

GOVERNMENT OF THE REPUBLIC OF LITHUANIA

RESOLUTION

**REGARDING THE AMENDMENT OF THE RESOLUTION OF THE
GOVERNMENT OF THE REPUBLIC OF LITHUANIA OF 11 NOVEMBER 1994
NO. 1123 “REGARDING THE REVISION OF THE RATES OF STAMP DUTY AS
WELL AS THE APPROVAL OF THE STAMP DUTY PAYMENT AND REFUND
PROCEDURE”**

31 March 2000 No. 366

Vilnius

The Government of the Republic of Lithuania has resolved:

1. To revise the stamp duty rates approved by the Resolution of the Government of the Republic of Lithuania of 11 November 1994 No. 1123 “Regarding the Revision of the Rates of Stamp Duty as well as the Approval of the Stamp Duty Payment and Refund Procedure”:

1.1. Subparagraphs 17.2, 17.3, 17.5 and 17.6 shall be set forth to read as follows:

“17.2. For the issuance and re-registering of the licence to engage in the wholesale in alcoholic beverages manufactured in the Republic of Lithuania (for the period of 1 year):

alcoholic beverages	LTL 80 000
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alcoholic beverages with actual alcoholic strength by volume of 22% or less	LTL 40 000
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beer	LTL 10 000
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Notes: 1. Enterprises which manufacture beverages specified in subparagraph 17.2 and engage in the wholesale in the said products shall be exempt from the stamp duty specified herein.

2. Enterprises which manufacture beverages specified in subparagraph 17.2 and engage in the retail trade in the said products shall pay the stamp duty specified in subparagraph 17.1.

3. Stamp duty shall not be levied for the issuance to the branch of the enterprise of the licence to engage in the wholesale in the beverages specified in subparagraph 17.2.

17.3. For the issuance and re-registering of the licence to import alcoholic beverages into the Republic of Lithuania (for the period of 1 year):

vodka and other alcoholic beverages	LTL 80 000
wine (with actual alcoholic strength by volume of 22% or less) and beer	
beer	LTL 40 000
alcoholic products (except for alcoholic beverages)	LTL 10 000
	LTL 300

17.5. For the issuance of the licence to engage in the wholesale in the residue of alcoholic beverages manufactured in the Republic of Lithuania (for the period of 1 month):

alcoholic beverages	LTL 6 900
alcoholic beverages with actual alcoholic strength by volume of 22% or less	LTL 3900
beer	LTL 1000

Note: Divisions of enterprises shall be exempt from stamp duty for the issuance of a licence to engage in the wholesale in the residue of the alcoholic beverages specified in paragraph 17.2.

17.6. For the issuance of a licence to engage in the wholesale in the residue of alcoholic beverages (for one month):

vodka and other alcoholic beverages	LTL 69000
wine (with actual alcoholic strength by volume of 22% or less) and beer	LTL 3900
beer	LTL 1000”

1.2. Paragraphs 27.4 and 27.5 shall be set forth to read as follows:

“27.4. For the issuance of authorisation to set up a bonded warehouse:

27.4.1. a private warehouse (except for the private warehouse in which alcoholic beverages and tobacco products, on which excise duty is payable, are to be kept) LTL 20000

27.4.2. a private warehouse in which alcoholic beverages and tobacco products, on which excise duty is payable, are to be kept LTL 100 000

27.4.3. a public warehouse (except for those set up by customs institutions) LTL 50 000

27.5. services connected with the servicing of private bonded warehouses:

27.5.1. a private warehouse (except for the private warehouse in which alcoholic beverages and tobacco products, on which excise duty is payable, are to be kept) LTL 600 per month

27.5.2. a private warehouse in which alcoholic beverages and tobacco products, on which excise duty is payable, are to be kept LTL 5000 per month”;

1.3. Paragraphs 34.1, 34.2 and 34.8 shall be set forth to read as follows:

“34.1. to import petroleum oils - motor spirit of all types, aviation spirit, kerosene, jet fuel, oils, motor oils (CN codes:

2711000.26.0-271000.37.0,

271000.51.0, 271000.55.0, 55.0, 271000.69.0,

271000.74.0.-271000.75.0,

271000.87.0-271000.98.0) LTL 120 000

Note. Enterprises, importing petroleum oils, which have paid the stamp duty specified in paragraph 34.1 and wish to engage in wholesale in the above products shall be exempted from the stamp duty specified in paragraph 34.5.

34.2. to import motor oils of all types

(CN codes - 271000.87.0-271000.98.0) LTL 5000

Note. Enterprises, importing motor oils of all types which have paid the stamp duty specified in paragraph 34.2 and wish to engage in wholesale in the above products shall be exempted from the stamp duty specified in paragraph 34.3.

34.5.to engage in wholesale in the petroleum oils

specified in paragraph 34.1 LTL 120 000

34.8. to import fuel oil, shale oil, motor fuel

(CN codes - 271000.74.0-271000.78.0) LTL 5000

Note. 1. Enterprises, importing fuel oil, shale oil, motor fuel, which have paid the stamp duty specified in paragraph 34.8 and wish to engage in wholesale in the above products shall be exempted from the stamp duty specified in paragraph 34.9.”

2. The Resolution shall come into force as of 1 May 2000.

Prime Minister

Andrius Kubilius

Minister of Finance

Vytautas Dudėnas