

GOVERNMENT OF THE REPUBLIC OF LITHUANIA

**RESOLUTION No. 601**

**ON PARTIAL AMENDMENTS TO RESOLUTION NO. 1123 “ON THE APPROVAL OF STAMP TAX TARIFFS AND PROCEDURE OF STAMP TAX PAYMENT AND REFUNDING” ADOPTED ON 11 NOVEMBER 1994 BY THE GOVERNMENT OF THE REPUBLIC OF LITHUANIA**

18 May 1999

Vilnius

The Government of the Republic of Lithuania has resolved :

1. To introduce partial amendments to stamp tax tariffs approved by Resolution No. 1123 “On the Approval of Stamp Tax Tariffs and Procedure of Stamp Tax Payment and Refunding” adopted on 11 November 1994 by the Government of the Republic of Lithuania (*Valstybės Žinios*, 1994, No. 89-1732; 1997, No. 59-1381; 1998, No. 58-1624) and outline paragraphs 17.2, 17.3, 17.5, 17.6 and 27.4 as follows:

“17.2. to issue and re-register a licence to conduct wholesale trade in alcoholic beverages produced in the Republic of Lithuania (for one year):

alcoholic beverages	100 000 litas
alcoholic beverages with an actual alcohol strength by volume of 22 percent or less	50 000 litas
beer	15 000 litas

Notes: 1. Enterprises producing beverages included in paragraph 17.2 and engaged in wholesale trade thereof shall not pay the stamp tax specified in this paragraph.

2. Enterprises producing beverages included in paragraph 17.2 and engaged in retail trade thereof shall pay a stamp tax specified in paragraph 17.1

17.3. to issue and re-register a licence to import alcoholic beverages to the Republic of Lithuania (for one year):

vodka and other alcoholic beverages	100 000 litas
wine (with an actual alcohol strength by volume of 22 percent or less) and beer	50 000 litas
beer	15 000 litas

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| alcohol products (except for alcoholic beverages) | 500 litas |
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- 17.5. to issue a licence to conduct wholesale trade in the remainders of alcohol products produced in the Republic of Lithuania (for one month):
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|---|-------------|
| alcoholic beverages   | 8 300 litas |
| alcoholic beverages with an actual alcohol strength by volume of 22 percent or less | 4 150 litas |
| beer  | 1 250 litas |
- 17.6. to issue a licence to conduct wholesale trade in imported remainders of alcoholic beverages (for one month):
- |   |             |
|---|-------------|
| vodka and other alcoholic beverages   | 8 300 litas |
| wine (with an actual alcohol strength by volume of 22 percent or less) and beer | 4 150 litas |
| beer  | 1 250 litas |
- 27.4. to issue a permit to establish a customs warehouse:
- |  |                |
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| closed-type (except for closed-type warehouses intended for the storage of alcoholic beverages and tobacco products subject to excise tax) | 20 000 litas   |
| closed-type intended for the storage of alcoholic beverages and tobacco products subject to excise tax                                     | 50 000 litas   |
| open-type (except for warehouses established by customs institutions)  | 50 000 litas”. |
2. The provisions of the present resolution shall be enforced as of 1 January 2000.

Acting Minister of Social Security and Labour,  
Acting Prime Minister

Irena Degutienė

Acting Minister of Finance

Algirdas Šemeta