

GOVERNMENT OF THE REPUBLIC OF LITHUANIA

**RESOLUTION No 389**

**ON THE EXPORT OF ETHYL ALCOHOL**

26 March 1996

Vilnius

The Government of the Republic of Lithuania hereby has resolved:

1. To apply the automatic licensing system for the exportation of ethyl alcohol (code according to the Combined Nomenclature of the European Economic Community – 2207.10) manufactured in the Republic of Lithuania.
2. To instruct the Ministry of Agriculture to issue, in co-ordination with the Ministry of Finance and Ministry of Industry and Trade, licences for the exportation of ethyl alcohol to enterprises manufacturing ethyl alcohol and control the exportation thereof in the manner of the established procedure.
3. To recognise as invalid the bellow:
  - 3.1. Paragraph 1 of Resolution No 1094 “On more Stringent Control over the Export of Alcoholic Beverages, Tobacco Products and Sugar” (Official Gazette, 1994, No. 88-1685; 1995, No. 74-1739) adopted on 8 November 1994 by the Government of the Republic of Lithuania;
  - 3.2. Resolution No 806 “On Partial Amendment to Resolution No 1094 of 8 November 1994 adopted by the Government of the Republic of Lithuania “On more Stringent Control over the Export of Alcoholic Beverages, Tobacco Products and Sugar” (Official Gazette, 1995, No. 49-1205) adopted on 8 June 1995 by the Government of the Republic of Lithuania.

Prime Minister

Mindaugas Stankevičius

Minister of Economy

Vytautas Einoris



translation

GOVERNMENT OF THE REPUBLIC OF LITHUANIA

**RESOLUTION No 1094**

**ON MORE STRINGENT CONTROL OVER THE EXPORT OF ALCOHOLIC BEVERAGES,  
TOBACCO PRODUCTS AND SUGAR**

8 November 1994

Vilnius

The Government of the Republic of Lithuania, having regard to the fact that much alcoholic beverages, tobacco products and sugar, registered as export goods, gain access to the market being untaxed, hereby has resolved:

1. Version of Resolution No. 1092

adopted on 8 September 1998

by the Government of the Republic of Lithuania

(since 17 September 1998)

(Official Gazette, 1998, No. 81-2270)

To establish that ethyl alcohol (code according to the Combined Nomenclature - 2207) shall be exported from the Republic of Lithuania only by railway. If a receiver pays an exporter for the exported ethyl alcohol in advance, the exporter may present confirmation documents for advanced payment at the time of the performance of outright exportation procedure.

2. Version of Resolution No. 1092

adopted on 8 September 1998

by the Government of the Republic of Lithuania

(since 17 September 1998)

(Official Gazette, 1998, No. 81-2270)

To establish that, in exporting ethyl alcohol, alcoholic beverages (beer included), tobacco products and sugar, for the above listed goods a deposit of the amount equal to that of the set value added tax

and excise tax shall be paid or a security for such an amount shall be presented to the customs office.

The deposit shall be returned or security shall be invalidated after exporters present declarations with special marks of the Lithuanian customs office, invoices for the goods with marks of the Republic of Lithuania and foreign states customs offices evidencing the exportation or importation of the goods; in the event of the exportation through the Republic of Lithuania and other states ports, exporters shall produce invoices with marks of the Lithuanian customs office and on board bills of lading or the copies of the above-listed documents. If confirmation documents for advanced payment are not produced at the time of the performance of outright exportation procedure, in addition to the above-mentioned documents, exporters of ethyl alcohol (code according to the Combined Nomenclature – 2207) shall produce a copy of import declaration approved by a foreign state customs office to which ethyl alcohol is exported.

The Customs Department under the Ministry of Finance shall ensure that ethyl alcohol, alcoholic beverages (beer included), tobacco products and sugar are not exported from the Republic of Lithuania without paying the deposit or presenting the security.

### 3. Version of Resolution No. 482

adopted on 23 April 1996

by the Government of the Republic of Lithuania

(since 1 May 1996)

(Official Gazette, 1996, No. 37-944)

To prohibit the bringing of ethyl alcohol into the customs warehouses.

4. To instruct the Customs Department under the Ministry of Finance to require economic entities to take away ethyl alcohol registered as cargo in transit from the customs warehouses of the Republic of Lithuania within 2 weeks.

The Ministry of Internal Affairs shall assist the Customs Department under the Ministry of Finance in carrying out this instruction.

Prime Minister

Adolfas Šleževičius

Minister of Finance

Eduardas Vilkelis

translation

GOVERNMENT OF THE REPUBLIC OF LITHUANIA

**RESOLUTION No 257**

ON THE APPROVAL OF THE PROCEDURE, APPLICABLE TO NATURAL PERSONS, FOR THE CARRIAGE ACROSS AND STORAGE ON THE TERRITORY OF THE REPUBLIC OF LITHUANIA OF EXCISED ALCOHOL, TABACCO AND OIL PRODUCTS

9 March 1999

Vilnius

With the aim of preventing the smuggling of excised goods and illegal carriage and storage thereof, the Government of the Republic of Lithuania hereby has resolved:

1. To approve the procedure, applicable to natural persons, for the carriage across and storage on the territory of the Republic of Lithuania of excised alcohol, tobacco and oil products (attached).

2. To establish that:

2.1. natural persons storing either alcoholic beverages and tobacco products marked with label bands of old model or alcoholic beverages and tobacco products imported from abroad and unmarked with label bands the amount of which is greater than that established by the procedure, applicable to natural persons, for the carriage across and storage on the territory of the Republic of Lithuania of excised alcohol, tobacco and oil products approved by this resolution (hereinafter referred to as the procedure approved by this resolution) shall inform territorial state tax inspectorates about that within a month from the date of the coming into effect of this resolution.

2.2. provisions covered in paragraphs 2.1, 2.2 and 5.2 of the procedure approved by this resolution shall not be applied in the cases when the remainder of either alcoholic beverages and tobacco products marked with label bands of old model or imported alcoholic beverages and tobacco products unmarked with label bands, both purchased by natural persons (who have informed territorial state tax inspectorates) by the date of the coming into effect of this resolution, has been performed an inventory count and stored in accordance with the procedure established by the Ministry of Finance.

2.3. To instruct the Ministry of Finance to prepare and approve the procedure for the inventory count of either alcoholic beverages and tobacco products marked with label bands of old model or imported alcoholic beverages and tobacco products unmarked with label bands, both purchased by natural persons specified in paragraph 2.1 and, in co-operation with relevant control institutions,

prepare and approve the procedure for the adoption of decisions on the further storage of the above-listed alcoholic beverages and tobacco products.

Prime Minister

Gediminas Vagnorius

Minister of Economy

Vincas Babilius

Approved

by Resolution No. 257  
of 9 march 1999  
of the Government of  
the Republic of Lithuania

PROCEDURE, APPLICABLE TO NATURAL PERSONS, FOR THE CARRIAGE ACROSS AND STORAGE ON THE TERRITORY OF THE REPUBLIC OF LITHUANIA OF EXCISED ALCOHOL, TOBACCO AND OIL PRODUCTS

1. The procedure is applied to natural persons carrying across the territory of the Republic of Lithuania or storing thereon excised alcoholic beverages (beer included), non-denatured ethyl alcohol, tobacco products and oil products (engine fuel, kerosene, jet engine fuel, gas oil (diesel fuel), heavy fuel oil and all types of lubricants).
2. Natural persons shall be forbidden from carriage across the territory of the Republic of Lithuania and storage in the facilities and other places belonging to them by the right of ownership or by a lease or loan-for-use contract on the territory thereof the following:
  - 2.1. imported alcoholic beverages (beer excluded), tobacco products, both imported and manufactured in the Republic of Lithuania, unmarked with tag stickers according to the procedure established by Resolution No. 36 “On the Introduction of Label bands of the 1998 model for the marking of Tobacco Products and Alcoholic Beverages” (Official Gazette, 1998, No. 7-138) adopted on 14 January 1998 by the Government of the Republic of Lithuania or marked with false label bands;
  - 2.2. alcoholic beverages (beer excluded) manufactured in the Republic of Lithuania if unmarked with label bands and additional marks in accordance with the procedure established by Resolution No. 36 adopted on 14 January 1998 by the Government of the Republic of Lithuania or marked with false label bands or additional marks;
  - 2.3. contraband alcoholic beverages (beer included), tobacco products and oil products or false substitutes thereof;
  - 2.4. non-denatured ethyl alcohol without documents attesting to the legal purchase thereof in accordance with the procedure established by the Law on Alcohol Control of the Republic of Lithuania;
3. Natural persons storing engine fuel, kerosene, jet engine fuel, gas oil (diesel fuel) or heavy fuel oil in fuel tanks must be in keeping with the provisions of the Procedure for the Storage of Oil Products in Fuel Tanks approved by Resolution No. 1542 “On the Procedure for the Storage of Oil Products in Fuel Tanks and Approval of Accounting Rules for Oil Products Stored in Fuel Tanks” (Official Gazette, 1999, No. 1-25) adopted on 31 December 1998 by the Government of the Republic of Lithuania.
4. Natural persons carrying in tanks more than 40 litres of oil products covered in paragraph 1 of the procedure (with the exception of oil products contained in transport means stationary fuel and lubricant tanks provided for in the manufacturer’s technical documentation, from which fuel and lubricants directly go to stationary fuel supply and lubrication systems of transport means) shall possess documents attesting to the legal purchase thereof.
5. Natural persons shall be prohibited from:

5.1. carrying alcoholic beverages (beer excluded) and tobacco products imported from abroad and unmarked with tag stickers of a set model, the amount of which exceeds the double amount (rate) of the above-listed goods, permitted to be imported from abroad in accordance with Resolution No. 199 “On the Establishment of Customs Regime Applicable to Travellers crossing the State Border of the Republic of Lithuania” (Official Gazette, 1997, No. 21-511) adopted on 6 March 1997 by the Government of the Republic of Lithuania;

5.2. storage of alcoholic beverages (beer excluded) and tobacco products imported from abroad and unmarked with tag stickers of a set model if their amount exceeds: wine – 100 litres, other alcoholic beverages (beer excluded) – 10 litres and tobacco products – 100 packs. Natural persons are allowed to store more of the above-listed goods, if alcoholic beverages under the same name do not exceed two paragraphs and tobacco products – 10 packs.

6. The observance of the requirements set in this Procedure is controlled by the institutions authorised by laws of the Republic of Lithuania.

7. Persons, in violation of the provisions of this procedure, shall be held liable in accordance with the procedure established by laws of the Republic of Lithuania.