

GOVERNMENT OF THE REPUBLIC OF LITHUANIA

RESOLUTION

2 October 1998 No.1180

Vilnius

Regarding the Licensing of Tobacco Products Manufacture
and of the Importation of
Tobacco and Tobacco Products to Lithuania

Pursuant to Articles 6 and 8 of the Law of the Republic of Lithuania on Tobacco Control, the Government of the Republic of Lithuania has resolved:

1. To approve the Regulations of Licensing of Tobacco Product Manufacture and of Importation into the Republic of Lithuania of Tobacco and Tobacco Products (attached).

2. To establish that licenses for importing to the Republic of Lithuania of tobacco for domestic consumption shall be issued only to enterprises which possess licenses for the manufacture of tobacco products.

3. To charge the State Tobacco and Alcohol Control Service under the Government of the Republic of Lithuania (hereinafter referred to as the State Tobacco and Alcohol Control Service) to issue and to renew licences for the manufacture of tobacco products and for importing to the Republic of Lithuania of tobacco and tobacco products.

Licences for the manufacture of tobacco products shall be issued upon co-ordination of the issue with the Ministry of Healthcare and Ministry of Agriculture, whereas licences for importing to the Republic of Lithuania of tobacco and tobacco products - with the Ministry of Healthcare, Ministry of Economy, Ministry of the Interior and State Security Department.

4. To establish that:

4.1. the licences issued to enterprises for the manufacture of tobacco products, for the importation into the Republic of Lithuania of tobacco and tobacco products issued prior to the coming into effect of this Resolution shall be valid until the expiry of the time period specified therein;

4.2. the enterprises possessing licences for the importation of tobacco and tobacco products into the Republic of Lithuania issued prior to the coming into effect of this Resolution must by 1 November 1998 apply to the State Tobacco and Alcohol Control Service in order to have their

licences supplemented and have the following data recorded in them: the country from which the products are imported, the manufacturing enterprise and the assortment of tobacco products according to product names.

In order to supplement the licences, the documents specified in paragraph 1 of item 38 of the Regulations of Licensing of Tobacco Product Manufacture and of Importation into the Republic of Lithuania of Tobacco and Tobacco Products, approved by this Resolution shall be presented.

4.3. Beginning from 1 December 1998, importation into the Republic of Lithuania of tobacco products the names whereof are not recorded in the licenses for importation of tobacco and tobacco products into the Republic of Lithuania shall be prohibited.

5. The following shall be repealed:

5.1. Resolution of the Government of the Republic of Lithuania of 27 December 1995 No. 1622 "Concerning the Licensing of Manufacture and Importation into the Republic of Lithuania of Tobacco and its Products";

5.2. Item 2.11 of the Resolution of the Government of the Republic of Lithuania of 24 March 1997 No. 268 "Concerning the Procedure of Regulation of Export and Import of Goods in the Republic of Lithuania".

Prime Minister

Gediminas Vagnorius

Minister of Agriculture

Edvardas Makelis

Approved

by the Resolution of the Government

of the Republic of Lithuania

of 2 October 1998

No. 1180

Rules of Issuing Licenses for the Manufacture of Tobacco Products and for Importation into
the Republic of Lithuania of Tobacco and Tobacco Products

General Provisions

1. The Rules regulate the procedure for issuing licences for the manufacture of tobacco products and for importation into the Republic of Lithuania of tobacco and tobacco products, for renewing the licences, for the revocation of licences and terms and conditions of activities subject to licensing.

2. 2. Concepts used in the Regulations:

2.1. tobacco - unmanufactured tobacco and tobacco refuse, smoking tobacco, intended for use in cigarette manufacturing (CN codes 2401.10 - 2401.30.00.0, 2403.10.90.1);

2.2. tobacco products:

2.2.1. cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes (CN codes 2402.10.00.0 - 2402.90.00.0);

2.2.2. other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco, tobacco extracts and essences (CN codes 2403.10 - 2403.99.90.0, except for 2403.1090.1 and 2403.99.10.0).

3. Only enterprises possessing licences of the established form shall be permitted to manufacture tobacco products and to import tobacco and tobacco products into the Republic of Lithuania.

Types of Licences

4. There shall be established the following licences related to the manufacture of tobacco products and importation of tobacco and tobacco products:

4.1. licence to manufacture tobacco products;

4.2. licence to import tobacco products into the Republic of Lithuania;

4.3. licence to import tobacco into the Republic of Lithuania .

Issuing of Licences

5. Licences to manufacture tobacco products may be issued to the enterprises of all types, registered in the Republic of Lithuania, whose registration certificates or statutes provide for the manufacture of tobacco products, whereas licences to import tobacco products - to the enterprises of all types registered in the Republic of Lithuania whose registration certificates and statutes contain provisions of foreign trade operations, wholesale trade in tobacco products.

Only enterprises, possessing licences to manufacture tobacco products and using tobacco exclusively for production purposes shall be permitted to import tobacco (CN codes 2401.10-2401.30.00.0, 2403.10.90.1).,

6. If an enterprise which manufactures or imports tobacco products also engages in wholesale trade in tobacco products in several of its units (warehouses subsidiaries, etc.), it shall be issued one licence where the names of the units shall be entered.

7. Licences to manufacture tobacco products and licences to import tobacco and tobacco products shall be issued for a period of unlimited duration and their registration shall be every year renewed at the State Tobacco and Alcohol Control Service under the Government of the Republic of Lithuania (hereinafter referred to as the State Tobacco and Alcohol Control Service)

8. The enterprise desiring to acquire a licence to manufacture tobacco products shall file the following documents with the State Tobacco and Alcohol Control Service:

8.1. application specifying the code, name, address, telephone number, address of the production locality (in case production is carried out not in the place of enterprise registration), the name of economic-commercial activities for a licence to engage in an application is filed, the addresses of warehouses in which tobacco products will be kept and from which they will be sold, full names of the enterprise founders, managers, shareholders the par value of whose holdings amounts to over 1/10 of the authorised capital, brands of tobacco products the manufacture whereof is intended, their code numbers according to the Combined Nomenclature, the date of filing of the application;

8.2. copies of the memorandum of association (or foundation deed and joint business activities agreement), the registration certificate and copies of articles of association, (except for enterprises which operate not under articles of association), certified by the enterprise manager;

8.3. certificate issued by the regional (county) public health centre, testifying that the conditions and premises of tobacco product manufacture satisfy hygiene requirements;

8.4. certificate issued by the State Quality Inspectorate under the State Competition and Consumer Protection Agency and by the regional (county) public health centre confirming that the quality of products manufactured in accordance with the technological instruction (regulation) meets the requirements of the normative documents in effect in Lithuania;

8.5. certificate issued by the regional state tax inspectorate testifying that income has been declared and taxes have been paid, that the enterprise has no debts to the funds administered by the State Tax Inspectorate under the Ministry of Finance (hereinafter referred to as State Tax Inspectorate), that no facts of false accounting or other tax evasion have been detected over the last 3 years before the filing of the application and there is no effective resolution of the State Tax Inspectorate regarding the imposition of a fine on the enterprise under paragraph 3 Article 50 of the Law on Tax Administration of the Republic of Lithuania;

8.6. certificate issued by the State Social Insurance Institution confirming the payment of taxes;

8.7. payment order with bank marks or the receipt confirming the payment of the stamp duty of the established amount (presented upon the making of a decision to issue a licence).

9. The enterprise desiring to acquire a licence for importing tobacco products into the Republic of Lithuania shall lodge the following documents with the State Tobacco and Alcohol Control Service:

9.1. application giving the name of the enterprise, its code, address, telephone number, Christian names and surnames, addresses of the enterprise founders, heads of the administration, shareholders the nominal value of whose holdings exceeds 1/10 of the authorised capital, also the economic-commercial activities, for the pursuit of which a licence is requested, also the names of foreign countries and firms from which import is intended, brands and names of tobacco products importation whereof is intended, their codes under the Combined Nomenclature, the addresses of warehouses from which wholesaling shall be carried out, the date of filing the application;

9.2. copies of the memorandum of association of the enterprise (or the founding deed and joint business activities agreement), the registration certificate, and copies of articles of association (except for enterprises operating without articles of association) approved by the enterprise manager;

9.3. certificate issued by the territorial tax inspectorate confirming the filing of tax returns and payment of tax, also corroborating that the enterprise is not in debt to the funds administered by the State Tax Inspectorate, that no facts of false accounting or tax evasion have been established within the last 3 years preceding the filing of the application and that there is no effective resolution of the State Tax Inspectorate regarding the imposition on the enterprise of a fine under paragraph 3 of Article 50 of the Law on Tax Administration.

9.4. certificate issued by the customs office in the zone of whose activities the enterprise has been registered, confirming the fulfilment of obligations to the customs and payment of taxes;

9.5. certificate issued by the State Social Insurance Institution confirming the payment of social insurance contributions;

9.6. the originals of authorisations of representation (for the sale of products) granted by foreign enterprises manufacturing tobacco products and their translation into the Lithuanian language;

9.7. the certificate (its original copy) or another corresponding document issued by the foreign register keeper confirming the registration in the country of the manufacturing enterprise from which tobacco products will be received (the type of the enterprise activities must be specified in the certificate) and translation of the certificate into the Lithuanian language;

9.8. samples or catalogues of labels of tobacco products to be imported;

9.9. the original of the certificate issued by the foreign enterprise (firm) manufacturing tobacco products, evidencing the quality of tobacco products (for tobacco products of each item name) with a mark of the National Nutrition Centre of the Ministry of Healthcare confirming that quality indices of tobacco products intended for importation and the amount of harmful substances meets the requirements of the regulatory enactments in effect in the Republic of Lithuania;

9.10. copies of contracts for the lease of the warehouses from which wholesale trade in the imported tobacco products will be carried on (in case the premises are leased) or copies of legal registration documents of the warehouses (if the premises are owned);

9.11. payment order with bank marks or the receipt confirming the payment of stamp duty of the established amount (shall be presented upon deciding to issue the licence);

10. The enterprise desiring to be issued a licence for importing tobacco into the Republic of Lithuania shall file the following documents with the State Alcohol and Tobacco Control Service:

10.1. application indicating the name, code, address, telephone number of the enterprise, also full names, addresses of the enterprise founders, heads of the administration, shareholders the par value of whose holdings accounts for over 1/10 of the authorised capital, the type of the economic-commercial activities to engage in which a licence is requested, also for what purpose, what kind of tobacco and from where the importation is intended, the number of the licence for the manufacture of tobacco products possessed by the applicant, also its issuing date, the addresses of the warehouses where the imported tobacco will be stored, the date of filing of the application;

10.2. copies of the memorandum of association of the enterprise (or the foundation deed and joint business activities agreement), the registration certificate and copies of articles of association, (except for enterprises which operate not under articles of association), certified by the enterprise manager;

10.3. a certificate issued by the Territorial State Tax Inspectorate confirming that the income has been declared and taxes have been paid, that the enterprise has no debts to the funds administered by the State Tax Inspectorate, that no facts of false accounting or other tax evasion have been detected over the last 3 years before the filing of the application, and there is no effective resolution of the State Tax Inspectorate regarding the imposition of a fine on the enterprise under paragraph 3 of Article 50 of the Law on Tax Administration of the Republic of Lithuania;

10.4. certificate issued by the customs in the zone of whose activities the enterprise has been registered, confirming the fulfilment of obligations to the customs and payment of taxes;

10.5. certificate issued by the State Social Insurance Institution confirming the payment of social insurance contributions;

10.6. notarised copies of tobacco purchase contracts, concluded with economic entities of foreign states, and their translation into Lithuanian. Upon concluding new contracts, their copies and translation of the contracts shall also be attached;

10.7. certificate evidencing the quality of tobacco, issued by a foreign state economic entity;

10.8. payment order with bank marks or a receipt confirming the payment of the stamp duty of the established amount (presented upon the making of a decision to issue a licence).

11. Certificates of the Territorial State Tax Inspectorate, the customs office, State Social Insurance Institution must be issued not earlier than a month before the day of filing of the application for the receipt of a licence.

12. In order to renew a licence to manufacture tobacco products, to import into the Republic of Lithuania tobacco and tobacco products, the enterprise shall present the following documents to the State Tobacco and Alcohol Control Service:

12.1. an application to renew the licence ;

12.2. payment order with bank marks or a receipt confirming the payment of a stamp duty of the established amount (shall be presented upon taking a decision to renew the licence).

13. The enterprises desiring to renew the licences specified in subparagraph 4 of these Regulations shall file the application with the State Tobacco and Alcohol Control Service not later than 30 days before the deadline set for renewal.

14. Licences must be issued to enterprises or renewed not later than within 30 days after the receipt of documents required for the issuing or renewal of a licence. Licences which have not been renewed by the due date shall not be valid.

15. Documents filed by enterprises desiring to be issued a licence or to have their licence renewed shall be kept with the State Tobacco and Alcohol Control Service.

16. The State Tobacco and Alcohol Control Service shall determine the forms of licences specified in subparagraph 4 of these Regulations.

17. There shall be indicated in the licence to manufacture tobacco products:

17.1. the name of the licence and its number;

17.2. the name, code and address of the licence holder;

17.3. groups of the tobacco products whose manufacture is intended and their codes according to the Combine Nomenclature;

17.4. the date of issuing and renewal of the licence;

17.5. the institution issuing or renewing the licence;

17.6. addresses of warehouses from which wholesale trade in manufactured tobacco products shall be conducted;

18. There shall be indicated in the licence for the importation of tobacco products into the Republic of Lithuania :

18.1. the name of the licence and its number;

18.2. the name, code and address of the licence holder;

18.3. the names of the manufacturing foreign enterprises (firms) from whom importation of tobacco products is permitted;

18.4. brands, groups of tobacco products importation of which is permitted, their codes according to the Combined Nomenclature and names of tobacco products;

18.5. the date of issuing and renewal of the licence;

18.6. the institution issuing or renewing the licence;

18.7. addresses of warehouses from which wholesale trade in imported tobacco products shall be conducted;

19. There shall be indicated in the licence for the importation of tobacco into the Republic of Lithuania:

19.1. the name of the licence and its number;

19.2. the name, code and address of the licence holder;

19.3. sorts of tobacco importation whereof is permitted, their codes according to the Combined Nomenclature;

19.4. the date of issuing and renewal of the licence;

19.5. the institution issuing or renewing the licence;

19.6. addresses of warehouses in which tobacco will be stored;

20. The State Tobacco and Alcohol Control Service shall register the issued and renewed licences in a special journal in which the following shall be indicated:

20.1 the licence number;

20.2. date of issue;

20.3. the name of the economic-commercial activities to engage in which the licence is issued or renewed;

20.4. the name, code and address of the enterprise for which the licence is issued or renewed;

20.5. the date of licence renewal;

20.6. the date the licence becomes invalid;

20.7. the amount of the paid stamp duty and the number and date of the document confirming the payment of the duty;

20.8. name and surname of the person who received the licence against signature.

21. The State Tobacco and Alcohol Control Service shall within 3 days present to the Customs Department under the Ministry of Finance and the State Tax Inspectorate copies of licences for the importation into the Republic of Lithuania of tobacco and tobacco products issued or renewed for the enterprises.

22. The enterprise which loses a licence shall be issued by the State Tobacco and Alcohol Control Service, on the enterprise's reasoned application, a duplicate of the licence with the marking "Duplicate".

Refusal to issue or renew licences

23. The issuing of licences to manufacture tobacco products and licences to import into the Republic of Lithuania tobacco and tobacco products shall be refused if:

23.1. not all the required documents have been filed;

23.2. the documents filed are not fully filled in or filled in not in the prescribed manner;

23.3. the documents filed do not meet the requirements;

23.4. incorrect data has been presented;

23.5. the enterprise is in debt to the State Budget of the Republic of Lithuania or municipal budget, the funds administered by State Tax Inspectorate, or to the budget of the State Social Insurance Fund, or has carried on false accounting for the last three years before the filing of the application for the issuing of a licence, or otherwise evaded taxes and there is an effective order of State Tax Inspectorate concerning the imposition of a fine on the enterprise under paragraph 3 of Article 50 of the Law of the Republic of Lithuania on Tax Administration;

23.6. the stamp duty has not been paid;

23.7. there are written assertions presented by the controlling state supervisory institutions regarding the contravention of terms and conditions of the enterprise's activities under licence;

23.8. criminal proceedings have been instituted against at least one of the enterprise founders or a shareholder of over 50% of the enterprise shares for violation of economic-commercial activities. In such event the issuing of the licence shall be suspended pending the resolution of the case. In case of conviction of the above persons by the court, the licence shall not be issued;

23.9. the founders of new enterprises desiring to acquire licences to manufacture tobacco products, import into the Republic of Lithuania tobacco and tobacco products shall be founders of enterprises, for whom the validity of licences has been revoked pursuant to the requirements of subparagraphs 42.5 - 42.10 of these Regulations. Where the validity of a licence is revoked under subparagraphs 42.5 - 42.8, 42.10, new licences shall not be issued for a 5-year period, where the validity of licences is revoked under subparagraph 42.9, repeated issuing of new licenses shall be refused.

24. Renewal of licenses shall be refused if:

24.1. the enterprise is in debt to the State Budget of the Republic of Lithuania or municipal budget, funds administered by State Tax Inspectorate, or to the budget of the State Social Insurance Fund, or has carried on false accounting for the last three years before the filing of the application for the issuance of a licence, or otherwise evaded taxes and there is an effective order of State Tax Inspectorate concerning the imposition of a fine on the enterprise under paragraph 3 of Article 50 of the Law of the Republic of Lithuania on Tax Administration;

24.2. stamp duty has not been paid;

24.3. there are written assertions presented by the controlling state supervisory institutions regarding the contravention of terms and conditions of the enterprise's activities under licence;

24.4. criminal proceedings have been instituted against at least one of the enterprise founders or a shareholder of over 50% of the enterprise shares for violation of economic-commercial activities. In such event the issuing of the licence shall be suspended pending the resolution of the case. In the event of conviction of the above persons by the court, the licence shall not be renewed;

25. In the event of refusal to issue or renew the licence, the applicant must be notified thereof in writing within 30 days after the receipt of the documents and be cited reasons for refusal to issue or renew the licence.

Licence Fees

26. The issuing and renewal of licences is liable to a stamp duty according to the procedure laid down in the Law on Stamp Duty of the Republic of Lithuania and in the manner prescribed by the resolutions of the Government of the Republic of Lithuania.

Terms and Conditions of Licensed Activities

27. The activities of enterprises possessing licences to manufacture tobacco products and licences to import tobacco and tobacco products into the Republic of Lithuania shall be controlled and their compliance with the terms and conditions of licensed activities shall be supervised, in accordance with their respective competence, by the State Tobacco and Alcohol Control Service, State supervisory services of the Ministry of the Interior, Ministry of Finance, Ministry of Healthcare, the State Competition and Consumer Protection Service under the Government of the Republic of Lithuania .

The controlling state supervisory institutions must forthwith notify in writing the institution, which issued the licence, of the ascertained contravention of terms and conditions of licensed activities.

In every disclosed case of non-payment of taxes and dues the Territorial State Tax Inspectorates and State Social Insurance Institutions must notify the State Tobacco and Alcohol Control Service of the debts incurred by enterprises.

28. The licence holders must act in compliance with the provisions of the Law on Tobacco Control, other laws of the Republic of Lithuania, resolutions of the Government of the Republic of Lithuania and other legal acts regulating the manufacture and importation of tobacco products, also sanitation and hygiene, quality and other requirements set to the enterprises and to the manufactured tobacco products and tobacco products offered for sale.

The licence holders who violate laws and other legal acts shall be held liable according to the procedure established by the laws of the Republic of Lithuania .

29. The licence holders may not authorise on their behalf or transfer under contract to other enterprises, enterprise agents (natural persons) the right to perform the activities specified in the licence.

30. An enterprise possessing a licence to manufacture tobacco products, to import into the Republic of Lithuania tobacco and tobacco products may engage in the activities only in the location specified in the licence.

31. An enterprise possessing a licence to import tobacco products into the Republic of Lithuania may import only tobacco products of the names specified in the licence and only from the foreign manufacturing firms (enterprises) indicated in the licences.

32. An enterprise possessing a licence to manufacture or import tobacco products into the Republic of Lithuania may sell them only to enterprises which have registered public catering or retail trade activities or possess licences to engage in wholesale trade in tobacco products, and beginning from 1 January 1999 - only to enterprises possessing licences to engage in retail or wholesale trade in tobacco products and only upon writing out VAT invoices (invoices).

33. Licences to manufacture tobacco products or import them into the Republic of Lithuania grant the right also to engage in wholesale trade in the tobacco products manufactured or imported into the Republic of Lithuania by the enterprise .

34. A notarised copy of the licence to manufacture tobacco products or the licence to import tobacco and tobacco products into the Republic of Lithuania must be in every division of the enterprise (the warehouse, subsidiary, etc.) from which wholesale trade in tobacco products is carried out. The original of the licence must be kept in the enterprise (at the address indicated in the licence).

35. It shall be prohibited to engage in retail trade in tobacco products in the premises from which wholesale trade in tobacco products is carried out.

The warehouse from which wholesale trade in tobacco products is carried out shall be a facility registered in the immovable property register as a warehouse, having a separate entrance, isolated from other premises by fencing structures meeting the established security requirements, intended for keeping (storing), sorting, and making sets only of tobacco products and for selling them to enterprises which have registered public catering or retail trade activities or possess licences to engage in wholesale trade in tobacco products, and from 1 January 1999 - only to enterprises possessing licences to engage in retail or wholesale trade in tobacco products.

36. Enterprises which have the right to manufacture and import into the Republic of Lithuania tobacco products, must, when selling said products:

36.1. issue a copy of the document (certificate, conformity declaration) confirming the quality of tobacco products consignment for every product name;

36.2. indicate in the shipping documents accompanying every consignment of goods (in the waybill, invoice, VAT invoice) the type, number, issuance date of the licence possessed.

37. At the close of the quarter enterprises possessing licences to manufacture or import into the Republic of Lithuania tobacco products must not later than by the tenth day of the first month of the next quarter present to the State Tobacco and Alcohol Control Service, in the form prescribed by the Service, information regarding the tobacco products manufactured or imported and sold during the quarter.

38. The licences of enterprises to import tobacco products into the Republic of Lithuania may be supplemented (additional assortment of product names may be included in the licence). The licences shall be supplemented by the State Tobacco and Alcohol Control Service. The enterprise desiring that its licence should be supplemented shall file an application and documents specified in subparagraphs 9.6 - 9.9 of these Regulations with the State Tobacco and Alcohol Control Service.

Additional addresses of warehouses in which they engage in trade by wholesale in tobacco products may be recorded in the licences to manufacture or import tobacco products into the Republic of Lithuania. The enterprise desiring that additional addresses of warehouses be recorded in the licence shall file with the State Tobacco and Alcohol Control Service an application, copies of the warehouse lease contract (where the premises are leased), or copies of the legal registration of the warehouses (where the premises are owned).

Rights of Licence Holders

39. Having been issued a licence to manufacture and import tobacco products into the Republic of Lithuania, the enterprises shall have the right to:

39.1. carry on business under the licence;

39.2. require explanation if refused renewal of licences, also upon revocation of licences.

39.3. appeal, in the manner laid down in the laws of the Republic of Lithuania, against the decisions of officials regarding the revocation of licences, refusal to grant licence renewal.

Warning of the Revocation of the Licence Validity and

Revocation of Licences

40. The State Tobacco and Alcohol Control Service shall be given a warning of the impending revocation of the licence if:

40.1. the licence holder fails to make by the established date required payments into the state budget of the Republic of Lithuania or municipal budgets, State Social Insurance fund budget, funds administered by the State Tax Inspectorate, or fails to discharge its obligations to the customs;

40.2. the licence holder contravenes the requirements of subparagraphs 34-36 of these Regulations;

40.3. there are written assertions presented by the controlling state supervisory institutions regarding the contravention of terms and conditions of the enterprise's activities under licence.

41. The procedure for issuing warnings of the impending revocation of a licence shall be established by the State Tobacco and Alcohol Control Service.

42. Licences shall be revoked if:

42.1. the licence holder files an application for the revocation of the licence;

42.2. the enterprise is liquidated or reorganised;

42.3. the licence holder fails to renew the licence by the due date;

42.4. it transpires that false data has been presented for the issuance of the licence;

42.5. the enterprise which has been issued a warning of the impending revocation of the licence failed to make good the violations of the terms and condition of activities under licence, specified in subparagraph 40 of these Regulations;

42.6. it is established that the enterprise sells, stores or transports tobacco products which are counterfeit or do not meet the quality or hygiene requirements set in the Republic of Lithuania;

42.7. the enterprise sells, stores or transports tobacco products without the acquisition or transportation documents executed in the established manner and having legal effect;

42.8. it is established that the holder of the licence kept false accounting, otherwise evaded taxes and there is an effective resolution of the State Tax Inspectorate regarding the imposition of a fine on the enterprise pursuant to paragraph 3 of Article 50 of the Law on Tax Administration of the Republic of Lithuania;

42.9. there is an effective judgement of conviction in respect of the enterprise managers or employees or an effective customs resolution regarding the imposition of an administrative penalty on the above persons for smuggling or sale of smuggled tobacco products and for other violations of economic-financial activities if they act on behalf of the enterprise or in its interests;

42.10. the licence holder has violated laws and requirements of subparagraphs 29-32 of these Regulations.

43. When a licence is revoked for reasons specified in subparagraphs 42.1-42.5, 42.8 and 42.10, the licence holder shall within 5 working days file with the State Tobacco and Alcohol Control Service the document of stocktaking of the unsold products, which shall also be signed by the representative of the Territorial State Tax Inspectorate. Taking into account the amount of the

unsold tobacco products, the date of the licence revocation shall be fixed, the set period, however, may not last longer than 60 days.

44. The decision regarding the revocation of the licence shall be taken by the State Tobacco and Alcohol Control Service.

45. The enterprise which had its licence revoked for reasons specified in subparagraphs 42.5-42.8 and 42.10 of these Regulations may be issued a new licence not earlier than 5 years after the revocation of the licence.

The enterprise which had its licence revoked for the reason specified in subparagraph 42.9 of these Regulations shall not be entitled to a new licence or a renewal of licence.

46. The revoked licence must be returned to the State Tobacco and Alcohol Control Service within 5 days after the publication in "*Valstybės žinios*" (Official gazette).

Provision of Information regarding the Licences

47. Information regarding the issued licences, renewal of licences, revocation of licences shall be published in "*Valstybės žinios*".

48. Information specified in subparagraph 47 of these Regulations shall be announced by the State Tobacco and Alcohol Control Service. The announcement shall state the following:

the code, name and address of the enterprise;

activities to engage in which the licence has been issued (renewed);

licence number;

licence issuance date;

date of licence revocation;

addresses of warehouses from which wholesale trade is carried out.