

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 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 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 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 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 |

| | |
|--|-------------|
| alcohol products (except for alcoholic beverages) | 500 litas |
| 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): | |
| alcoholic beverages | 8 300 litas |
| alcoholic beverages with 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: | |