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**Public**  
**Greco RC-II (2007) 5E**  
**Addendum**

## **Second Evaluation Round**

### **Addendum to the Compliance Report on Lithuania**

Adopted by GRECO  
at its 43<sup>rd</sup> Plenary Meeting  
(Strasbourg, 29 June – 2 July 2009)

## I. INTRODUCTION

1. GRECO adopted the Second Round Evaluation Report on Lithuania at its 23<sup>rd</sup> Plenary Meeting (20 May 2005). This report (Greco Eval II Rep (2004) 12E) was made public by GRECO, following authorisation by the authorities of Lithuania, on 14 September 2005.
2. Lithuania submitted the Situation Report required under the GRECO compliance procedure on 18 and 20 April 2007. On the basis of this report, and after a plenary debate, GRECO adopted the Second Round Compliance Report (RC Report) on Lithuania at its 33<sup>rd</sup> Plenary Meeting (1 June 2007). This last report was made public on 23 October 2007. The Compliance Report (Greco RC-II (2007) 5E) concluded that recommendations iii, iv, v and vii had been implemented satisfactorily and recommendations i, ii and vi had been dealt with in a satisfactory manner. Recommendation viii had been partly implemented; GRECO requested additional information on its implementation. This information was provided on 3 December 2008.
3. The purpose of this Addendum to the Second Round Compliance Report is, in accordance with Rule 31, paragraph 9.1 of GRECO's Rules of Procedure, to appraise the implementation of recommendation viii in the light of the additional information referred to in paragraph 2.

## II. ANALYSIS

### **Recommendation viii.**

4. *GRECO recommended to ensure that investigating, prosecuting and adjudicating authorities have the necessary training in order to fully apply the provisions on corporate criminal liability. Moreover, appropriate information on these matters should also be provided to the tax authorities.*
5. GRECO recalls that in the Second Round Compliance Report on Lithuania note was taken of a number of training activities which included the topic corporate criminal liability, and of the sharp rise in prosecutions and adjudications of criminal cases involving legal persons. However, nothing had been reported on the information provided to tax authorities on these matters and GRECO concluded that the recommendation had only been partly implemented.
6. The Lithuanian authorities now report on several training activities on corporate liability which were organised in 2007 by the Prosecutor General's Office for tax authorities (and other law enforcement authorities); in particular, training courses on the topic "Crimes against the Economy and the Financial System", which included issues of corporate criminal liability in the area of VAT fraud and in which tax inspectors from the State Tax Inspectorate took part (27-29 June 2007); a seminar on "Criminal Prosecution of Fraud in Lithuania", which included the topic corporate criminal liability and which was attended by officials of the prosecution services, pre-trial investigation services (including the Financial Crime Investigation Service, the Police Department and the Criminal Service of the Customs Department) and the State Tax Inspectorate (21-23 August 2007); and a seminar on the theme "Strengthening Criminal Prosecution in Lithuania", which among other issues dealt with corporate criminal liability and in which tax inspectors from the State Tax Inspectorate, as well as representatives of the prosecution services and pre-trial investigation services participated (26-27 November 2007).
7. GRECO takes note of the information provided with regard to the organisation of several seminars in 2007 which included the topic corporate criminal liability and in which representatives

of the tax authorities – and of other law enforcement authorities – participated. GRECO encourages Lithuania to continue such law enforcement training at regular intervals.

8. GRECO concludes that recommendation viii has been implemented satisfactorily.

### **III. CONCLUSION**

9. In addition to the conclusions contained in the Second Round Compliance Report on Lithuania and in view of the above, GRECO concludes that recommendation viii has been implemented satisfactorily. With the adoption of this Addendum to the Second Round Compliance Report, GRECO concludes that all 8 recommendations addressed to Lithuania have now been implemented satisfactorily or dealt with in a satisfactory manner.
10. The adoption of the present Addendum to the Compliance Report terminates the Second Evaluation Round compliance procedure in respect of Lithuania.
11. Finally, GRECO invites the Lithuanian authorities to authorise, as soon as possible, the publication of the Addendum, to translate it into the national language and to make the translation public.