contractors, including offshore substations, export cables, land cables, and substation integration. It provides a preliminary technical design based on the connection alternative identified as preferential in the Grid Infrastructure Study (evidence 2), including the expansion of the Darbenai substations (pages 17-34). Preliminary technical specifications are outlined for the offshore substation, the infrastructure corridor and the onshore substation. Lithuania provided a copy of the signed acceptance act (evidence 19) signed between BLIX Consultancy and the Ministry of Energy dated 7 December 2023 proving that the technical specifications final report was delivered.

4. Commission Preliminary Assessment: Satisfactory fulfilled

Number and name of the Target: 51 Tools to facilitate building renovation coordination and technical assistance

Related Measure: C2.B-1-3 Accelerating renovation of buildings and a sustainable urban environment

Quantitative Indicator: Number

Baseline: 0

Target: 3

Time: Q3 2025

1. Context:

The objective of measure B.1.3 is to increase the pace of the building renovation process. It consists of four sub-measures: (1) Update of building renovation packages and standards and creation of a methodology for the development of sustainable cities; (2) Tools to facilitate building renovation coordination and technical assistance; (3) Supply of construction products and services that speed up the renovation of buildings; (4) Support for renovation of buildings.

Target 51 relates to sub-measure 2 and concerns the delivery of building renovation-related digital tools.

Target 51 is the second and last milestone or target of the sub-measure and follows the completion of Milestone 50 relating to the entry into force of the legislation to establish and operationalise Competence Centre for Building Renovation.

2. Evidence provided:

No.	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled.
2	Acceptance–transfer certificate for the services provided, signed by UAB Design Strand (<i>service provider</i>) and the Environmental Project Management Agency, (<i>hereinafter referred to as “APVA” (project implementer)</i>), of 22 September 2025.	Certificate confirming that the specified modules and functionalities of the APVA Information System (<i>hereinafter referred to as “APVIS”</i>) have been delivered and are operational.
3	Certificate of acceptance and suitability for use for the Lithuania Buildings Data Bank of 30 September 2025 signed by the Chair and Members of the project’s Supervisory Commission.	Certificate confirming that the Lithuania Buildings Data Bank has been delivered in line with the project requirements and that it is operational.
4	Link to APVIS, which hosts the Digital	https://apvis.apva.lt

	methodological tool for the preparation of investment projects, standard technical specification for design and contracted works; and the Building renovation projects administration digital tool	
5	Link to the Lithuania Buildings Data Bank	https://tiii.planuojustatau.lt/pdb/

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the target.

Digital tools across two information systems shall be delivered [...]

Lithuania provided an acceptance-transfer certificate for services provided (evidence 2), signed on 22 September 2025 by UAB Design Strand (*service provider*) and APVA (*project implementer*), for the delivery of two digital tool modules within APVIS (evidence 2).

Lithuania furthermore provided a certificate of acceptance and suitability for use (evidence 3) for the Lithuania Buildings Data Bank, signed on 30 September 2025 by the project's Supervisory Commission (Chair and four Members), for the delivery of digital tool modules within the Lithuanian Buildings Data Bank information system (PDB-IS) (evidence 3).

[...] Covering:

1. Digital methodological tool for the preparation of investment projects, standard technical specification for design and contracted works; 2. Building renovation projects administration digital tool; [...]

APVIS contains two tools and evidence 2 confirms that the following functionalities within APVIS were delivered:

Digital methodological tool for the preparation of investment projects, standard technical specification for design and contracted works

- Investment plans
- De minimis
- Contracts
- Adaptation of investment plans and applications to a fixed fee
- State aid contract adaptation to a fixed rate

Building renovation projects administration digital tool

- Purchases and payment requests
- Project contract amendment and letter drafting
- Adaptation of payment requests to a fixed rate

The following functionalities are used by both tools horizontally:

- E-signature installation
- Project card

- Reporting and integration with the Construction Sector Development Agency (SSVA)

The Commission services conducted an on-the-spot check on 19 March 2026 to verify functionalities of the two tools. This check was completed successfully, confirming that the digital methodological tool and the building renovation projects administration tool were delivered within APVIS in line with the requirements.

APVA presented the tools in the APVIS system from both the external user (evidence 4) and the system administrator perspectives. The tools are publicly available, in that any user may log into APVIS and access them; however, only private persons or entities associated with a building or renovation project can submit applications related to investment development and administration.

For the digital **methodological** tool, APVA demonstrated functionalities including:

- Submission of a request for an investment plan preparation for a building with a unique identifier.
- Preparation of an investment plan based among others on an on-site technical evaluation.
- Preparation of renovation packages for the investment - combinations of design choices, technical specifications and construction works - for the applicant's consideration and approval.

For the building renovation project administration tool, APVA demonstrated how purchases and payment requests as well as contract amendment and payment request adaptation are managed. For the horizontal functionalities, APVA demonstrated how subsidy agreements are signed electronically, and how the payment card includes all information about the project, centralized from the investment plan and application modules as well as SSVA.

[...] 3. Lithuania Buildings Data Bank

The certificate of acceptance and suitability for use for the Lithuania Buildings Data Bank (evidence 3) signed by the project's Supervisory Commission confirms that the Lithuania Buildings Data Bank has been delivered in line with the project requirements.

The Lithuania Buildings Data Bank is publicly accessible and does not require a dedicated profile and log-in.

The Commission services accessed the link (evidence 5) provided by authorities on 10 March 2026 to verify the functionality of the tool. The check was completed successfully, confirming that the Lithuania Buildings Data Bank was delivered.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 58c Entry into force of legislation

Related Measure: C2.B-1-6- B-1-6- Transparency of electricity grid connection information

Qualitative Indicator: Legislation entered into force

Time: Q4 2025

1. Context:

The objective of the reform is to provide public information on electricity grid connection possibilities. The reform consists of the entry into force of legislation establishing an obligation for the transmission system operator and the distribution system operator to publish forward-looking grid capacity information.

Milestone 58c relates to the entry into force of legislation establishing an obligation for the Lithuanian transmission system operator and the distribution system operator to regularly publish forward-looking grid capacity information.

Milestone 58c is the only milestone of the measure.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary Document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Law of the Republic of Lithuania of 23 June 2022 No. XIV-1170 amending Articles 2, 6, 9, 16, 17, 20, 21 ¹ , 22, 22 ² , 23, 31, 39, 41, 41 ¹ , 48 ² , 48 ³ , 48 ⁴ , 49, 58, 59, 67, 71 ¹ , 72 and 74 of the Law on Electricity No. VIII-1881 and supplementing the Law with Articles 20 ¹ and 73 ² , published in the Register of Legal Acts (TAR) on 7 July 2022, No. 2022-14907; entered into force on 8 July 2022. Available at: XIV-1170 Law of the Republic of Lithuania on Electricity No. VIII-1881 2, 6, 9, 16, 17, 20, 21-1, 22, 2...	The 2022 amendments introduce changes to the Law on Electricity, including amendments to provisions governing transparency and access to grid capacity information.
3	Law on Electricity of the Republic of Lithuania No. XV-512 of 13 November 2025 amending Articles 2, 6, 7, 9, 16, 17, 21 ¹ , 22, 22 ¹ , 31, 35, 39, 39 ¹ , 40 ¹ , 41 ¹ , 46, 46 ² , 46 ³ , 47, 48, 48 ² , 48 ³ , 48 ⁴ , 51, 52, 52 ¹ , 61, 61 ¹ , 67, 69, 73 ² , 76 and the Annex of the Law on Electricity (No. VIII-1881), and supplementing the Law with Article 61 ² , published in the Register of Legal Acts (TAR) on 28 November 2025, No. 2025-20133; entered into	The 2025 amendments further update the Law on Electricity and form part of the consolidated legal framework governing the electricity sector.

	force on 1 January 2026, with Article 31 entering into force on 1 March 2026. Available at: XV-512 Law of the Republic of Lithuania on Electricity No. VIII-1881 2, 6, 7, 9, 16, 17, 21-1, 22, 22...	
4	Rules on Access to Electricity Transmission Networks, approved by Resolution No. O3E-1721 of 21 November 2025 of the National Energy Regulatory Council (VERT), published in the Register of Legal Acts (TAR) on 21 November 2025; entered into force in accordance with national law following publication. Available at: O3E-1721 Regarding the Approval of the Description of the Procedure for the Use of Electricity Transmission Networks	The TSO Rules are a secondary legislation specifying operational requirements for the TSO. They provide the detailed implementing rules for Article 31 paragraph 2 ⁴ of the original Law on Electricity.
5	Rules on Access to Electricity Distribution Networks, approved by Resolution No. O3E-1741 of 24 November 2025 of the National Energy Regulatory Council (VERT), published in the Register of Legal Acts (TAR) on 24 November 2025; entered into force in accordance with national law following publication. Available at: O3E-1741 Dėl Pasinaudojimo elektros skirstomaisiais tinklais tvarkos aprašo tvirtinimo	The DSO Rules are a secondary legislation specifying operational requirements for the DSO. They provide the detailed implementing rules for Article 39 paragraph 2 ⁴ of the original Law on Electricity.

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the milestone.

Entry into force of legislation requiring:

- i) **The Transmission System Operator (TSO) and the Distribution System Operator (DSO) to publish information on potential changes in grid capacity information based on their ten-year network development plans.**

The Law of the Republic of Lithuania of 23 June 2022 No. XIV-1170 amending Articles 2, 6, 9, 16, 17, 20, 21¹, 22, 22², 23, 31, 39, 41, 41¹, 48², 48³, 48⁴, 49, 58, 59, 67, 71¹, 72 and 74 of the Law on Electricity No. VIII-1881 and supplementing the Law with Articles 20¹ and 73² (evidence 2, hereinafter referred to as '2022 Amendments'), which entered into force on 8 July 2022 (article 27 paragraph 1), amends the Law on Electricity of the Republic of Lithuania No. VIII-1881, and introduced the following amendments:

- The 2022 Amendments introduced Article 31 paragraph 2⁴, requiring the TSO to publish on its website a map and related data on connection opportunities to the electricity transmission grid.
- The same provision requires the map to indicate the existing available capacity of transmission grid elements (substations and lines) by location.
- The provision also requires the TSO to include in the published information the potential change in grid capacity resulting from planned grid development and/or reconstruction under the TSO's ten-year network development plan.

The Law on Electricity of the Republic of Lithuania No. XV-512 of 13 November 2025 amending Articles 2, 6, 7, 9, 16, 17, 21¹, 22, 22¹, 31, 35, 39, 39¹, 40¹, 41¹, 46, 46², 46³, 47, 48, 48², 48³, 48⁴, 51, 52, 52¹, 61, 61¹, 67, 69, 73², 76 and the Annex of the Law on Electricity (No. VIII-1881), and supplementing the Law with Article 61² (evidence 3, hereinafter referred to '2025 Amendments'), which entered into force on 1 January 2026, with specific provisions, including Article 31, entering into force on 1 March 2026 (Article 38 paragraph 2), further amends the Law on Electricity of the Republic of Lithuania No. VIII-1881, and introduced the following amendments:

- The 2025 Amendments maintain and further specify the requirement that both the TSO (see Article 31 paragraph 2⁴) and the DSO (see Article 39 paragraph 2⁴) must publish information on the potential changes in grid capacity resulting from planned network development and/or reconstruction under their respective ten-year network development plans.
- For the DSO, Article 39 paragraph 2⁴ requires publication of expected capacity changes under the ten-year distribution network development, renewal, modernisation and investment plan. This requirement aligns the TSO and DSO frameworks.

ii) The TSO to publish information on planned connections of electricity generation and electricity storage facilities.

Article 31 paragraph 2⁴ of the Law on Electricity was introduced in the 2022 Amendments (evidence 2) and subsequently amended by Article 31 of the 2025 Amendments (evidence 3) to establish a legally binding obligation on the TSO to publish on its website a grid connection opportunities' map and related data. Pursuant to that provision, the published information must include connected and planned electricity generation and electricity storage connection projects. This explicitly covers capacity reserved under letters of intent and available capacity for projects for which preliminary connection conditions have been issued as well as their validity.

iii) The TSO to update the available capacity information in its grid connection opportunities map within five working days following the cancellation or release of a temporary network capacity reservation.

The Rules on Access to Electricity Transmission Networks, approved by Resolution No. O3E-1721 of 21 November 2025 of the National Energy Regulatory Council (VERT) (evidence 4, hereinafter referred to as 'TSO Rules'), were published in the Register of Legal Acts on 21 November 2025 and entered into force on the same day, in accordance with national law.

Point 41 of the TSO Rules (evidence 4) requires the TSO to update the transmission grid connection opportunities map within five working days in two situations: (i) after publication of a temporary capacity reservation, by assessing its impact and recalculating available capacity in the affected zones; and (ii) where the confirmation of such temporary reservation ceases to be valid, by cancelling the reservation, releasing the capacity and updating the map accordingly within five working days.

iv) The DSO to update the available capacity information in its grid connection opportunities map within ten working days following the publication of the TSO's of the list of network users eligible for reservation.

The Rules on Access to Electricity Distribution Networks, approved by Resolution No. O3E-1741 of 24 November 2025 of the National Energy Regulatory Council (VERT) (evidence 5), hereinafter referred

to as 'DSO Rules'), were published in the Register of Legal Acts on 24 November 2025 and entered into force on the same day, in accordance with national law.

Point 64.2 of the DSO Rules (evidence 5) establishes that, within ten working days after the TSO publishes the list of network users eligible for reservation, the DSO must update its grid connection opportunities map. During this period, the TSO and DSO may reallocate grid capacity, and the DSO is required to assign the technical capacity provided by the TSO for each 110 kV section ^1, considering available substation capacity and ongoing network reconstructions. This ensures that the DSO's map reflects up-to-date, TSO-consistent available capacity values within the ten-working-day deadline.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 65 Delivery of data management model

Related Measure: C3.C-1-2- C-1-2- Data management and open data

Quantitative Indicator: Number

Baseline: 0

Target: 1

Time: Q4 2025

1. Context:

The objective of the reform is to support public data management. The reform consists of the adoption of legislation, delivery of data management model and the integration of information resources to the national data lake.

Target 65 concerns the delivery of a centralised application programming interface (API) repository for the state data management model.

Target 65 is the third target of the reform, and it follows the completion of milestone 64 on the entry into force of legislation on efficient data processing and target 67 on the entry into operation of a data exchange tool. It will be followed by target 66, related to the adding of information resources to the national data lake.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) was Satisfactorily fulfilled.
2	Certificate of completion of works of 30 December 2025 No. PK-420.	The certificate of works completion of 30 December 2025 No. PK-420 was signed by the contractor "Corner Case Technologies" and the State Digital Solutions Agency. It demonstrates that a centralised metadata storage database, API repository and a software tool (Data Agent) have been completed and are operational.
3	Certificates (3 units) of completion of works of 26 November 2024 No. PK-180, 12 February 2025 No. PK-16 and 31 December 2025 No. PK-425	The certificates of work completion were signed by the contractor "Ernst&Young Baltic" and State Digital Solutions Agency. They demonstrate that the specification for the metadata model of state information resources DCAT-AP-LT, API development and management model, data management model has been

		completed.
4	State Social Insurance Fund Board work completion report of 12 January 2025 No. 85-15	State Social Insurance Fund Board work completion report of 12 January 2025 demonstrating that API, metadata ant etc. was submitted to API repository and catalogue.
5	State Enterprise Centre of Registers work completion report of 30 December 2025 No. ADPA-439	State Enterprise Centre of Registers work completion report of 30 December 2025 No. ADPA-439 demonstrating that API, metadata ant etc. was submitted to API repository and catalogue.

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the target.

Delivery of a centralised application programming interface (API) repository for the state data management model.

A centralized Application Programming Interface (hereinafter referred to as “the API”) repository for the state data management model was delivered as demonstrated by the Certificate of works completion of 30 December 2025 No. PK-420 signed by the contractor “Corner Case Technologies” and the State Digital Solutions Agency (evidence 2). This certificate confirms that the centralized metadata storage database, the API repository, and the “Spinta” software tool (Data Agent) have been completed and are operational.

The additional Certificates of works completion of 26 November 2024 No. PK-180, 12 February 2025 No. PK-16 and 31 December 2025 No. PK-425 signed by the contractor “Ernst & Young Baltic” (evidence 3) further demonstrate that the specifications of the metadata model DCAT-AP-LT, API development and management model and the data management model have been completed.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 78 Digital (electronic) resources made available for persons with disabilities

Related Measure: C3.C-1-4- C-1-4- Technological solutions in business and daily life

Quantitative Indicator: % (Percentage)

Baseline: 15

Target: 20

Time: Q4 2025

1. Context:

The objective of the measure is to increase the use of digital solutions. The measure consists of five sub-measures: technological solutions for the Lithuanian language, the digitalisation of cultural resources, digital education resources, financial instruments for digital innovation, and an ICT Centre of Excellence.

Target 78 relates to sub-measure C.1.4.2 and requires that 20% of printed books published by national publishers during the reporting year are prepared in accessible formats for persons with disabilities.

Target 78 is the second milestone or target of the sub-measure, and it follows the completion of target 76 related to signed contracts with owners of digital cultural resources for opening the resources and making them accessible. It will be followed by milestone 77 on the delivery of an E-Culture platform.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) was Satisfactorily fulfilled.
2	Data published on the website of the National Library of Lithuania on printed books published by national publishers	The data is published on the website of the Martynas Mažvydas National Library of Lithuania: Lietuvos leidybos statistika - Lietuvos nacionalinė Martyno Mažvydo biblioteka . The available data concerns the number of printed books published by national publishers in the baseline year 2022 and in the reporting year 2025.
3	List of printed books published by national publishers in Lithuania in 2025	The list contains a detailed list of publications (primary source data) confirming that 3 150 printed books were published in Lithuania in 2025.
4	List of resources prepared in accessible formats for people with disabilities for 2022 and 2025	The list of all books prepared in accessible format for people with disabilities for 2022 and 2025 is available on the ELVIS platform: https://elvislab.lt/apie

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the target.

20% of printed books published by national publishers during the reporting year shall be prepared in accessible formats for persons with disabilities.

The National Library of Lithuania published statistics on printed books published by national publishers for the baseline year 2022, and the reporting year 2025 (evidence 2). The number of printed books is 3343 for 2022 and 3150 for 2025. The Commission services accessed the link provided by the authorities on 12 March 2026 to verify that these figures were published by the National Library of Lithuania. The Commission services were also able to consult the underlying data for the calculations of 2022 in the form of a detailed report which is also available on the website of the National Library of Lithuania (evidence 2). As the detailed report containing the data for 2025 has not been published yet, the Lithuanian authorities provided the underlying data for calculating the final figure for 2025 (evidence 3). These documents confirmed that 3343 printed books were published in 2022 and 3150 in 2025.

Regarding books in accessible formats for persons with disabilities, the Lithuanian authorities submitted detailed lists of resources for the baseline year of 2022 (486) and the reporting year of 2025 (640) (evidence 4).

All resources in accessible formats in 2022 were prepared and published by the Audio Sensory Library on the Electronic Publications Management Information System (ELVIS) platform. ELVIS, is a virtual library for people with a print disability, created and administered by the Lithuanian Audio Sensory Library. The Commission services accessed the link on 12 March 2026 to verify that the list of all available resources by the Audio Sensory Library is published on ELVIS.

For 2025, a number of accessible resources were also published by other publishers. The complete list of accessible resources for people with disabilities (published by the Audio Sensory Library and other publishers) is published on the ELVIS platform. For resources from other publishers, Lithuania provided the list of resources (evidence 4) with a link for each resource to the corresponding certificate from the Lithuanian Audio Sensory Library demonstrating that the resource is in accessible format for persons with disabilities. The Commission services accessed the links provided by the Lithuanian authorities from the list of resources for 2025 (evidence 4) to verify that the resources prepared by publishers (other than the Audio Sensory Library) have such certificates.

As a result of the above, the Lithuanian authorities demonstrated that printed books in an accessible format for people with disabilities in 2022 (baseline year) represented 15% of the printed books published by national publishers (486 out of 3343). The Lithuanian authorities also demonstrated that printed books in an accessible format for people with disabilities for 2025 represent 20% of the printed books published by national publishers (640 out of 3150).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 85 5G services in urban areas and other trunk roads and railway lines of national significance, airports and seaports

Related Measure: C3.C-1-5- C-1-5-1 Step towards 5G – 5G roadmap

Quantitative Indicator: % (Percentage)

Baseline: 0

Target: 95

Time: Q4 2025

1. Context:

The objective of investment C.1.5. is to ensure the coverage of electronic communications networks. The investment consists of i) a 5G Roadmap, ii) further construction of high-speed connection infrastructure and iii) measures to support innovation in mobility. Target 85 is part of sub-measure C.1.5.1, which aims to deploy commercially available 5G in Lithuania. It consists of the Lithuanian 5G roadmap, which includes measures aimed at facilitating regulatory and investment conditions for the development of 5G.

Target 85 concerns the deployment of commercial 5G services across 95% of urban areas, international land transport corridors (Via Baltica, Rail Baltica), national trunk roads, railway lines, airports, and seaports of Lithuania.

Target 85 is the third and final target of the sub-measure, and it follows the completion of milestone 83, on the assigned radio frequencies for the deployment of 5G networks and milestone 84, on the entry into force of the amendments to the relevant laws enabling faster installation of the electronic communications infrastructure.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	Letter of the Regulatory Authority of the Republic of Lithuania of 3 November 2025 No. 1-10202 to the Ministry of Transport and Communications of the Republic of Lithuania,	Letter of the Regulatory Authority of the Republic of Lithuania of 3 November 2025 No. 1-10202 on the achievement of Lithuania's Recovery and Resilience Plan indicator No. 85.
3	Communications Regulatory Authority of the Republic of Lithuania 5G coverage maps and link to the website.	The map indicates the 5G telecom operator, the type of signal provided and the geographical coverage - https://www.rrt.lt/judriojo-ryσιο-tinklu-tiketingos-aprepties-zonos-ir-teoriniu-spartos-skaiciavimu-zonos/
4	5G Observatory scoreboard	5G Observatory scoreboard and link to the website - https://digital-strategy.ec.europa.eu/en/policies/5g-observatory

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the target.

5G services are commercially available on average in 95% of territory of urban areas, international land transport corridors (Via Baltica, Rail Baltica), trunk roads and railway lines of national significance, airports and seaports.

The Letter of the Regulatory Authority of the Republic of Lithuania (hereinafter referred to as 'the RRT') of 3 November 2025 No. 1-10202 to the Ministry of Transport and Communications of the Republic of Lithuania on the achievement of Lithuania's Recovery and Resilience Plan indicator No. 85. (evidence 2), in response to the letter of 17 October 2025 No. 2-3449 from the Ministry of Transport and Communications of the Republic of Lithuania, confirms that the total weighted average 5G coverage across the categories listed in the Council Implementation Decision reached 96.87%, thereby exceeding the 95% requirement.

The 5G coverage assessment, conducted by the RRT, evaluated 5G radio base stations registered by mobile network operators on 8 November 2024. In accordance with the coverage calculation methodology published on the RRT's website (evidence 3), the RRT's theoretical calculations confirmed the following 5G coverage ratios: urban areas (97.5%), Via Baltica corridor (98.4%), Rail Baltica corridor (93.6%), truck roads (94%), railway lines of national significance (86.8%), airports (99.7%) and seaport (100%), national railway lines (86.8%), and truck roads (94.0%).

The coverage calculation methodology specifies that 5G availability is determined by the ratio of the aggregate covered area across all categories (in km²) to the total assessed area (in km²). Accordingly, as the cumulative covered area of 1,859.58 km² represents 96.87% of the total 1,919.61 km² area, the target successfully exceeds the 95% threshold.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 141 Remote learning platform delivery for digital, financial-analytical and leadership competences

Related Measure: C6.F-1-1- F-1-1- An Efficient Public Sector

Qualitative Indicator: Service handover and acceptance certificate for delivery of a remote learning platform

Time: Q1 2026

1. Context:

The aim of reform F.1.1. is to modernize public service administrative processes and human resources management. This reform consists of two sub-measures: modernization of human resources management in the public sector (sub-measure 1); and establishment of a remote learning platform for public sector employees (sub-measure 2).

Milestone 141 relates to sub-measure 2 and consists of the creation of a remote learning platform and training modules focused on digital, financial-analytical and leadership competences.

Milestone 141 is the last milestone of the sub-measure. It follows milestone 139 related to the adoption of strategic guidelines and training module development.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Transfer and Acceptance certificate of remote e-learning platform, No. F11-3, of 11 January 2024, provided under the development agreement No. VxPA-2023-29, of 31 October 2023.	Developed a remote e-learning platform 'Public Sector competence Development Space' by UAB "Vextur" to the Public Management Agency, To via link https://mokymai.vva.lt/login/index.php .
3	Transfer and Acceptance certificate of digital competences trainings, No. F11-200, of 23 December 2025, provided under the development agreement No. F11-47 of 27 May 2025.	Developed twelve training modules on digital competences by Kaunas University of Technology to the Public Management Agency.
4	Transfer and Acceptance certificate of financial and leadership competences trainings, No. F11-201, of 23 December 2025, provided under the development agreement No. F11-47 of 27 May 2025.	Developed eight training modules on analytical competences by Kaunas University of Technology to the Public Management Agency.
5	Transfer and Acceptance certificate of competences trainings, No. F11-11, of 6 January 2026, provided under the development agreement No. F11-47 of 27 May 2025.	Developed eight training modules on the financial competences and eight modules for leadership competences by Kaunas University of Technology to the Public Management Agency.

6	Development agreement No. VxPA-2023-29, of 31 October 2023	Development agreement for a remote e-learning platform by UAB "Vextur" to the Public Management Agency.
7	Development agreement No. F11-47 of 27 May 2025.	Development agreement for providing twelve training modules on digital competences, eight training modules on analytical competences, eight training modules on the financial competences and eight modules for leadership competences by Kaunas University of Technology to the Public Management Agency.

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the milestone.

Service handover and acceptance certificate issued for a remote learning platform, including trainings on i) digital competences; ii) financial-analytical competences; and iii) leadership competences.

A remote e-learning platform 'Public Sector Competence Development Space' was transferred UAB "Vextur" and accepted by the Public Management Agency, as evidenced by the service Transfer and Acceptance certificate of remote e-learning platform, No. F11-3, of 11 January 2024, provided under the development agreement No. VxPA-2023-29, of 31 October 2023 (evidence 2).

Twelve digital competences training modules were transferred by Kaunas University of Technology to and accepted by the Public Management Agency, as evidenced by the Transfer and Acceptance certificate of digital competences trainings, No. F11-200, of 23 December 2025, provided under the development agreement No. F11-47 of 27 May 2025 (evidence 3). The 12 modules on digital competences are (evidence 3):

1. Basics of Digital Skills and Digitalization
2. Use of Digital Tools;
3. Practical Artificial Intelligence Session;
4. Implementation and Effectiveness of Digital Strategies;
5. Innovative Work Methods;
6. Implementation of Digital Initiatives;
7. Advanced Digital Strategies and Innovations;
8. Digital Culture and Excellence in Digital Communication;
9. Leadership in Digital Strategy Planning and Implementation;
10. Digital Competences Required for Presidency of the EU Council;
11. Impact of Dominant Technologies on Social and Economic Sectors of the European Union;
12. Practical Artificial Intelligence Session.

Eight training modules on analytical competences were transferred by Kaunas University of Technology to and accepted by the Public Management Agency, as evidenced by the Transfer and

Acceptance certificate of analytical competences trainings, No. F11-201, of 23 December 2025, provided under the development agreement No. F11-47 of 27 May 2025 (evidence 4).

- The modules on the analytical competences are (evidence 4):
 1. Introduction to Data Analytics;
 2. Fundamentals of Data Analytics and Visualization;
 3. Data-Based Decision-Making and Analysis;
 4. Principles of Effective Data Analysis, Visualization, and Communication;
 5. Advanced Data Analysis Methods and Their Application in Institutions;
 6. Machine Learning and Artificial Intelligence in Institutions;
 7. Advanced Analytics Competences in an International Environment;
 8. Principles of Data Science and Application in an International Environment.

Eight training modules on financial competences were transferred by Kaunas University of Technology and accepted by the Public Management Agency, as evidenced by the Transfer and Acceptance certificate of competences trainings, No. F11-11, of 6 January 2026, provided under the development agreement No. F11-47 of 27 May 2025 (evidence 5).

- The eight modules on the financial competences are (evidence 5):
 1. Key Financial and Accounting Terms Relevant to the Public Sector;
 2. Principles of Public Finance;
 3. Cost Information for Decision-Making;
 4. Principles of Green Finance;
 5. Public Sector Funding Sources;
 6. Financial Innovations in the Public Sector;
 7. Common Monetary Policy of the European Union: The Euro Area;
 8. European Union Budget.

Eight training modules on leadership competences were delivered by Kaunas University of Technology to the Public Management Agency, as evidenced by the Transfer and Acceptance certificate of competences trainings, No. F11-11, of 6 January 2026, provided under the development agreement No. F11-47 of 27 May 2025 (evidence 5).

- The eight modules on the leadership competences are:
 1. Work in Project Teams and Client Oriented Communication;
 2. Goal Setting and Communication;
 3. Modern Leadership Schools;
 4. Teamwork and Organizational Citizenship;
 5. Intercultural Competence and Management of Intercultural Teams/Work Groups;
 6. Principles of Good Governance;
 7. Intercultural Competence and Management of Intercultural Teams/Work Groups;
 8. Preparation for Negotiations.

The Council Implementing Decision required that a service handover and acceptance certificate is issued for trainings on financial-analytical competences. Instead, the trainings were provided for financial and analytical competencies separately (evidence 4 and 5). Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, the content for both financial and analytical competencies training is provided, effectively providing a broader

range of trainings. Therefore, this minimal deviation does not affect the progress towards achieving the reform that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

To demonstrate that all the above trainings are accessible via the e-learning platform 'Public Sector competence Development Space' (evidence 2), the Public Management Agency provided log-in information to conduct a verification check. The Commission services accessed the link provided by the authorities on 19 March 2026 to verify that the e-learning platform is accessible and to verify that all modules on digital, analytical, financial and leadership competences are available on the platform. This check was completed successfully, confirming that all the modules are available on the platform.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 148a Delivery of the Strategic Management Information System's tool automating medium-term budgeting

Related Measure: C6.F-1-3- F-1-3-1 The medium-term budgetary framework

Qualitative Indicator: Delivery of the Strategic Management Information System's tool automating medium-term budgeting

Time: Q3 2025

1. Context:

The objective of reform C6.F-1-3 is to increase the long-term sustainability of the state and municipal budgets, transparency of medium-term budgeting and funding of state services. This reform consists of five sub-measures: (1) the medium-term budgetary framework (sub-measure 1); (2) spending reviews (sub-measure 2); (3) enhancing the structure of municipal revenues (sub-measure 3); (4) promoting public-private partnerships (sub-measure 4); (5) consolidation of the national promotional institutions (sub-measure 5).

Milestone 148a is part of sub-measure 1 and relates to the delivery of the medium-term budgeting tool within the Strategic Management Information System, which shall enable the automation of medium-term budgeting (including calculation of the operational expenditure).

Milestone 148a is the third and last milestone of the sub-measure, and it follows the completion of milestone 148 and milestone 149, related to the methodology for medium-term budgeting and the endorsement of the first detailed three-year budget project for the period between 1 January 2025 and 31 December 2027.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary Document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Agreement No. 14P-11 of 8 February 2023 on the Strategic Management Information System (SMIS) development and implementation (hereinafter referred to as "Agreement No. 14P-11").	The agreement signed between the groups of economic entities UAB "GERA Solutions" and UAB "BINAR Solutions" and the Ministry of Finance of the Republic of Lithuania details the project's objectives, which is to develop the SMIS. The budget for the project is thoroughly described. An annex to this agreement (see evidence 3) lists the specific objectives, digital features, and technical requirements of the

		system to be developed. It also notes that the Strategic Management Information System, once delivered, will allow to automate the medium-term budgeting processes.
3	Technical specification of the Strategic Management Information System development and implementation (hereinafter referred to as "Technical specification").	The technical specifications set out the general and functional requirements for the development of SMIS. Presented as an annex to the Agreement No. 14P-11.
4	Act of Transfer and Acceptance of 1 September 2025 for the Strategic Management Information System Implementation Services (hereinafter referred to as "Act of Transfer and Acceptance of 1 September 2025").	Act of Transfer and Acceptance signed on 1 September 2025, by the contractor (UAB "GERA Solutions" and UAB "BINAR Solutions"), and the contracting authority (the Ministry of Finance of the Republic of Lithuania), on the delivery and acceptance of the pilot medium-term budgeting tool within the Strategic Management Information System in accordance with the requirements specified in the Agreement No. 14P-11 and its Technical specification.
5	Act of Transfer and Acceptance of 6 February 2026 for the Strategic Management Information System Implementation Services (hereinafter referred to as "Act of Transfer and Acceptance of 6 February 2026").	Act of Transfer and Acceptance signed on 6 February 2026, by the contractor (UAB "GERA Solutions" and UAB "BINAR Solutions"), and the contracting authority (the Ministry of Finance of the Republic of Lithuania), on the delivery and acceptance of the final version of the Strategic Management Information System in accordance with the requirements specified in the Agreement No. 14P-11 and its Technical specification.

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the milestone.

Delivery of the medium-term budgeting tool within the Strategic Management Information System.

As specified in the Act of Transfer and Acceptance of 1 September 2025, signed by the contractor (UAB "GERA Solutions" and UAB "BINAR Solutions"), and the contracting authority (the Ministry of Finance of the Republic of Lithuania) (evidence 4), the pilot medium-term budgeting tool within the Strategic Management Information System was delivered on 1 September 2025. The tool was piloted for the preparation of the medium-term budget in Lithuania. The corrections and final features of the Strategic Management Information System, and the medium-term budgeting tool within this system, was delivered on 6 February 2026 as specified in the Act of Transfer and Acceptance of 6 February 2026 (evidence 5).

It shall enable the automation of medium-term budgeting (including calculation of the operational expenditure).

As specified on the pages 6, and 29-31 of the Technical specification (evidence 3), the medium-term budgeting tool within the Strategic Management Information System, once delivered, shall enable the automation of medium-term budgeting and the calculation of the operational expenditure. The Acts of Transfer and Acceptance of 1 September 2025 (evidence 4) and 6 February 2026 (evidence 5) specify that the medium-term budgeting tool was delivered in full compliance with the technical specification.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 163 Electronically identifiable workers using Transparent Worker ID on construction sites

Related Measure: C6.F-1-4- F-1-4- Improving tax compliance

Quantitative Indicator: % (Percentage)

Baseline: 0

Target: 80

Time: Q4 2025

1. Context:

The aim of reform F.1.4. is to improve tax compliance in high-risk sectors and to increase the transparency of transactions. This reform consists of five sub-measures: more transparency in the trade in used vehicles (sub-measure 1); fair taxation of online economic activities (sub-measure 2); limiting the use of cash (sub-measure 3); financially literate future taxpayers (sub-measure 4); more transparency in the construction sector (sub-measure 5).

Target 163 is part of sub-measure 5 and relates to the proportion of workers on construction sites identifiable using Transparent Worker ID and the issuance of illegal investigation act certificates in the construction sector for planned and non-routine inspections.

Target 163 is the second and last step of the implementation of this sub-measure. It follows milestone 162, which relates to the provision of a fully functional digital tool (Builder ID information subsystem) which enables mandatory registration of persons working in the construction sector and the identification of specified persons according to a special builder's identity code.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	Summary Document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	List of investigation acts in State Labour Inspection electronic system for the period from 01 January to 30 December 2024	Export from the State Labour Inspectorate's electronic system listing illegal work investigation act certificates issued for inspections on construction sites in the period from 1 January to 30 December 2024, including certificate number, issuance date, type of inspection (planned/non-routine), total number of workers inspected and number of workers identifiable using Transparent Worker ID.
3	For a sample of 60 units: i) illegal work investigation act certificate; ii) excerpts from the Legal Work Investigation Report subsystem in PDF format; and iii) excerpts from the State Labour	Supporting documentation for a random sample of 60 illegal investigation acts, consisting of illegal work investigation act certificates and electronic system excerpts confirming, for each sampled unit, the issuance and approval of the certificate, the

	Inspectorate's internal IT inspection subsystem in PDF format	type of inspection (planned/non-routine), and the number of workers inspected, including workers identifiable and not identifiable using Transparent Worker ID.
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3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the target.

In the construction sector, illegal investigation act certificates issued for 1400 planned inspections and an additional 420 for non-routine inspections. The proportion of workers on construction sites identifiable using Transparent Worker ID as a proportion of the total number of workers inspected on construction sites should be at least 80 %.

Lithuania submitted a list of illegal work investigation act certificates issued following the inspection of construction sites between 1 January and 31 December 2024, including the certificate number, issuance date, the number of workers found during each inspection, the number of workers identifiable using the Transparent Worker ID during each inspection, and the type of inspection (planned/non-routine) (evidence 2).

The list (evidence 2) comprises illegal work investigation act certificates issued for 1657 planned inspections and for an additional 671 non-routine inspections, totalling 2328 illegal work investigation act certificates, thereby exceeding the targets of 1400 planned inspections and 420 non-routine inspections required by the Council Implementing Decision.

Evidence 2 lists for each illegal work investigation act certificate the number of workers found and confirms that 5406 workers were checked during the inspections on construction sites in the reporting period. It also lists the number of workers found on the construction site identifiable using the Transparent Worker ID per investigation act certificate, where 5131 workers had a valid Transparent Worker ID that allowed them to be identified electronically in real time at the moment of the check, while 275 workers did not. On this basis, 94.9% of workers checked during inspections on construction sites were identifiable electronically in real time through the Transparent Worker ID. This is above the target of 80% required by the Council Implementing Decision.

Following the selection of a random sample of 60 units, Lithuania provided, for each selected unit, a copy of the illegal work investigation act certificate recorded in the system of the State Labour Inspectorate, an excerpt from the Legal Work Investigation Report subsystem and an excerpt from the State Labour Inspectorate's internal IT inspection subsystem to confirm that an illegal work investigation act was issued, the type of inspection (planned or non-routine), the number of workers found on site, including the number of workers with and without a Transparent Worker ID.

The evidence provided for the sample of 60 units confirmed that the requirements of the target have been met:

- i) Each illegal work investigation certificate includes a unique certificate number and issuance date, contains information about the number of workers found during the inspection (section 6), including the number of workers without a Transparent Worker ID (section 6.6 or section 9), and a description of the inspection, as reported in evidence 2. For five sampled

units, the description in the illegal work investigation act certificates was inconsistent with the information provided in the list of illegal work investigation act certificates issued for each inspection (evidence 2). These units were therefore assessed as invalid.

- ii) Each excerpt from the Legal Work Investigation Report subsystem containing the unique illegal work investigation act certificate number and issuance date specifies that the illegal work investigation act certificate was approved by the hierarchy, therefore confirming the issuance of the certificate and the validity of the unit.
- iii) Each excerpt from the State Labour Inspectorate's internal IT inspection subsystem containing the unique illegal work investigation act certificate number and issuance date specifies whether the inspection was planned or non-routine, as reported in evidence 2.

Given the five invalid sample units, a statistical analysis was carried out taking into account the overachievement of the target of 2328 units for a required 1820. This also has no impact on the achievement of the requirement that the proportion of workers on construction sites identifiable using the Transparent Worker ID as a proportion of the total number of workers inspected on construction sites should be at least 80%. Based on this, there is statistical assurance that the target has been met, and all its constitutive elements have been satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 164 Digital tools and corporate insolvency risk management

Related Measure: C[C6]-R[F-1-5-.F-1-5-]: Tools available to businesses to manage insolvency risk

Qualitative Indicator: Four digital tools to manage corporate insolvency risk

Time: Q4 2025

1. Context:

The objective of the measure is to help businesses manage corporate insolvency risk. The measure consists of the delivery of four digital tools to manage corporate insolvency risk.

Milestone 164 concerns the delivery of four digital tools.

Milestone 164 is the only milestone of the reform.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Final transfer-acceptance act of services performed, dated 15 December 2022. Access to portal at: https://nemokumas.avnt.lt/public/home/main	Transfer-acceptance act by the contractor (UAB L EXITA) and the contracting authority (Ministry of Finance of the Republic of Lithuania) for the Insolvency Processes Information Portal.
3	Contract No. P5-12 on the Establishment of an Information Portal on Insolvency Proceedings. Dated 13 September 2021.	Contract between contractor (UAB Netcode) and the contracting authority (Ministry of Finance of the Republic of Lithuania) on the Service for Creating the Insolvency Processes Information Portal.
4	Technical Specifications for the Procurement of Services for the Establishment of the Insolvency Proceedings Information Portal. Annex 1 to	Technical Specifications for the Procurement of Services for the Establishment of the Insolvency

	Contract No. P5-12 on the Establishment of an Information Portal on Insolvency Proceedings. Dated 13 September 2021.	Proceedings Information Portal which is an annex to the Contract No. P5-12.
5	Final transfer-acceptance act of the services performed, dated 05 August 2022. Access to wizard at: https://nemokumovedlys.lrv.lt/restructure/juridical	Final transfer-acceptance act by the contractor (Ministry of Finance of the Republic of Lithuania) and the contracting authority (UAB Lexita) for the wizard to draw up the restructuring plan.
6	Contract No. VP3-12 on Interactive Selection of Restructuring Decisions. Dated 23 November 2021.	Contract between contractor (UAB Netcode) and the contracting authority (Ministry of Finance of the Republic of Lithuania) on the Service for wizard to draw up the restructuring plan.
7	Transfer-acceptance of works – transfer deed, issued in accordance with the contract No. VP3-5. Dated 17 November 2023. Access to wizard at: https://vertinimovedlys.avnt.lt/%C2%A0).	Transfer deed by the contractor (UAB Fresh Media) and the contracting authority (Ministry of Finance of the Republic of Lithuania) for the wizard helping in the process of valuation to apply international valuation standards.
8	Contract No. VP3-5 for Development of an Interactive Tool for the Assessment Standards Wizard and Other Services. Dated 7 April 2023.	Contract between contractor (UAB Fresh Media) and the contracting authority (Ministry of Finance of the Republic of Lithuania) on the wizard helping in the process of valuation to apply international valuation standards.
9	Acceptance and suitability for operation act, Act No. 1. Dated 1 December 2025. Access to tool at: https://vais.avnt.lt/en/	Acceptance and suitability for operation act by Director of the Audit, Accounting, Asset Valuation and Insolvency Management Service under the Ministry of Finance of the Republic of Lithuania for the tool to perform comparisons of asset and transaction valuation.

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the milestone.

Delivery of four digital tools to manage corporate insolvency risk:

(1) the insolvency portal;

The final transfer-acceptance act of services performed (evidence 2) signed by UAB Netcode and the Ministry of Finance of the Republic of Lithuania on 15 December 2022 confirms that the Insolvency Processes Information Portal has been established and delivered to the Ministry of Finance.

The services are outlined in Contract No. P5-12 on the Establishment of an Information Portal on Insolvency Proceedings (evidence 3) which was signed by UAB Netcode and the Ministry of Finance of the Republic of Lithuania on 13 September 2021. It is stated in point 1.1. that the subject-matter of the contract is the Creation of the Insolvency Processes Information Portal. The Technical Specifications for the Procurement of Services for the Establishment of the Insolvency Proceedings Information Portal (evidence 4) outline that the insolvency portal provides publicly accessible information on insolvency cases, including details about insolvency administrators, aggregated statistics, open data, and announcements regarding asset sales conducted by administrators, and delivers comprehensive, restricted-access case data in digital format to participants involved in insolvency proceedings, all of which manage corporate insolvency risk.

(2) a wizard to draw up the restructuring plan;

The final transfer-acceptance act of the services performed (evidence 5) signed by UAB L Exita and the Ministry of Finance of the Republic of Lithuania on 5 August 2022 confirms the creation and acceptance of a tool for interactive selection of restructuring solutions and a guide for the preparation of a restructuring plan for small and medium-sized enterprises.

The tool is defined in Contract No. VP3-12 on Interactive Selection of Restructuring Decisions (evidence 6) signed by UAB L Exita and the Ministry of Finance of the Republic of Lithuania on 24 November 2021. The tool is defined as a wizard to draw up a restructuring plan for small and medium-sized enterprises, thus managing corporate insolvency risk.

(3) a wizard helping in the process of valuation to apply international valuation standards;

The transfer-acceptance of works – transfer deed (evidence 7) signed by UAB Fresh Media and the Ministry of Finance of the Republic of Lithuania on 7 April 2023, confirms that an interactive digital tool supporting the valuation process through the application of assessment standards, international assessment standards, and European assessment standards has been created.

The tool is defined in Contract No. VP3-5 on for Development of an Interactive Tool for the Assessment Standards Wizard and Other Services (evidence 8) signed by UAB Fresh Media and the Ministry of Finance of the Republic of Lithuania on 7 April 2023. The tool is defined as the International Valuation Standards and European Valuation Standards Wizard. The technical specifications in Annex 1 (evidence 8) outline that the tool enables transparent, market-based asset valuations allowing creditors, administrators, and courts to detect undervalued assets, ensure fair distribution, and verify compliance with legal standards using real transaction data and benchmarking methods, all of which manage corporate insolvency risk.

(4) a tool to perform comparisons of asset and transaction valuation.

The Acceptance and suitability for operation act (evidence 9) signed by two members of the project steering group on 22 December 2025, confirms that a tool has been implemented and has the functionality for comparing transaction valuation reports and actual transaction data, thus, providing transparent, data-driven asset valuations, enabling creditors, insolvency practitioners, and courts to challenge undervaluation, assess restructuring feasibility, and ensure fair liquidation processes, all of which manage corporate insolvency risk.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 170 Delivery of five new data analytic methods for the Lithuanian Customs fiscal risk management

Related Measure: C6.F-1-6-.F-1-6: Smart tax administration to reduce the VAT gap

Qualitative Indicator: Delivery of new data analytic methods for the Lithuanian Customs fiscal risk management

Time: Q4 2025

1. Context:

The aim of the reform is to modernise the tax administration and to reduce the VAT gap. The reform consists of six sub-measures: (1) delivery of new data analytics tools for the State Tax Inspectorate (sub-measure 1); (2) monitoring data quality of the State Tax Inspectorate and of other institutions (sub-measure 2); (3) robotisation of business processes at the State Tax Inspectorate (sub-measure 3); (4) digitalisation of the tax stamps (sub-measure 4); (5) new data analysis tools and upgrading the Lithuanian Customs' IT systems (sub-measure 5); (6) training staff of the State Tax Inspectorate and the Lithuanian Customs (sub-measure 6).

Milestone 170 is part of sub-measure (5) New data analysis tools and upgrading the Lithuanian Customs' IT systems and concerns the delivery of five new data analytics methods for the Lithuanian Customs fiscal risk management.

Milestone 170 is the first milestone of the sub-measure and is accompanied in this payment request by target 171 which relates to the delivery of the Trakis system.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Public Procurement–Sale Contract No. 11BE-259 of 30 October 2023	Contract for the Development and Warranty Maintenance Services of an Artificial Intelligence–Based Automated X-ray Image Analysis System (hereinafter referred to as “DIRVA”).
3	Final Project Report No. 7BE-6553 of 10 December 2025	Report on the Development of the DIRVA component within the Customs Risk Management Modernisation Project.
4	Certificate of Acceptance and Transfer of the Services 2023 No. 7BE-4168 of 25 September 2024.	Certificate confirming that the DIRVA component of the Customs Risk Management Modernisation Project has been completed.
5	Certificate of Acceptance and Transfer of the Services No. 7BE-5697 of 9 December 2024	Certificate confirming that the DIRVA component of the Customs Risk Management Modernisation Project has been completed.

6	Certificate of Acceptance and Transfer of the Services No. 7BE-6534 of 9 December 2025	Certificate confirming that the DIRVA component of the Customs Risk Management Modernisation Project has been completed.
7	Certificate of Acceptance and Transfer of the Services 2023 No. 7BE-2717 of 17 June 2024	Certificate confirming that the DIRVA component of the Customs Risk Management Modernisation Project has been completed.
8	Public Procurement–Sale Contract No. 11BE-88, dated 26 March 2025	Contract for the Development and Warranty Maintenance Services of the Customs Data Analytics Model.
9	Final Project Report, dated 5 December 2025	Report on development of the NAMS component within the Customs Risk Management Modernisation Project, detailing the results achieved during the implementation of the Project.
10	Certificate of Acceptance and Transfer of Services No. 7BE-6508, dated 9 December 2025	Certificate confirming that the NAMS component of the Customs Risk Management Modernisation Project has been completed.
11	Certificate of Acceptance and Transfer of Services No. 7BE-6509, dated 9 December 2025	Certificate confirming that the improvement services (creation of a metadata catalogue, solution for data quality assurance and visual style template) NAMS component of the Customs Risk Management Modernisation Project have been completed.
12	Public Procurement–Sale Contract No. 11BE-128, dated 27 June 2022	Contract for the improvement, maintenance and support services of Tariff regulation systems group (hereinafter referred to as “TARES”).
13	Final report No. VDE-559, dated 25 November 2024.	Report on the provision of TARES improvement services.
14	Certificate of Acceptance and Transfer of the Services No. 7BE-1323, dated 25 March 2024	Certificate confirming that National Tax Calculation and Validation System (hereinafter referred to as “iMAPS”) functionality ensuring the application of Integrated Tariff of the Republic of Lithuania (hereinafter referred to as “LITAR”) measures in the processing of import customs declarations has been created
15	Certificate of Acceptance and Transfer of the Services No. 7BE-5499, dated 18 December 2023	Certificate confirming confirming that iMAPS functionality ensuring the application of LITAR measures in the processing of export customs declarations has been created
16	Certificate of Acceptance and Transfer of the Services No. 7BE-5414, dated 25 November 2024	Certificate proving that web services that ensure the possibility for entrepreneurs to electronically receive information on trade tariff regulation measures and calculated duties and taxes based on data submitted in a specified format have been updated; update and necessary changes to other TARES systems (Tariff Regulation Measures Application Verification System – RETRIS) have been carried out.
17	Public Procurement–Sale Contract	Contract for the development and

	No. 11BE-153, dated 10 July 2024	implementation of a solution for the application of a new data analysis method to determine the customs value.
18	Services Transfer and Acceptance Act No. 7BE-1772, dated 1 April 2025	Act proves that the services performed by the contractor met all the requirements for the content of the services.
19	Final project report, dated 2 April 2025	Report on the development and implementation of a solution for applying a new data analysis method to determine customs value.
20	Public–Sale Procurement Contract No 11BE-29 of 22 February 2023	Contract for the Development, Maintenance and Support Services of the Guarantee Management System (hereinafter referred to as “GVS”).
21	WP2 Services Transfer and Acceptance Act No. 1, signed on 29 October 2024	Act confirming the formal acceptance of integration works related to transit customs declaration processing and data exchange between the National Transit Control System Phase 5 (hereinafter referred to as “NTKS P5”) and GVS (design, testing and deployment).
22	WP4 Services Transfer and Acceptance Act No. 2, signed on 9 December 2024	Act confirming the formal acceptance of the GVS upgrade (and the implementation of the guaranteed reference amount determination analysis method within it).

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the milestone.

Delivery of five new data analytics methods for the Lithuanian Customs fiscal risk management.

The Lithuanian authorities provided certificates of acceptance and transfer of service (evidence 4, 5, 6, 7, 10, 11, 14, 15, 16, 18, 21, 22) confirming the delivery of five new data analytics methods for the Lithuanian Customs fiscal risk management:

1. Artificial Intelligence-Based Automated X-ray Image Analysis System to detect suspicious objects (DIRVA)

The Certificates of Acceptance and Transfer of the Services (evidence 4 - 7) signed by UAB “Novian systems” (service provider) and Customs Department under Lithuanian Ministry of Finance (service recipient) on 25 September 2024, 9 December 2024, 9 December 2025, and 17 June 2024 respectively, confirm that the services for the Development of an Artificial Intelligence-based Automatic X-ray Image Analysis System (DIRVA) were accepted.

Public Procurement–Sale Contract No. 11BE-259 of 30 October 2023 (evidence 2) signed by UAB “Novian systems” (service provider) and Customs Department under Lithuanian Ministry of Finance (service recipient) demonstrates that DIRVA was created under this contract and can therefore be considered a new data analytics method (section I).

The final Project Report No. 7BE-6553 of 10 December 2025 (evidence 3) issued by UAB “Novian systems” (service provider) and approved by Customs Department under Lithuanian Ministry of

Finance (service recipient) describes that the DIRVA system constitutes a data analytics method (section 6, annex 1) and that the model supports Lithuanian Customs fiscal risk management (section 6, annex 1).

2. Customs Data Analytics Model: Automated analysis of object-based relationships for comparing data of customs declarations to the other data sources and identifying possible violations (NAMS)

Certificate of Acceptance and Transfer of the Services (evidence 10 - 11) signed by UAB “Blue Bridge MSP” (service provider) and Customs Department under Lithuanian Ministry of Finance (service recipient) confirm that the services for the delivery of a new data analytics method (NAMS) for the Lithuanian Customs were accepted.

The Public Procurement–Sale Contract No. 11BE-88, dated 26 March 2025 (evidence 8) signed by UAB “Blue Bridge MSP” (service provider) and Customs Department under Lithuanian Ministry of Finance (service recipient) demonstrates that NAMS was created under this contract and can therefore be considered a new data analytics method (section 1) and that the model supports Lithuanian Customs fiscal risk management (section 3).

The Final Project Report, dated 5 December 2025 (evidence 9), issued by UAB “Blue Bridge MSP” (service provider) and approved by Customs Department under Lithuanian Ministry of Finance (service recipient) describes that the delivered model constitutes a data analytics method (point 1.2).

3. Project „Improvement of the Tariff Regulation Systems Group (TARES)“

The Certificates of Acceptance and Transfer of the Services (evidence 14 - 16) signed by UAB “Proit” (service provider) and Customs Department under Lithuanian Ministry of Finance (service recipient) confirm that the services for the delivery of Tariff Regulatory Area System Group (TARES) for the Lithuanian Customs were accepted.

The Public Procurement–Sale Contract No. 11BE-128, dated 27 June 2022 (evidence 12) signed by UAB “Proit” (service provider) and Customs Department under Lithuanian Ministry of Finance (service recipient) demonstrates that the TARES was created under this contract and can therefore be considered a new data analytics method (section I).

The Final report No. VDE-559 dated 25 November 2024 (evidence 13) issued by UAB “Proit” (service provider) and approved by Customs Department under Lithuanian Ministry of Finance (service recipient) describes that the delivered system constitutes a data analytics method (Section 5. annex 1) and that the model supports Lithuanian Customs fiscal risk management (section 1).

4. Project “Digitalization of the Customs Valuation Area”

The Services Transfer and Acceptance Act No. 7BE-1772, dated 1 April 2025 (evidence 18) signed by UAB “Netcode” (service provider) and Customs Department under Lithuanian Ministry of Finance (service recipient) confirms that the services for the delivery of a new data analytics method for determining customs value were accepted.

The Public Procurement–Sale Contract No. 11BE-153, dated 10 July 2024 (evidence 17) signed by UAB “Netcode” (service provider) and Customs Department under Lithuanian Ministry of Finance

(service recipient) demonstrates that a new data analytics method for determining customs value was created under this contract and can therefore be considered a new data analytics method (section 1) and that the model supports Lithuanian Customs fiscal risk management (point 2.1.1).

The Final project report, dated 2 April 2025 (evidence 19), issued by UAB “Netcode” (service provider) and approved by Customs Department under Lithuanian Ministry of Finance (service recipient) describes that the delivered system constitutes a data analytics method (section 1.2).

5. Project „Development of the Customs Guarantee Management System (GMS), Phase II”

The Certificates of Acceptance and Transfer of the Services (evidence 21 - 22) signed by UAB “Asserte” (service provider) and Customs Department under Lithuanian Ministry of Finance (service recipient) on 29 October 2024 and 9 December 2024 respectively, confirm that the services for the Development and Maintenance of the Guarantee Management System (GMS) were accepted.

The Public–Sale Procurement Contract No 11BE-29, dated 22 February 2023 (evidence 20) signed by UAB “Asserte” (service provider) and Customs Department under Lithuanian Ministry of Finance (service recipient) demonstrates that GMS was created under this contract and can therefore be considered a new data analytics method (section I) and that it includes a data analytics method for the Lithuanian Customs (annex 1). Specifically, analysis of guarantee data collected from Customs IT systems and determination of guarantee reference amounts. The analysis method provides a centralised and comprehensive overview of guarantee usage, thereby supporting Lithuanian Customs fiscal risk management.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 171 Delivery of the Integrated Vehicle and Goods Control System (TRAKIS) and interfaces with external users

Related Measure: LT-C[C6]-R[F-1-6-.F-1-6-]: Smart tax administration to reduce the VAT gap (sub-measure F.1.6.5)

Quantitative Indicator: Number

Baseline: 0

Target: 6

Time: Q4 2025

1. Context:

The aim of the reform is to deliver new tools for data analysis by the Lithuanian Customs.

Target 171 relates to the delivery of an Integrated Vehicle and Goods Control system (TRAKIS) and five interfaces.

Target 171 is the second and last target of the sub-measure. It is accompanied in this payment request by milestone 170 related to the delivery of five new data analytics methods for the Lithuanian Customs fiscal risk management.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	Final report on the development of the Integrated Vehicle and Goods Control System (TRAKIS), contract No 11BE-256.	Final report issued by UAB Nekodas (Service provider) and approved by the Customs Department under the Ministry of Finance of the Republic of Lithuania (Service Recipient), dated 9 December 2025.
3	Service Transfer and Acceptance Act No. TRAKIS-02 of 10 December 2024	Service Transfer and Acceptance Act signed by a representative of UAB Proit (Service Provider) and representative of the Customs Department under the Ministry of Finance of the Republic of Lithuania (Service Recipient), dated 10 December 2024.
4	Service Transfer and Acceptance Act No. TRAKIS-04 of 10 November 2025	Service Transfer and Acceptance Act signed by a representative of UAB Neokodas (Service Provider) and representative of Customs Department under the Ministry of Finance of the Republic of Lithuania (Service Recipient), dated 10 November 2025.
5	Service Transfer and Acceptance Act No.	Service Transfer and Acceptance Act regarding

	TRAKIS-06 of 9 December 2025	signed by a representative of UAB Neokodas (Service Provider) and representative of Customs Department under the Ministry of Finance of the Republic of Lithuania (Service Recipient), dated 9 December 2025.
6	Regulations of the Medininkų Road Post of Vilnius territorial Customs dated 26 February 2019 as approved by Order No. 1B-170 published on 20 March 2013. Available at: https://www.e-tar.lt/portal/en/legalAct/TAR.A57732E5AB14?csrt=5501592590639133691	Regulations of the Medininkų Road Post of Vilnius territorial Customs dated 26 February 2019 as approved by Order by the Customs Department under the Ministry of Finance of the Republic of Lithuania covering the Provisions for the Vilnius Territorial Customs Medininkai Road Post.

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the target.

Delivery of:

(a) one Integrated Vehicle and Goods Control system (TRAKIS) – a subsystem of the Integrated Customs Information System;

The Service Transfer and Acceptance Act No. TRAKIS-02 (evidence 3), signed by UAB Proit, and the Customs Department, on 11 December 2024, confirms that UAB Proit (Service Provider) provided and the Customs Department under the Ministry of Finance of the Republic of Lithuania (Service Recipient) accepted the delivery of the Integrated Vehicle and Goods Control system (TRAKIS). This is evidenced by point No. 1. (evidence 3) “Functionality for recording and managing vehicle data based on existing customs processes related to the presentation of goods, covering all information on the vehicle presented in the MTV, including the registration of decisions (TS 3.1.1.3)”.

The final report on the development of the Integrated Vehicle and Goods Control System (TRAKIS) (evidence 2), issued by UAB Neokodas and approved by the Customs Department, signed by both parties on 9 December 2025, confirms in paragraph 2.21 that the integrated vehicle and goods control system (TRAKIS) is a subsystem of the integrated Customs Information System (as further detailed in paragraphs 2.3 to 2.19 of this report).

(b) five interfaces, between TRAKIS and:

- the State Tax Inspectorate “i.VAZ” system (a Subsystem of Smart Tax Administration System (i.MAS));

Service Transfer and Acceptance Act No. TRAKIS-04 (evidence 4), signed by UAB Proit and the Customs Department, on 17 November 2025 provides evidence that UAB Neokodas (Service Provider) provided, and the Customs Department under the Ministry of Finance of the Republic of Lithuania (Service Recipient) accepted the services enabling data exchange between TRAKIS and the State Tax Inspectorate “i.VAZ” system. It is evidenced by point No. 1.10. (evidence 4) “Implementation of the possibility to exchange vehicle movement data with the STI i.MAS electronic consignment notes subsystem i.VAZ (TS 3.1.1.11)”.

- the State Border Guard Service system “VSATIS”;

Service Transfer and Acceptance Act No. TRAKIS-04 (evidence 4) signed by UAB Proitand the Customs Department, on 17 November 2025 provides evidence that UAB Neokodas (Service Provider) provided and the Customs Department under the Ministry of Finance of the Republic of Lithuania (Service Recipient) accepted the services enabling data exchange between TRAKIS and the State Border Guard Service system “VSATIS”. It is evidenced by point No. 1.11 (evidence 4). “Implementation of the possibility to exchange data on the movement of vehicles at border posts, including decisions on the release of vehicles from the Customs Post MTV with a control authority at least 1 border post (TS 3.1.1.12) – implementation of the possibility to exchange data with the State Border Guard Service System VSATIS”.

- the Klaipėda Sea Port System “KIPIS”;

Service Transfer and Acceptance Act No. TRAKIS-06 (evidence 5) signed by UAB Proitand the Customs Department, on 10 December 2025 provides evidence that UAB Neokodas (Service Provider) provided, and the Customs Department under the Ministry of Finance of the Republic of Lithuania (Service Recipient) accepted the services enabling data exchange between TRAKIS and Klaipėda State Seaport system KIPIS. It is evidenced by point No. 1. (evidence 5) “Implementation of the possibility to exchange information with ECS/persons’ traffic management and/or vehicle motion detection systems in MTV, including at least 5 systems operated by other persons (TS 3.1.1.5) – implementation of the possibility to exchange data with Klaipėda State Seaport system KIPIS, Medininkai road station traffic management system and UAB Softra licence plate recognition system Softra Cloud v3.0”.

- Traffic Management System of the Medininkai Border Crossing Point;

Service Transfer and Acceptance Act No. TRAKIS-06 (evidence 5) signed by UAB Proitand the Customs Department, on 10 December 2025 provides evidence that UAB Neokodas (Service Provider) provided, and the Customs Department under the Ministry of Finance of the Republic of Lithuania (Service Recipient) accepted the services enabling data exchange between TRAKIS and Medininkai road station traffic management system. It is evidenced by point No. 1. (evidence 5) “Implementation of the possibility to exchange information with ECS/persons’ traffic management and/or vehicle motion detection systems in Customs Vehicle Management (MTV), including at least 5 systems operated by other persons (TS 3.1.1.5) – implementation of the possibility to exchange data with Klaipėda State Seaport system KIPIS, Medininkai road post traffic management system and UAB Softra licence plate recognition system Softra Cloud v3.0”.

Order No. 1B-170 by the Customs Department under the Ministry of Finance of the Republic of Lithuania of 26 February 2019 (evidence 6) confirms (Section I, point 1 and point 2) that Medininkai Road Post corresponds to the Medininkai Border Inspection Post, which covers customs at the border crossing point.

- the Software provider JSC “Softra” “Licence Plate Recognition System SOFTRA Cloud v3.0”.

Service Transfer and Acceptance Act No. TRAKIS-06 (evidence 5) signed by UAB Proit and the Customs Department, on 10 December 2025 provides evidence that UAB Neokodas (Service Provider) provided, and the Customs Department under the Ministry of Finance of the Republic of Lithuania (Service Recipient) accepted the services enabling data exchange between TRAKIS and UAB Softra licence plate recognition system Softra Cloud v3.0. It is evidenced by point No. 1. (evidence 5)

“Implementation of the possibility to exchange information with ECS/persons’ traffic management and/or vehicle motion detection systems in MTV, including at least 5 systems operated by other persons (TS 3.1.1.5) – implementation of the possibility to exchange data with Klaipėda State Seaport system KIPIS, Medininkai road station traffic management system and UAB Softra licence plate recognition system Softra Cloud v3.0”.

The Council Implementing Decision required “Delivery of: (b) five interfaces, between TRAKIS and; the Software provider JSC “Softra” “Licence Plate Recognition System SOFTRA Cloud v3.0””. However, the evidence indicates that the interface “Licence Plate Recognition System SOFTRA Cloud v3.0” is between TRAKIS and UAB “Softra”. Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, the system concerned and the functionality of the interface remain unchanged. As of this, this minimal deviation does not affect the progress towards achieving the reform that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 172 Tools to manage the competences of the State Tax Inspectorate, the Lithuanian Customs staff and clients

Related Measure: C6.F-1-6- Smart tax administration to reduce the VAT gap

Qualitative Indicator: Delivery of tools for training purposes at the State Tax Inspectorate and the Lithuanian Customs

Time: Q4 2025

1. Context:

The aim of the reform is to modernise the tax administration and to reduce the VAT gap. This reform consists of six sub-measures: (1) delivery of new data analytics tools for the State Tax Inspectorate; (2) monitoring data quality of the State Tax Inspectorate and of other institutions; (3) robotisation of business processes at the State Tax Inspectorate; (4) digitalisation of the tax stamps; (5) new data analysis tools and upgrading the Lithuanian Customs' IT systems; (6) training staff of the State Tax Inspectorate and the Lithuanian Customs.

Milestone 172 is part of sub-measure 6 and requires the delivery of (a) a digital training management tool at the Lithuanian Customs; (b) seven training modules for the Lithuanian Customs officers and/or clients, including at least one module using virtual reality; (c) a learning resources repository at the State Tax Inspectorate.

Milestone 172 is the first milestone of the sub-measure and is accompanied in this payment request by target 173 concerning the training of employees of the State Tax Inspectorate and the Lithuanian Customs in this same payment request.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Public procurement contract for the creation and warranty maintenance services of a Digital Customs Training Management and Administration System (MOVAS), No. 8F-18, signed on 27 December 2022 (hereinafter referred to as 'Public procurement contract for MOVAS, No. 8F-18 of 27 December 2022')	Agreement between the Lithuanian Customs Training Centre and the supplier UAB "Netcode" for development of a digital Customs Training Management and Administration System (MOVAS). It includes Annex 1, which is a technical specification outlining properties of services to be developed, and Annex 2, which provides a list of services to be developed and their respective price.
3	Transfer and acceptance certificate for the creation services of the Digital Customs Training Management and Administration System, No. 6P-187 of 30 May 2023, signed	Certificate for the completion of the analysis of the customs training management and administration processes and preparation of the activity analysis report.

	on 19 June 2023, and provided under Public procurement contract for MOVAS of 27 December 2022	
4	Transfer and acceptance certificate for the creation services of the Digital Customs Training Management and Administration System No. 6P-377 of 30 October 2023 signed on 16 November 2023 and provided under Public procurement contract for MOVAS of 27 December 2022	Certificate for the development and implementation of the core MOVAS system, including functionality for training planning.
5	Transfer and acceptance certificate for the creation services of the Digital Customs Training Management and Administration System, No. 6P-34 of 29 December 2023 signed on 12 January 2024, and provided under Public procurement contract for MOVAS of 27 December 2022	Certificate for the delivery of MOVAS functionalities for the administration and accounting of organised training and for training quality evaluation.
6	Transfer and acceptance certificate for the creation of the Digital Customs Training Management and Administration System No. 6P-160 of 18 March 2024, signed on 26 March 2024 and provided under Public procurement contract for MOVAS of 27 December 2022	Certificate for the delivery of MOVAS functionalities for generating reports on the basis of various query conditions and the creation of a portal for external training participants with the related eservices.
7	Public procurement contract for the creation services of the Digital General Professional Competencies Training Module, No. 8F-25, signed on 13 October 2023	Agreement between the Lithuanian Customs Training Centre and the supplier UAB „Ekonominės konsultacijos ir tyrimai“ for development of a digital General Professional Competencies Development Module. It includes Annex 1, which is a technical specification outlining properties of services to be developed.
8	Transfer and acceptance certificate for the creation services of the Digital General Professional Competencies Module No. 6P-415 signed on 14 December 2023 and provided under Public procurement contract for the creation services of the Digital General Professional Competencies Training Module, No. 8F-25 signed on 13 October 2023	Certificate for the delivery of Digital General Professional Competencies Module, provided under Public procurement contract for the creation services of the Digital General Professional Competencies Training Module, No. 8F-25, signed on 13 October 2023.
9	Public procurement contract for preparation and implementation of the Digital Declaration Training Modules, No. 8FE-33, signed on 13 May 2025	Agreement between the Lithuanian Customs Training Centre and the supplier AB „Vadovėlis Online“ for the development of the Lithuanian Customs Training and Examination Information System (DEKLARIS).
10	Transfer and acceptance certificate for preparation and implementation of the Digital Declaration Training Modules, No. 6P-1002 of 12 December 2025 signed on 12 December 2025 and provided under Public	Certificate for the delivery of the Lithuanian Customs Training and Examination Information System (DEKLARIS), provided under Public procurement contract for preparation and implementation of the Digital Declaration

	procurement contract for preparation and implementation of the Digital Declaration Training Modules, No. 8FE-33, signed on 13 May 2025	Training Modules, No. 8FE-33, signed on 13 May 2025.
11	Public procurement contract for the creation services of the Digital Executives Training Module, No. 8F-27, signed on 25 October 2023	Agreement between the Lithuanian Customs Training Centre and the supplier UAB „Ekonominės konsultacijos ir tyrimai“ for the delivery of a Digital Executives Training Module. It includes Annex 1, which is a technical specification outlining the properties of the services to be developed.
12	Transfer and acceptance certificate for the creation services of the Digital Executives Training Module, No. 6P-120 signed on 29 February 2024 and provided under Public procurement contract for the creation services of the Digital Executives Training Module, No. 8F-27, signed on 25 October 2023	Certificate for the delivery of a Digital Executives Training Module, provided under Public procurement contract for the creation services of the Digital Executives Training Module, No. 8F-27, signed on 25 October 2023.
13	Public procurement contract for the creation and implementation services of the Customs Inspection Training Modules, No. 8FE-36, signed on 30 September 2024	Agreement between the Lithuanian Customs Training Centre and the suppliers UAB „Iron cat“ and AB „Reklamos planas“ for the development of four virtual reality Customs Inspection Training Modules. It includes Annex 1, which is a technical specification outlining the expected properties of the services to be developed.
14	Transfer and acceptance certificate for the creation services of the Customs Inspection Training Modules, No. 6P-243 of 27 March 2025 signed on 28 March 2025 and provided under Public procurement contract for the creation and implementation services of the Customs Inspection Training Modules, No. 8FE-36, signed on 30 September 2024	Certificate for the delivery of Customs Inspection of a passenger cars training module provided under Public procurement contract for the creation and implementation services of the Customs Inspection Training Modules, No. 8FE-36, signed on 30 September 2024.
15	Transfer and acceptance certificate for the creation services of the Customs Inspection Training Modules, No. 6P-574 signed on 25 July 2025 and provided under Public procurement contract for the creation and implementation services of the Customs Inspection Training Modules, No. 8FE-36, signed on 30 September 2024	Certificate for the delivery of Customs Inspection training modules (one for passenger buses, one for freight trucks, and one for trains) provided under Public procurement contract for the creation and implementation services of the Customs Inspection Training Modules, No. 8FE-36, signed on 30 September 2024.
16	Public procurement contract for the organization of quizzes and newcomer testing platform with installation and configuration services, No. (1.10-04-2E) 22-112, signed on 8 September 2022 (hereafter referred to as ‘Public procurement contract for quizzes and newcomer testing platform’)	Agreement between the State Tax Inspectorate and the supplier UAB “Vextur” for the acquisition of a learning resource repository. It includes an Annex, which is a technical specification outlining properties of the Moodle training system.
17	Transfer and acceptance certificate of	Certificate for the delivery of services

	Moodle training system implementation and development services, No. (8.12-05 E) 524-4055, of 28 October 2022, signed on 11 November 2022, provided under Public procurement contract for quizzes and newcomer testing platform, No. (1.10-04-2E) 22-112, signed on 8 September 2022 (hereafter referred to as 'Transfer and acceptance certificate of Moodle training system',)	according to the Public procurement contract for quizzes and newcomer testing.
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3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the milestone.

Delivery of (a) a digital training management tool at the Lithuanian Customs;

A Digital Customs Training Management and Administration System (MOVAS) was delivered in four stages by UAB Netcode to the Lithuanian Customs Training Centre, as evidenced by accompanying transfer and acceptance certificates, under the Public procurement contract for MOVAS, No. 8F-18 of 27 December 2022 (evidence 2). As specified in Article 1.4 of the technical specification of this contract, these four stages together form the MOVAS system, designed to simplify and digitalise the management and administration of customs training in Lithuania and to link customs officers' training needs and programmes with the EU Customs Competency Framework.

- The signed transfer and acceptance certificate for the creation services of the Digital Customs Training Management and Administration System, No. 6P-187 of 30 May 2023, signed on 19 June 2023 (evidence 3) confirms the delivery of the analysis of customs training management and administration processes and the preparation of the activity analysis report;
- The signed transfer and acceptance certificate for the creation services of the Digital Customs Training Management and Administration System, No. 6P-377 of 30 October 2023, signed on 16 November 2023 (evidence 4) confirms the delivery of the core MOVAS system, including functionalities for training planning;
- The signed transfer and acceptance certificate for the creation services of the Digital Customs Training Management and Administration System, No. 6P-34 of 29 December 2023, signed on 12 January 2024 (evidence 5) confirms the delivery of MOVAS functionalities for the administration and accounting of organised training and for training quality evaluation;
- The signed transfer and acceptance certificate for the creation services of the Digital Customs Training Management and Administration System, No. 6P-160 of 18 March 2024, signed on 26 March 2024 (evidence 6) confirms the delivery of MOVAS functionalities for generating reports on the basis of various query conditions and the creation of a portal for external training participants including related eservices.

(b) seven training modules for the Lithuanian Customs officers and/or clients, including at least one module using virtual reality;

Seven training modules were delivered to the Lithuanian Customs Training Centre, including one module for developing general professional competencies, one module for declaration training, one module for leadership training, and four modules for customs inspections trainings using virtual reality tools:

- The delivery of the Digital General Professional Competencies Module, supplied to the Lithuanian Customs Training Centre by UAB „Ekonominės konsultacijos ir tyrimai“, is evidenced by the transfer and acceptance certificate for the creation of services of the Digital General Competencies Module No. 6P-415, signed on 14 December 2023 (evidence 8). As specified in Articles 1.5.-1.6. of the technical specification of the Public procurement contract for the creation services of the Digital General Professional Competencies Training Module, No. 8F-25 signed on 13 October 2023 (evidence 7), the module includes trainings for developing communication skills for the Lithuanian Customs officers.
- The delivery of the Lithuanian Customs Training and Examination Information System (DEKLARIS), supplied to the Lithuanian Customs Training Centre by UAB „Vadovėlis Online“, is evidenced by the transfer and acceptance certificate for preparation and implementation of the Digital Declaration Training Modules No. 6P-1002 of 12 December 2025, signed on 12 December 2025 (evidence 10). As specified in the technical specification of the Public procurement contract for preparation and implementation of the Digital Declaration Training Modules No. 8FE-33 signed on 13 May 2025 (evidence 9), DEKLARIS includes training and examination preparation modules for Lithuanian Customs clients.
- The delivery of the Digital Executives Training Module, supplied to the Lithuanian Customs Training Centre by the UAB „Ekonominės konsultacijos ir tyrimai“, is evidenced by the transfer and acceptance certificate for the creation services of the Digital Executives Training Module No. 6P-120, signed on 29 February 2024 (evidence 12). As specified in Article 1 of the technical specification of the Public procurement contract for the creation services of the Digital Executives Training Module No. 8F-27, signed on 25 October 2023 (evidence 11), the training module is for high-level Lithuanian Customs officers, to develop leadership and management competencies.
- The delivery of a virtual reality customs inspection training module for passenger cars, supplied to the Lithuanian Customs Training Centre by UAB „Iron cat“ and AB „Reklamos planas“, is evidenced by the transfer and acceptance certificate for the creation services of the Customs Inspection Training Modules No. 6P-243 of 27 March 2025, signed on 28 March 2025 (evidence 14). The delivery of three virtual reality customs inspection training modules, one for passenger buses, one for freight trucks, and one for trains supplied to the Lithuanian Customs Training Centre by UAB „Iron cat“ and AB „Reklamos planas“, is evidenced by the transfer and acceptance certificate for the creation services of the Customs Inspection Training Modules No. 6P-574 signed on 25 July 2025 (evidence 15). As specified in the Public procurement agreement for the creation and implementation services of the Customs Inspection Training Modules, No. 8FE-36, signed on 30 September 2024 (evidence 13), the modules are for Lithuanian Customs officers to simulate customs checks, enabling officers to practise detection of concealed goods in predefined hiding places.

c) a learning resources repository at the State Tax Inspectorate.

A learning resources repository, comprising a Moodle training, testing and administration environment, was delivered to the State Tax Inspectorate by UAB „Vextur“, evidenced by the transfer and acceptance certificate of Moodle training system implementation and development services agreement No. (8.12-05 E) 524-4055 of 28 October 2022, signed on 11 November 2022 (evidence 17). As specified in Article 1 of the technical specification of the associated public procurement contract for quizzes and newcomer testing platform, No. (1.10-04-2E) 22-112, of 8 September 2022 (evidence 16), the platform allows for training and testing State Tax Inspectorate employees, based on the Moodle learning management system.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 173 Participation in training activities

Related Measure: C6.F-1-6- F-1-6- Smart tax administration to reduce the VAT gap

Quantitative Indicator: Number

Baseline: 0

Target: 1050

Time: Q4 2025

1. Context:

The objective of the reform is to modernise the tax administration and to reduce the VAT gap. This reform consists of six sub-measures: (1) delivery of new data analytics tools for the State Tax Inspectorate (sub-measure 1); (2) monitoring data quality of the State Tax Inspectorate and of other institutions (sub-measure 2); (3) robotisation of business processes at the State Tax Inspectorate (sub-measure 3); (4) digitalisation of the tax stamps (sub-measure 4); (5) new data analysis tools and upgrading the Lithuanian Customs' IT systems (sub-measure 5); (6) training staff of the State Tax Inspectorate and the Lithuanian Customs (sub-measure 6).

Target 173 is part of sub-measure 6 and requires at least 1 050 training certificates to be issued. At least 800 certificates shall be issued for the State Tax Inspectorate trainings and at least 250 for the Lithuanian Customs trainings.

Target 173 is the second and final target or milestone of the sub-measure, and it is accompanied in this payment request by milestone 172 related to the delivery of tools for training purposes at the State Tax Inspectorate and the Lithuanian Customs in this same payment request.

2. Evidence provided:

	Name of the evidence. For legal acts please provide the full legal reference and date of entry into force	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	List of training certificates	A list from which the sample was drawn indicating the training certificate reference number, and whether the certificate was issued for a Lithuanian Customs or a State Tax Inspectorate training.
3	Training certificates	For a sample of 60 units, training certificates issued for State Tax Inspectorate and Lithuanian Customs.
4.	Purchase agreements No. (1.10-04-2 E) 22-98 of	Agreements signed between the State Tax Inspectorate and training provider MB "Mokymų

	2023 August 30, No. (1.10-04-2 E) 22-20 of 2025 February 10 and No. (1.10-04-2 E) 22-21 of 2025 February 10 for trainings on Taxpayer control and enforcement of tax obligations for State Tax Inspectorate	klubo projektai” detailing the provision of training services.
5.	Transfer-Acceptance Acts of 6 May 2025; 8 May 2025; 29 May 2025; 3 June 2025; 14 July 2025; 14 July 2025; 14 July 2025; 31 October 2025; 19 November 2025; 24 November 2025; 3 December 2025 of training on Taxpayer control and enforcement of tax obligations for State Tax Inspectorate	Transfer-Acceptance Acts signed between the State Tax Inspectorate and MB “Mokymų klubo projektai” confirming that trainings on “Taxpayer control and enforcement of tax obligations” were provided to the State Tax Inspectorate.
6.	Public procurement purchase agreement No. 8FE-15 of 16 April 2024 for the provision of General professional competence training services	Agreement signed between the Lithuanian Customs Training Centre and training provider MB “Mokymų partneris” detailing the provision of training services.
7.	Approval order of Director General of Customs Department of 29 December 2023 for training programme “General professional competence training”	The document signed by Director General of Customs Department outlines training programme and specifies that target audience are employees of Lithuanian Customs.

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the target.

At least 1 050 training certificates issued. At least 800 certificates shall be issued for the State Tax Inspectorate trainings and at least 250 for the Lithuanian Customs trainings.

The Lithuanian authorities provided a list of 1247 training certificates issued: 984 for the State Tax Inspectorate and 263 for Lithuanian Customs (evidence 2). The list specifies the training certificate reference number, and whether the certificate was issued for a Lithuanian Customs or a State Tax Inspectorate training.

In addition, the Lithuanian authorities provided purchase agreements No. (1.10-04-2 E) 22-98 of 30 August 2023, No. (1.10-04-2 E) 22-20 of 10 February 2025 and No. (1.10-04-2 E) 22-21 of 10 February

2025 for trainings on “Taxpayer control and enforcement of tax obligations” (evidence 4), along with Transfer-Acceptance Acts of 6 May 2025; 8 May 2025; 29 May 2025; 3 June 2025; 14 July 2025; 14 July 2025; 31 October 2025; 19 November 2025; 24 November 2025; and 3 December 2025 (evidence 5), confirming that these trainings on “Taxpayer control and enforcement of tax obligations” were delivered to the State Tax Inspectorate.

The purchase agreements (evidence 4) confirm that the trainings consist of seven programmes: 1) Financial Technology Management; 2) Specific Features, Updates, and Case Law of the VAT Law; 3) E-commerce; 4) VAT Fraud Schemes; 5) Case Law with Practical Examples; 6) Latest International Practice in VAT Disputes; 7) VAT Taxation.

The Lithuanian authorities also provided the public procurement purchase agreement No. 8FE-15 of 16 April 2024 for the provision of “General professional competence training services” (evidence 6) which on page 10 confirms that the training services are to be provided for Lithuanian Customs. In addition, Lithuania submitted the Approval order of the Director General of the Lithuanian Customs of 29 December 2023 for the training programme “General professional competence training” (evidence 7) confirming that the trainings were to be given to Lithuanian Customs.

Following the selection of a random sample of 60 units, Lithuania submitted training certificates for each selected unit. The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met.

Out of the sample of 60, 16 units related to the training for Lithuanian Customs. The sample confirmed that these certificates were issued for Lithuanian Customs. Ten certificates out of 16 had a direct reference to Lithuanian Customs. Six certificates out of 16 did not contain a reference to Lithuanian Customs, however the titles of the completed trainings in each of the six certificates confirm that they are for the “General professional competence training” approved by the Director General of the Lithuanian Customs (evidence 7).

44 units related to the training for the State Tax Inspectorate. Each certificate title confirmed that the trainings were completed in one of the programmes from the “Taxpayer control and enforcement of tax obligations” listed in evidence 4 and therefore were issued for the State Tax Inspectorate.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 174 Entry into force of legislative acts regarding cash register logs and e-receipts

Related Measure: F.1.7. Development of an electronic document ecosystem

Qualitative Indicator: Entry into force of legislation

Time: Q4 2025

1. Context:

The objective of the reform is to enable businesses to exchange electronic information and data with public authorities in an automated way. The reform consists in the entry into force of legislation on the processing of electronic settlement documents and their fiscal data. This reform covers two sub-measures: (1) creation of a solution to enable e-receipts (sub-measure 1); (2) delivery of a prototype of the eFTI gate (sub-measure 2).

Milestone 174 requires the entry into force of legislation imposing an obligation on businesses to provide digital data from cash registers to the tax administrator and establishing mandatory technical requirements for e-receipts.

Milestone 174 is the first milestone of the reform and will be followed by milestone 175, which requires entry into operation of the application (new e-service) generating an e-receipt, and milestone 176, which requires delivery of a prototype of the functionalities (new e-service) of the electronic subsystem managed by the State Tax Inspectorate, providing control authorities with access to the eFTI data of businesses.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Law Amending Article 40 and Supplementing the Republic of Lithuania Law No. IX-2112 on Tax Administration with Article 42⁴ (hereinafter referred to as “amended Law on Tax Administration”) Link to the publication in the Register of Legal Acts:https://www.e-tar.lt/portal/legalAct.html?documentId=cfc6eec0beae11eba2bad9a0748ee64d	The amended Law on Tax Administration: - introduces an obligation for businesses to provide digital data from means of payment to the tax administrator (Articles 1.3 and 2); - authorises the Central Tax Administrator to define the content of such data, as well as the deadlines and procedures for submission, and to adopt implementing legislation (Article 3.2). Date of publication of the legal act: 27 May 2021, No. XIV-293. Date of entry into force of the legal act: all articles entered into force by 1 May 2025.

3	Rules for the Use of Electronic Receipts, Approved by Order No. VA-33 of the Director of the State Tax Inspectorate under the Ministry of Finance on 29 March 2024. Link to the publication in the Register of Legal Acts: https://www.e-tar.lt/portal/lt/legalAct/e684fda0ed8611ee9f5b8ffa077f9188	The Electronic Receipt Usage Rules, adopted on 29 March 2024, define an e-receipt and require businesses generating e-receipts via cash registers or other equipment to comply with these Rules. They establish the content and technical requirements for e-receipts. Date of publication of the legal act: 29 of March 2024, No. 5742. Date of entry into force of the legal act: 1 of July 2024.
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3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all the elements of the milestone.

Entry into force of legislation which shall:

- **impose an obligation for businesses to provide digital data from cash registers to the tax administrator;**

On 13 May 2021, Lithuania adopted the amended Law on Tax Administration (evidence 2), which, under Articles 1.3 and 2, impose an obligation on businesses to provide digital data from means of payment, including cash registers, to the tax administrator. Article 1.3 also further specifies that the tax administrator will prepare the order setting out how this obligation is to be implemented.

The amended Law on Tax Administration, as provided in the evidence 2, was published in the Register of Legal Acts TAR, 27 of May 2021, No. 11761, and entered into force by 1 of May 2025 as laid down in Article 3 .

- **and set mandatory technical requirements for e-receipts.**

The amended Law on Tax Administration (evidence 2), under Article 3.2, authorises the Central Tax Administrator to specify the content of the digital data from means of payment to be provided to the tax administrator.

On 29 March 2024, the Electronic Receipt Usage Rules were adopted by Order No. VA-33 of the Director of the State Tax Inspectorate under the Ministry of Finance (evidence 3), thereby establishing mandatory technical requirements for e-receipts by defining e-receipt (point 4.1 of the Order) and requiring businesses generating e-receipts via cash registers or other equipment to comply with these Rules (point 3 of the Order).

According to the rules, e-receipts must include the date, time, receipt number, seller details, product/service information, and total amount (point 7 of the Order). Issued for both cash and non-cash transactions, they should be formatted as structured (XML, XSD) or user-friendly (PDF, HTML) (point 12 of the Order) and delivered electronically (email, loyalty programs, etc.) (point 4.7 of the Order). Sellers must ensure the authenticity, integrity and readability of the receipts (point 17 of the Order).

Order No. VA-33 of the Director of the State Tax Inspectorate was published in the Register of Legal Acts TAR, 29 March 2024, No. 5742, and entered into force on 1 July 2024 pursuant to point 3 of the Order's preamble (evidence 3).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 181 Entry into force of amendments to the relevant laws regulating minimum income protection

Related Measure: C7.G-1-1- G-1-1- Guaranteed minimum income protection

Qualitative Indicator: Provision in the legislation indicating the entry into force

Time: Q4 2025

1. Context:

The objective of this reform (Measure G.1.1.) is to increase the social welfare of the most vulnerable groups and alleviate poverty. It consists of 3 sub-measures: (1) study on the minimum income scheme and related changes to the legislation (Sub-measure 1), (2) additional measures to increase adequacy and sustainability of social benefits (Sub-measure 2); and (3) accreditation of social care (Sub-measure 3).

Milestone 181 is part of sub-measure 1 which relates to the entry into force of amendments to the legislation on the basis of the recommendations of a study on adequacy of the minimum income scheme.

Milestone 181 is the second and last milestone of sub-measure 1. It follows the completion of milestone 180, related to the finalisation of a study on adequacy of the minimum income scheme.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary Document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Law No. XIV-2054 of 13 June 2023 on the Amendments of Articles 2, 4, 5, 6, 8, 9, 10, 11, 11-1, 16, 18, 19, 21, 24 and 25 of the Law of the Republic of Lithuania on Social Insurance for Sickness and Maternity No. IX-110 (hereinafter referred to as "Law No. XIV-2054"). Link to the publication in the Register of Legal Acts: https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/ac9342500b8211eeb489c7d891071d0a	The Law No. XIV-2054 introduced an amendment to the Law of the Republic of Lithuania on Social Insurance for Sickness and Maternity, increasing the minimum amounts of maternity, paternity and childcare benefits. The amendment entered into force on 1 July 2023.
3	Law No. XIV-2760 of 18 June 2024 on the Amendments to the Law on Social Assistance pensions No. I-675 (new version of the Law) (TAR, 2024-06-27, No. 11773) (hereinafter referred to	The amendment introduces various changes to the Law on Social Assistance pensions, such as increasing the coverage and amounts of the social

	as “Law No. XIV-2760”). Link to the publication in the Register of Legal Acts: https://www.e-tar.lt/portal/lt/legalAct/899ab120347111efbdaea558de59136c	assistance old age and disability pensions. The amendment entered into force on 1 September 2024.
4	Law No. XV-869 of 9 December 2025 on the Amendment of Articles 2, 3, 4, 6, 9, 11, 12, 14, 16, 17, 18, 21 of the Law of the Republic of Lithuania on Child Benefits No. I-621, Law No. XV-869 on the Amendment of the Title and Annex of Chapter II of the Law of the Republic of Lithuania on Child Benefits No. I-621 (TAR, 2025-12-15, No. 21497) (hereinafter referred to as “Law No. XV-869”). Link to the publication in the Register of Legal Acts: https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/f2497771d5a011f0948bfb5fa1e0c51b?jfwid=-1b6o82oxww	According to the Law No. XV-869, the circle of beneficiaries for the non-insurance childcare benefit (currently called childcare benefit for persons in training or education) will be extended to include all persons who do not receive social insurance childcare benefits. The amendment will enter into force on 1 June 2026.
5	Law No. XV-646 of 9 December 2025 on the Amendment of Articles 1, 2, 4, 6 and 8 of the Republic of Lithuania Law No. X-987 on Child Maintenance Benefits (TAR, 2025-12-15, No. 2025-21477) (hereinafter referred to as “Law No. XV-646”). Link to the publication in the Register of Legal Acts: https://www.e-tar.lt/portal/legalAct.html?documentId=a7974f10d9b311f08918e1adc7c5b1ec	The adopted amendment increases the amount of child support benefits. The amendment enters into force on 1 July 2026.
6	Law No. XV-725 of 23 December 2025 on the Amendments of Articles 2, 4, 7, 8, 10, 14, 15, 16, 17, 18, 19, 23, 25 and the Annex No. XV-725 of the Law of the Republic of Lithuania on Monetary Social Assistance for Low-Income Residents No. IX-1675 (TAR, 2026-01-06, No. 67) (hereinafter referred to as “Law No. XV-725”). Link to the publication in the Register of Legal Acts: https://www.e-tar.lt/portal/lt/legalAct/61d87270eac411f09cfce49e7aeb76fe	The amendment introduces various changes to the Law on Social Assistance pensions, such as introduction of new incentives to encourage working-age individuals to enter and remain in the labour market, revising the eligibility criteria to receive cash social assistance, revising the socially useful activity regulation, and limiting the number of social protection areas/activities eligible to receive un-used redistributed funds from the cash social assistance budget. The amendment enters into force on 1 June 2026.
7	Law No. XV-641 of 9 December 2025 on the Amendments to the Law of the Republic of Lithuania on the Determination of Reference Indicators of Social Assistance Benefits and the Basic Amount of Penalties No. X-1710 (new version of the Law) (TAR, 2025-12-11, No. 21243) (hereinafter referred to as “Law No. XV-641”). Link to the publication in the Register of Legal	Law No. XIV- XV-641 introduced several amendments to the indexation methodology of the social benefits. The amendment entered into force on 12 December 2025.

	Acts: https://www.e-tar.lt/portal/legalAct.html?documentId=6a503d40d69511f08918e1adc7c5b1ec	
8	Final report on the Study on minimal income support. Link to the study: https://socmin.lrv.lt/lt/es-investicijos/sadm-igyvendinami-projektai/projekto-minimaliu-pajamu-sistemas-adekvatumo-studija-pristatymas/	The study was ordered by the Ministry of Social Affairs and Labour and prepared by the Public Institution „European Institute of Health and Sustainable Development“. The study was published on 19 December 2022. It includes recommendations to reform the minimum income scheme as well as ex-ante impact assessment of the proposed reforms.

3. Analysis:

The justification and substantiating evidence provided by the Lithuanian authorities cover all constitutive elements of the milestone.

Entry into force of amendments to the legislation on the basis of the recommendations of the study on adequacy of the minimum income scheme (at least amendments to the cash social assistance [...])

Law No. XV-725 was adopted on 23 December 2025 and will enter into force on 1 June 2026, as stated in Article 17 (evidence 7).

According to the Law No. XV-725, the following amendments to the cash social assistance will be introduced:

1. In relation to the eligibility criteria to receive cash social assistance for people in employment, the requirement to work a set working time (at least 2/3 of the full-time equivalent) is abolished (Article 5).
2. New incentives are introduced to encourage working-age individuals to enter and remain in the labour market:
 - a. The scope of eligible recipients has been expanded: the additional social benefit upon employment is now also paid to individuals for whom registration with the Employment Service was not mandatory prior to employment (e.g., those raising young children or caring for persons with disabilities) (Article 5).
 - b. For unemployed persons, the required duration of prior registration with the Employment Service has been reduced to three months (previously six months) (Article 6).
 - c. The period when the full amount of the social benefit is paid upon employment has been extended. The 100% social benefit rate (based on the amount paid during the 6 months prior to employment) is now payable for the first six months of employment (increased from three months), followed by a 50% rate for months seven through 12 (Article 6).
3. Single parents (parents raising children alone) for whom paternity have not been established, and child maintenance ('alimony') has not been awarded will be entitled to receive a social benefit for a period of 12 months (Article 5). No such right existed prior to these amendments.

4. For families raising children with disabilities, conditions for receiving monetary social assistance have been made more favourable: when determining eligibility, the social assistance pension paid to children with disabilities and to persons recognised as having lost 45% or more of their participation (work capacity) is excluded from family income (Article 10).
5. Household assets eligibility criteria were revised to increase coverage of cash social assistance:
 - a. The 'financial assets standard' used to assess low-income household's eligibility is increased (Article 9).
 - b. Distinct housing area standards have been established based on the type of dwelling. The standard for individual houses has been increased to 90 sq. m. (previously 60 sq. m.) (Article 8).
 - c. The values of specific asset types included when granting cash social assistance, previously expressed in absolute amounts, are now linked to the state supported income amount (SSI) and indexed (Article 9). This change ensures automatic asset value threshold indexation that reflects changes in the country's economic situation, including growth in real estate values.
6. The procedure for involving monetary social assistance recipients to perform socially useful activity has been revised (Article 13). It is established that:
 - a. Municipal administrations must first offer recipients of monetary social assistance the opportunity to participate in employment enhancement programmes prepared by the municipality, or in employment promotion projects implemented by non-governmental organisations and other public or private entities.
 - b. Assignment to perform socially useful activity is acceptable only for employable, non-working (including non-self-employed) persons of working age who are not studying, have received social benefits for more than three consecutive months, have refused to participate in the employment programmes, and are not participating in active labour market policy measures.
7. The procedure for redistributing funds allocated for monetary social assistance has been revised (Article 2). The number of social protection areas eligible to receive redistributed funds has been reduced from 11 to four. In order to ensure that the reallocation of funds not used for calculation and payment of monetary social assistance is more effective, ensuring the comprehensiveness of monetary social assistance, social services, and employment measures in providing individualized assistance to vulnerable groups of residents, it was established that funds not used for calculation and payment of monetary social assistance may be used to finance four areas of social protection (instead of 11 areas) in accordance with the procedure established by the municipal council:
 - a. Developing family and community-based assistance for children, persons with disabilities, the elderly, and their families.
 - b. Implementing employment enhancement programmes.
 - c. Financing social services.
 - d. Preventing violence, suicide, addiction, and human trafficking.

The adopted changes implement the following recommendations of the Minimum income system adequacy study (evidence 8, pages 101-116):

1. Rights to social assistance should not be restricted by the requirement that a person must work at least 2/3 of the maximum working hours and accordingly earn less than the required salary or receive the required amount of income from self-employment.
2. Payment of monetary social assistance after the employment:
 - ♣ Provide that the grounds for additional social benefit would also apply to persons who do not need to register with the Employment Service to receive social benefit.
 - ♣ Shorten the period during which a person must be registered with the Employment Service before employment to be eligible for additional social benefit.
3. To reduce the poverty of mothers whose children's paternity is not established, it was recommended to grant them the right to receive monetary social assistance.
4. It was recommended to amend Article 14 of the Law, which regulates the inclusion of assets when assessing eligibility for benefits, to abandon absolute numbers and instead use indexed amounts, as well as not to include the value of the family vehicle (if it does not exceed a certain threshold) in the total calculation of the assets.
5. It was recommended to oblige municipalities to provide coordinated employment promotion and motivation services instead of organising socially useful activities for unemployed social benefit recipients, as well as to allocate financial social support and provide individualised assistance – case management or other programs aimed at integrating long-term unemployed individuals into the labor market.
6. It was recommended to link social assistance pensions for disabled children to an additional child benefit for disabled children, (...), to support families raising disabled children.

The Council Implementing Decision required entry into force of the amendments to the cash social assistance. Lithuania has adopted these amendments on 23 December 2025 with the entry into force set on 1 June 2026, as specified above. Whilst this constitutes a minimal temporal deviation from the requirement of the Council Implementing Decision, the delay between the adoption of this law and the actual application of the provisions is considered both limited and proportional, notably because the adopted amendments introduce systemic changes that require the preparation of implementing legislation and the adaptation of information systems. Furthermore, the Law No. XV-641 on the Determination of Reference Indicators of Social Protection Benefits and the Basic Amount of Penalties entered into force in December 2025 (evidence 7), and its amendments affect the cash social assistance, as the new indexation of basic social amounts raises social benefits. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

[...] sickness and maternity leave benefits,

Law No. XIV-2054 was adopted on 13 June 2023 and entered into force on 1 July 2023, as stated in Article 16 (evidence 2).

According to the adopted changes, the minimum amounts of maternity, paternity and childcare benefits were increased from six basic social amounts (BSA) to eight BSA (Articles 11, 13, and 14). This change is based on the recommendation of Minimum income system adequacy study (evidence 8, pages 125-137) to increase the minimum amounts of the social insurance benefits.

[...] social assistance pensions,

Law No. XIV-2760 was adopted on 18 June 2024 and entered into force on 1 September 2024, as stated in Article 2 (evidence 3).

According to the Law No. XIV-2760, the following amendments to the social assistance pensions are introduced:

1. social assistance disability pensions were increased (the individual increases vary between EUR 19 and EUR 138 depending on the age at which the persons were recognized as having a disability and the level of participation) (Article 8).
2. the right to a social assistance disability pension was established for the persons who have lost their level of participation up to 45-55 % (Article 5).
3. it was established that social assistance old age and disability pensions shall be granted and paid to all eligible persons even if they are employed and receive insurable income (Articles 5 and 6).

The adopted changes are based on the following Minimum income system adequacy study recommendations (evidence 8, pages 116-125):

1. To increase the overall amounts of the social assistance pensions.
2. To increase the amount of the social assistance disability pension for persons recognized as disabled under the age of 24.
3. To increase social assistance pensions paid to orphans.

[...] child benefits,

Law No. XV-869 was adopted on 9 December 2025 and will enter into force 1 June 2026, as stated in Article 18 (evidence 4).

According to the Law No. XV-869, the circle of beneficiaries for the non-insurance childcare benefit (currently called childcare benefit for persons in training or education) will be extended to include all persons who do not receive social insurance childcare benefits (Article 7). Before the amendments, the support was limited only to students.

This change is in line with the Minimum income system adequacy study recommendation to extend the range of beneficiaries of the non-insurance childcare benefit for a person in education or training (evidence 8, pages 125-137).

The Council Implementing Decision required entry into force of the amendments to the child support benefits. Lithuania has adopted these amendments on 9 December 2025 with the entry into force set on 1 June 2026, as specified above. Whilst this constitutes a minimal temporal deviation from the requirement of the Council Implementing Decision, the delay between the adoption of this law and the actual application of the provisions is considered both limited and proportional, notably because the adopted amendments introduce systemic changes that require the preparation of implementing legislation and the adaptation of information system. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

[...] child support benefits,

Law No. XV-646 was adopted on 9 December 2025. Article 4, which is relevant for the assessment of milestone 181, will enter into force on 1 July 2026, as stated in Article 6 (evidence 6).

The adopted amendment increases the amount of child support benefits from 1.8 basic social amounts (BSA) per month to 2.5 BSA per month (Article 4).

This is in line with the Minimum income system adequacy study, which recommended to increase the child support benefits (evidence 8, page 125-137).

The Council Implementing Decision required entry into force of the amendments to the child support benefits. Lithuania has adopted these amendments on 9 December 2025 with the entry into force set on 1 July 2026, as specified above. Whilst this constitutes a minimal temporal deviation from the requirement of the Council Implementing Decision, the delay between the adoption of this law and the actual application of the provisions is considered both limited and proportional, notably because the adopted amendments introduce systemic changes that require the preparation of implementing legislation and the adaptation of information system. Furthermore, the Law No. XV-641 on the Determination of Reference Indicators of Social Protection Benefits and the Basic Amount of Penalties entered into force in December 2025 (evidence 7), and its amendments affect the BSA, as the new indexation of basic social amounts raises social benefits. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

[...] and the indexation methodology of the social benefits).

Law No. XIV- XV-641 was adopted on 9 December 2025 and entered into force on 12 December 2025, as stated in Article 2 (evidence 8).

Law No. XIV- XV-641 introduced several amendments to the indexation methodology of social benefits. Prior to these amendments, basic social amounts, which are used to determine the social benefits sizes, were indexed to the Minimum Consumption Needs Basket (MCNB) of the previous year (t-1). Law No. XIV- XV-641 states that the basic social amounts should be indexed based on the change between the current and upcoming year's MCNB, as well as the forecasted average wage growth for the following year (Articles 5 and 6). Indexation is determined equally on the basis of MCNB and wage changes.

The adopted changes implement the recommendation of the Minimum income system adequacy study to ensure that indexation remains up-to-date and relevant to current changes in prices and wages (evidence 8, pages 155-158).

4. Commission Preliminary Assessment: Satisfactorily fulfilled