

APPROVED BY

6. An enterprise which started making beer in the current calendar year and which conforms to the status of a small brewery of Lithuania and meets the requirements of point 1 of the present Procedure shall submit the request for the application of excise tax relief within a period of one month since the making of beer started. The request shall state the volume of beer projected to be made by the end of the current calendar year and the conditional annual volume of beer which shall be calculated by dividing the projected volume of beer indicated in the request by a number of months for which the making of beer has been planned (including the month on which the production started) and multiplying the result by 12. The request may be submitted only by such a new enterprise the conditional annual volume of beer of which, calculated in the said manner, does not exceed 800 thousand decalitres.

7. If, on filing the request for the application of excise tax relief, the new enterprise engaged in the making of beer actually brews more beer by the end of the calendar year in which the production started than the prescribed 800 thousand decalitres obtained by calculating the conditional annual volume of beer in the manner referred to in point 6 above, the said enterprise shall recalculate the excise tax by applying the excise rate prescribed by Article 5¹ of the Law on Excise Taxes of the Republic of Lithuania in respect of all beer marketed in the said calendar year. The difference between the excise rates shall be paid by January 30 of the calendar year following the calendar year for which the request was submitted.

IV. Application of excise tax relief on beer made by enterprises registered in foreign states

8. Excise tax relief prescribed by paragraph 3 of Article 6 of the Law on Excise Taxes of the Republic of Lithuania shall be only applied if beer was produced by such an enterprise registered in a foreign country, which meets the requirements of paragraph 3 of Article 6 of the Law on Excise Taxes of the Republic of Lithuania and point 1 of the present Procedure (hereinafter referred to as a small foreign brewery).

9. Excise tax relief on beer made by small foreign breweries and put into free circulation in the calendar year may only be applied after the end of the calendar year.

10. Excise tax relief shall be applied only on the first 100 thousand decalitres of beer made by a small foreign brewery and put into free circulation in Lithuania in the calendar year.

11. After the end of the calendar year an enterprise of the Republic of Lithuania importing beer made by a small foreign brewery (hereinafter referred to as an importer) shall be entitled to apply by May 1 to the Customs Department under the Ministry of Finance with the request for the recalculation of the excise tax on the first 100 thousand decalitres of beer made by the small foreign brewery and put into free circulation in the Republic of Lithuania.

12. Data on the volume of beer made by the small foreign brewery in the preceding calendar year as well as documents certifying conformity of the said brewery with other requirements of paragraph 3 of Article 6 of the Law on Excise Taxes of the Republic of Lithuania and point 1 of the present Procedure shall be attached to the request. All the documents submitted together with the request have to be approved by a tax inspector of the foreign country in which the small foreign brewery is registered, and the approved translations of the documents in the Lithuanian language must also be presented. The documents submitted shall stipulate the date on which the small foreign brewery started making beer. If the making of beer started in the calendar year for which the importer seeks the recalculation of the excise rate on beer put into free circulation in the Republic of Lithuania, the request may only be submitted if the volume obtained by calculating the

conditional annual volume in accordance with point 6 of the present Procedure does not exceed 800 000 decalitres.

13. The Customs Department under the Ministry of Finance shall examine the importer's request and the documents attached thereto pursuant to the procedure prescribed by the Customs Department. If the documents certify the conformity of the small foreign brewery with the requirements of paragraph 3 of Article 6 of the Law on Excise Taxes of the Republic of Lithuania and point 1 of the present Procedure, the excise tax on imported beer made by the small foreign brewery shall be recalculated in respect of the first 100 thousand decalitres put into free circulation in the Republic of Lithuania. The overpaid excise tax shall be refunded in accord