

NOTE: Law No. XI-722 as of 01.04.2010 establishes that the provisions applied before 20.04.2010 concerning the movement, storage and monitoring of excise goods shall apply to excise goods, movement whereof started prior to 31.03.2010 (inclusive). Excise goods under duty suspension arrangements shall be moved to or from Member States which do not use the computerised system for the movement and monitoring of excise goods at the procedure established jointly by the central tax administrator and the Customs Department under the Ministry of Finance of the Republic of Lithuania.

**REPUBLIC OF LITHUANIA**  
**L A W**  
**ON EXCISE DUTY**

30 October 2001 No. IX-569  
Vilnius

**CHAPTER I**  
**GENERAL PROVISIONS**

**Article 1. Scope of the Law**

1. This Law shall establish the levying of excise duty on goods which are subject to excise duty under this Law, the peculiarities of monitoring and movement.

2. The provisions of this Law shall be aligned with the legal acts of the European Union listed in Annex 4 to this Law.

*AMENDED BY:*

*Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025)*

3. When imposing excise duty on electricity within the meaning specified in paragraph 12 of Article 3 of this Law, only the provisions of Articles 20 to 22 and the provisions of Section Four of Chapter II of this Law shall apply.

4. For the purposes of excise duty on coal, coke, lignite and peat for heating purposes, only the provisions of Articles 20, 21, 22, 43 and Section 5 of Chapter II of this Law shall apply.

*AMENDED BY:*

*Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2024)*

5. For the purposes of excise duty on natural gas, only the provisions of Articles 20, 21, 22, Article 43(1) and (2) and Section 6 of Chapter II of this Law shall apply.

*AMENDED BY:*

1. *Law No. XII-2128 as of 03.12.2015 (effective as of 01.01.2016)*

2. *Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025)*

6. In levying excise duty on heated tobacco products, as defined in Paragraphs 18<sup>1</sup> and 36 of Article 3 of this Law, only provisions of Articles 4, 5, 6, 11 and 13, of Paragraphs 1, 2, 3, 4, 5 and 6 of Article 14, of Article 17, of Paragraphs 1, 2, 3 and 4 of Article 18, of Paragraphs 1, 2 and 4 of Article 19, of Articles 20, 21 and 22, and of Section seven of Chapter II of this Law shall apply.

*AMENDED BY:*

1. *Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2019)*

2. *Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2022)*

7. When imposing excise duty on electronic cigarette liquid within the meaning specified in paragraph 11<sup>2</sup> of Article 3 of this Law, only the provisions of Articles 11 and 13, paragraphs 1, 2 and 4 of Article 19, Articles 20, 21, 22 of this Law, and paragraph 7 of section II of this Law shall apply.

*AMENDED BY:*

1. *Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2019)*

2. *Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)*

8. When raw tobacco, as defined in the Article 3(22<sup>2</sup>) of this Law, is subject to excise duty, only the provisions of Articles 11, 13, 20 and 21, of the Article 22(1) and of paragraph 8 of Section II of this Law shall apply.

*AMENDED BY:*

1. *Law No. XIII-2279 as of 09.07.2019 (effective as of 01.11.2019)*

2. *Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)*

8<sup>1</sup>. For the purposes of excise duty on sweetened non-alcoholic beverages within the meaning of Article 3(22<sup>1</sup>) of this Law, only the provisions of Articles 11, 13, 19(1), (2) and (4), 20, 21, 22 and the Section 9 of Chapter II of this Law shall apply.

*AMENDED BY:*

*Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)*

9. The provisions of this Law, that regulate the procedure for production, processing, holding (including storage) and movement of goods subject to excise duty, which are under excise duty suspension arrangements, as well as the procedure for movement of goods subject to excise duty, which are not under excise duty suspension arrangements, do not apply to goods subject to excise duty, whose customs status is non-Union goods, as defined in Point 24 of Article 5 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code, with all amendments (hereinafter – the Union Customs Code).

*AMENDED BY:*

*1. Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2019)*

*2. Law No. XIII-2279 as of 09.07.2019 (effective as of 01.11.2019)*

*3. Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

## **Article 2. Goods Subject to Excise Duty**

1. The following goods within the meaning defined in Article 3 of this Law shall be subject to excise duty:

1) The goods listed below, as defined in Article 3 of this Law, are subject to excise duties:

1) ethyl alcohol and alcoholic beverages;

2) manufactured tobacco;

3) raw tobacco;

4) heated tobacco products;

5) electronic cigarette liquid;

6) energy products and their carbon dioxide (CO<sub>2</sub>) emissions;

*AMENDED BY:*

*Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025)*

7) electricity;

*AMENDED BY:*

*1. Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2019)*

*2. Law No. XIII-2279 as of 09.07.2019 (effective as of 01.11.2019)*

8) non-alcoholic sweetened beverages.

*AMENDED BY:*

*Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)*

2. Energy products not listed in Annex 2 to this Law, except for the energy products that fall within subheadings 2710 19 91 to 2710 19 99 of the CN, become an object of excise duty, if they are sold or used as motor fuel, fuel additives or as a fuel for heating. The requirements of this law regarding the control and transportation of goods (the requirement that they be produced, processed, mixed, held (including storage) in the tax warehouse; the requirement that they be transported under the same procedure as the products that are referred to in Annex 2 to this Law, etc.) do not apply to the energy products that are referred to in Annex 2 to this Law.

*AMENDED BY:*

*1. Law No. XII-1655 as of 23.04.2015 (effective as of 01.11.2015)*

*2. Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

3. All other products not referred to in paragraph 1 of this Article shall become subject to excise duty when sold or used as motor fuel or its additives. Excise duty rates set in this Law for an appropriate equivalent energy product instead of which or as additive to which the product is sold or used shall be applied to products referred to in this paragraph.

4. All other hydrocarbons not referred to in paragraph 1 shall be subject to excise duty if they are sold or used as fuel for heating purposes. They shall be subject to the rates of excise duty laid down in this Law for the corresponding equivalent energy product in place of which the product is sold or used.

*AMENDED BY:*

*1. Law No. XII-2128 as of 03.12.2015 (effective as of 01.01.2016)*

*2. Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2024)*

## **Article 3. Definitions**

**1. Importation of excise goods** – release of goods subject to excise duty for free circulation according to Article 201 of the Union Customs Code.

*AMENDED BY:*

1. Law No. XI-1185 as of 30.11.2010 (effective as of 18.12.2010)
2. Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

**2. Authorised warehouse keeper** means a person who opens a tax warehouse in accordance with the procedure set out in this Law and other legal acts. Authorised warehouse keepers shall also be persons recognised as such by the competent institutions of other Member States.

**3. Document securing the fulfilment of the obligations of a tax warehouse keeper, of a registered consignee, a registered consignor or of a certified consignee** – the surety or guarantee document valid in the territory of the European Union, that has been issued by the credit institutions or insurance undertakings operating in the territory of the European Union, which are registered with the central tax administrator in accordance with the procedure established by the central tax administrator, and which have been authorised by the competent authorities to engage, accordingly, in the activities of credit or insurance, where under the surety or the guarantor undertakes to fulfil the excise obligation, if a tax warehouse keeper, a registered consignee, a registered consignor or a certified consignee will not fulfil this obligation or will fulfil the obligation improperly.

*AMENDED BY:*

1. Law No. XI-1185 as of 30.11.2010 (effective as of 18.12.2010)
2. Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

**4. Tax warehouse** – the premises and/or the territory, in which holding (including storage), production, processing, mixing of goods subject to excise duty, which are under excise duty suspension arrangements are permitted, also to which or from which such goods are allowed to be moved in accordance with the procedure established by this Law and by other legal acts. The premises and/or the territories located in other Member States, which have been recognized by the competent authorities of those Member States as tax warehouses, are also considered to be tax warehouses.

*AMENDED BY:*

- Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

**5. Accompanying document for the movement of excise goods** means a document used when excise goods (and where these are energy products – only products specified in Annex 2 to this Law) move under excise duty suspension arrangements. The accompanying document for the movement of excise goods shall be prepared in accordance with the provisions of Commission Regulation (EC) no. 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty (hereinafter referred to as Regulation (EC) No. 684/2009). The central tax administrator shall be entitled to prescribe additional requirements for the accompanying documents for the movement of excise goods issued in the Republic of Lithuania, if the Regulation referred to in this paragraph grants a Member State such a right.

**6. Excise duty suspension arrangement** – the tax regime when goods subject to excise duty are produced, processed, mixed, held (including storage) and/or transported after temporary deferral of payment of excise duty levied on them.

*AMENDED BY:*

- Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2022)

**7. Alcoholic beverages** means beer, wine of fresh grapes, other fermented beverages and intermediates as defined in this Article.

**8. Beer** means an alcoholic beverage falling within code 2203 of the Combined Nomenclature (hereinafter referred to as CN), also any product containing a mixture of beer and non-alcoholic drinks falling within CN code 2206, in either case with an actual alcoholic strength by volume exceeding 0.5% vol.

**8<sup>1</sup>. Carbon dioxide** component (hereinafter - CO<sub>2</sub> component) - the part of the excise duty rate, expressed in Euro, applicable to an energy product subject to excise duty.

*AMENDED BY:*

- Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025)

**9. Manufactured tobacco** means cigarettes, cigars, cigarillos, smoking tobacco as defined in this Article.

**9<sup>1</sup>. Remission of excise duty** – exemption from the obligation to pay an unpaid amount of excise duty.

*AMENDED BY:*

- Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

10.

*AMENDED BY:*

*Law No. XI-1185 as of 30.11.2010 (effective as of 01.01.2011)*

**Cigars and cigarillos** means the following products:

- 1) rolls of tobacco intended for smoking, with an outer wrapper of natural tobacco;
- 2) rolls of tobacco intended for smoking with a threshed blend filler and with an outer wrapper of the normal colour of a cigar, of reconstituted tobacco, covering the product in full and the filter, if any, but not the mouthpiece (if a cigar has a mouthpiece), where the unit weight (not including a filter or a mouthpiece) is not less than 2.3 g and not more than 10 g, and the circumference over at least one third of the length is not less than 34 mm.

11. **Cigarettes** means the following products:

- 1) rolls of tobacco intended for smoking, other than cigars or cigarillos, under the provisions of paragraph 10 of this Article;
- 2) rolls of tobacco which may be put, not in an industrial way, into tubes made of cigarette paper;
- 3) rolls of tobacco which may be wrapped, not in an industrial way, in cigarette paper.

11<sup>1</sup>. **Sugar** - as defined in point 8 of Annex I to Regulation (EU) No 1169/2011 of the European Parliament and of the Council of 25 October 2011 on the provision of food information to consumers, amending Regulations (EC) No 1924/2006 and (EC) No 1925/2006 of the European Parliament and of the Council, and repealing Commission Directive 87/250/EEC, Council Directive 90/496/EEC, Commission Directive 1999/10/EC, Directive 2000/13/EC of the European Parliament and of the Council, Commission Directives 2002/67/EC and 2008/5/EC and Commission Regulation (EC) No 608/2004, as amended in full.

*AMENDED BY:*

*Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)*

11<sup>2</sup>. **Electronic cigarette liquid** – liquid product for electronic cigarettes, which, in the 2019 version of the CN, falls within subheadings 3824 99 56 and 3824 99 57 (including where those products are the component of the product falling within subheading 8543 70 70 of the CN).

*AMENDED BY:*

1. *Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2019)*
2. *Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2022)*
3. *Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)*

12. **Electricity** means energy falling within CN code 2716.

13. **Energy products** means products specified in Annex 1 to this Law.

14.

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2022)*

**Ethyl alcohol** all of the following products:

- 1) products falling within headings 2207 and 2208 of the CN, which have an actual alcoholic strength by volume in percentage exceeds 1.2%, also where those products are the component of the product falling within another heading of the CN;
- 2) products falling within headings 2204, 2205 and 2206 of the CN, which have an actual alcoholic strength by volume in percentage exceeds 22%;
- 3) products containing ethyl alcohol, regardless of whether it is a solution (in liquid form) or not.

15. **Customs territory of the European Union** – the territory defined in Article 4 of the Union Customs Code.

*AMENDED BY:*

1. *Law No. XI-1185 as of 30.11.2010 (effective as of 18.12.2010)*
2. *Law No. XII-2696 as of 03.11.2016 (effective as of 01.01.2017)*
3. *Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

16. **Territory of the European Union** means the territories of Member States as defined in paragraph 33 of this Article.

*AMENDED BY:*

*Law No. XI-1185 as of 30.11.2010 (effective as of 18.12.2010)*

17. **Actual alcoholic strength by volume** means the number of volumes of absolute alcohol contained at 20°C in 100 volumes of the product at that temperature.

17<sup>1</sup>. **Beverage concentrates** - means foodstuffs for the preparation of non-alcoholic sweetened beverages by dilution with water or other liquids.

*AMENDED BY:*

*Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)*

18. **Place of importation** means the place where the goods are when they are released for free circulation in accordance with Article 201 of the Union Customs Code.

*AMENDED BY:*

*Law No. XII-2696 as of 03.11.2016 (effective as of 01.01.2017)*

18<sup>1</sup>. **Heated tobacco products** means the tobacco products, that do not qualify as cigars and cigarillos, cigarettes and smoking tobacco as the latter are defined in parts 10, 11 and 27 of this Article, ready for use only in a special electronic device where tobacco products are heat-not-burn tobacco products.

*AMENDED BY:*

*Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2019)*

19. **Other Member State** means any Member State except for the Republic of Lithuania.

20. **Other fermented beverages** means still and sparkling beverages as they are defined in paragraphs 21 and 22 of this Article.

21. **Other sparkling fermented beverages** means alcoholic beverages which conform to the following properties:

1) falling within subheadings 2206 00 31 and 2206 00 39 of the CN, and within subheadings 2204 10, 2204 21 06, 2204 21 07, 2204 21 08, 2204 21 09, 2204 29 10 of the CN, and within heading 2205 of the CN (except for beverages which, under this law, are considered to be wines from fresh grapes);

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2022)*

2) beverages in bottles with 'mushroom' stoppers held in place by ties or fastening or beverages otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 3 bar;

3) their actual alcoholic strength by volume is more than 1.2% vol. but not more than 15% vol. and, where it is more than 8.5% vol., it is entirely of fermented origin.

22. **Other still fermented beverages** means alcoholic beverages which conform to the following properties:

1) fall within CN codes 2204 and 2205 (with the exception of beverages which, under this Law, are deemed to be wines of fresh grapes or other sparkling fermented beverages), also fall within the CN code 2206 (with the exception of beverages which, under this Law, are deemed to be other sparkling fermented wines or beer);

2) their actual alcoholic strength by volume is more than 1.2% vol. but not more than 15% vol. and, where it is more than 5.5% vol., it is entirely of fermented origin.

22<sup>1</sup>. **Non-alcoholic sweetened beverages** (hereinafter referred to as 'sweetened beverages') - are added sugars in a quantity exceeding 2,5 g per 100 ml of beverage or water containing sweeteners, mineral waters and other beverages not classified as alcoholic beverages and ethyl alcohol. For the purposes of this Law, non-alcoholic sweetened beverages also include beverage concentrates, but exclude pharmaceutical products, medical devices, food supplements, food for special medical purposes, infant formula and follow-on formula.

*AMENDED BY:*

*Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)*

22<sup>2</sup>. **Raw tobacco** – the products classified in CN 2401 position of 2019 Combined Nomenclature (CN) are not attributed to manufactured tobacco, as defined in part 9 of this Article, and heated tobacco products, as defined part 18<sup>1</sup> of this Article.

*AMENDED BY:*

1. *Law No. XIII-2279 as of 09.07.2019 (effective as of 01.11.2019)*

2. *Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)*

22<sup>3</sup>. **Irregular entry of goods** – an entry of goods, which have not been placed under release for free circulation in accordance with Article 201 of the Union Customs Code, and which have led to the incurrance of a customs debt in accordance with Paragraph 1 of Article 79 of the Union Customs Code, or such a debt would have been incurred if the goods had been subject to customs duty.

*AMENDED BY:*

1. *Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

2. *Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)*

22<sup>4</sup>. **Member State of destination** – the Member State to which goods subject to excise duty are to be delivered or used in accordance with the provisions of this Law or equivalent provisions of the legal acts of other Member States.

*AMENDED BY:*

1. Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)
2. Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)

22<sup>5</sup>. **Certified consignee of goods subject to excise duty** (hereinafter – a certified consignee) – a person who, in accordance with the procedure established by this Law and by its implementing legal acts, is registered to receive from another Member State, for commercial purposes, goods subject to excise duty, which are not under excise duty suspension arrangements. Persons recognized by the competent authorities of the other Member States are also considered as certified consignees.

*AMENDED BY:*

1. Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)
2. Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)

22<sup>6</sup>. **Certified consignor of goods subject to excise duty** (hereinafter – a certified consignor) – a person who, in accordance with the procedure established by this Law and by its implementing legal acts, is registered to dispatch to another Member State, for commercial purposes, goods subject to excise duty, which are not under excise duty suspension arrangements. Persons recognized by the competent authorities of the other Member States are also considered as certified consignors.

*AMENDED BY:*

1. Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)
2. Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)

22<sup>7</sup>. **Added sugars** - means sugars added during the production of non-alcoholic sweetened beverages.

*AMENDED BY:*

*Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)*

23. **Sparkling wine of fresh grapes** means an alcoholic beverage which conforms to the following properties:

1) falling within subheading 2204 10, 2204 21 06, 2204 21 07, 2204 21 08, 2204 21 09 or 2204 29 10 of the CN, or within heading 2205 of the CN;

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2022)*

2) is in bottles with 'mushroom' stoppers held in place by ties or fastening, or otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 3 bar;

3) has an actual alcoholic strength by volume of more than 1.2% vol. but not more than 15% vol. and is entirely of fermented origin.

24. **Still wine of fresh grapes** means an alcoholic beverage which conforms to the following properties:

1) falls under CN codes 2204 or 2205;

2) has an actual alcoholic strength by volume:

a) of more than 1.2% vol. but not more than 15% vol., and is entirely of fermented origin; or

b) of more than 15% vol. but not more than 18% vol., and is entirely of fermented origin, provided that the beverage has been manufactured without admixture of sugar.

25. **Registered consignee of excise goods** (hereinafter referred to as the **registered consignee**) means a person who has registered, in accordance with the procedure laid down by this Law and other legal acts, for the purpose of his business to receive excise goods moving under duty suspension arrangements from another Member State. Persons recognised by the competent authorities of other Member States shall also be treated as registered consignees.

26. **Registered consignor of excise goods** (hereinafter referred to as the **registered consignor**) means a person who has registered, in accordance with the procedure laid down by this Law and its implementing legal acts, for the purpose of his business to only dispatch excise goods under duty suspension arrangements upon their release for free circulation in accordance with Article 201 of the Union Customs Code. Persons recognised by the competent authorities of other Member States shall also be treated as registered consignors.

*Law No. XII-2696 as of 03.11.2016 (effective as of 01.01.2017)*

27. **Smoking tobacco** means the following products:

1) tobacco which has been stemmed, cut or otherwise split, pressed into blocks or not pressed, and

is capable of being smoked without any further industrial handling;

2) tobacco refuse put up for retail sale (remnants of tobacco leaves and by-products obtained from tobacco processing or the manufacture of tobacco products), which does not fall in the categories of products listed in paragraphs 10 and 11 of this Article and which is capable of being smoked.

*AMENDED BY:*

*Law No. XI-1185 as of 30.11.2010 (effective as of 01.01.2011)*

27<sup>1</sup>. **Sweeteners** - are as defined in point 1 of Annex I to Regulation (EC) No 1333/2008 of the European Parliament and of the Council of 16 December 2008 on food additives, as amended.

*AMENDED BY:*

*Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)*

28. **REPEALED BY:**

*Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

29. **Simplified transport document of goods subject to excise duty** – a document containing the essential details of transport document of goods subject to excise duty, which is used when goods subject to excise duty, on which excise duty has been paid, are transported between Member States for commercial purposes from a certified consignor to a certified consignee. The form of the simplified transport document of goods subject to excise duty, the Rules for the use and completion are established by Commission Regulation (EEC) No 3649/92 of 17 December 1992 on a simplified accompanying document for the intra-Community movement of goods subject to excise duty, which have been released for consumption in the Member State of dispatch. However, the central tax administrator shall have the right to establish additional requirements for simplified transport documents of goods subject to excise duty, that are issued in the Republic of Lithuania, where the Regulation referred to in this Paragraph confers such a right on the Member State.

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

30. **Intermediate products** means alcoholic beverages, including those fortified by admixture of any amount of ethyl alcohol, conforming to the following criteria:

1) fall under CN codes 2204, 2205 or 2206;

2) have an actual alcoholic strength by volume of more than 1.2% vol. but not more than 22% vol.;

3) do not fall within the categories of beverages listed in paragraphs 8, 20 and 34 of this Article.

31. **Third state** means any territory which does not belong to the territory of the European Union or a third territory within the meaning defined in paragraphs 16 and 32 of this Article.

*AMENDED BY:*

*Law No. XI-1185 as of 30.11.2010 (effective as of 18.12.2010)*

32. **Third territories** – the territories specified in the list approved by the Minister of Finance, in which the provisions of this Law do not apply.

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

33. **Member State or territory of the Member State** – the territory of the Member State of the European Union concerned, as defined in Articles 349 and 355 of the Treaty on the Functioning of the European Union, except for third territories. The territories, that are listed on the list approved by the Minister of Finance, where transactions concluded in such territories or intended for them are held to be transactions concluded in or intended for the Member State concerned, are also considered to be the territory of the Member State.

*AMENDED BY:*

1. *Law No. XI-1185 as of 30.11.2010 (effective as of 18.12.2010)*

2. *Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

34. **Wine of fresh grapes** means still and sparkling wine of fresh grapes as defined in paragraphs 23 and 24 of this Article.

35. Products consisting in part of substances other than tobacco but otherwise conforming to the criteria set in paragraph 10 of this Article shall be treated as cigars and cigarillos.

*AMENDED BY:*

*Law No. XI-1185 as of 30.11.2010 (effective as of 01.01.2011)*

36. Products made, wholly or partly, of materials other than tobacco, but, according to other criteria, meet the characteristics set out in Paragraphs 11, 18<sup>1</sup> or 27 of this Article, shall be considered to be, accordingly, cigarettes, heated tobacco products or smoking tobacco. These provisions do not apply to

products containing no tobacco, if they are intended for medical purposes.

*AMENDED BY:*

*Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2022)*

37. Other definitions used in this Law shall have the meaning as set out in the Law on Tax Administration of the Republic of Lithuania (hereinafter referred to as the Law on Tax Administration) and the Union Customs Code, however only the State Tax Inspectorate shall be referred to as the tax administrator in this Law.

*AMENDED BY:*

*Law No. XII-2696 as of 03.11.2016 (effective as of 01.01.2017)*

38. The commodity codes in this Law and in Annexes thereto are specified according to the version of the CN for that year, which is specified in the relevant Council Directive, which sets taxation of the goods in question, except for codes of ethyl alcohol and alcoholic beverages, which are specified in Commission Implementing Regulation (EU) 2018/1602 of 11 October 2018 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2022)*

#### **Article 4. Opening of a Tax Warehouse**

1. The goods subject to excise duty, that are specified in Paragraph 1 of Article 2 of this Law (in case of energy products, only the goods that are specified in Annex 2 to this Law), for which excise duty have not yet been paid, must be produced, processed, mixed, held (including storage) in the tax warehouse.

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

2. An authorisation for the opening of a tax warehouse shall be issued and cancelled according to the procedure established by the central tax administrator. Each tax warehouse shall be issued a separate authorisation.

3. An authorisation shall be issued for an indefinite period.

4. An authorisation for the opening of a tax warehouse for the purposes of engaging in a business other than specified in paragraph 1 of this Article may be issued:

1) where the average amount of excise duty calculated for the amount of products subject to excise duty to be kept at the prospective tax warehouse at any one time is not lower than the amount determined by the Government or an institution authorised by it;

2) in other cases established by the Government.

5. The requirements of paragraph 1 of this Article shall not apply to excise goods which are produced, processed and/or mixed by a natural person solely for his own use (i.e. intended not for sale but only for his own needs or for those of his family) and which are exempt under this Law from excise duty.

6. The requirements laid down in part 1 of this Article shall not apply, and it shall be deemed that excise duties have been paid for the goods that are subject to excise duties which were manufactured using, processing, blending one or more goods that are subject to excise duties only if excise duties on the goods used in the manufacture of the final product have been paid and this tax is not less than the tax which should be paid for the final product that is subject to excise duties. The provisions of this part shall not apply to the manufactured tobacco that was manufactured from raw tobacco, and to heated tobacco products.

*AMENDED BY:*

*Law No. XIII-2279 as of 09.07.2019 (effective as of 01.11.2019)*

7. The requirements laid down in part 1 of this Article shall not apply when goods classified in positions other than CN 2203-2208 are manufactured, and their actual alcoholic strength in percent exceeds 1.2%, and in case of non-liquid products - ethyl alcohol represents more than 1% of their mass, if the provisions of items 1 or 3 through 7 of the Article 27(1) of this Law can be applied to them.

*AMENDED BY:*

*Law No. XIII-2279 as of 09.07.2019 (effective as of 01.11.2019)*

#### **Article 5. Registration of Tax Warehouses**

1. All tax warehouses shall be registered and removed from the register according to the procedure established by the central tax administrator.

2. Each tax warehouse shall be given a separate identification number which is indicated in the authorisation for the opening of a tax warehouse.

#### **Article 6. Requirements for the Operation of a Tax Warehouse**



1. Following the adoption of a decision, according to the procedure established by the central tax administrator, to issue an authorisation for the opening of a tax warehouse, its keeper must provide to the local tax administrator of the territory where the warehouse will be located a cash deposit or a guarantee for the discharge of liability of the authorised warehouse keeper. The amount of the cash deposit or guarantee shall be calculated by the tax administrator when taking a decision to issue an authorisation to open a tax warehouse. If the tax warehouse is intended for a licensed activity the warehouse keeper must have an appropriate licence/s. An authorisation for the tax warehouse keeper shall be issued and the operation of the warehouse may start only after a cash deposit has been paid or a guarantee for the discharge of tax liability of the authorised warehouse keeper has been submitted and the keeper has been issued a licence/s of the prescribed form. The procedure for calculation and adjustment of the amount of a cash deposit and a guarantee for the liability of the warehouse keeper as well as the cases when it is not required to pay a cash deposit and/or submit a guarantee shall be determined by the Government or an institution authorised by it.

2. A tax warehouse keeper must keep records of all operations, that are carried out in the tax warehouse. The procedure for keeping records of operations, that are carried out in the tax warehouse (including measuring and accounting instruments, which are of obligatory use, and the requirements for their use) is established by the Government or by the institution authorised by it.

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2023)*

3. Only those types of excise goods which are specified in the authorisation for the opening of a tax warehouse may be kept in the tax warehouse under duty suspension arrangements. It shall not be prohibited to hold in a tax warehouse, receive at it or dispatch from it goods which are not under duty suspension arrangements (i.e. products which are not subject to excise duty as well as the products which, under this Law, are subject to excise duty but on which excise duty has already been paid).

4. It shall be permitted, in compliance with the requirements laid out in paragraph 3 of this Article, to hold in a tax warehouse excise goods belonging not only to the authorised warehouse keeper but to any other person. Holding of excise goods which do not belong to the authorised warehouse keeper must be subject to appropriate contracts between the warehouse keeper and the person entitled to dispose of these goods.

5. The tax administrator shall have the right to set additional requirements for the authorised warehouse keeper, if this is necessary for the proper discharge of tax liability of the authorised warehouse keeper. Additional requirements may be set in the following cases:

1) when the authorised warehouse keeper does not comply with the activity conditions set out in the authorisation;

2) upon ascertaining that special marks – excise stamps transferred to the authorised warehouse keeper have been lost (if they are lost not during automated affixing thereof), sold or otherwise unlawfully transferred, illegally received (acquired), also upon establishing violations of keeping accounts of the use of special marking equipment;

3) upon ascertaining that special paint and chemical reagents for marking fuel have been lost in a tax warehouse, also upon establishing violations of accounting;

4) upon establishing violations of storage of excise goods, the procedure of keeping accounts of operations at a tax warehouse or the requirements set for accounting equipment committed in a tax warehouse;

5) upon failure by the authorised warehouse keeper to submit for the second successive tax period an excise duty return in time or upon his missing the deadline for payment of excise duty twice in a row;

6) upon commitment of a violation in respect to which the tax administrator has the right, following the provisions of Article 104 of the Law on Tax Administration, to request to submit a suretyship or guarantee document;

7) upon ascertaining that the authorised warehouse keeper has tax underpayments related to taxes administered by the State Tax Inspectorate (with the exception of cases where payment of taxes, penalty charges and fines has been postponed at the procedure prescribed by legal acts of the Republic of Lithuania or they are an object of a tax dispute); has underpayments to the State Social Insurance Fund budget; does not discharge liability to the Customs of the Republic of Lithuania (hereinafter referred to as the Customs).

6. The tax administrator, following the Description of the Procedure for Setting Additional Requirements for an Authorised Warehouse Keeper approved by the central tax administrator, shall have the right to set one or several additional requirements, but only to the extent they are necessary for the proper discharge of tax liability with regard to the circumstances.

7. An authorisation to open a tax warehouse may be cancelled in the following cases:

1) upon a written request of the authorised warehouse keeper;

2) by a decision of the tax administrator, if the authorised warehouse keeper failed to rectify, within the prescribed time limit, the shortcomings detected, in respect of which, following the procedure laid down in paragraph 5 of this Article, additional requirements for the operation of the warehouse were set;

3) by a decision of the tax administrator, if the authorised warehouse keeper does not keep accounts of the operations carried out at the warehouse as required;

4) by a decision of the tax administrator, if the authorised warehouse keeper does not comply with the conditions of the activities laid down in the authorisation and improperly keeps accounts of the operations conducted at the warehouse, and even after the imposition of new requirements, following the procedure set out in paragraph 5 of this Article, it would not be possible to guarantee that the tax liability of the authorised warehouse keeper was properly discharged;

5) by a decision of the tax administrator, if licensed activities were conducted at the tax warehouse, while the appropriate licence/s of the warehouse keeper has/have been cancelled;

6) by a decision of the tax administrator if an authorisation to open a tax warehouse has been issued in accordance with subparagraph 1 of paragraph 4 of Article 4 of this Law and it transpires after six months of operation of a tax warehouse that during these six months the average amount of excise duty for the quantity of excise goods kept together at a tax warehouse per day is smaller by more than 10% than the amount specified in subparagraph 1 of paragraph 4 of Article 4 of this Law;

7) by decision of the tax administrator, if no activities, which are provided for in the application for an authorization for the opening of a tax warehouse, have been carried out in it for 6 consecutive months;

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2023)*

8) by decision of the tax administrator, if a tax warehouse keeper does not provide, within 3 months from the date on which an authorization for the opening of a tax warehouse has been granted, a cash deposit or a document securing the fulfilment of the obligations of a tax warehouse keeper, if, in accordance with the procedure established by legal acts, such a document had to be submitted;

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2023)*

9) by decision of the tax administrator, if no new relevant document is submitted within 10 working days from the expiry of the cash deposit or of the document securing the fulfilment of the obligations of a tax warehouse keeper;

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2023)*

10) by a decision of the tax administrator, if within three months after the date of issue of an authorisation to open a tax warehouse accounting equipment required by legal acts is not installed in the warehouse, and the schedule of installation of the computerised accounting system and internet connection with the State Tax Inspectorate is not followed;

11) by a decision of the tax administrator, if within three months from the end of the term, during which the authorised warehouse keeper had to meet the set additional requirements, these requirements are not met.

8. The warehouse keeper must be notified in writing about the decision to cancel an authorisation to open a tax warehouse at least within five working days from the date when the decision was made.

9. Following the cancellation of an authorisation for the opening of a tax warehouse it shall be prohibited to deliver to the warehouse new excise goods held under duty suspension arrangements or to dispatch from it excise goods held under duty suspension arrangements.

10. A person whose authorisation for the opening of a tax warehouse has been cancelled for non-compliance with the requirements of legal acts may apply for an authorisation to open a tax warehouse not before the lapse of three years after the date the authorisation was cancelled.

11. Local tax administrators shall monitor the operation of a tax warehouse and the activities of its keeper, following the procedure laid down by legal acts and the central tax administrator. Other state institutions shall monitor the operation of a tax warehouse within the limits of their competence.

## **Article 7. Registered Consignees, Their Rights and Duties**

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2023)*

1. A registered consignee shall have the right to receive from another Member State, for business purposes, goods subject to excise duty, which are under excise duty suspension arrangements. However, he shall not have the right to warehouse (including storage), produce, process, mix, remove goods subject to excise duty, which are under excise duty suspension arrangements.

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

2. In registering as a registered consignee, a person must provide the tax administrator with a cash deposit or with a document securing the fulfilment of the obligations of a registered consignee. Registered consignees are registered and deregistered in accordance with the procedure established by the central tax

administrator. A registered consignee is given a separate identification number, which is indicated on the certificate of a registered consignee. The central tax administrator establishes the form of the certificate of a registered consignee and the procedure for the issue thereof. The procedure for calculating the amount of cash deposit or of the security of the fulfilment of the obligations of a registered consignee, also the cases when submission of a cash deposit and/or of a document securing the fulfilment of the obligations of a registered consignee is not required are established by the Government or by the institution authorised by it.

3. A registered consignee shall have the right to receive only those types of goods subject to excise duty, which are under excise duty suspension arrangements and which are specified on the certificate of a registered consignee.

4. A registered consignee must keep records of the goods subject to excise duty, that have been received from another Member State.

5. The tax administrator shall have the right to deregister a registered consignee in the following cases:

1) a registered consignee has not received for 6 consecutive months from another Member State, for business purposes, goods subject to excise duty, which are under excise duty suspension arrangements;

2) a registered consignee does not provide a new relevant document within 10 working days from the expiry of the cash deposit or of the document securing the fulfilment of tax obligations;

3) statutory licenses, that entitle engagement in the activities related to goods subject to excise duty, are withdrawn for a registered consignee;

4) at a written request of a registered consignee.

6. The persons specified in Paragraph 1 of this Article, who occasionally receive from other Member States goods subject to excise duty, which are under excise duty suspension arrangements, are granted the status, specified in this Article, of a registered consignee for one receipt of such goods or, in cases established by the central tax administrator, for a certain quantity of goods subject to excise duty, for one consignor and for a specific period.

#### **Article 8. Registered Consignors, Their Rights and Duties**

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2023)*

1. A registered consignor shall have the right only to remove the imported goods subject to excise duty, by placing them under excise duty suspension arrangements, to any of the destinations referred to in Paragraph 1 of Article 14 and in Paragraph 1 of Article 15 of this Law.

2. In registering as a registered consignor, a person must provide the tax administrator with a cash deposit or with a document securing the fulfilment of the obligations of a registered consignor. Registered consignors are registered and deregistered in accordance with the procedure established by the central tax administrator. A registered consignor is given a separate identification number, which is indicated on the certificate of a registered consignor. The central tax administrator establishes the form of the certificate of a registered consignor and the procedure for the issue thereof. The procedure for calculating the amount of cash deposit or of the security of the fulfilment of the obligations of a registered consignor, also the cases when submission of a cash deposit and/or of a document securing the fulfilment of the obligations of a registered consignor is not required are established by the Government or by the institution authorised by it.

3. A registered consignor shall have the right to remove only those types of goods subject to excise duty, which are under excise duty suspension arrangements and which are specified on the certificate of a registered consignor.

4. A registered consignor must keep records of the goods subject to excise duty, that have been removed.

5. The tax administrator shall have the right to deregister a registered consignor in the following cases:

1) a registered consignor has not removed for 6 consecutive months the imported goods subject to excise duty, which are under excise duty suspension arrangements;

2) a registered consignor does not provide a new relevant document within 10 working days from the expiry of the cash deposit or of the document securing the fulfilment of tax obligations;

3) statutory licenses, that entitle engagement in the activities related to goods subject to excise duty, are withdrawn for a registered consignor;

4) at a written request of a registered consignor.

#### **Article 8<sup>1</sup>. Certified Consignees, Certified Consignors, Their Rights and Obligations**

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

1. A certified consignee shall have the right to receive from another Member State, for commercial purposes, goods subject to excise duty, which are not under excise duty suspension arrangements. A tax warehouse keeper or a registered consignee can act as a certified consignee, after having notified the tax

administrator thereof in accordance with the procedure established by the central tax administrator and after having provided a cash deposit or a document securing the fulfilment of the obligations of a certified consignee.

2. A certified consignee shall have the right to dispatch to another Member State, for commercial purposes, goods subject to excise duty, which are not under excise duty suspension arrangements. A tax warehouse keeper or a registered consignor can act as a certified consignor, after having notified the tax administrator thereof in accordance with the procedure established by the central tax administrator.

3. In registering as a registered consignee, a person must provide the tax administrator with a cash deposit or with a document securing the fulfilment of the obligations of a certified consignee. Certified consignees and certified consignors are registered by giving them identification numbers, and are deregistered in accordance with the procedure established by the central tax administrator. The procedure for calculating the amount of cash deposit or of the security of the fulfilment of the obligations of a certified consignee, also the cases when submission of a cash deposit and/or of a document securing the fulfilment of the obligations of a certified consignee is not required are established by the Government or by the institution authorised by it.

4. The tax administrator deregisters a certified consignee or a certified consignor in the following cases:

1) a certified consignee has not received for 6 consecutive months from another Member State, for commercial purposes, goods subject to excise duty, which are not under excise duty suspension arrangements, and a certified consignor has not dispatched for 6 consecutive months to another Member State, for commercial purposes, goods subject to excise duty, which are not under excise duty suspension arrangements, and the certified consignor;

2) a certified consignee does not provide a new relevant document within 10 working days from the expiry of the cash deposit or of the document securing the fulfilment of tax obligations;

3) statutory licenses, that entitle engagement in the activities related to goods subject to excise duty, are withdrawn for a certified consignee or for a certified consignor;

4) at a written request of a certified consignee or of a certified consignor.

5. If a certified consignee or a certified consignor occasionally receives or dispatches goods subject to excise duty, the status, referred to in this Article, of a certified consignee or of a certified consignor is granted for one receipt or dispatch of such goods or, in cases established by the central tax administrator, for a certain quantity of goods subject to excise duty, for one consignor or consignee, or for a specific period. In this case, a certified consignee, the carrier of those goods, the owner of the goods subject to excise duty, a certified consignor or those persons together can secure the fulfilment of the tax obligations of the consignee, that is certified in accordance with the procedure approved by the Government or by the institution authorised by it, by submitting a surety (guarantee) document or by paying a cash deposit.

#### **Article 9. Chargeability of Excise Duty in the Republic of Lithuania**

1. The chargeability of the excise duty in the Republic of Lithuania shall arise:

1) on excise goods which were released from duty suspension arrangements in the Republic of Lithuania (i.e. goods moved from the tax warehouse in respect to which duty suspension arrangements are not applied; goods received by a registered consignee from another Member State; excise goods moved to the direct place of delivery indicated by an authorised warehouse keeper who receives excise goods or a registered consignee; as well as excise goods under duty suspension arrangements brought from other Member States and intended for persons specified in subparagraphs 2, 3, 6, 7, 8 and 9 of paragraph 1 of Article 19 of this Law). The provisions of this paragraph shall also apply to excise goods which have been released from duty suspension arrangements by violating the requirements set out by legal acts;

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.07.2022)*

2) for the goods subject to excise duty, which have been lost in the tax warehouse of the Republic of Lithuania, for the goods that have been lost in the Republic of Lithuania during the transportation, as well as for the goods subject to excise duty, which have not been delivered to their destination due to irregularities during the movement of such goods, that have occurred or have been identified in the Republic of Lithuania (if there is no evidence that those irregularities have occurred or have been identified in another Member State). The cases, where the receipt (export) of the goods subject to excise duty is not confirmed in accordance with the provisions of Articles 14, 15 or 16 of this Law or with the identical in substance provisions of the legal acts of other Member States are considered to be the irregularity of the movement of the goods subject to excise duty. The lost quantity of the goods, that does not exceed the common partial loss threshold of the goods moving between Member States, that has been established by the European Commission, is not considered to be the irregularity of the movement of the goods subject to excise duty and no excise duties shall be levied thereon (unless there are reasonable grounds for suspecting fraud or irregularity), and when the said threshold is not established or in other cases of the loss of the goods subject to excise duty (including the loss in the tax warehouse), then not exceeding the norms of natural loss, established by the Government or by the institution authorised by it, as well as for the goods lost due to *force majeure*, and for other goods

irretrievably lost or totally destroyed (if they cannot be used as goods subject to excise duty), if this has been proven in accordance with the procedure established by the Government or by the institution authorised by it;

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

3) on excise goods used at the tax warehouse of the Republic of Lithuania, except in cases where these goods were used for manufacturing other goods which, under this Law, are subject to excise duty or which, when used for the purposes established by this Law, are subject to exemption from excise duty, also on energy products used in the territory of the tax warehouse, in which these energy products are manufactured, in the process of manufacture of these energy products (energy products used for the needs of manufacturer as fuel (motor fuel) or as heating fuel, excise duty shall be applied according to the general procedure);

4) on excise goods acquired or imported exempt from excise duty for the purposes laid down in Articles 19, 27 or 43 of this Law but used for other purposes in the Republic of Lithuania;

5) on energy products specified in paragraph 2 of Article 2 of this Law when they are sold or used in the Republic of Lithuania as motor fuel, their additives or as fuel intended for heating, the products indicated in paragraph 3 of Article 2 of this Law when they are sold or used in the Republic of Lithuania as motor fuel or their additives, also hydrocarbons specified in paragraph 4 of Article 2 of this Law when they are sold or used in the Republic of Lithuania as fuel intended for heating;

6) the goods subject to excise duty, that have been produced, mixed or processed (including the goods that have been unlawfully produced, mixed or processed) in the Republic of Lithuania outside the tax warehouse;

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

7) the goods subject to excise duty, which are not under excise duty suspension arrangements, that have been delivered to the Republic of Lithuania and are held in the Republic of Lithuania for commercial purposes, when they are transported only from a certified consignor to a certified consignee, as well as for the goods subject to excise duty, that have been delivered to the Republic of Lithuania from another Member State, when they are delivered by the consignor of the goods, who carries out economic activity, or by another person on the order of the consignor of the goods to the person, who is not a registered consignee or is not a certified consignee, and does not carry out economic activity, or to the place other than a tax warehouse. The goods subject to excise duty, that have been delivered, shall be deemed to be held for commercial purposes when they are held by a person other than a natural person or when they are held by a natural person for the purposes other than personal use. In order to determine whether the goods subject to excise duty are intended for the personal use of a natural person, the commercial status of the holder of those goods, the nature, quantity of those goods and the reasons for their holding, the accounting documents of those goods, the accounting documents, place of holding or mode of transport of those goods must be taken into account. In order to assess whether the goods are intended for personal use, the tax administrator shall have the right to take into account also the other circumstances related to the delivery and holding of the goods. If the requirements set out in Paragraph 11 of Article 15 of this Law are followed when the goods subject to excise duty, which are not under excise duty suspension arrangements, are transported, for commercial purposes, through the Republic of Lithuania to another Member State, then such goods shall not be deemed to be held in the Republic of Lithuania for commercial purposes. In cases where the goods subject to excise duty are held on board a vessel sailing or aircraft flying between two Member States, but they are not supplied or intended for the supply in the territory of the Republic of Lithuania, then such goods are not subject to excise duty in the Republic of Lithuania;

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

8) for the goods subject to excise duty that are being held, which do not have special marks – excise stamps, but which, in accordance with the procedure established by this Law and its implementing legal acts, must have excise stamps, as well as for other goods subject to excise duty that are being held (including cases of infringement), which are not under excise duty suspension arrangements, but for which excise duty, in accordance with the provisions of this Law or with the identical in substance provisions of the legal acts of other Member States, is unpaid;

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

9) on manufactured tobacco, ethyl alcohol and alcoholic beverages belonging by the right of ownership, which are not subject to duty suspension arrangements and/or which have been released for free circulation before the date of coming into effect of a new excise duty rate, for persons who have the right, at the procedure prescribed by legal acts, to engage in wholesale trade in tobacco products and/or alcohol

products on the date of coming into effect of a new excise duty rate. This provision shall only apply in cases where the effective new excise duty rate is bigger than the previous excise duty rate, and only with respect to products mentioned in this paragraph kept in units (warehouses, branches, etc.) specified in licences to engage in wholesale trade in tobacco products and/or alcohol products, from which wholesale trade in tobacco products and/or alcohol products is carried out and/or in which these products are kept;

*AMENDED BY:*

1. *Law No. XIII-2581 as of 03.12.2019 (effective as of 01.01.2020)*
2. *Law No. XIV-2473 as of 15.02.2024 (effective as of 01.03.2024)*

10) on excise goods which, in accordance with the procedure established in paragraphs 2 or 3 of Article 37 or paragraph 2 of Article 37<sup>1</sup> or paragraph 2 of Article 38 or paragraph 2 or paragraph 3 of Article 39 of this Law, have been subject to excise duty relief established in the above-mentioned paragraphs, however which have been used for the purposes other than those specified in the paragraphs.

*AMENDED BY:*

*Law No. XV-679 as of 16.12.2025 (effective as of 01.01.2026)*

11) energy products kept, classified under subheadings KN 2710 19 91–2710 19 99, for which the excise duties have not been paid in accordance with the provisions of this Law.

*AMENDED BY:*

*Law No. XII-1655 as of 23.04.2015 (effective as of 01.11.2015)*

2.

*AMENDED BY:*

1. *Law No. XI-1185 as of 30.11.2010 (effective as of 18.12.2010)*
2. *Law No. XII-2696 as of 03.11.2016 (effective as of 01.01.2017)*
3. *Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

In addition to the cases referred to in Paragraph 1 of this Article, the obligation arises to pay excise duty for the goods subject to excise duty, that are imported in the Republic of Lithuania, except for the imported goods subject to excise duty, that have been removed by a registered consignor to any destination referred to in Paragraph 1 of Article 14 and in Paragraph 1 of Article 15 of this Law, as well as for the imported goods subject to excise duty, that are transported to a tax warehouse. The obligation arises to pay excise duty also for the goods subject to excise duty, which are removed unlawfully, unless the customs debt is extinguished under Points (e), (f), (g) or (k) of Paragraph 1 of Article 124 of the Union Customs Code. The procedure for transporting to a tax warehouse of the imported goods subject to excise duty, that have been removed by a registered consignor to the destinations referred to in Paragraph 1 of Article 14 and in Paragraph 1 of Article 15 of this Law, as well as of the imported goods subject to excise duty is established by the Government or by the institution authorised by it. The goods subject to excise duty shall be deemed to be imported in the Republic of Lithuania when:

1) non - Union goods are in the territory of the Republic of Lithuania at the time they are imported into the territory of the European Union;

2) Union goods are in the territory of the Republic of Lithuania at the time they are imported into the territory of the European Union from third territories. If those goods, which have been brought into the territory of the European Union, are placed under the internal transit procedure, then those Union goods shall be deemed to have been imported in the territory of the Republic of Lithuania if, after cessation of application of the said transit procedure, the goods are in the territory of the Republic of Lithuania.

3. The chargeability of excise duty on the goods specified in paragraph 1 of this Article shall arise upon the formation of the circumstances referred to in paragraph 1 of this Article. The chargeability of excise duty on the goods specified in paragraph 2 of this Article, which under the appropriate legal acts of the European Union are subject to import duty shall arise at the time when the obligation to calculate import duty arises under legal acts, regulating calculation of import duties. Where no import duties are imposed on the goods specified in paragraph 2 of this Article, the chargeability of excise duty thereon shall arise where under the appropriate provisions of the Union Customs Code import debt to customs would be chargeable if the goods were subject to the said duties.

*AMENDED BY:*

1. *Law No. XI-1185 as of 30.11.2010 (effective as of 18.12.2010)*
2. *Law No. XII-2696 as of 03.11.2016 (effective as of 01.01.2017)*

4. In the cases specified in subparagraph 1 of paragraph 1 of this Article excise duty shall be chargeable to the authorised warehouse keeper, registered consignee or any other person in respect of whom or on whose behalf excise goods have been released from duty suspension arrangements, and to any other persons who participate in violation of the requirements set out by legal acts while releasing excise goods from duty suspension arrangements.

5. In the cases referred to in Points 2 and 3 of Paragraph 1 of this Article, the obligation to pay excise duty on the goods, which have been lost or consumed in the tax warehouse, shall lie with the keeper of the tax warehouse in which the goods have been lost or consumed, and the obligation to pay excise duty on the goods subject to excise duty, which are under excise duty suspension arrangements, and which have been lost due to irregularities of the movement of the goods, that have occurred or have been identified in the Republic of Lithuania shall lie with the keeper of the tax warehouse, from which the goods have been removed, with a registered consignor or with the person who guaranteed the payment of excise duty.

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

6. In the case specified in subparagraph 4 of paragraph 1 of this Article excise duty shall be chargeable to the person who used the excise goods otherwise than prescribed by the conditions set for the application of excise duty relief, whereas in the cases specified in subparagraph 5 of paragraph 1 of this Article – to the person who sold or used the products specified herein in the ways indicated in subparagraph 5 of paragraph 1 of this Article.

7. In the case referred to in Point 6 of Paragraph 1 of this Article, the obligation to pay excise duty shall lie with the person having produced, mixed or processed the goods subject to excise duty.

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

8. *AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

In the case referred to in Point 7 of Paragraph 1 of this Article, the obligation to pay excise duty shall lie:

1) with a certified consignee, when the goods subject to excise duty, which are not under excise duty suspension arrangements, are delivered from a certified consignor of another Member State to a certified consignor to the Republic of Lithuania, and are held in the Republic of Lithuania for commercial purposes. The obligation to pay excise duty shall also lie with a person, who is not a certified consignee and/or a certified consignor, or with a person, who is not acting as a certified consignee and/or a certified consignor, as laid down in Paragraphs 1 and 2 of Article 8<sup>1</sup> of this Law or in equivalent provisions of the legal acts of other Member States;

2) with the consignor of the goods, when the goods are delivered from another Member State to the Republic of Lithuania by the consignor of the goods, who carries out economic activity, or by another person on the order of the consignor of the goods to the person, who is not a registered consignee or is not a certified consignee, and who does not carry out economic activity, as defined in the Law on Value Added Tax, or to the place other than a tax warehouse.

9. In the case referred to in Point 8 of Paragraph 1 of this Article, the obligation to pay excise duty shall lie with a person who holds (including storage) the goods subject to excise duty, which are referred to in Point 8 of Paragraph 1 of this Article, or with any other person who participated in holding such goods (including storage).

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

10. In the case specified in subparagraph 9 of paragraph 1 of this Article excise duty shall be chargeable to the person who has the right to engage in wholesale trade in tobacco products and/or alcohol products at the procedure prescribed by legal acts.

*AMENDED BY:*

1. Law No. XIII-2581 as of 03.12.2019 (effective as of 01.01.2020)

2. Law No. XIV-2473 as of 15.02.2024 (effective as of 01.03.2024)

11. In the case specified in subparagraph 10 of paragraph 1 of this Article the difference of excise duty (between the rate of excise duty referred to in Article 37(1) or Article 39(1) or (3) of this Law and the rate of excise duty applied to the excise goods) shall be chargeable to the person who uses excise goods in a manner other than established by the conditions of the application of an excise duty relief.

12. In the case specified in subparagraph 11 of paragraph 1 of this Article, the liability to pay excise duties falls on the person keeping the excise goods referred to in subparagraph 11 of paragraph 1 of this Article.

*AMENDED BY:*

Law No. XII-1655 as of 23.04.2015 (effective as of 01.11.2015)

13. The obligation to pay excise duty in the case referred to in Paragraph 2 of this Article shall lie with the declarant referred to in Paragraph 15 of Article 5 of the Union Customs Code (hereinafter – the declarant)

or with any other person referred to in Paragraph 3 of Article 77 of this Code. When the goods subject to excise duty are illegally imported, the obligation to pay excise duty shall lie with any person, who participated in the illegal importation of those goods.

*AMENDED BY:*

1. *Law No. XII-1655 as of 23.04.2015 (effective as of 01.11.2015)*
2. *Law No. XII-2696 as of 03.11.2016 (effective as of 01.01.2017)*
3. *Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

14. In the cases when excise duty shall be chargeable to several persons, they have a solidary obligation to pay excise duty. Other cases when excise duty becomes chargeable in the Republic of Lithuania as well as persons to whom it is chargeable are referred to in Article 16 of this Law.

*AMENDED BY:*

*Law No. XII-1655 as of 23.04.2015 (effective as of 01.11.2015)*

**Article 10. AMENDED BY:**

*Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

### **Tax Period and Filing of an Excise Duty Return**

1. The tax period, that applies to a tax warehouse keeper, registered consignee, registered consignor, certified consignee and to the person referred to in Point 2 of Paragraph 8 of Article 9 of this Law, is a calendar month. At the end of this period, a tax warehouse keeper, registered consignee, registered consignor, certified consignee and the person referred to in Point 2 of Paragraph 8 of Article 9 of this Law must file, until the 15<sup>th</sup> day of the next month, an Excise Duty Return and the annexes thereto with the local tax administrator, in whose territory of activity the tax warehouse is located, a registered consignee, registered consignor, certified consignee and the person referred to in Point 2 of Paragraph 8 of Article 9 of this Law is registered as a taxpayer. The return form and the procedure for completing the return shall be established by the central tax administrator.

2. If one keeper has several tax warehouses, the return shall be filed for each warehouse separately.

3. An amount of excise duty, the obligation to pay which under Article 9 of this Law arose in the tax period, for which an Excise Duty Return is being filed, together with an advance amount of excise duty for the current tax period, the obligation to pay which arose under Article 12 of this Law, must be declared in the Excise Duty Return, that is filed by the persons referred to in Paragraph 1 of this Article,

4. After the withdrawal of an authorization for the opening of a tax warehouse, in addition to the amount of excise duty, which has been levied in accordance with the procedure established in Paragraph 3 of this Law, an amount of excise duty, which is payable for all goods subject to excise duty, that were present in this warehouse on the next day following the withdrawal of the authorization, for which excise duty has not yet been paid, and for the goods subject to excise duty, which are under excise duty suspension arrangements, that were removed from the warehouse, but the fact of delivery of such goods to the destination (of their removal from the territory of the European Union or of clearance of the external transit procedure) was not confirmed before the date of withdrawal of the authorization, except in cases where, under this Law, excise duty must not be levied on such goods, must be also declared in the Excise Duty Return, that is being filed, of the tax period, in which the authorization for the opening of a tax warehouse has been withdrawn. This amount shall be levied applying the rates of excise duty, that were in force on the date of withdrawal of the authorization, and for the goods that have been removed - those that were in force on the date of the removal or of clearance of the external transit procedure. If, following the date of withdrawal of the authorisation, evidence is received that the goods have been delivered to the destination (or that they have been, respectively, removed from the territory of the European Union or that the goods have been placed under the external transit procedure) the amount of excise duty overpaid for the quantity of the goods, which has been delivered to the destination (or, respectively, has been removed from the territory of the European Union, or which have been placed under the external transit procedure) shall be set off or refunded in accordance with the procedure established by the Law on Tax Administration, but only if no more than 3 years have elapsed since the date of removal of the goods.

5. After the deregistration of a registered consignee or of a certified consignee, the person must file, not later than within 10 days from the date of the deregistration, an Excise Duty Return of a registered consignee or of a certified consignee, in which the payable amount of excise duty for the goods subject to excise duty, that were received from another Member State before the date of the deregistration, for which excise duty has not been paid, applying the rates of excise duty, that were in force on the date on which the goods were received, would be declared. After the deregistration of a registered consignor, the person must file, not later than within 10 days from the date of the deregistration, an Excise Duty Return, in which the payable amount of excise duty for the goods subject to excise duty, for which the fact of delivery to the destination has not been confirmed before the date of the deregistration, would be declared. This payable amount of excise duty must be levied applying the rates of excise duty, that were in force on the date on which the goods were removed. If, after the deregistration of a registered consignor, evidence is received that the



goods subject to excise duty, which are under excise duty suspension arrangements, are delivered to the destination, the overpaid amount of excise duty shall be set off or refunded in accordance with the procedure established by the Law on Tax Administration, but only if no more than 3 years have elapsed since the date of removal of the goods.

6. If a person, in violation of the requirements of Paragraphs 1, 5, 6 and 7 of Article 4 of this Law, produces, mixes or processes in any way the goods subject to excise duty outside a tax warehouse, he must file, not later than the next working day following the date of the production, mixing or processing of the goods, an Excise Duty Return and declare in it the amount of excise duty payable for the goods that have been produced, mixed or processed in this way, which has been levied applying the rates of excise duty, that were in force on the date of the production, mixing or processing of the goods. An Excise Duty Return shall be filed with the local tax administrator, in whose territory of activity the person is registered as a taxpayer.

7. Any person, who becomes liable to pay excise duty under Points 4 and/or 5 and/or 8 and/or 10 and/or 11 of Paragraph 1 of Article 9 of this Law, must file, not later than the working day following the day on which the obligation arose, an Excise Duty Return and declare in it the payable amount of excise duty. An Excise Duty Return shall be filed with the local tax administrator, in whose territory of activity the person is registered as a taxpayer.

8. In cases where the obligation to pay excise duty for the goods subject to excise duty, that have been lost during the transportation in the Republic of Lithuania, lies within the person who guaranteed the payment of excise duty and who is not a tax warehouse keeper, registered consignee, registered consignor or certified consignee, this person must file, not later than the working day following the day on which the obligation arose, an Excise Duty Return and annexes thereto in accordance with the procedure established by the central tax administrator.

9. A person, who becomes liable to levy excise duty for manufactured tobacco, ethyl alcohol and alcoholic beverages under Point 9 of Paragraph 1 of Article 9 of this Law, must, on the date of entry into force of the new rate of excise duty on manufactured tobacco, ethyl alcohol and alcoholic beverages (if it is not a working day, then on the next working day thereafter), in accordance with the procedure established by the central tax administrator, take an inventory at the beginning of the day of the products specified in Point 9 of Paragraph 1 of Article 9 of this Law, which he owns, and file, within 5 working days, a deed of inventory with the local tax administrator, in whose territory of activity the tax warehouse is located, and if a person is not a tax warehouse keeper, then with the local tax administrator, in whose territory of activity the person is registered as a taxpayer.

The person specified in this Paragraph must file, until the 15<sup>th</sup> day of the month following the month in which the new rate of excise duty has entered into force, with the local tax administrator specified in this Paragraph an Excise Duty Return in the form established by the central tax administrator and declare in it an amount of excise duty, which is payable on the products, specified in Point 9 of Paragraph 1 of Article 9 of this Law, which are owned by the person on the date of entry into force of the new rate of excise duty. This amount shall be calculated by subtracting from an amount of excise duty, which is payable applying the new rate of excise duty, that has entered into force, an amount of excise duty, that has been levied for this manufactured tobacco, ethyl alcohol and alcoholic beverages before the date of entry into force of the new rate of excise duty.

10. The provisions of this Article do not apply to the imported goods, that are subject to excise duty.

#### **Article 11. Calculation of the Amount of Excise Duty Chargeable in the Republic of Lithuania**

The amount of excise duty chargeable on excise goods which under this Law become chargeable in the Republic of Lithuania shall be calculated according to the rates of excise duty effective on the date chargeability arises. In case the excise goods are lost and the date of their loss is impossible to determine, the amount of excise duty payable shall be calculated according to the rates of excise duty effective on the date of determining the loss.

#### **Article 12. Procedure of Payment of Excise Duty**

1. The chargeable amount of excise duty must be paid into the cumulative account of the local tax administrator not later than by the end of the time period set in this Law for filing an excise duty return. In cases where an advance payment of excise duty has been made, based on the paragraph 2 of this Article, the payable amount of excise duty shall be first of all credited from the advance payment. In cases laid down by this Law or the regulating legal acts, if a person subject to the excise duty has paid a cash deposit before receiving, bringing in or dispatching excise goods, the payable amount of excise duty shall be first of all credited from the cash deposit.

*AMENDED BY:*

*Law No. XII-2152 as of 10.12.2015 (effective as of 01.01.2016)*

2. In cases when the owner of a certain warehouse of excise goods or registered trader exceeds the average payable amount of 15 000 EUR of excise duty for 3 consecutive past tax periods, advance excise duty shall be paid by the 15<sup>th</sup> day of the current tax period, starting with the next tax period after the above

mentioned condition proves. The amount of excise duty advance payment shall be equal to 1/3 of the total average payable excise duty, which was (or had to be) declared for 3 consecutive past tax periods, as set forth in this paragraph.

*AMENDED BY:*

*Law No. XII-2152 as of 10.12.2015 (effective as of 01.01.2016)*

3. The provisions of Paragraph 2 of this Article do not apply to the payable amount of excise duty, that has been levied by a tax warehouse keeper or registered consignee in accordance with the procedure established in Paragraph 9 of Article 10 of this Law.

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

4. Excise duty on imported excise goods shall be paid by the same deadline as import duty (if it was set) for such goods as it is set in the Union Customs code, its supplementing and implementing legal acts. When the excise duty is not paid in advance or immediately after the arising of chargeability of the excise duty and when this is required for guaranteeing that liability to the Customs be properly discharged, the tax obligation shall be ensured by the same procedure which ensures the obligations related to the import customs debt as set out in the Union Customs Code its supplementing and implementing legal acts.

*AMENDED BY:*

*Law No. XII-2696 as of 03.11.2016 (effective as of 01.01.2017)*

### **Article 13. Stating the Calculated Excise Duty Amount in the Product Sales Documents**

In the cases determined by the Government or an institution authorised by it, the sales documents of excise goods must state the amount of excise duty calculated on these goods.

### **Article 14. Movement of Excise Goods under Duty Suspension Arrangements between Tax Warehouses in the Republic of Lithuania**

1. Excise goods under duty suspension arrangements may be moved from one tax warehouse of the Republic of Lithuania to another tax warehouse of the Republic of Lithuania or to the place of direct delivery specified by the authorised warehouse keeper, who receives excise goods, located in the Republic of Lithuania. The goods under duty suspension arrangements may be moved only to such a tax warehouse where it is permitted to hold goods of this type. Where the goods are moved in such a way, it shall not be considered that they have been released from duty suspension arrangements, unless this Law provides otherwise.

2. When goods subject to excise duty, which are under excise duty suspension arrangements, are moved from one tax warehouse in the Republic of Lithuania to another tax warehouse in the Republic of Lithuania, or to the direct delivery place in the Republic of Lithuania, that has been indicated by a tax warehouse keeper, who receives goods subject to excise duty, a draft electronic transport document of goods subject to excise duty (hereinafter – the electronic transport document) must be prepared in accordance with the procedure established by the central tax administrator, pursuant to the provisions of Regulation (EC) No 684/2209. The consignor of the goods subject to excise duty must submit this draft electronic transport document, using a computerized system for the movement and control of goods subject to excise duty, to the local tax administrator. The persons authorised by the local tax administrator must, in accordance with the procedure established by the central tax administrator, approve the data contained in the draft electronic transport document, assign a unique administrative reference code to the electronic transport document, and notify it to the consignor of the goods subject to excise duty. The persons authorised by the local tax administrator must forward this electronic transport document directly to a tax warehouse keeper, who receives the goods subject to excise duty. At the request of the tax administrator, a person transporting the goods subject to excise duty must provide a unique administrative reference code, a printed copy of the electronic transport document or another document certifying the transport or supply of those goods.

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

3. Upon receipt of excise goods under duty suspension arrangements, the authorised warehouse keeper shall, not later than within five working days from the end of movement of these goods (the term may be extended due to objective circumstances), prepare, at the procedure established by the central tax administrator, a notification of the receipt of excise goods (hereinafter referred to as the notification of receipt). When excise goods are brought to the place of direct delivery indicated by the authorised warehouse keeper who receives excise goods, the authorised warehouse keeper of the Republic of Lithuania, who indicates the place of direct delivery, shall prepare a notification of receipt. Persons authorised by the local tax administrator of the authorised warehouse keeper who receives excise goods shall, at the procedure established by the central tax administrator, confirm the data given in the notification of receipt and forward this notification to the consignor. The movement of excise goods under duty suspension arrangements shall be considered ended after these goods are accepted by the consignee. If the amount of received excise goods does not correspond

to the amount specified in the electronic accompanying document prepared when dispatching the goods, the consignee must, at the procedure established by the central tax administrator, indicate the irregularities of the received amount of goods in the notification of receipt.

4. If within five working days from the day when excise goods under duty suspension arrangements had to be received a notification of receipt is not received at the procedure prescribed by this Law, if no proof can be given at the procedure established by the Government or an institution authorised by it that the dispatched excise goods have been lost during movement due to *force majeure* or irretrievably lost or completely destroyed, also if these goods have not been returned, these goods must be declared in an excise duty return, filed for the tax period following the period when the goods were dispatched, as excise goods which have been released from duty suspension arrangements and the excise duty on these goods shall be calculated by applying the rate effective on the day of dispatch. If the notification of receipt is received later, or it is proved, in accordance with the procedure established by the Government or an institution authorised by it, that the goods were lost during movement due to *force majeure* or have been irretrievably lost or completely destroyed, or if the goods are returned, the overpaid excise duty amount shall be credited or refunded in accordance with the procedure laid down by the Law on Tax Administration.

5. The consignor of the goods subject to excise duty may, using a computerized system for the movement and control of goods subject to excise duty, in accordance with the procedure established by the central tax administrator, cancel the prepared electronic transport document, if the movement of those goods subject to excise duty, which are under excise duty suspension arrangements, has not yet begun. The movement of goods subject to excise duty, which are under excise duty suspension arrangements, shall be deemed to have begun when those goods leave a tax warehouse.

**AMENDED BY:**

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

6. The consignor of the goods subject to excise duty, which are under excise duty suspension arrangements, may change, during the movement, in accordance with the procedure established by the central tax administrator, the consignee or destination of those goods, which must be a tax warehouse in the Republic of Lithuania or one of the places referred to in Points 1, 2, 3, 4 and 8 of Paragraph 1 of Article 15 of this Law (in this case, the requirements of Article 15 shall apply to the movement of the goods). To this end, the consignor must submit, using a computerized system for the movement and control of goods subject to excise duty, a draft electronic change of destination document to the tax administrator.

**AMENDED BY:**

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

7. The consignor may, at the procedure and conditions established by the central tax administrator, split the movement of energy products under duty suspension arrangements into two or more movements.

8. The provisions of this Article shall *mutatis mutandis* apply to the goods subject to excise duty, which are under excise duty suspension arrangements, that are removed by a registered consignor from the place of importation of the goods subject to excise duty. In this case, the movement of goods subject to excise duty shall be deemed to have begun when they are released for free circulation in accordance with Article 201 of the Union Customs Code. The goods subject to excise duty, which are under excise duty suspension arrangements, can be removed from the place of importation only when a declarant or another person, directly or indirectly involved in the completion of customs formalities, as laid down in Article 15 of the Union Customs Code, submits to the tax administrator a unique excise number, referred to in Point a) of Paragraph 2 of Article 19 of Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004, with all amendments, according to which a registered consignor of the goods being transported and the consignor, to whom the goods are shipped, is identified, except where the importation takes place in the tax warehouse.

**AMENDED BY:**

1. Law No. XII-2696 as of 03.11.2016 (effective as of 01.01.2017)

2. Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

NOTE: Law No. XI-722 of 01.04.2010 establishes that the central tax administrator shall notify the European Commission of the provisions of the description of the procedure approved by the central tax administrator, specified in paragraph 7 of Article 14.

**Article 15. AMENDED BY:**

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

#### **Movement of Goods Subject to Excise Duty to Another Member State**

1. The goods subject to excise duty, which are under excise duty suspension arrangements, can be (from a tax warehouse located in the Republic of Lithuania):

1) removed to a tax warehouse in another Member State;

2) removed to a registered consignee in another Member State;  
3) removed to the place of direct delivery specified by a tax warehouse keeper of another Member State, who receives the goods subject to excise duty, or by a registered consignee;  
4) exported through another Member State, that is, removed according to Article 329 of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, with all amendments (hereinafter – Implementing Regulation (EU) 2015/2447) to the customs office of exit;

5) removed to the persons referred to in Points 3, 6, 7 and 9 of Paragraph 1 of Article 19 of this Law;  
6) removed under agreements of other Member States with third countries or under international agreements, if such agreements provide for the exemption of those goods from value added tax;

7) removed for the use by the United Kingdom military units, which are deployed in Cyprus under the Treaty of 16 August 1960 concerning the establishment of the Republic of Cyprus, or by the accompanying civilian personnel;

8) removed, according to Paragraph 5 of Article 329 of Implementing Regulation (EU) 2015/2447, to the customs office of exit, which is also the customs office of departure, when the goods are placed under the external transit procedure in the cases referred to in Paragraph 4 of Article 189 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code, with all amendments (hereinafter – Delegated Regulation (EU) 2015/2446).

2. When the goods subject to excise duty, which are under excise duty suspension arrangements, are removed from a tax warehouse located in the Republic of Lithuania to the destinations referred to in Paragraph 1 of this Article, a draft electronic transport document must be prepared, in accordance with the procedure established by the central tax administrator, pursuant to the provisions of Regulation (EC) No 684/2009. The consignor of the goods subject to excise duty must submit, using a computerized system for the movement and control of goods subject to excise duty, this draft electronic transport document to the local tax administrator. The persons authorised by the local tax administrator must, in accordance with the procedure established by the central tax administrator, approve the data contained in the draft electronic transport document, assign a unique administrative reference code to the electronic transport document, and notify it to the consignor of the goods subject to excise duty. The persons authorised by the local tax administrator must send this electronic transport document to the competent authorities of the Member State of destination. At the request of the competent authorities of the Republic of Lithuania or of the states, in which the destinations referred to in Paragraph 1 of this Article are located, a person transporting the goods subject to excise duty must provide a unique administrative reference code, a printed copy of the electronic transport document or another document certifying the transport or supply of those goods. The goods subject to excise duty, which are under excise duty suspension arrangements, that are transported to the persons specified in Points 5, 6 and 7 of Paragraph 1 of this Article, must be accompanied by a document certified by persons authorised by the competent authorities of another Member State, which grants the right to acquire those goods under the excise duty relief. This document of exemption from excise duty must specify the nature, quantity, value, consignee of the goods subject to excise duty, that are transported, and the Member State to which those goods are transported.

3. When the goods subject to excise duty are exported or transported, according to Point 8 of Paragraph 1 of this Article, though one or several other Member States, the persons authorised by the local tax administrator must send the prepared electronic transport document to the competent authorities of the Member State, in which the export declaration has been lodged in application of the provisions of Paragraph 2 of Article 221 of Implementing Regulation (EU) 2015/2447 (hereinafter – the Member State of export. The persons authorised by the local tax administrator must forward, in accordance with the procedure established by the central tax administrator, the notification received from the competent authorities of the Member State of export, which confirms the fact of removal of the goods subject to excise duty from the territory of the European Union (hereinafter – export notification), or notification of the discrepancy between the electronic transport document and the export declaration, or notification that the goods are no longer intended to be removed from the customs territory of the Union to the consignor of those goods. Upon receipt of the notification that the goods are no longer intended to be removed from the customs territory of the Union, the consignor must cancel the electronic transport document, as set out in Paragraph 4 of this Article, or must change the destination of the goods, as set out in Paragraph 5 of this Article.

4. The consignor of the goods subject to excise duty, which are under excise duty suspension arrangements, may, using a computerized system for the movement and control of goods subject to excise duty, cancel the movement of those goods, if the movement of those goods has not yet begun. The provisions of Paragraphs 5 and 8 of Article 14 of this Law shall apply *mutatis mutandis* in determining the beginning of the movement of the goods subject to excise duty, which are under excise duty suspension arrangements, and in cancelling the movement.

5. The consignor of the goods subject to excise duty, which are under excise duty suspension arrangements, may change, during the movement, in accordance with the procedure established by the central

tax administrator, the consignee or destination of those goods, which must be one of the places referred to in Points 1, 2, 3, 4 and 8 of Paragraph 1 of his Article, or a tax warehouse located in the Republic of Lithuania, or the place of direct delivery, located in the Republic of Lithuania, that has been specified by the keeper of this warehouse (in this case, the provisions of Article 14 of this Law shall apply to the movement of the goods subject to excise duty). To this end, the consignor must submit, using a computerized system for the movement and control of goods subject to excise duty, a draft electronic change of destination document to the tax administrator.

6. The consignor of the goods subject to excise duty may divide, in accordance with procedure and under the terms established by the central tax administrator, the movement of the energy products, which are under excise duty suspension arrangements into two or more movements.

7. In the case of removal of the goods subject to excise duty, which are under excise duty suspension arrangements, the packages of the goods must be, in accordance with the procedure and cases established by the central tax administrator, sealed and numbered, and details of such commercial seals must be provided in the prepared electronic transport document.

8. The movement of the goods subject to excise duty, which are under excise duty suspension arrangements, shall be deemed to have ended when those goods are accepted by the consignee of those goods, and, in the case referred to in Point 4 of Paragraph 1 of this Article, when they are removed from the territory of the European Union and, in the case referred to in Point 8 of Paragraph 1 of this Article, when the goods are placed under the external transit procedure. The consignor of the goods subject to excise duty shall be deemed to have duly fulfilled the tax obligations related to the goods subject to excise duty, that have been removed to another Member State, if notification of receipt of the goods subject to excise duty at the destination (in the case of exports of the goods - export notification, or, in the case referred to in Point 8 of Paragraph 1 of this Article - notification of the placement of the goods under the external transit procedure) or other evidence confirming the delivery of the goods to the destination (in the case of exports of the goods – the removal from the territory of the European Union, on, in the case referred to in Point 8 of Paragraph 1 of this Article – the placement of the goods under the external transit procedure) has been received from the competent authority of the Member State of destination, and excise duty for the quantity of the goods, that was lost during the movement due to violations of transport procedures, has been paid in the Member State, in which the violations have committed or have been identified (or the consignor of the goods subject to excise duty is exempted from the payment of excise duty in accordance with the procedure laid down in the legal acts of other Member States). The evidence listed below, or any combination thereof, may be acknowledged as other evidence attesting to the removal of the goods from the territory of the European Union, also as evidence in the case referred to in Point 8 of Paragraph 1 of this Article):

- 1) notification of the delivery of the goods;
- 2) document confirming the removal of the goods signed and approved by the economic operator, that has removed the goods subject to excise duty from the customs territory of the Union;
- 3) document, in which the customs of the Member State or of the third country confirmed the delivery of the goods according to the rules and procedures applicable in that Member State or in the third country to such confirmation;
- 4) information about the accounting of the goods supplied to the vessels, aircrafts or offshore installations managed by the economic operator;
- 5) other evidence acceptable to the competent authorities of the Republic of Lithuania.

9. If, at the end of a 4-month period from the beginning of the movement of the goods, no evidence is received of the delivery of the goods to the destination (in the case of exports of the goods – of the removal from the territory of the European Union, on, in the case referred to in Point 8 of Paragraph 1 of this Article – of the placement of the goods under the external transit procedure), and it has not been found out that the irregularity of the transport procedure has occurred or has been identified in another Member State, then the consignor of the goods subject to excise duty must declare the excise duty for those goods, levied applying the rates that were in force on the date of the removal, in the Excise Duty Return for the tax period in which the said 4-month period has expired, and must, in accordance with the procedure established by this Law, pay them. If evidence of that the irregularity of the transport procedure has occurred or has been identified in another Member State and that excise duty has been paid there is received at a later date, then the excise duty paid in accordance with the procedure established by this Law shall be set off or refunded in accordance with the procedure established by the Law on Tax Administration, or recovery of the excise duty shall be waived, however, only if no more than 3 years have elapsed from the date of the removal of the goods subject to excise duty.

10. If the person, who guaranteed the payment of excise duty, did not have an opportunity to find out that the goods have not been delivered to their destination (or, as the case may be, that the goods have not been removed from the territory of the European Union or that they have not been placed under the external transit procedure), then the local tax administrator must, in accordance with the procedure established by the central tax administrator, inform about this the person, who guaranteed the payment of excise duty, and give him one month for the provision of evidence of that the goods have reached the destination or that the irregularity of the transport procedure has occurred or has been identified in another Member State. The period

of one month shall run from the date on which the local tax administrator has informed the person, who guaranteed the payment of excise duty.

11. When the goods subject to excise duty, which are not under excise duty suspension arrangements, are removed from the Republic of Lithuania by a certified consignor to a certified consignee to another Member State for commercial purposes, then such movement of the goods shall be deemed to begin when those goods are removed from the premises of a certified consignor or from any place in the Republic of Lithuania, of which the tax administrator has been informed before the beginning of the movement of the goods. When goods subject to excise duty are removed this way, a draft electronic document for simplified movement of goods subject to excise duty (hereinafter – the electronic simplified transport document) must be prepared in accordance with the procedure established by the central tax administrator. A certified consignor must submit, using a computerized system for the movement and control of goods subject to excise duty, this draft electronic simplified transport document to the local tax administrator. The persons authorised by the local tax administrator must, in accordance with the procedure established by the central tax administrator, approve the data contained in the draft electronic simplified transport document, assign a simplified unique administrative reference code to the electronic simplified transport document, and notify it to a certified consignor. The persons authorised by the local tax administrator must send this electronic simplified transport document to the competent authorities of the Member State of destination. A certified consignor must provide the person accompanying the goods subject to excise duty and, when there is no such person, then a transporter or carrier with a simplified unique administrative reference code, which, at the request of the competent authorities of the Republic of Lithuania or of the states in which the destinations, specified in Paragraph 1 of this Article, are located, must be provided to them at any time during the movement of the goods. A certified consignor of the goods subject to excise duty, which are not under excise duty suspension arrangements, may change, during the movement, in accordance with the procedure established by the central tax administrator, the destination of those goods to another place of delivery in the same Member State and managed by the same certified consignee, or to the place of dispatch. To this end, a certified consignor must submit, using a computerized system for the movement and control of goods subject to excise duty, a draft electronic change of destination document to the local tax administrator. The movement of the goods subject to excise duty, which are not under excise duty suspension arrangements, shall be deemed to have ended when a certified consignee accepts the delivered goods subject to excise duty at his premises or in any place in the Member State of destination, which has been notified to the competent authorities of the Member State of destination before the beginning of the movement of the goods. The notification, received from the competent authority of the Member State of destination, of receipt of the goods subject to excise duty at the destination or other evidence confirming the delivery of the goods at the destination, are considered as proof of delivery of the goods subject to excise duty to a certified consignee, who has duly fulfilled the tax obligations, related to those goods, in the Member State of destination.

12. The movement of the goods subject to excise duty, which are not under excise duty suspension arrangements (following an appropriate itinerary) from the Republic of Lithuania through the territory of another Member State to the destination in the Republic of Lithuania must be completed by means of an electronic simplified transport document. In this case, a certified consignee must confirm, in accordance with the procedure established by the central tax administrator, that he has received the goods and must, together with a certified consignor, allow inspections to be carried out, in accordance with procedure established by the central tax authority, in order to make sure that the goods subject to excise duty were actually received.

13. An electronic simplified transport document is not used in cases where the goods subject to excise duty are removed from the Republic of Lithuania, and they are transported by the consignor of the goods, who carries out economic activity, or by another person on his order to another Member State to a person, who is not a registered consignee or certified consignee, and who does not carry out an economic activity within the meaning of the Law on Value Added Tax, or to the place other than a tax warehouse. In this case, the consignor of the goods, before dispatching the goods in this way, must have evidence of that the payment of excise duty in the Member State of destination is guaranteed.

14. The provisions of this Article shall apply *mutatis mutandis* in the cases where goods subject to excise duty, which are under excise duty suspension arrangements, are removed by a registered consignor from the place of importation, which is located in the Republic of Lithuania, to the places referred to in Paragraph 1 of this Article. The goods subject to excise duty, which are under excise duty suspension arrangements, can be removed from the the place of importation only when a declarant or another person, directly or indirectly involved in the completion of customs formalities, as laid down in Article 15 of the Union Customs Code, submits to the customs a unique excise number, referred to in Point a) of Paragraph 2 of Article 19 of Regulation (EU) No 389/2012, according to which a registered consignor of the goods being transported and the consignor, to whom the goods are shipped, is identified, and evidence of that the imported goods are intended to be dispatched from the territory of the Republic of Lithuania to the territory of another Member State, except where the importation takes place in the tax warehouse.

**Article 16. AMENDED BY:**

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

## **Delivery of the Goods Subject to Excise Duty to the Republic of Lithuania, Also Their Movement Through the Republic of Lithuania**

1. The goods subject to excise duty, which are under excise duty suspension arrangements, can be (from another Member State):

- 1) delivered to a tax warehouse of the Republic of Lithuania;
- 2) delivered to the consignee registered in the Republic of Lithuania;
- 3) delivered to the place of direct delivery specified by a keeper of a tax warehouse of the Republic of Lithuania, that receives the goods subject to excise duty, or by a registered consignee, whose status is not restricted in accordance with the provisions of Paragraph 6 of Article 7 of this Law;
- 4) delivered by exporting them through the Republic of Lithuania, that is, can be removed, in accordance with Article 329 of Implementing Regulation (EU) 2015/2447, to the customs office of exit;
- 5) delivered to the persons referred to in Points 2, 3, 6, 7, 8 and 9 of Paragraph 1 of Article 19 of this Law;

6) delivered to the Republic of Lithuania, according to Paragraph 5 of Article 329 of Implementing Regulation (EU) 2015/2447, to the customs office of exit, which is also the customs office of departure, when the goods are placed under the external transit procedure in the cases referred to in Paragraph 4 of Article 189 of Delegated Regulation (EU) 2015/2446.

2. The goods subject to excise duty, which are under excise duty suspension arrangements, and which are delivered to the Republic of Lithuania in the cases referred to in Paragraph 1 of this Article, must be delivered together with the prepared electronic transport document, which has been assigned a unique administrative reference code. At the request of the competent authorities of the Republic of Lithuania and of the Member States, in which the places of dispatch, referred to in Paragraph 1 of this Article, are located, a person transporting the goods subject to excise duty must provide a unique administrative reference code, a printed copy of the electronic transport document or another document certifying the transport or supply of those goods. The movement of the goods subject to excise duty, which are under excise duty suspension arrangements, shall be deemed to have ended when those goods are accepted by the consignee of those goods, and when the goods are exported, then when the goods are removed from the territory of the European Union, and, in the case referred to in Point 6 of Paragraph 1 of this Article, when the goods are placed under the external transit procedure. Upon receipt of the goods subject to excise duty, which are under excise duty suspension arrangements, the consignee of the goods subject to excise duty must prepare, not later than within 5 working days from the end of the movement of such goods (this time limit may be extended due to objective circumstances), in accordance with the procedure established by the central tax administrator, notification of receipt of the goods subject to excise duty. When the goods subject to excise duty are delivered to the place of direct delivery, which is specified in Point 3 of Paragraph 1 of this Article, notification of receipt of the goods subject to excise duty must be prepared by a keeper of a tax warehouse of the Republic of Lithuania or by a registered consignee having specified the place of direct delivery. In accordance with the procedure established by the central tax administrator, the data contained in the notification of receipt must be approved and this notification must be sent to the competent authorities of the Member State of the consignor of the goods subject to excise duty. In cases where the goods subject to excise duty are exported from the territory of the European Union or are transported according to Point 6 of Paragraph 1 of this Article, in accordance with the procedure established by the central tax administrator, notification of receipt must be prepared and confirmed on the basis of the export notification from the customs office of exit or of the notification of the placement of the goods under the external transit procedure, and must be sent, using a computerized system for the movement and control of goods subject to excise duty, to the competent authorities of the Member State of dispatch. If the goods subject to excise duty are no longer intended to be removed from the customs territory of the Union, this must be reported, using a computerized system for the movement and control of goods subject to excise duty, by the competent authorities of the Republic of Lithuania, in accordance to the procedure established by the central tax administrator, to the competent authorities of the Member State of dispatch. In cases where the goods subject to excise duty are delivered to the Republic of Lithuania to the persons referred to in Point 5 of Paragraph 1 of this Article, the receipt of those goods shall be confirmed in accordance to the procedure established by the central tax administrator.

3. If the quantity of the goods subject to excise duty, which are under excise duty suspension arrangements, that have been delivered to the Republic of Lithuania, does not match the quantity specified in the electronic transport document, the persons authorised by a tax warehouse keeper, who receives the goods subject to excise duty, or by a registered consignee and the local tax administrator must indicate in the notification of receipt of the goods, in accordance with the procedure established by the central tax administrator, discrepancies in the quantity of the goods received (in exporting goods, the export declaration shall be used). In accordance with the procedure established by the central tax administrator, this notification must be sent to the competent authorities of the Member State of dispatch. If the shortfall of the goods subject to excise duty, that are being transported, has been established only by the competent persons of the Republic of Lithuania, then excise duty has to be paid in the Republic of Lithuania for the missing quantity of the goods, that exceeds the common partial loss threshold of the goods moving between Member States, that has been

established by the European Commission (unless there are reasonable grounds for suspecting fraud or irregularity), and when the said threshold is not established, then for the quantity that exceeds the norms of natural loss, established by the Government or by the institution authorised by it, and/or the for the quantity, that cannot be considered lost due to force majeure or irretrievably lost or totally destroyed. If evidence of that the goods were lost in another Member State and that excise duty has been paid there is received at a later date, then the overpaid amount of excise duty shall be set off or refunded in accordance with the procedure established by the Law on Tax Administration, however, only if no more than 3 years have elapsed from the date of the removal of the goods subject to excise duty.

4. If the goods subject to excise duty, which are under excise duty suspension arrangements, are transported between other Member States through the territory of the Republic of Lithuania, they must be transported together with the prepared electronic transport document, which has been assigned a unique administrative reference code (where appropriate, the competent authorities of the Republic of Lithuania or of the Member States in which the places of dispatch referred to in Paragraph 1 of this Article are located, may request a printed copy of the electronic transport document or other document certifying the transport or supply of those goods), and, in the cases provided for in this Law and in the identical in substance legal acts of other Member States, also with other additional documents (a document of exemption from payment of excise duty, etc.). If, during the transport through the territory of the Republic of Lithuania, discrepancies in the quantity of the goods being transported, which have not been previously identified, are found or irregularities of the movement of the goods are identified, then the local tax administrator must inform, in accordance with the procedure established by the central tax administrator, the competent authorities of the Member State of dispatch about this. Excise must be paid, in accordance with the procedure established by this Law, for the goods that were lost in the territory of the Republic of Lithuania or for the goods the loss of which has been identified in the Republic of Lithuania. No excise duty shall be levied on the lost quantity of the goods, that does not exceed the common partial loss threshold of the goods moving between Member States, that has been established by the European Commission (unless there are reasonable grounds for suspecting fraud or irregularity), and when the said threshold is not established, then not exceeding the norms of natural loss, established by the Government or by the institution authorised by it, as well as for the goods lost due to force majeure, and for the goods irretrievably lost or totally destroyed if this has been proven in accordance with the procedure established by the Government or by the institution authorised by it. If evidence of that the goods were lost in another Member State and that the established excise duty has been paid there is received at a later date, then the amount of excise duty paid in accordance with the procedure established by this Law shall be set off or refunded in accordance with the procedure established by the Law on Tax Administration, or recovery of the excise duty shall be waived, however, only if no more than 3 years have elapsed from the date of the removal of the goods subject to excise duty.

5. When the goods subject to excise duty, which are not under excise duty suspension arrangements, are delivered to the Republic of Lithuania to a certified consignee for commercial purposes, then such then such movement of the goods shall be deemed to have ended when those delivered goods are accepted by a certified consignee at his premises or in any place located in the Republic of Lithuania, which has been notified to the tax administrator before the beginning of the movement of the goods

6. The goods referred to in Paragraph 5 of this Article must be delivered together with an electronic simplified transport document. Upon receipt of the goods subject to excise duty, a certified consignee must submit, using a computerized system for the movement and control of goods subject to excise duty, immediately and not later than within 5 working days from the end of the movement of such goods (this time limit may be extended due to objective circumstances), in accordance with the procedure established by the central tax administrator, notification of receipt of the goods subject to excise duty. The central tax administrator must, in accordance with the procedure established by the central tax administrator, approve the data contained in the notification of receipt and send this notification to the competent authorities of the Member State of a certified consignor.

7. When the goods subject to excise duty are delivered to the Republic of Lithuania by the consignor who carries out economic activity, or by another person on his order to a person, who is not a registered consignee or certified consignee, and who does not carry out an economic activity within the meaning of the Law on Value Added Tax, or to the place other than a tax warehouse, before delivering the goods to the Republic of Lithuania, the consignor of the goods must, in accordance with the procedure established by the central tax administrator, register as a consignor of the goods subject to excise duty and ensure, in accordance with the procedure established by the Government, that excise duty, payable in the Republic of Lithuania on goods intended to be received from another Member State, will be paid.

8. Excise duty must be paid, in accordance with the procedure established by this Law, for the goods subject to excise duty, which are not under excise duty suspension arrangements, that were lost in the territory of the Republic of Lithuania, or for the goods the loss of which has been identified in the Republic of Lithuania. In this case, the obligation to pay excise duty shall lie with the persons specified in Paragraph 8 of Article 9 of this Law and with any other person who was involved in the commission of the irregularity. In cases where the obligation to pay excise duty lies with several persons, they shall be jointly and severally liable for the payment of excise duty. The following shall not be considered as an infringement of the movement of the goods subject



to excise duty and no excise duty shall be levied thereon: the quantity of the goods subject to excise duty, which are not under excise duty suspension arrangements, and the loss of which has been identified in the Republic of Lithuania, when this quantity does not exceed the common partial loss threshold of the goods moving between Member States, that has been established by the European Commission (unless there are reasonable grounds for suspecting fraud or irregularity), and when the said threshold is not established, then the quantity that does not exceed the norms of natural loss, established by the Government or by the institution authorised by it, as well as the quantity of the goods subject to excise duty, that was lost due to force majeure, or irretrievably lost or totally destroyed (if the goods cannot be used as goods subject to excise duty), if this has been proven in accordance with the procedure established by the Government or by the institution authorised by it. If evidence is received that the irregularity of the procedure for the movement of the goods subject to excise duty, which are not under excise duty suspension arrangements, has occurred or has been identified outside the Republic of Lithuania, or no excise duty shall be levied on the lost quantity of the goods, which does not exceed the common partial loss threshold of the goods moving between Member States, that has been established by the European Commission (unless there are reasonable grounds for suspecting fraud or irregularity), and when the said threshold is not established, then the quantity that does not exceed the norms of natural loss, established by the Government or by the institution authorised by it, as well as for the quantity of the goods subject to excise duty, that was lost due to force majeure, or irretrievably lost or totally destroyed (if they cannot be used as goods subject to excise duty), if this has been proven in accordance with the procedure established by the Government or by the institution authorised by it, then the amount of a cash deposit or of surety (guarantee) is returned for use, and the excise duty paid in the Republic of Lithuania in accordance with the procedure established by this Law must be refunded in accordance with the procedure established by the Law on Tax Administration, or recovery of the excise duty shall be waived, however, only if no more than 3 years have elapsed from the date of the removal of the goods subject to excise duty. In this case, the cases where the receipt of the goods subject to excise duty is not confirmed in accordance with the procedure established in Article 15 or 16 of this Law or by the identical in substance legal acts of other Member States, where one or all of the persons involved in the movement of the goods subject to excise duty are not registered as certified consignees and/or certified consignors, or as acting as certified consignees or certified consignors in accordance with the provisions of Paragraphs 1 and 2 of Article 81 of this Law or the equivalent provisions of the legal acts of other Member States, or are not registered as consignors of the goods subject to excise duty, also when the movement of the goods subject to excise duty for commercial purposes is not effected by means of an electronic simplified transport document are not considered an infringement of the movement of the goods.

9. When the obligation to pay excise duty in the Republic of Lithuania arises due to the circumstances specified in Paragraph 3 or 4 of this Article, the person, having provided the document of security of the fulfilment of the tax obligations, that may arise during the movement of the goods, when they are placed under excise duty suspension arrangements, must, in accordance with the procedure established by the central tax administrator, declare and pay this tax, if no more than 3 years have elapsed since the date of the removal of the goods subject to excise duty.

**Article 17. AMENDED BY:**

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

**Cases Where a System for the Movement and Control of the Goods Subject to Excise Duty Does Not Work**

In cases where it is impossible to use a system for the movement and control of goods subject to excise duty, the goods subject to excise duty, which are under excise duty suspension arrangements or which are not under excise duty suspension arrangements, and which are transported between Member States for commercial purposes from a certified consignor to a certified consignee, shall be transported in accordance with the procedure established by the central tax administrator together with the Customs Department under the Ministry of Finance of the Republic of Lithuania (hereinafter - the Customs Department). The cases, where this system is considered to be not available, are determined by the central tax administrator together with the Customs Department.

**Article 18. Guaranteeing the Discharge of Tax Liability that May Arise when Moving Goods under Duty Suspension Arrangements**

1. The discharge of tax liability that may arise when moving goods under duty suspension arrangements must be guaranteed in any of the following ways, unless otherwise established in this Article:

1) by a cash deposit which is paid by the consignor warehouse keeper or registered consignor to the account specified by the local tax administrator of the territory where the tax warehouse or registered consignor is registered;

2) credit institutions or insurance undertakings, operating in the territory of the European Union, which are registered with the central tax administrator, in accordance with the procedure established by the latter, as a surety (guarantor), which are authorised by the competent authorities to engage, respectively, in credit or

insurance activity, the issued surety (guarantee) document, which is valid in the territory of the European Union. This document shall be submitted by the consignee of the goods subject to excise duty to the local tax administrator, in whose territory of activity a tax warehouse or a registered consignor is registered.

*AMENDED BY:*

1. Law No. XI-1185 as of 30.11.2010 (effective as of 18.12.2010)
2. Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

2. Pursuant to the procedure established by the Government, the fulfilment of the tax obligations of a tax warehouse keeper or of a registered consignor, which may arise in transporting the goods subject to excise duty, which are placed under excise duty suspension arrangements, can be ensured by the carrier, owner, consignee of those goods or by all these persons together, who shall submit a surety (guarantee) document or pay a cash deposit. When energy products are being moved via fixed pipelines, no guarantee shall be required, except for the reasonable circumstances of movement.

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

3. The Government may also establish another way of discharging tax liability that may arise when moving goods kept under suspension arrangement.

4. The amount of cash deposit or guarantee for the movement of goods kept under duty suspension arrangements specified in paragraph 1 of this Article shall be established by the local tax administrator of the territory where a tax warehouse or registered consignor is located, having regard to the methodology for determining the amount of cash deposit or guarantee established by the central tax administrator.

5. The cash deposit specified in paragraph 1 of this Article or the guarantee document shall be refunded or returned to an authorised warehouse keeper or registered consignor or the amount of cash deposit or guarantee shall be refunded for use after any of the following specified circumstances transpires:

1) where a notification of receipt in the place of destination, received by the authorised warehouse keeper or registered consignor, has no marks of recorded shortages of goods;

2) in the event that a tax warehouse keeper or a registered consignor does not receive notification of receipt, that has been prepared in accordance with the established procedure, or the notification contains notices about the identified shortages in the quantity of the goods, a tax warehouse keeper or a registered consignor shall pay the payable excise duty related to the goods that have been removed, but not delivered (including excise duty payable in another Member State) and shall provide documents proving this, or shall provide evidence of that the goods can be exempted from that excise duty or that no excise duty shall be levied on the lost quantity of the goods, which does not exceed the common partial loss threshold of the goods moving between Member States, that has been established by the European Commission (unless there are reasonable grounds for suspecting fraud or irregularity), and when the said threshold is not established, then the quantity that does not exceed the norms of natural loss, established by the Government or by the institution authorised by it, as well as for the quantity of the goods subject to excise duty, that was lost due to *force majeure*, or irretrievably lost or totally destroyed (if they cannot be used as goods subject to excise duty), if this has been proven in accordance with the procedure established by the Government or by the institution authorised by it.

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

6. The discharge of tax liability that may arise when moving excise goods under duty suspension arrangements to the Republic of Lithuania or in case of intra-state movement of such goods via the Republic of Lithuania shall be guaranteed in compliance with the provisions of this Law or equivalent in their essence legal acts of other Member States.

#### **Article 19. Cases when Excise Goods are Exempt from Excise Duty**

1. Excise goods on which chargeability of excise duty has arisen under the provisions of Article 9 of this Law shall be granted an excise duty exemption, if they:

1) have been exported, have been supplied from a special shopping area of an international seaport or airport where the goods have been supplied to passengers who are departing to third territories or third countries, also supplied to passengers departing by air or sea transport to a point of destination outside the territory of the European Union. Under the provisions of this subparagraph, related to the departure of passengers by air or sea transport, the place of destination of a traveller shall be the nearest place of disembarkation from an aircraft or a sea vessel after embarkation in the Republic of Lithuania, and the destination shall be the first stop at an airport or a seaport outside the territory of the Republic of Lithuania where an aircraft or a sea vessel stops for the disembarkation and/or embarkation of passengers;

*AMENDED BY:*

1. Law No. XI-1185 as of 30.11.2010 (effective as of 18.12.2010)
2. Law No. XI-722 as of 01.04.2010 (effective as of 01.01.2017)

2) are intended for official activities of foreign diplomatic missions and consular posts in the Republic of Lithuania and for the personal use of the members of diplomatic missions and consular posts, except the service staff, and their family members living together, where aforesaid persons are not citizens of the Republic of Lithuania and their permanent place of residence is outside the Republic of Lithuania. The above provisions shall be applied on the grounds of parity. Where the procedure of refund of the excise duty applied in the foreign state with respect to the diplomatic mission or consular post of the Republic of Lithuania is less or more favourable than the procedure applied to the diplomatic mission or consular post of that state in the Republic of Lithuania, the Government or an institution authorised by it shall have the right to establish with respect to the diplomatic mission or consular post of that state in the Republic of Lithuania an accordingly less or more favourable procedure for the refund of the excise duty;

3) are intended for use by foreign state diplomatic missions or consular posts established in other Member States or members of these missions or posts. In this case the conditions and restrictions prescribed by that Member State shall be applied;

4) are brought into the Republic of Lithuania not from the territory of the European Union in personal luggage of passengers and do not exceed the amounts prescribed by the Government which natural persons/passengers may bring into the country without import excise duties;

*AMENDED BY:*

*Law No. XI-1185 as of 30.11.2010 (effective as of 18.12.2010)*

5) are supplied for the fuelling and provisioning of passenger and/or cargo ships and/or aeroplanes on international routes;

6) are intended for the use by the military units of NATO countries other than the Republic of Lithuania or accompanying civilian personnel when the units take part in joint military operations, exercise or other joint military event. Exemption from excise duty shall also be granted for the excise goods supplied to another Member State where these are intended for the military units of NATO countries other than the country of destination for the use of these units or the accompanying civilian personnel (in this case the conditions and restrictions prescribed by that other Member State shall apply);

7) are intended for international organisations recognised in the Republic of Lithuania and the representations of the organisations, as well as members of the said organisations or representations to the extent provided for in the international agreements establishing the international organisations or by other international agreements of the Republic of Lithuania concluded with the relevant international organisations. Exemption from excise duty shall also be granted to goods intended for international organisations recognised as such by another Member State or to their representations, also to members of these organisations or representations (goods shall be granted exemption from excise duty according to the conditions and restrictions prescribed by international agreements establishing international organisations or by international agreements between any Member State and international organisations);

8) are acquired or imported under international treaties concluded between the Republic of Lithuania and the state that is not an EU Member State or an international organisation if the treaties provide for the exemption from value added tax;

9) intended for the use by the armed forces of another Member State or by accompanying civilian personnel, when such forces take part in a defence effort carried out for the implementation of the Union activity under the common security and defence policy.

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.07.2022)*

2. The Government or an institution authorised by it shall establish the procedure for the application of excise duty relief specified in subparagraphs 2, 3, 5, 6, 7, 8 and 9 of paragraph 1 of this Article.

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.07.2022)*

3. Other cases where individual excise goods are granted exemption from excise duty are specified in the special provisions of this Law.

4. If excise duty has been paid on the excise goods specified in paragraph 1 of this Article, the amount paid shall be refunded in accordance with the procedure laid down by the Government or an institution authorised by it.

5. If the goods subject to excise duty, on which excise duty has been paid in the Republic of Lithuania, are removed from a certified consignor to a certified consignee to another Member State for commercial purposes, the excise duty paid on those goods must be refunded in accordance with the procedure established by the central tax administrator, on the basis of the notification referred to in Paragraph 11 of Article 15 of this law of receipt of the goods subject to excise duty at the destination or on other evidence confirming the delivery of the goods to the destination.

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

6. If the energy products classified under subheadings KN 2710 19 91–2710 19 99 for which excise duties have been paid in the Republic of Lithuania, are moved to another Member State, the excise duty paid on these goods may be refunded upon submission to the local tax administrator a proof that in that Member State excise duty has been paid on these goods or their payment is guaranteed or in that Member State the goods may be granted exemption from excise duty

*AMENDED BY:*

*Law No. XII-1655 as of 23.04.2015 (effective as of 01.11.2015)*

7. Excise duty shall be also refunded for the goods subject to excise duty, excise duty on which has been paid in the Republic of Lithuania, and which have been removed from the Republic of Lithuania by a consignor of the goods, who carries out economic activity, or by another person on the order of a consignor of the goods to another Member State to a person, who is not a registered consignee or is not a certified consignee, to a person, who is not a registered consignor or is not a registered consignee, and does not carry out economic activity within the meaning of the Law on Value Added Tax, or to the place other than a tax warehouse. In this case, the local tax administrator must be provided with a confirmation of the competent authority of another Member State or with other evidence of that excise duty has been paid on those goods in that Member State or that those goods can be exempted from excise duty in that Member State.

*AMENDED BY:*

1. *Law No. XII-1655 as of 23.04.2015 (effective as of 01.11.2015)*

2. *Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

8. In case excise goods were transported from a tax warehouse to another Member State for the purposes specified in paragraphs 5 and 7 of this Article and the time period for the payment in the Republic of Lithuania of excise duty on the goods has not yet expired, and the local tax administrator may be presented documents specified in paragraphs 5 or 7 of this Article, the calculated excise duty amount chargeable on the goods shall be cancelled.

*AMENDED BY:*

*Law No. XII-1655 as of 23.04.2015 (effective as of 01.11.2015)*

9. Specific rules for implementing paragraphs 5, 6 and 7 of this Article shall be set by the Government or an institution authorized by it.

*AMENDED BY:*

*Law No. XII-1655 as of 23.04.2015 (effective as of 01.11.2015)*

#### **Article 20. Refunding of Unduly Paid/Enforced Excise Duty**

1. The unduly paid/enforced excise duty shall be refunded/credited against future payments in accordance with the procedure laid down in the Law on Tax Administration.

2. The obligation to pay excise duty is eliminated *mutatis mutandis* according to the cases laid down in the d-g subparagraphs of the 124 paragraph of the Union Customs Code. The excise duty paid for the imported goods shall be refunded or the enforcement of excise duty on such goods shall be refused in the cases specified by the Government or an institution authorised by it. Decisions on applications for refunds of the excise duty paid or for non-enforcement of excise duty shall be made in accordance with the provisions laid down in the Chapter VIII of the Customs Law of the Republic of Lithuania.

*AMENDED BY:*

*Law No. XII-2696 as of 03.11.2016 (effective as of 01.01.2017)*

#### **Article 21. Monitoring of Payment of Excise Duty**

*AMENDED BY:*

*Law No. XII-2696 as of 03.11.2016 (effective as of 01.01.2017)*

1. Payment of excise duty, with the exception of the case specified in paragraph 2 of this Article, shall be monitored by the State Tax Inspectorate. The State Tax Inspectorate shall also monitor payment of excise duty on imported goods, where they are delivered, following the procedure laid down in this Law, to a tax warehouse or moved by a registered consignor to the places specified in paragraph 1 of Article 14 and paragraph 1 of Article 15 of this Law.

2. Payment of excise duty on imported goods other than those referred to in paragraph 1 of this Article shall be monitored by customs.

3. Excise duty shall be administered in accordance with the procedure established in the Law on Tax Administration.

4. The fulfilment of tax obligations, which may arise from the entry of non-Union goods, that have not been released for free circulation, into the territory of the European Union, as well as from the entry of the

goods from third territories, on which excise duty has not been paid, shall be secured under the same procedure, under which the obligations relating to the customs debt on importation, which may occur, are secured.

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

5. The entry of Union goods into the territory of the European Union from the French territories, the Canary Islands, the Åland Islands and the Channel Islands, which are referred to in Article 349 and in Paragraph 1 of Article 355 of the Treaty on the Functioning of the European Union, shall be subject to the same customs formalities, which apply to non-Union goods, that are brought into the customs territory of the Union. When goods intended for transport to a Member State other than that into which they were brought from third territories, are brought to the territory of the European Union from third territories, those goods may be placed under the internal transit procedure, which is provided for in Article 227 of the Union Customs Code.

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

6. The removal of goods from the territory of the European Union to the French territories, the Canary Islands, the Åland Islands and the Channel Islands, which are referred to in Article 349 and in Paragraph 1 of Article 355 of the Treaty on the Functioning of the European Union, shall be subject to the same customs formalities, which apply to the export of goods from the customs territory of the Union. When the goods are temporarily removed from the territory of the European Union to third territories, upon return of the goods, they shall be subject to the same provisions as would apply if those goods were temporarily removed from the customs territory of the Union.

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

7. The procedure for the implementation of the provisions of paragraphs 4, 5 and 6 of this Article shall be implemented by the Union Customs Code, its supplementing and implementing legal acts.

8. In cases where the goods are transported between Member States through the territory of the state, which is not a Member State, but is a member of the European Free Trade Association (EFTA), or between a Member State and a member of the EFTA under the internal transit customs procedure, or through one or more third countries, which are not member countries of the EFTA, with a TIR or ATA carnet, excise duty on these goods shall be deemed to be deferred. In the cases referred to in this Paragraph, a customs declaration shall be used.

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

9. Unless this Law provides otherwise, the central tax administrator may, for the purpose of monitoring the payment of excise duty, set special requirements for the procedure for the movement, storage and accounting of excise goods and products that may become subject to excise duty.

#### **Article 22. Liability**

1. Persons shall be liable for violations of this Law and/or of its implementing legal acts accordance with the procedure established by the Law on Tax Administration and other laws.

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2022)

2. A person who has sold cigarettes at a price higher than the sales price ceiling provided by this Law shall be subject to sanctions provided by law.

## **CHAPTER II SPECIAL PROVISIONS**

### **SECTION ONE ETHYL ALCOHOL AND ALCOHOLIC BEVERAGES**

#### **Article 23. Rates of Excise Duty on Beer**

1. Excise duty rate of 12.74 euros per 1 percent of an actual alcoholic strength by volume in percentage, which is determined per hectolitre of product, shall apply to beer.

*AMENDED BY:*

1. Law No. XII-457 as of 02.07.2013 (effective as of 01.04.2014)

2. Law No. XII-1120 as of 23.09.2014 (effective as of 01.01.2015)

3. Law No. XII-1358 as of 25.11.2014 (effective as of 01.03.2015)

4. Law No. XII-2145 as of 08.12.2015 (effective as of 01.03.2016)
5. Law No. XII-2145 as of 08.12.2015 (effective as of 01.03.2017)
6. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2022)
7. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2023)
8. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2024)
9. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2025)
10. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2026)

2. Excise duty rate, which is 50 percent lower than the rate set out in Paragraph 1 of this Article, shall apply to 10 thousand hectolitres of beer sold per year by a small beer-brewing company (hereinafter - a small brewery). In this Law, a company, producing no more than 80 thousand hectolitres of beer per calendar year, which, in accordance with criteria set by the Government or by the institution authorised by it, is recognized as legally and economically independent of any other beer-brewing company (unless the quantity of beer produced jointly by these beer-brewing companies during a calendar year does not exceed 80 thousand hectolitres), and the production facilities of the company are physically separated from any other beer-brewing company, is considered to be a small brewery, which is subject to excise duty relief specified in this Paragraph. The excise duty relief, specified in this Paragraph, does not apply to beer produced under license agreements. In this Paragraph, mixing and/or bottling of beer produced in other beer-brewing company is not considered beer production. The procedure for applying this relief shall be established by the Government or by the institution authorised by it.

**AMENDED BY:**

*Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2022)*

3. The rules for calculating the excise duty on beer in accordance with the actual alcohol concentration shall be established by the Government or an institution authorised by it.

**AMENDED BY:**

*Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2022)*

#### **Article 24. Excise Duty Rates on Wine of Fresh Grapes and Other Fermented Beverages**

**AMENDED BY:**

1. Law No. XI-1633 as of 08.11.2011 (effective as of 01.01.2012)
2. Law No. XI-1633 as of 02.07.2013 (effective as of 01.04.2014)
3. Law No. XII-1120 as of 23.09.2014 (effective as of 01.01.2015)
4. Law No. XII-1358 as of 25.11.2014 (effective as of 01.03.2015)
5. Law No. XII-2145 as of 08.12.2015 (effective as of 01.03.2016)
6. Law No. XII-2145 as of 08.12.2015 (effective as of 01.03.2017)
7. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2022)
8. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2023)
9. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2024)
10. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2025)
11. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2026)

Excise duty rates that apply on wine of fresh grapes and other fermented beverages:

- 1) 148 euros per hectolitre of the product – on wine and other fermented beverages of an actual alcoholic strength by volume (in the case of other fermented beverages - obtained only by fermentation) in percentage that does not exceed 8.5 percentage;
- 2) 296 euros per hectolitre of the product – on beverages not specified in Point 1 of this Article.

#### **Article 25. Rates of Excise Duty on Intermediate Products**

**AMENDED BY:**

1. Law No. XI-1633 as of 08.11.2011 (effective as of 01.01.2012)
2. Law No. XI-1633 as of 02.07.2013 (effective as of 01.04.2014)
3. Law No. XII-1120 as of 23.09.2014 (effective as of 01.01.2015)
4. Law No. XII-1358 as of 25.11.2014 (effective as of 01.03.2015)
5. Law No. XII-2145 as of 08.12.2015 (effective as of 01.03.2016)
6. Law No. XII-2145 as of 08.12.2015 (effective as of 01.03.2017)
7. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2022)
8. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2023)
9. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2024)
10. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2025)
11. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2026)

Excise duty rates that apply on intermediate products:

- 1) 365 euros per hectolitre of the product – on intermediate products of an actual alcoholic strength by volume in percentage that does not exceed 15 percentage;
- 2) 411 euros per hectolitre of the product – on intermediate products of an actual alcoholic strength by volume in percentage that exceeds 15 percentage.

#### **Article 26. Rates of Excise Duty on Ethyl Alcohol**

1. Excise duty rate of 3 130 euros per hectolitre of pure ethyl alcohol applies to ethyl alcohol.

**AMENDED BY:**

1. Law No. XI-1633 as of 02.07.2013 (effective as of 01.04.2014)
2. Law No. XII-1120 as of 23.09.2014 (effective as of 01.01.2015)
3. Law No. XII-1358 as of 25.11.2014 (effective as of 01.03.2015)
4. Law No. XII-2145 as of 08.12.2015 (effective as of 01.03.2016)
5. Law No. XII-2145 as of 08.12.2015 (effective as of 01.03.2017)
6. Law No. XIII-1709 as of 11.12.2018 (effective as of 01.03.2019)
7. Law No. XIII-2581 as of 03.12.2019 (effective as of 01.03.2019)
8. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2022)
9. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2023)
10. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2024)
11. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2025)
12. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2026)

2. When calculating the excise duty chargeable on the products referred to in this Article, 1 hectolitre of absolute ethyl alcohol shall mean 100 litres of ethyl alcohol with an actual alcoholic strength in volume of 100% vol. at 20°C. The whole amount of absolute ethyl alcohol in hectolitres shall be rounded to the thousandth fraction of whole number.

#### **Article 27. Special Cases of Exemption of Ethyl Alcohol and Alcoholic Beverages from Excise Duty**

1. In addition to the cases of exemption specified in Article 19 of this Law, exemption from excise duty shall also be granted to the following:

- 1) ethyl alcohol, recognised as denatured ethyl alcohol which is granted exemption from excise duty;
- 2) beer, wine and other fermented beverages produced by a natural person, provided these beverages are for personal use only (i.e. not for sale but solely for his own or his family's needs). The Government shall have the right to set the amount of goods specified herein to be exempt from excise duty;
- 3) ethyl alcohol used for the purposes of health promotion;
- 4) ethyl alcohol, which is the ingredient of pharmaceutical products, veterinary drugs, as well as ethyl alcohol used for purposes of personal and public health care, pharmaceutical activities, veterinary pharmacy, veterinary practice or for the functions implementation of the authorities carrying out the public pharmaceutical products, food and veterinary control;

**AMENDED BY:**

Law No. XII-1319 as of 11.11.2014 (effective as of 21.11.2014)

5) ethyl alcohol and alcoholic beverages intended for the production of chocolates where the amount of absolute ethyl alcohol used for the production of net 100 kilograms of chocolates does not exceed 8.5 litres;

6) ethyl alcohol and alcoholic beverages intended for the production of food products other than those referred to in subparagraph 5 of this paragraph, provided not more than 5 litres of absolute ethyl alcohol is used for producing net 100 kilograms of chocolates;

7) ethyl alcohol and alcoholic beverages intended for the production of flavours and their mixtures used for the production of food products and/or non-alcoholic drinks with an actual alcoholic strength in volume not exceeding 1.2% vol.;

8) **REPEALED BY:**

Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2024)

9) ethyl alcohol intended for scientific research;

**AMENDED BY:**

Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2024)

10) ethyl alcohol used in processes for the manufacture of medical products, provided that the final product does not contain ethyl alcohol.

**AMENDED BY:**

Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2024)

2. No excise duty shall be charged on the withdrawal of the duty suspension arrangement or on the importation of the ethyl alcohol referred to in clauses 1, 3, 4, 5, 6, 7, 9 and 10 of paragraph 1 of this Article. The specific procedure for the application of the reliefs referred to in paragraph 1 shall be determined by the Government or an institution authorised by it.

*AMENDED BY:*

*Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2024)*

#### **Article 28. Denatured Ethyl Alcohol Exempt from Excise Duty**

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2022)*

Excise duty does not apply to the following ethyl alcohol:

1) denatured in accordance with the requirements of the Member State concerned and used in the manufacture of non-food products, or for maintenance and cleaning of the production equipment used for this particular production process. Such denaturing requirements in the Republic of Lithuania are established by the Government or by the institution authorised by it. Denatured ethyl alcohol, not yet used in the manners specified in this Point, must be transported under excise duty suspension arrangements;

2) ethyl alcohol recognized as denatured ethyl alcohol according to Commission Regulation (EC) No 3199/93 of 22 November 1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty, and meets the requirements of the Member State in which it was released for consumption. Such denatured alcohol must be transported as goods subject to excise duty, which are not under excise duty suspension arrangements.

#### **Article 29. Tax Marking of Ethyl Alcohol and Alcoholic Beverages**

Intended for sale in the Republic of Lithuania ethyl alcohol (falling within CN code 2208) and alcoholic beverages must have special marks – excise stamps. The procedure of tax marking as well as the cases when no marking is necessary shall be determined by the Government.

#### **Article 29<sup>1</sup>. Issuance of an annual certificate of an independent small producer**

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2022)*

At the request of independent small producers of alcoholic beverages and ethyl alcohol of the Republic of Lithuania, the tax administrator shall issue, in accordance with the procedure established by the central tax administrator, an annual certificate, which confirms the combined annual production of those producers and the compliance of the independent small producer with the criteria set by the central tax administrator for the independent small producer, which comply with the provisions of Paragraph 2 of Article 4, of Paragraph 2 of Article 9a, of Paragraph 4 of Article 13a, of Paragraph 3 of Article 18a or of Paragraph 2 of Article 22 of Directive 92/83/EEC. A reference to this certificate must be included in the transport document of the goods subject to excise duty or in the simplified transport document of the goods subject to excise duty.

### **SECTION TWO MANUFACTURED TOBACCO**

#### **Article 30. Rates of Excise Duty on Cigarettes**

*AMENDED BY:*

*1. Law No. XI-1185 as of 30.11.2010 (effective as of 01.01.2011)*

*2. Law No. XII-1120 as of 23.09.2014 (effective as of 01.01.2015)*

1. Excise duty on cigarettes shall be levied at the combined rate. It shall include a specific component (in EUR for 1,000 cigarettes) and the *ad valorem* component (in percentage from the maximum retail selling price). The procedure of calculating the combined excise duty rate shall be determined by the Government or an institution authorised by it.

2. Excise duty on cigarettes shall be levied at the following rate:

1) the specific element – 100.5 euros;

*AMENDED BY:*

*1. Law No. XII-1358 as of 25.11.2014 (effective as of 01.03.2015)*

*2. Law No. XII-2145 as of 08.12.2015 (effective as of 01.03.2016)*

*3. Law No. XIII-86 as of 13.12.2016 (effective as of 01.03.2017)*

*4. Law No. XIII-814 as of 05.12.2017 (effective as of 01.03.2018)*

*5. Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2019)*

*6. Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2020)*

*7. Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2021)*



8. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2022)
9. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2023)
10. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2024)
11. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2025)
12. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2026)

2) the *ad valorem* component – 25%.

3. The combined excise duty rate, that is set for cigarettes in Paragraph 1 of this Article, must be at least 162.4 euros per 1,000 of cigarettes.

**AMENDED BY:**

1. Law No. XII-1358 as of 25.11.2014 (effective as of 01.03.2015)
2. Law No. XII-2145 as of 08.12.2015 (effective as of 01.03.2016)
3. Law No. XIII-86 as of 13.12.2016 (effective as of 01.03.2017)
4. Law No. XIII-814 as of 05.12.2017 (effective as of 01.03.2018)
5. Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2019)
6. Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2021)
7. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2022)
8. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2023)
9. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2024)
10. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2025)
11. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2026)

4. A tobacco roll conforming to the definition given in paragraph 11 of Article 3 of this Law which (without a filter or a mouthpiece) is longer than 8 cm but not longer than 11 cm shall be deemed to be two cigarettes for the purposes of this Law; a roll longer than 11 cm but not longer than 14 cm shall be deemed to be, accordingly, three cigarettes, etc.

5. The weighted average retail selling price of cigarettes, which is used when determining correspondence of the excise duty rate for cigarettes applied in the Republic of Lithuania and the minimum excise duty rate established in Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco, shall be established by the Minister of Finance according to the approved methodology.

**AMENDED BY:**

Law No. XI-1740 as of 29.11.2011 (effective as of 08.12.2011)

### **Article 31. Rates of Excise Duty Applied to Other Manufactured Tobacco**

**AMENDED BY:**

1. Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2019)
2. Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2020)
3. Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2021)
4. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2022)
5. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2023)
6. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2024)
7. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2025)
8. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2026)

1. Excise duty rate of 126.7 euros per kilogram of the product applies to cigars and cigarillos.

2. Excise duty rate of 135.2 euros per kilogram of the product applies to smoking tobacco.

### **Article 32. Tax Marking of Manufactured Tobacco**

Manufactured tobacco intended for sale in the Republic of Lithuania must have special marks – excise stamps. The procedure of marking and the cases where marking is not required shall be determined by the Government.

### **Article 33. Special Cases of Exemption of Manufactured Tobacco from Excise Duty**

1. In addition to the cases referred to in Article 19 of this Law, manufactured tobacco shall be exempted from excise duty, if it has been destroyed under the supervision of the competent authority. These provisions shall be implemented in accordance with the procedure established by the central tax administrator (regarding the goods controlled by the State Tax Inspectorate) and laid down in the Union Customs Code and in the European Union legislation supplementing and implementing the Union Customs Code (regarding the goods controlled by the customs). If excise duty has already been paid on the manufactured tobacco, that was destroyed in accordance with the procedure laid down in this Paragraph, the amount of excise duty shall be set off or refunded in accordance with the procedure established by the Law on Tax Administration. The

provisions of this Paragraph do not apply to the manufactured tobacco that was destroyed, which was produced, mixed, processed or held (including storage) in violation of the requirements of the legal acts, or which has been delivered illegally.

*AMENDED BY:*

1. *Law No. XII-2696 as of 03.11.2016 (effective as of 01.01.2017)*
2. *Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

2. Exempt from excise duty shall also be manufactured tobacco provided it has been used for performing necessary tests in the course of production, mandatory research prescribed by legal acts when samples of manufactured tobacco are taken by the institutions authorised for the purpose, also manufactured tobacco intended for scientific research. The above provisions shall be implemented according to the procedure laid down by the central tax administrator. In case the excise duty has already been paid for manufactured tobacco referred to in this paragraph, the amount of excise duty shall be credited or refunded according to the procedure established by the Law on Tax Administration.

#### **Article 34. Maximum Selling Price of Cigarettes**

*AMENDED BY:*

*Law No. XI-1801 as of 15.12.2011 (effective as of 01.03.2012)*

Cigarettes may not be sold at a price higher than the maximum retail price indicated on the packaging.

### **SECTION THREE ENERGY PRODUCTS**

#### **Article 35. Rates of Excise Duty on Motor Petrol**

*AMENDED BY:*

1. *Law No. XII-1120 as of 23.09.2014 (effective as of 01.01.2015)*
2. *Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025)*

The excise duty rates for motor petrol are as follows:

- 1) for unleaded petrol, an excise duty rate consisting of:
  - a) for the fixed part - EUR 500 per 1,000 litres of product;
  - b) for the variable part - the CO<sub>2</sub> components specified in Annex 3 to this Law;

*AMENDED BY:*

1. *Law No. XIII-2581 as of 03.12.2019 (effective as of 01.01.2020)*
2. *Law No. XIV-724 as of 07.12.2021 (effective as of 01.07.2022)*
3. *Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025)*
4. *Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2026)*

- 2) for leaded petrol, an excise duty rate consisting of:
  - a) for the fixed part - EUR 579.24 per 1,000 litres of product;
  - b) for the variable part - the CO<sub>2</sub> components specified in Annex 3 to this Law.

#### **Article 36. Rates of Excise Duty on Kerosene**

*AMENDED BY:*

1. *Law No. XII-1120 as of 23.09.2014 (effective as of 01.01.2015)*
2. *Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025)*

Kerosene is subject to an excise duty rate consisting of:

- 1) for the fixed part - EUR 330.17 per 1,000 litres of product;
- 2) for the variable part - the CO<sub>2</sub> components specified in Annex 3 to this Law.

#### **Article 37. Rates of Excise Duty on Gas Oils**

*AMENDED BY:*

1. *Law No. XIII-2581 as of 03.12.2019 (effective as of 01.01.2020)*
2. *Law No. XIV-724 as of 07.12.2021 (effective as of 01.07.2022)*
3. *Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2024)*
4. *Law No. XIV-2473 as of 15.02.2024 (effective as of 21.02.2024)*
5. *Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025) and Law No. XIV-2770 as of 20.06.2024 (effective as of 01.01.2025)*

1. Except as otherwise provided for in this Article, gas oils shall be subject to a rate of excise duty consisting of:

- 1) for the fixed part - EUR 466 per 1,000 litres of product;
- 2) for the variable part - the CO<sub>2</sub> emission factors specified in Annex 3 to this Law.
2. Gas oil for heating purposes (domestic heating fuel) marked in accordance with the procedure laid down in Article 44 of this Law shall be subject to an excise duty rate consisting of:
  - 1) for the fixed part - EUR 60 per 1,000 litres of product;
  - 2) for the variable part - the CO<sub>2</sub> components specified in Annex 3 to this Law.
3. gas oils intended for use by entities producing agricultural products in agriculture, including aquaculture and commercial fishing in inland waters activity, as defined in the Law on agriculture, food and rural development of the Republic of Lithuania, shall be subject to an excise duty rate, not exceeding the amounts of gas oil determined by the Government, at a temperature of 15 °C, consisting of:
  - 1) for the fixed part - EUR 60 per 1,000 litres of product;
  - 2) for the variable part - security components - parts of the excise duty rate expressed in Euro, applied to gas oils specified in this part and specified in Annex 3 to this Law.

**Article 37<sup>1</sup>. Excise duty rates chargeable on energy products classified under subheadings KN 2710 19 91–2710 19 99**

*AMENDED BY:*

*Law No. XII-1655 as of 23.04.2015 (effective as of 01.11.2015)*

1. Excise duty rate specified in paragraph 1 of Article 37 of this Law shall be chargeable on the energy products classified under subheadings KN 2710 19 91–2710 19 99, except for those referred to in Annex 2 to this Law.
2. Excise duty rate specified in paragraph 2 of Article 37 of this Law shall be chargeable on energy products classified under subheadings KN 2710 19 91–2710 19 99 intended for heating and marked in the manner laid down in Article 44 of this Law.

**Article 38. Rates of Excise Duty on Heavy Fuel Oils, Orimulsion**

*AMENDED BY:*

*1. Law No. XII-1120 as of 23.09.2014 (effective as of 01.01.2015)*

*2. Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025)*

1. A rate of excise duty on heavy fuels (fuel oils) meeting the characteristics laid down by the Government or the institution authorised by it shall be applied to orimulsion, consisting of:
  - 1) for the fixed part - EUR 15.06 per tonne of product;
  - 2) for the variable part - the CO<sub>2</sub> components specified in Annex 3 to this Law.

2. Excise duty on heavy fuel oils, not mentioned in paragraph 1 above, shall be levied at the rate laid down in paragraph 1 of Article 37 of this Law; and where this fuel is intended for heating and is marked in the manner laid down in Article 44 of this Law – at the rate fixed in paragraph 2 of Article 37 of this Law.

**Article 39. Rates of Excise Duty on Petroleum Gas and Gaseous Hydrocarbons (Except for Natural Gas)**

*AMENDED BY:*

*1. Law No. XII-1120 as of 23.09.2014 (effective as of 01.01.2015)*

*2. Law No. XIV-2473 as of 15.02.2024 (effective as of 01.03.2024)*

*3. Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025) and Law No. XIV-2770 as of 20.06.2024 (effective as of 01.01.2025)*

1. Petroleum gas and gaseous hydrocarbons (except for natural gas), unless otherwise provided for in this Article, are subject to an excise duty rate consisting of:
  - 1) for the fixed part - EUR 304.10 per tonne of product;
  - 2) for the variable part - the CO<sub>2</sub> components specified in Annex 3 to this Law.
2. Petroleum gas and gaseous hydrocarbons (other than natural gas) used as heating fuels, except in the case referred to in paragraph 3 of this Article, as well as petroleum gas and gaseous hydrocarbons for heating purposes put into gas cylinders, shall be subject to a rate of excise duty of EUR 13 per tonne.
3. Petroleum gas and gaseous hydrocarbons (other than natural gas) used as heating fuel for business purposes (for the purposes of this Law, the use of petroleum gas and gaseous hydrocarbons (except natural gas) as heating fuel for business purposes shall be understood as the use of these products by a person carrying out an economic activity defined in the Law on Value Added Tax of the Republic of Lithuania), are subject to an excise duty rate consisting of:
  - 1) for the fixed part - EUR 13 per tonne of product;
  - 2) for the variable part - the CO<sub>2</sub> components specified in Annex 3 to this Law.
4. The procedure for applying the advantages laid down in paragraphs 2 and 3 of this Article shall be

laid down by the central tax administrator.

**Article 40. Excise Duty Relief on Energy Products Manufactured from Materials of Biological Origin or with Their Additives**

*REPEALED BY:*

*Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2024)*

**Article 41. Method of Calculation of Excise Duty on Energy Products**

*AMENDED BY:*

1. *Law No. XII-1655 as of 23.04.2015 (effective as of 01.11.2015)*

2. *Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2024)*

The rate of excise duty on the energy products referred to in Articles 35, 36, 37 and 37<sup>1</sup> of this Law shall be set at a product temperature of 15 °C. The methodology for the conversion of the excise duty in cases where the product has a different temperature shall be determined by the central tax administrator.

**Article 42. Excise Duty Rate Applied to Other Energy Products**

Energy products not specified in Articles 35–39 of this Law shall be subject to excise duty at the rate set in these Articles for appropriate equivalent products instead of which or as additives to which they may be or are sold or used.

**Article 43. Special Cases of Exemption of Energy Products from Excise Duty**

*AMENDED BY:*

*Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2024)*

1. In addition to the exemptions provided for in Article 19 of this Law, the following shall be exempt from excise duty:

1) aircraft fuel supplied for air navigation purposes (including aircraft fuel used in the manufacture, repair, testing, operation and maintenance of aircrafts), excluding aircraft fuel supplied to aircraft used for personal use. An aircraft is considered to be used for personal use when it is used by the owner of the aircraft or by another person (on a lease or other legal basis) for purposes other than commercial purposes. The KN codes of the energy products to which the exemption applies shall be determined by the Government;

2) ship fuel supplied to ships for the purpose of navigation in the European Union waters (including fishing), except for ship fuel supplied to ships used for personal use. A ship is considered to be used for personal use when it is used by the owner of the ship or by another person (on a lease or other legal basis) for purposes other than commercial purposes. The KN codes of the energy products to which the exemption applies shall be determined by the Government;

3) energy products when used for purposes other than as motor spirit, heating fuel or motor spirit additives;

4) energy products used in the production of electricity of all kinds, with the exception of energy products used for the purposes of the manufacturer as motor spirit or heating fuel, which shall be subject to excise duty under the general arrangements;

5) energy products imported into the Republic of Lithuania in the manufacturer's standard fuel tanks and lubricant containers permanently affixed to all vehicles of the same type, as specified in the manufacturer's technical documentation, from which the fuel and lubricants are fed directly into the vehicle's fuel supply and lubrication systems, or are used in the cooling or other systems.

<sup>11</sup>.

*AMENDED BY:*

*Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025) and Law No. XIV-2770 as of 20.06.2024 (effective as of 01.01.2025)*

The CO<sub>2</sub> component does not apply to energy products used as heating fuels or as motor fuels in stationary equipment or equipment used in construction, where all the following conditions are met:

1) energy products are used by an energy-intensive legal entity;

2) energy products are used in installations or parts of installations used for activities listed in Annex 1 to the Law on Financial Instruments for Climate Change Management of the Republic of Lithuania.

<sup>12</sup>.

*AMENDED BY:*

*Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025) and Law No. XIV-2770 as of 20.06.2024 (effective as of 01.01.2025)*

For the purposes of this Article, a legal entity that meets one of the following conditions shall be considered an energy-intensive legal entity:

1) the purchase price or production cost (excluding the deductible amount of value added tax) of the energy products and electricity used in the cases referred to in paragraph 1<sup>1</sup> of this Article shall be at least 3 per cent of the value of the production (which shall be calculated in addition to the income (excluding value added tax), including any subsidies or grants, affecting the final price of the good or service as defined in the Law on Value Added Tax, plus the amount of production, unfinished production and changes in goods and/or services purchased for resale minus the amount of purchases of goods and/or services for resale (excluding the deductible amount of value added tax) in the calendar year;

2) the amount of excise duty payable on energy products and electricity used in the cases referred to in paragraph 1<sup>1</sup> of this Article shall be at least 0.5 per cent of the difference between the total of all sales subject to value added tax, including exports (excluding value added tax) and the total of all purchases subject to value added tax, including imports (excluding the deductible amount of value added tax), in a calendar year.

2.

**AMENDED BY:**

*Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025) and Law No. XIV-2770 as of 20.06.2024 (effective as of 01.01.2025)*

The exemptions set out in paragraphs 1<sup>1</sup> and 1<sup>2</sup> of this article are applied directly or by returning the CO<sub>2</sub> components. The specific procedure for the application of the reliefs referred to in paragraphs 1, 1<sup>1</sup> and 1<sup>2</sup> shall be determined by the Government or an institution authorised by it.

#### **Article 44. Marking, Supply and Use of Energy Products Subject to Excise Duty Relief**

**AMENDED BY:**

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2023)*

1. The following products shall be marked in accordance with the procedure established by the Government or by the institution authorised by it:

1) energy products for heating, to which the rate of excise duty laid down in Paragraph 2 of Article 37 of this Law applies;

2) other energy products that are subject to excise duty relief in the cases established by the Government or by the institution authorised by it.

2. The procedure of control of the marking of energy products, to which excise duty relief applies, shall be established by the Ministry of Energy of the Republic of Lithuania together with the Ministry of the Interior of the Republic of Lithuania.

### **SECTION FOUR LEVYING EXCISE DUTY ON ELECTRICITY**

#### **Article 45. Chargeability of Excise Duty on Electricity**

Excise duty on electricity shall become chargeable when electricity:

1) is sold or in any other way transmitted to a person who does not hold an activity licence and/or authorisation established in the Republic of Lithuania Law on Electricity (hereinafter referred to as the Law on Electricity) (hereinafter referred to as a non-licensed person), or

**AMENDED BY:**

*Law No. XI-2024 as of 22.05.2012 (effective as of 05.06.2012)*

2) is received from another Member State by a non-licensed person, or

3) is imported by a non-licensed person, or

4) is used by a person who holds an activity licence and/or authorisation established in the Law on Electricity (hereinafter referred to as a licensed person) or by an electricity producer for his own needs. The use of electricity for own needs shall be considered the use of electricity for the purposes other than electricity production processes and maintenance of the production process.

**AMENDED BY:**

*Law No. XI-2024 as of 22.05.2012 (effective as of 05.06.2012)*

#### **Article 46. Payers of Excise Duty on Electricity**

**AMENDED BY:**

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2023)*

Payers of excise duty on electricity are persons who, on the grounds specified in Article 45 of this Law, become liable to pay excise duty.

#### **Article 47. Rates of Excise Duty on Electricity**

*AMENDED BY:*

*Law No. XII-1120 as of 23.09.2014 (effective as of 01.01.2015)*

1. The rate of excise duty on electricity, with the exception of electricity specified in paragraph 2 of this Article, shall be EUR 1.01 per megawatt-hour.

2. Electricity used for business purposes shall be subject to excise duty at the rate of EUR 0.52 per megawatt-hour. Within the meaning of this Law the use of electricity for business purposes shall mean its use by a person when carrying an economic activity as defined in the Law on Value Added Tax. Persons who use electricity for business purposes shall register in accordance with the procedure established by the central tax administrator.

#### **Article 48. Exemption from Excise Duty**

1. Exempt from excise duty shall be:

1) electricity used for the processes of generation, distribution and transmission of all types of electricity and for the maintenance of these processes, as well as electricity losses arisen in electricity distribution and transmission networks;

2) electricity generated using renewable energy sources;

3) electricity supplied to domestic users, as they are described in the Law on Energy of the Republic of Lithuania, as well as to persons subject to becoming recipients of sponsorship according to the Law on Charity and Sponsorship of the Republic of Lithuania;

*AMENDED BY:*

*Law No. XII-2128 as of 03.12.2015 (effective as of 01.01.2016)*

4) electricity exported or supplied to another Member State;

5) electricity sold or in any other way transmitted to persons who have been granted an authorisation of the local tax administrator to acquire electricity exempt from excise duty.

2. The authorisation of the local tax administrator to acquire electricity exempt from excise duty mentioned in subparagraph 5 of paragraph 1 of this Article shall be granted to persons:

1) who are using electricity for the purpose of chemical reduction;

2) who are using electricity for the processes of electrolysis and metallurgy;

3) who are using electricity for production processes, when its purchasing price (and in cases it is generated by the same person – generation cost) constitutes over 50% of the unit production cost.

3. The rules for issuing authorisations specified in paragraph 2 of this Article as well as documents to be submitted in order to be issued an authorisation shall be established by the central tax administrator.

4. In the cases where the excise duty on electricity which is exempt from excise duty according to the provisions of this Article has been paid, it shall be refunded in accordance with the procedure established by the Government or an institution authorised by it.

#### **Article 49. Indicating Excise Duty on Electricity in Sale of Goods Documents**

In the cases specified by the Government or an institution authorised by it, the amount of excise duty calculated on electricity must be indicated in the sale documents.

#### **Article 50. Filing a Return of Excise Duty on Electricity and Payment of the Tax**

1. The tax period of excise duty on electricity shall be a calendar month. At the end of the month by the 15<sup>th</sup> day of the following month a person, to whom excise duty becomes chargeable based on subparagraphs 1, 2 and 4 of paragraph 1 of Article 45 of this Law, must file a return of excise duty on electricity with the local tax administrator in the territory of whose activities he is registered. The form of the return and rules for filling it out shall be specified by the central tax administrator. The amount of excise duty calculated on electricity which became chargeable during the tax period according to the procedure established in Article 45 of this Law must be declared in the return. The excise duty shall be paid by the end of the period of filing the return set in this paragraph.

2. If a person loses the status of a licensed person or electricity producer, he must within the time limits set in paragraph 1 of this Article file a return of excise duty on electricity with the local tax administrator in the territory of whose activities he is registered. The excise duty for the entire amount of electricity acquired or used for own purposes on which payment of excise duty is outstanding must be declared in the return and paid by the end of the period of filing the return set in paragraph 1 of this Article.

3. Excise duty on electricity imported by a non-licensed person shall be paid according to the procedure established by the Government or an institution authorised by it.

### **SECTION FIVE LEVYING EXCISE DUTY ON COAL, COKE AND LIGNITE**

*AMENDED BY:*

*Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2024)*

#### **Article 51. Obligation to pay excise duties on coal, coke, lignite and peat for heating**

1. Coal, coke, lignite and peat for heating are subject to excise duty when they:
  - 1) are sold or otherwise transferred to a person who is not a registered supplier of coal, coke, lignite and/or peat for heating purposes (hereinafter - the registered supplier of coal, coke, lignite and/or peat for heating), as determined by the central tax administrator; or
  - 2) come from another Member State from a person who is not a registered supplier of coal, coke, lignite and/or peat for heating; or
  - 3) are imported by a person who is not a registered supplier of coal, coke, lignite and/or peat for heating; or
  - 4) are used by a registered supplier of coal, coke, lignite and/or peat for heating for his own use.
2. The procedure for registration and deregistration of suppliers of coal, coke, lignite and/or peat for heating shall be determined by the central tax administrator.

#### **Article 52. Payers of excise duties on coal, coke, lignite and peat for heating**

The persons liable to pay excise duty on coal, coke, lignite and / or peat for heating are registered suppliers, importers (other than registered suppliers of coal, coke, lignite and/or peat for heating purposes), as well as other persons who are not registered suppliers of coal, coke, lignite and/or peat for heating, if they have received coal, coke, lignite and/or peat for heating from another Member State.

#### **Article 53. Excise duty rates on coal, coke, lignite and peat for heating**

##### **AMENDED BY:**

1. *Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025)*
2. *Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2026)*

1. Coal is subject to an excise duty rate consisting of:
  - 1) a fixed part of EUR 30 per tonne of product;
  - 2) for the variable part - the CO<sub>2</sub> emission factors specified in Annex 3 to this Law.
2. Coke and lignite are subject to an excise duty rate consisting of:
  - 1) a fixed part of EUR 30 per tonne of product;
  - 2) for the variable part - the CO<sub>2</sub> components specified in Annex 3 to this Law.
3. Peat for heating is subject to an excise duty rate consisting of:
  - 1) a fixed part of EUR 20 per tonne of product;
  - 2) for the variable part - the CO<sub>2</sub> components specified in Annex 3 to this Law.

#### **Article 54. Exemption from excise duty**

1. Coal, coke, lignite and peat for heating are exempt from excise duty:
  - 1) transported to another Member State;
  - 2) exported.
2. In cases where excise duties on coal, coke, lignite and peat for heating purposes, which are exempted from excise duty in accordance with the provisions of paragraph 1 of this Article, have been paid, they shall be refunded in accordance with the procedure laid down by the Government or the institution authorised by it.

#### **Article 55. Filing a declaration and paying excise duty on coal, coke, lignite and peat for heating**

1. The tax period for excise duties on coal, coke, lignite and peat for heating purposes is the calendar month. At the end of that period, by the 15th of the following month, the registered supplier of coal, coke, lignite and/or peat for heating, as well as any other person who is not a registered supplier of coal, coke, lignite and/or peat for heating, who has received coal, coke, lignite and/or peat for heating from another Member State, shall submit a declaration of excise duty on coal, coke, lignite and peat for heating to the local tax administrator in whose territory he is registered as a taxable person. The form of the declaration and the rules for filling it in are determined by the central tax administrator. It must declare the amount of excise duty on coal, coke, lignite and/or peat for heating in respect of which excise duty is payable in the tax period in accordance with the procedure laid down in Article 51(1) of this Law. The excise duty shall be paid before the expiry of the time limit for submitting the declaration laid down in this paragraph.
2. Where a person ceases to be a registered supplier of coal, coke, lignite and/or peat for heating purposes, he shall be obliged to submit, within the time limits laid down in paragraph 1 of this Article, a declaration of excise duty on coal, coke, lignite and peat for heating to the local tax administration within the territory of whose activities he is registered as a taxpayer. It shall include a declaration of excise duty on all purchases of coal, coke, lignite and peat for heating purposes for which excise duty has not yet been paid and shall be paid by the expiry of the time limit for the submission of the declaration laid down in this paragraph.
3. Excise duty shall be payable on imports of coal, coke, lignite and/or peat for heating purposes by a person who is not a registered supplier of coal, coke, lignite and/or peat for heating, at the same time and in

accordance with the same procedure as import duties would have been payable on these products (if they had been imposed), as laid down in the Customs Code of the Union and the European Union legislation supplementing it and implementing it.

## **SECTION SIX LEVYING EXCISE DUTY ON NATURAL GAS**

### **Article 57. Chargeability of Excise Duty on Natural Gas**

*AMENDED BY:*

*Law No. XII-2128 as of 03.12.2015 (effective as of 01.01.2016)*

Excise duty on natural gas becomes chargeable when:

- 1) Natural gas is provided not through virtual sales point of natural gas and is sold or in any other way transferred to be used as motor fuel or as a fuel intended for heating; or
- 2) Natural gas is provided through virtual sales point of natural gas and is sold or in any other way transferred by a person intending to use it as motor fuel or as a fuel for heating; or
- 3) Natural gas is used as motor fuel or as a fuel for heating and excise duty has not been paid yet.

### **Article 58. Payers of Excise Duty on Natural Gas**

*AMENDED BY:*

*Law No. XII-2128 as of 03.12.2015 (effective as of 01.01.2016)*

1. In cases specified in paragraph 1 of Article 57 of this Law, the payer of excise duty on natural gas shall be the person not using use virtual sales point of natural gas to sell or in any other way transfer natural gas intended for use as motor fuel or a heating fuel.

2. In cases specified in paragraph 2 of Article 57 of this Law, the payer of excise duty on natural gas shall be the person using virtual sales point of natural gas to sell or in any other way transfer natural gas intended for use as motor fuel or a heating fuel.

3. In cases specified in paragraph 3 of Article 57 of this Law, the payer of excise duty on natural gas shall be the person using natural gas as motor fuel or a heating fuel and excise duty for natural gas has not been paid yet.

### **Article 58<sup>1</sup>. Exemption of Natural Gas from Excise Duty**

*AMENDED BY:*

1. *Law No. XI-1185 as of 30.11.2010 (effective as of 01.01.2011)*
2. *Law No. XII-2128 as of 03.12.2015 (effective as of 01.01.2016)*
3. *Law No. XIII-814 as of 05.12.2017 (effective as of 01.01.2018)*

1. Exempt from excise duty on natural gas shall be:

- 1) Exported natural gas;
- 2) Natural gas supplied to other member state;
- 3) Natural gas used as motor spirit, except for use in stationary equipment;

*AMENDED BY:*

*Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2024)*

4) *REPEALED BY:*

*Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2026)*

5) Natural gas, intended for use for technological processes in natural gas supply networks, also natural gas liquefaction and liquefied natural gas re-gasification processes;

*AMENDED BY:*

*Law No. XIII-711 as of 07.11.2017 (effective as of 01.02.2026)*

6) Natural gas, intended for use in combined production of heat and electricity.

2. In cases, when natural gas chargeable for excise duty shall be used for purposes listed in paragraph 1 of this Article, the excise duty amount shall be credited or refunded according to the procedure laid down in the Law on Tax Administration.

### **Article 59. Rates of Excise Duty Applied to Natural Gas**

*AMENDED BY:*

1. *Law No. XII-1120 as of 23.09.2014 (effective as of 01.01.2015)*
2. *Law No. XII-2128 as of 03.12.2015 (effective as of 01.01.2016)*
3. *Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2026)*



1. The rate of excise duty on natural gas, with the exception of natural gas specified in paragraphs 2, 3 and 4 of this Article, shall be 23.60 EUR per 1 MWh.

*AMENDED BY:*

*Law No. XIII-814 as of 05.12.2017 (effective as of 01.01.2018)*

2. The rate of excise duty of 1.50 EUR per 1 MWh shall be applied to natural gas intended for use as a heating fuel, except for natural gas referred to in paragraph 3 of this Article.

3. The rate of excise duty of 1 EUR per 1 MWh shall be applied to natural gas intended for use as a heating fuel for business purposes. As used in this Law the use of natural gas for business purposes shall mean its use by the person engaged in economic activities within the meaning of the Law on Value Added Tax.

4. Natural gas supplied to household natural gas consumers, as defined in the Law on Natural Gas of the Republic of Lithuania, as well as to persons who have the status of a beneficiary under the Law on Charity and Support, is subject to a product excise duty rate of EUR 0.50 per 1 MWh.

#### **Article 60. Filing a Return of Excise Duty on Natural Gas and Excise Duty Payment**

*AMENDED BY:*

*Law No. XII-2128 as of 03.12.2015 (effective as of 01.01.2016)*

1. The tax period for excise duty on natural gas shall be a calendar month. At its expiry by the 15<sup>th</sup> day of the next month a person, under the provisions of Article 57 of this Law, must file an excise duty return on natural gas with the local tax administrator in the territory of which its activities are registered. The form of the return and the rules for filling it out shall be established by the central tax administrator. The form shall reflect the declared amount of excise duty calculated on natural gas, on which excise duty became chargeable during the tax period according to the procedure established in Article 57 of this Law.

2. Excise duty shall be paid by the end of the time period for filing the return, set forth in the paragraph 1 of this Article.

### **SECTION SEVEN**

#### **TAXATION IN TERMS OF EXCISE DUTIES OF HEATED TOBACCO PRODUCTS AND ELECTRONIC CIGARETTE LIQUID**

*AMENDED BY:*

*Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2019)*

#### **Article 61. Excise duty liability arising in respect of heated tobacco products**

1. Excise duty liability arising in respect of the heated tobacco products listed below occurs:

*AMENDED BY:*

*Law No. XIII-2581 as of 03.12.2019 (effective as of 01.01.2020)*

1) for the heated tobacco products in respect of which the suspension of excise duty is abolished in the Republic of Lithuania (i.e. for the heated tobacco products removed from the tax warehouse that are not subject to the suspension of excise duty, for the heated tobacco products delivered to a place of direct delivery specified by the owner of the tax warehouse who receives the heated tobacco products). The provisions referred to under this clause shall also apply for the heated tobacco products in respect of which the suspension of excise duty is abolished in violation of the requirements of the legal acts, or

2) for the heated tobacco products lost in the tax warehouse of the Republic of Lithuania, for the heated tobacco products lost in the Republic of Lithuania during the movement, also for the heated tobacco products that did not reach their destination as result of irregularities of their movement that have occurred or have been detected in the Republic of Lithuania (if there are no evidences that such the irregularities have occurred in other Member State). The cases where the receipt of heated tobacco products is not confirmed in accordance with the provisions of Article 14 (3) of this Law shall not be deemed to be irregularity during the movement of heated tobacco products. The lost amount of heated tobacco products that does not exceed the natural loss rates established by the Government or by an institution on whom the Government has conferred authority shall not be deemed to be irregularity during the movement of heated tobacco and no excise duties are payable in respect of them, also for the heated tobacco products lost due to force majeure circumstances, as well as for the other heated tobacco products which have been irreversibly lost or where the total destruction of such products occurred (if they cannot be used as excise goods) if this has been proven in accordance with the procedure established by the Government or an institution on whom the Government has conferred authority, or

3) for the heated tobacco products used in the tax warehouse of the Republic of Lithuania, except where the heated tobacco products have been used for the production of other goods which in accordance

with this Law are subject to excise duty, or for the purposes stipulated by this Law when the goods used to achieve these purposes are exempt from payment of excise duty, or

4) for the heated tobacco products that have been purchased or imported without excise duties for the purposes set forth in the Article 19 (1) of this Law but have been used in the Republic of Lithuania for other purposes, or

5) for the heated tobacco products received from the other Member State (except the heated tobacco products that have been delivered in accordance with the procedure established by the Government or an institution on whom the Government has conferred authority to the tax warehouse of the Republic of Lithuania), or

6) for heated tobacco products that have been produced, mixed or processed (including those which have been illegally produced, mixed or processed) in the Republic of Lithuania in the place other than a tax warehouse, or

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

7) for the heated tobacco products without special excise duty stamps affixed thereto, which in accordance with this Law and its implementing legislation must be clearly identified with the special excise duty stamps, or

*AMENDED BY:*

Law No. XIII-2581 as of 03.12.2019 (effective as of 01.01.2020)

8) for the heated tobacco products belonging by the right of ownership, which are not subject to duty suspension arrangements and/or which have been released for free circulation before the date of coming into effect of a new excise duty rate, for persons who engage in wholesale trade in tobacco products on the date of coming into effect of a new excise duty rate. This provision shall only apply in cases where the effective new excise duty rate is bigger than the previous excise duty rate, and only with respect to products mentioned in this paragraph kept in units (warehouses, branches, etc.) in which these products are kept.

*AMENDED BY:*

Law No. XIII-2581 as of 03.12.2019 (effective as of 01.01.2020)

2. In addition to the cases referred to in Paragraph 1 of this Article, the obligation arises to pay excise duty on tobacco products that are imported to the Republic of Lithuania (except for imported heated tobacco products, which have been brought, in accordance with the procedure established by the Government or by the institution authorised by it, to a tax warehouse of the Republic of Lithuania) or on heated tobacco products, that are imported illegally (unless the customs debt is extinguished under Points (e), (f), (g) or (k) of Paragraph 1 of Article 124 of the Union Customs Code. Heated tobacco products are considered to be imported into the Republic of Lithuania when:

1) non-Union heated tobacco products are in the territory of the Republic of Lithuania at the time they are imported into the territory of the European Union;

2) Union heated tobacco products are in the territory of the Republic of Lithuania at the time they are imported into the territory of the European Union from third territories. If those products, that have been imported into the territory of the European Union, are placed under the internal transit procedure, these Union heated tobacco products shall be deemed to have been imported into the territory of the Republic of Lithuania when, upon termination of the said transit procedure, those products are in the territory of the Republic of Lithuania.

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

3. The excise duty liability in respect of the heated tobacco products referred to in part 1 of this Article shall commence when the circumstances referred to in part 1 of this Article arise. The liability to pay excise duties for the heated tobacco products referred to in part 2 of this Article, which in accordance with the relevant European Union legislation are subject to import duties, shall arise when in accordance with the legal acts that govern the calculation of import duties there arises the liability to calculate import duties for them. If the heated tobacco products referred to in part 2 of this Article are not subject to any import duties, the liability to pay excise duties for them shall arise if in accordance with the relevant provisions of the Union Customs Code a customs debt in connection with import duties would arise and if these duties would be imposed on these products.

4. In cases referred to in clause 1 of part 1 of this Article the liability to pay excise duties shall lie within the owner of the tax warehouse or any other person in whose respect or on whose behalf the suspension of excise duty for the heated tobacco products is abolished, and in cases where the heated tobacco products for which the suspension of excise duty is abolished in violation of the requirements of the legal acts the liability to pay excise duties shall lie within any other person who participated in this violation.

5. In cases set forth in clauses 1 and 3 of part 2 of this Article, the liability to pay excise duties for the heated tobacco products lost or used in the tax warehouse shall lie within the owner of the tax warehouse in which they have been lost or used, and the liability to pay excise duties for the heated tobacco that have been lost due to the irregularities of their movement that have occurred or have been detected in the Republic of Lithuania shall lie within the owner of the tax warehouse from which the products have been removed or within the person who guaranteed or otherwise provided security for the payment of excise duties, or within the sender of the heated tobacco products.

6. In case referred to in clause 4 of part 1 of this Article, the liability to pay excise duties shall lie within the person who has used the heated tobacco products in the manner other than stipulated in the conditions for the application of the excise duty exemption.

7. In case referred to in clause 5 of part 1 of this Article, the liability to pay excise duties shall lie within the person who receives the heated tobacco products.

8. In the case referred to in Point 6 of Paragraph 1 of this Article, the obligation to pay excise duty shall lie with the person, who has produced, mixed or processed heated tobacco products.

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

9. In case referred to in clause 7 of part 1 of this Article, the liability to pay excise duties shall lie within the person who keeps the heated tobacco products referred to in clause 7 of part 1 of this Article.

9<sup>1</sup>. In case referred to in clause 8 of part 1 of this Article, the liability to pay excise duties shall lie within the person who engages in wholesale trade in tobacco products.

*AMENDED BY:*

Law No. XIII-2581 as of 03.12.2019 (effective as of 01.01.2020)

10. The obligation to pay excise duty in the case referred in Paragraph 2 of this Article shall lie with a declarant or with any other person referred to in Paragraph 3 of Article 77 of the Union Customs Code. When heated tobacco products are imported illegally, the obligation to pay excise duty shall lie with any person who was involved in the illegal importation of these heated tobacco products.

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

11. The persons who receive the heated tobacco products to the places other than the tax warehouse shall be registered as the payers of excise duties for the heated tobacco products in accordance with the procedure established by the central tax administrator.

12. In cases where the liability to pay excise duties for the heated tobacco products lies within several persons, they shall be jointly and severally liable for the payment of excise duties.

#### **Article 62. The liability to pay excise duties for electronic cigarette liquid**

1. The liability to pay excise duties for this electronic cigarette liquid shall arise if excise duties have not been paid for it:

- 1) for the electronic cigarette liquid received for business purposes from the other Member State, or
- 2) for the electronic cigarette liquid produced in the Republic of Lithuania for business purposes, or
- 3) for the imported electronic cigarette liquid, or
- 4) for the electronic cigarette liquid purchased for business purposes in the Republic of Lithuania.

2. The liability to pay excise duties for the electronic cigarette liquid referred to in part 1 of this Article shall commence when the circumstances referred to in part 1 of this Article arise.

3. The use of electronic cigarette liquid for business purposes is understood in this Law as its use by the person who is engaged in economic activities that are within the meaning of the Law on Value Added Tax.

4. The persons who receive for business purposes from the other Member State, who produce and/or purchase an electronic cigarette liquid in the Republic of Lithuania must in accordance with procedure established by the central tax administrator register themselves as payers of excise duties for an electronic cigarette liquid.

#### **Article 63. Payers of excise duties for electronic cigarette liquid**

Payers of excise duties for electronic cigarette liquid are the registered payers of excise duties for electronic cigarette liquid and the importers of electronic cigarette liquid.

#### **Article 64. The exemption from excise duties for the heated tobacco products and electronic cigarette liquid**

1. In addition to the cases referred to in part 1 of the Article 19 of this Law, the exemption from excise duties for the heated tobacco products and electronic cigarette liquid shall apply to:

- 1) the heated tobacco products and electronic cigarette liquid transported to the other Member State;

2) the heated tobacco products and electronic cigarette liquid that have been used for the necessary tests during the production, for the statutory compulsory analyses when the samples of heated tobacco products and/or electronic cigarette liquid transported are collected by the authorities authorized for that purpose, as well as the heated tobacco products and/or electronic cigarette liquid intended for scientific analyses. This provision shall be implemented in accordance with the procedure established by the central tax administrator.

2. In cases where excise duties for the heated tobacco products and electronic cigarette liquid which are exempted from excise duty in accordance with the provisions of this Article have been paid, they shall be refunded in accordance with the procedure established by the central tax administrator.

3. Heated tobacco products shall be exempted from excise duty, if they have been destroyed under the supervision of the competent authority. These provisions shall be implemented in accordance with the procedure established by the central tax administrator (regarding the goods controlled by the State Tax Inspectorate) and laid down in the Union Customs Code and in the European Union legislation supplementing and implementing the Union Customs Code (regarding the goods controlled by the customs). If excise duty has already been paid on the heated tobacco products that were destroyed, the amount of excise duty shall be set off or refunded in accordance with the procedure established by the Law on Tax Administration. The provisions of this Paragraph do not apply to the heated tobacco products that were destroyed, which were produced or are held (including storage) in violation of the requirements of the legal acts, or which have been delivered illegally.

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 01.01.2023)*

#### **Article 65. Excise duty rates that apply on the heated tobacco products and electronic cigarette liquid**

1. Excise duty rate of 100.6 euros per 1,000 units of heated tobacco products applies to heated tobacco products.

*AMENDED BY:*

- 1. Law No. XIII-1327 as of 08.06.2018 (effective as of 01.03.2020)*
- 2. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2022)*
- 3. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2023)*
- 4. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2024)*
- 5. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2025)*
- 6. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2026)*

2. Excise duty rate of 1.56 euros per millilitre of the liquid applies to electronic cigarette liquid.

*AMENDED BY:*

- 1. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2022)*
- 2. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2023)*
- 3. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2024)*
- 4. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2025)*
- 5. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2026)*

#### **Article 66. Guaranteeing the Discharge of Tax Liability for the heated tobacco products and electronic cigarette liquid under Duty Suspension Arrangements**

1. The fulfilment of tax obligations, that may arise in respect of heated tobacco products, which are under excise duty suspension arrangements, that are held (including storage) in the tax warehouse and that are being moved between tax warehouses of the Republic of Lithuania, shall be secured in the manners and under the procedure established in Paragraphs 1, 2, 3 and 4 of Article 18 of this Law and its implementing legal acts.

*AMENDED BY:*

*Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)*

2. The fulfilment of the tax liabilities that may arise for the registered payers of excise duties for electronic cigarette liquid referred to in Article 62 (4) of this Law shall be ensured by the payer of excise duties for electronic cigarette liquid, who must in accordance with the procedure established by the Government or by an institution on whom the Government has conferred authority submit a cash deposit or a suretyship (guarantee) document to the local tax administrator in whose territory of operation the payer is registered as the payer of excise duties for electronic cigarette liquid. The amount of the cash deposit or suretyship (guarantee) referred to in this part shall be determined by the local tax administrator in whose territory of operation the payer of excise duties for electronic cigarette liquid is registered, taking into account the

methodology of the determination of the amount of the cash deposit or suretyship (guarantee) approved by the central tax administrator.

3. In cases where excise duties for the imported heated tobacco products and electronic cigarette liquid are not paid in advance or immediately when the liability to pay them arises and when this is necessary for the ensuring of the proper fulfilment of obligations in respect of the customs, the fulfilment of the arising tax liability shall be ensured under the same procedure under which the obligations related to the debt of import duties in respect of the customs are ensured, as laid down in the Union Customs Code and in the legal acts of the European Union supplementing and implementing the Code.

**Article 67. The submission of the declaration of excise duties for the heated tobacco products and payment of the tax**

1. A calendar month is the tax period of excise duties for the heated tobacco products. At the end of the month the person, who becomes liable to pay excise duties for the heated tobacco products on the grounds set forth in clauses 1-8 of the part 1 of the Article 61 of this Law, must submit until the 15th day of the next month the declaration of excise duties for the heated tobacco products to the local tax administrator in whose territory of operation a tax warehouse is located or the person is registered as the payer of excise duty on the heated tobacco products. The central tax administrator shall establish the form of this declaration, the procedure for its completion and submission.

*AMENDED BY:*

*Law No. XIII-2581 as of 03.12.2019 (effective as of 01.01.2020)*

2. If the owner of tax warehouse has several tax warehouses, the declaration of excise duties shall be submitted for each warehouse separately.

3. The amount of excise duties in respect of which the payment liability as per the Article 61 of this Law has arisen during the tax period for which the declaration of excise duties is submitted must be declared in the declaration of excise duties for the heated tobacco products submitted by the owner of tax warehouse together with the advance amount of excise duties of the current tax period in respect of which the payment liability has arisen as per part 6 of this Article.

4. In the event of the withdrawal of the authorisation to establish a tax warehouse, in addition to the amount of excise duties for the heated tobacco products calculated in accordance with the procedure set forth in part 3 of this Article, the amount of excise duties to be paid for all heated tobacco products that were present in this warehouse on the next day after the withdrawal of the authorization and for which excise duties have not yet been paid and for the heated tobacco products removed from the warehouse that are under suspension of excise duty, but the fact of the delivery of which to the destination has not been confirmed prior to the date of the withdrawal of the authorization, except when excise duties for the heated tobacco products for these products as per this law are not to be calculated, must be declared in the declaration of excise duties for the heated tobacco products submitted for the tax period during which the authorization to establish a tax warehouse has been withdrawn. This amount shall be calculated by applying the rates of excise duties for the heated tobacco products that were valid on the date of the withdrawal of the authorization to establish a tax warehouse. In case when the evidences showing that the heated tobacco products were delivered to the destination are established after the date of the withdrawal of the authorization to establish a tax warehouse, the amount of excise duties for the heated tobacco products that was paid in excess shall be credited or shall be refunded in accordance with the Law on Tax Administration, provided however that no more than 3 years have passed from the date when the heated tobacco products were dispatched.

5. The payable amount of excise duties for the heated tobacco products must be paid not later than until the deadline for the submission of the declaration for the heated tobacco products, i.e. the deadline referred to in parts 1 and 4 of this Article, to the account for receivables of the tax administrator. If the advance amount of excise duties of the tax period, in respect of which the payment liability has arisen as per part 6 of this Article, has been paid, the payable amount of the excise duties of that tax period for the heated tobacco products shall be reduced with the already paid advance amount of excise duties.

6. If the average amount of excise duties for the heated tobacco products to be paid to the state budget for the specific tax warehouse by its owner and that falls within the tax period in the last 3 tax periods in a row exceeded 15 000 euros, starting from the other tax period after that during which these circumstances became evident, the advance amount of excise duties shall be paid to the state budget until the 15th day of the current tax period. This advance amount of excise duties is equal to 1/3 of the average amount of excise duties to be paid to the state budget that has been declared (or had to be declared) in the declaration of 3 past tax periods referred to in this part.

6<sup>1</sup>. A person to whom excise duty on the heated tobacco products becomes chargeable in accordance with subparagraph 8 of paragraph 1 of Article 61 of this Law must, on the date of coming into effect of the new excise duty rate for the heated tobacco products (if it is not a working day – on the closest following working day), make an inventory at the beginning of the day according to the procedure established by the central tax administrator of the heated tobacco products belonging to him by the right of ownership and indicated in subparagraph 8 of paragraph 1 of Article 61 of this Law and file, within five working days, the act of inventory

with the local tax administrator in the territory of whose activities a tax warehouse is located, and in the event that a person is not an authorised warehouse keeper – with the local tax administrator in the territory of whose activities the person is registered as a taxpayer. A person mentioned in this paragraph must, by the 15<sup>th</sup> day of the month following the month when the new excise duty rate came into effect, file with the local tax administrator, mentioned in this paragraph, an excise duty return of the form prescribed by the central tax administrator and declare therein the payable amount of excise duty on the heated tobacco products belonging to the person by the right of ownership on the day of coming into effect of the new excise duty rate specified in subparagraph 9 of paragraph 1 of Article 9 of this Law. This amount shall be calculated by subtracting from the amount of excise duty chargeable by applying the new effective excise duty rate the amount of excise duty calculated for these the heated tobacco products before the date of coming into effect of the new excise duty rate.

*AMENDED BY:*

*Law No. XIII-2581 as of 03.12.2019 (effective as of 01.01.2020)*

7. The excise duties for the imported heated tobacco products shall be paid within the same deadlines as import duties for these products (if any would be established for these products), as set forth in the Union Customs Code and in the legal acts of the European Union supplementing and implementing the Code.

#### **Article 68. The submission of the declaration of excise duties for electronic cigarette liquid and payment of the tax**

1. A calendar month is the tax period of excise duties for electronic cigarette liquid. At the end of the month the person, who becomes liable to pay excise duties for electronic cigarette liquid on the grounds set forth in clauses 1, 2 and 4 of part 1 of the Article 62 of this Law, must submit until the 15<sup>th</sup> day of the next month the declaration of excise duties for electronic cigarette liquid to the local tax administrator in whose territory of operation he is registered. The amount of excise duties calculated for electronic cigarette liquid, in respect of which the liability to pay excise duties during that tax period has arisen on the grounds set forth in the Article 62 of this Law, must be declared in the declaration. The central tax administrator shall establish the form of the declaration of the excise duties for electronic cigarette liquid, the procedure for its completion and submission. The excise duties for electronic cigarette liquid must be paid until the deadline for the submission of the declaration of the excise duties for electronic cigarette liquid set forth in this part.

2. If a person ceases to hold the status of the payer of electronic cigarette liquid, such the person must within the deadlines set forth in part 1 of this Article submit to the tax administrator the declaration of the excise duties for electronic cigarette liquid in which the excise duties for all electronic cigarette liquid received for the business purposes and/or purchased and/or produced in the Republic of Lithuania for which excise duties have not been paid yet must be declared, and these excise duties must be paid until the deadline for the submission of the declaration of the excise duties for electronic cigarette liquid set forth in part 1 of this Article.

3. In cases where the liability to pay excise duties for electronic cigarette liquid shall remain with several persons, they shall be jointly and severally liable for the payment of these excise duties.

4. The excise duties for the imported electronic cigarette liquid shall be paid within the same deadlines as import duties for this product (if any would be established for this product), as set forth in the Union Customs Code and in the legal acts of the European Union supplementing and implementing the Code.

#### **Article 69. Labelling of the heated tobacco products with excise duty stamps affixed thereto**

The heated tobacco products for the sale in the Republic of Lithuania must be labelled with special marks, i.e. excise duty stamps affixed thereto. The procedure and cases of labelling of the products referred to in this Article, when labelling is not required, shall be established by the Government“.

### **PARAGRAPH EIGHT EXCISE TAXATION OF RAW TOBACCO**

*AMENDED BY:*

*Law No. XIII-2279 as of 09.07.2019 (effective as of 01.11.2019)*

#### **Article 70. Obligation to pay excise duties on raw tobacco**

1. The obligation to pay excise duty on raw tobacco arises when it:

- 1) is received from another Member State;
- 2) is manufactured in the Republic of Lithuania;
- 3) is imported;
- 4) is acquired in the Republic of Lithuania and no excise duties have been paid for it;
- 5) is lost in the Republic of Lithuania (with the exception of lost raw tobacco that does not exceed the

rates of natural loss established by the Government or authority authorized by it, as well as raw tobacco that was lost due to *force majeure*, and raw tobacco which has been permanently lost or fully destroyed (if it cannot be used as a good which is subject to excise duties) if this has been proven in accordance with the procedure established by the Government or authority authorized by it).

2. The obligation to pay excise duties on raw tobacco shall arise when the circumstances specified in part 1 of this Article occur.

#### **Article 71. Payers of excise duties on raw tobacco**

Persons who received from another Member State, imported, lost, manufactured and/or acquired in the Republic of Lithuania raw tobacco are the payers of excise duties on raw tobacco.

#### **Article 72. Exemption of excise duty on raw tobacco**

1. The following shall be exempt from excise duty on raw tobacco:

1) raw tobacco exported or transported to another Member State  
2) raw tobacco that was used in the manufacture of manufactured tobacco and heated tobacco products excise duties on which have been paid;

3) raw tobacco produced by a natural person for personal use only (i.e. not for sale but only for their own needs or for the needs to their family). In order to determine whether raw tobacco is for the personal use of a natural person, the commercial status of the keeper of this product, the nature and quantity of this product and the reasons for its storage, the accounting documents of this product, place of storage or way of transportation must be taken into consideration. In order to determine whether raw tobacco is intended for personal use, the Tax Administrator shall also have the right to take into consideration other circumstances that are related to storage or transportation of raw tobacco. The Government shall have the right to determine the quantity of raw;

4) raw tobacco received from another Member State and/or produced in the Republic of Lithuania, and/or imported, and/or acquired in the Republic of Lithuania, and/or lost by a person holding an authorization of exemption from excise duties on raw tobacco issued in accordance with the procedure established by the Central Tax Administrator, except where the rates of natural loss established by the Government or by the authority authorized by it are exceeded, as well as cases where a raw tobacco has been lost for the reasons other than *force majeure*, as well as permanently lost or fully destroyed tobacco (if it cannot be used as a good which is subject to excise duties) and this has not been proven in accordance with the procedure established by the Government or authority authorized by it.

2. An authorization of exemption from excise duties on raw tobacco shall be issued to the persons who:

- 1) receive raw tobacco from another Member State;
- 2) produce raw tobacco;
- 3) import raw tobacco;
- 4) acquire raw tobacco in the Republic of Lithuania for which excise duties have not been paid.

3. Owners of tax warehouses holding the authorization to establish a tax warehouse, granting the right to manufacture in the tax warehouse manufactured tobacco and/or heated tobacco products from raw tobacco, are considered as persons holding the authorization of exemption from excise duties on raw tobacco.

4. Raw tobacco shall be exempted from excise duty, if it has been destroyed under the supervision of the competent authority. These provisions shall be implemented in accordance with the procedure established by the central tax administrator (regarding the goods controlled by the State Tax Inspectorate) and laid down in the Union Customs Code and in the European Union legislation supplementing and implementing the Union Customs Code (regarding the goods controlled by the customs). If excise duty has already been paid on the raw tobacco that was destroyed in accordance with the procedure established in this Paragraph, the amount of excise duty shall be set off or refunded in accordance with the procedure established by the Law on Tax Administration. The provisions of this Paragraph do not apply to the raw tobacco that was destroyed, which was produced or is held (including storage) in violation of the requirements of the legal acts, or which has been delivered illegally.

**AMENDED BY:**

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

5. Raw tobacco shall also be exempt from excise duties if it has been used for the necessary tests, for mandatory statutory tests where samples of raw tobacco are collected authorities authorized to do so, as well as raw tobacco that is intended for research. These provisions shall be implemented in accordance with the procedures set by the Central Tax Administrator.

6. In cases where excise duties on raw tobacco, which in accordance with the provisions of this Article is exempt from excise duties, have been paid, they shall be refunded in accordance with the procedure set by the Central Tax Administrator.

#### **Article 73. Submitting Tax Return of excise duties on raw tobacco and payment of tax**

1. A calendar month constitutes the tax period for excise duties on raw tobacco. At the end of the month, a person who on the grounds provided for in items 1, 2, 4 and 5 of the Article 70(1) of this Law becomes obliged to pay excise duties on raw tobacco must until the 15th day of the next month submit to the local Tax Administrator in whose territory of activity the person is registered a Tax Return of excise duties on raw

tobacco. The form of this Tax Return and the rules for its completion are determined by the Central Tax Administrator. The Tax Return of excise duties on raw tobacco must declare the amount of excise duties that was calculated for raw tobacco in respect of which the obligation to pay excise duties in accordance with the procedure laid down in items 1, 2, 4 and 5 of the Article 70(1) of this Law arose during that tax period. Excise duties shall be paid by the deadline for submitting Tax Returns that is set out in this part.

2. If a person loses the authorization of exemption from excise duties for raw tobacco or the owner of tax warehouse loses the authorization to establish a tax warehouse, granting the right to manufacture in the tax warehouse manufactured tobacco and/or heated tobacco products from raw tobacco, such person or warehouse owner must within the deadlines set out in part 1 of this Article submit to the local Tax Administrator in whose territory of activity the person or warehouse owner is registered a Tax Return of excise duties on raw tobacco. It must declare excise duties for the whole quantity of raw tobacco for which excise duties have not been paid yet, and they must be paid by the deadline for submitting Tax Return that is set out in part 1 of this Article.

3. In cases where several persons are obliged to pay excise duties on raw tobacco, they shall be jointly and severally responsible for payment of excise duties.

4. Excise duties on imported raw tobacco shall be paid within the same deadlines as import duties on this product (if any are established for this product), as laid down in the Union Customs Code, its complementary and implementing European Union legislation.

#### **Article 74. Excise duty rate applicable to raw tobacco**

Excise duty rate of 135.2 euros per one kilogram of raw tobacco applies to raw tobacco.

#### **AMENDED BY:**

1. Law No. XIII-2279 as of 09.07.2019 (effective as of 01.03.2020)
2. Law No. XIII-2279 as of 09.07.2019 (effective as of 01.03.2021)
3. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2022)
4. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2023)
5. Law No. XIV-446 as of 29.06.2021 (effective as of 01.01.2024)
6. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2025)
7. Law No. XIV-2769 as of 20.06.2024 (effective as of 01.01.2026)

### **SECTION 9**

#### **EXCISE TAXATION ON SWEETENED BEVERAGES**

#### **AMENDED BY:**

Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)

#### **Article 75. Duty to pay excise duty on sweetened beverages**

1. The excise duty on sweetened beverages shall become chargeable if no excise duty has been paid on them:

- 1) sweetened beverages obtained for business purposes from another Member State; or
- 2) sweetened beverages produced in the Republic of Lithuania for business purposes, or
- 3) imported sweetened beverages, or
- 4) sweetened beverages purchased for business purposes in the Republic of Lithuania.

2. The excise duty on sweetened beverages referred to in paragraph 1 of this Article shall become chargeable at the time when at least one of the circumstances referred to in paragraph 1 of this Article occurs.

3. For the purposes of this Law, the use of sweetened beverages for business purposes shall be understood as their use by a person who carries out an economic activity within the meaning of the Law on value added tax, hereinafter referred to as 'person' in this Section.

4. A person who, for business purposes, receives sweetened beverages from another Member State and/or produces sweetened beverages in the Republic of Lithuania must register for excise duty on sweetened beverages in accordance with the procedure laid down by the central tax administration.

#### **Article 76. Excise duty payers for sweetened beverages**

Payers of excise duties on sweetened beverages are registered payers of excise duties on sweetened beverages, importers of sweetened beverages and/or persons purchasing sweetened beverages for business purposes in the Republic of Lithuania.

#### **Article 77. Excise duty exemption for sweetened beverages**

1. In addition to the cases referred to in Article 19(1) of this Law, the following shall be exempt from excise duty on sweetened beverages:

- 1) sweetened beverages dispatched to another Member State;
- 2) sweetened beverages intended for the manufacture of pharmaceutical products, medical devices, food supplements, food for special medical purposes, infant formula, follow-on formula, control of



pharmaceutical products and other pharmaceutical activities, as well as sweetened beverages used for the exercise of the functions of the authorities responsible for State control of pharmaceutical products and food;

3) sweetened beverages intended for the production of foodstuffs;

4) sweetened beverages used for the production of ethyl alcohol, alcoholic beverages and sweetened beverages on which excise duty has been paid;

5) non-prepacked sweetened beverages produced in mass catering establishments;

6) sweetened beverages used to carry out the necessary tests during production, compulsory tests when samples of sweetened beverages are taken by bodies authorised for that purpose, as well as sweetened beverages intended for scientific research;

7) sweetened beverages purchased in the Republic of Lithuania for business purposes, provided that excise duty on these sweetened beverages has already been paid when they are received from another Member State, imported or produced in the Republic of Lithuania.

2. Excise duties shall not be calculated or excise duties paid shall be refunded for the loss of a quantity of sweetened beverages not exceeding the rates of natural loss, applying *mutatis mutandis* the provisions of Article 23 of the Law on Corporate Income Tax of the Republic of Lithuania, as well as for sweetened beverages lost due to *force majeure*, if this is proven in accordance with the procedure laid down by the Government or an institution authorised by it, as well as for other sweetened beverages irretrievably lost or completely destroyed for reasons beyond the control of the person (destruction of goods due to expiry of sales deadlines, criminal acts of third parties, etc.), if the person is able to submit documents confirming this.

3. Where excise duties on sweetened beverages which are exempt from excise duty pursuant to the provisions of this Article have been paid, they shall be refunded in accordance with the procedure laid down by the central tax administration.

#### **Article 78. Rates of excise duty on sweetened beverages**

1. The rates of excise duty applicable to sweetened beverages (whether or not containing sweeteners) other than beverage concentrates are as follows:

1) sweetened beverages containing less than 8 g of added sugar per 100 ml shall be subject to an excise duty of EUR 7,4 per hectolitre of product;

2) sweetened beverages containing 8 grams or more of added sugar per 100 ml shall be subject to an excise duty of EUR 21 per hectolitre of product.

2. Beverage concentrates are subject to an excise duty of EUR 105 per hectolitre of product (if liquid) or EUR 4.3 per kilogram of product (otherwise).

3. Sweetened beverages other than those referred to in paragraph 1, containing added sugars with a content of up to 2,5 g per 100 ml and sweeteners or only sweeteners, shall be subject to the rate of excise duty laid down in paragraph 1, point 1.

#### **Article 79. Submission of a declaration of excise duty on sweetened beverages and payment of the tax**

1. The tax period for excise duty on sweetened beverages shall be the calendar month. At the end of that period, by the 15th day of the following month, a person who becomes liable to pay excise duty on sweetened beverages on the grounds set out in points 1, 2 and 4 of Article 75(1) of this Law must submit a declaration of excise duty on sweetened beverages in which the amount of excise duty calculated on sweetened beverages on which excise duty has become chargeable on the grounds set out in Article 75 of this Law must be declared. The form of the declaration of excise duty on sweetened beverages and the procedure for completing, adjusting and submitting it shall be laid down by the central tax administration. Excise duties on sweetened beverages must be paid before the deadline for submitting the declaration of excise duties on sweetened beverages laid down in this paragraph.

2. If a person loses his or her status as a payer of sweetened beverages, he or she must submit, within the time limits laid down in paragraph 1 of this Article, a declaration of excise duty on sweetened beverages, in which excise duty must be declared on all quantities of sweetened beverages received for business purposes and/or purchased and/or produced in the Republic of Lithuania for which excise duty has not yet been paid, and pay such excise duty before the expiry of the time limit laid down in paragraph 1 of this Article for submitting a declaration of excise duty on sweetened beverages.

3. Where several persons are liable for payment of excise duty on sweetened beverages, they shall be jointly and severally liable for payment of the excise duty.

4. Imported sweetened beverages shall be subject to excise duty on the same terms as the import duties which would have been payable on those products, if they had been established for that product, as laid down in the Union Customs Code and in the European Union legislation supplementing and implementing it.

### **CHAPTER III FINAL PROVISIONS**

*AMENDED BY:*

*Law No. XIII-1327 as of 28.06.2018 (effective as of 01.03.2019)*

## **Article 80. Entry into the Budget**

*AMENDED BY:*

1. Law No. XIII-2279 as of 09.07.2019 (effective as of 01.11.2019)
2. Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)

Excise duty shall be entered in the state budget.

*I promulgate this Law passed by the Seimas of the Republic of Lithuania.*

PRESIDENT OF THE REPUBLIC

VALDAS ADAMKUS

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Annex 1  
to the Law on Excise Duty of the Republic of  
Lithuania

### **ENERGY PRODUCTS**

1.

*AMENDED BY:*

*Law No. XII-2128 as of 03.12.2015 (effective as of 01.01.2016)*

Products, which fall within codes KN 2701, 2702, 2704–2715.

2. Products falling within CN codes 2901 and 2902.
3. Products falling within CN code 2905 11 00, provided they are not of synthetic origin and are intended for use as motor fuel or heating fuel.
4. Products falling within CN code 3403.
5. Products falling within CN code 3811.
6. Products falling within CN code 3817.
7. Products falling within CN codes 1507–1518, 3824 90 97, provided they are intended for use as motor fuel or heating fuel.

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Annex 2  
to the Law on Excise Duty of the Republic of  
Lithuania

### **ENERGY PRODUCTS TO WHICH THE REQUIREMENTS OF THE REPUBLIC OF LITHUANIA LAW ON EXCISE DUTY CONCERNING THE MONITORING AND INTRA-STATE MOVEMENT OF EXCISE GOODS ARE APPLIED\***

1. Products falling within CN codes 2707 10, 2707 20, 2707 30 and 2707 50.
2. Products falling within CN codes 2710 11–2710 19 69. The provisions of the Republic of Lithuania Law on Excise Duty concerning the movement of excise goods shall be applied to products falling within CN codes 2710 11 21, 2710 11 25 and 2710 19 29 only in case they are moved between Member States in a tank, the size whereof is not smaller than 210 litres.
3. Products falling within CN code 2711, except for the products falling within CN codes 2711 11, 2711 21 and 2711 29.
4. Products falling within CN codes 2901 10, 2902 20, 2902 30, 2902 41, 2902 42, 2902 43 and 2902 44.
5. Products falling within CN code 2905 11 00, provided they are not of synthetic origin and are intended for use as motor fuel or heating fuel.
6. Products falling within CN codes 1507–1518, 3824 90 99, provided they are intended for use as motor fuel or heating fuel.

7.

*AMENDED BY:*

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\* If there is an agreement between the central tax administrator and a competent institution of another Member State, all or certain energy products specified in this Annex moved between the Republic of Lithuania and another Member State may be exempt from all or part of the requirements concerning the intra-state movement of excise goods laid down in the Republic of Lithuania Law on Excise Duty.

*Law No. XII-1655 as of 23.04.2015 (effective as of 01.05.2015)*

Products classified under subheading KN 3811 11 10, 3811 11 90, 3811 19 00 and 3811 90 00.

8.

*AMENDED BY:*

*Law No. XII-1655 as of 23.04.2015 (effective as of 01.05.2015)*

Any other energy product to which the European Commission decided, based on the procedures laid down in appropriate Council Directives, to apply the requirements concerning the monitoring and intra-state movement of excise goods.

Annex 3  
to the Law on Excise Duty of the Republic of  
Lithuania

*AMENDED BY:*

1. *Law No. XIV-1933 as of 09.05.2023 (effective as of 01.01.2025) and Law No. XIV-2770 as of 20.06.2024 (effective as of 01.01.2025)*

2. *Law No. XV-286 as of 17.06.2025 (effective as of 01.01.2026)*

#### **CARBON DIOXIDE COMPONENT 2026-2030**

Energy products	2026	2027	2028	2029	2030
Petrol, Euro/1,000 l	96	120	144	144	144
Kerosene, Euro/1,000 l	108,4	135,5	162,6	162,6	162.6
Gas oils referred to in Article 37(1) and (2) of the Law on Excise Duty of the Republic of Lithuania EUR/1,000 l	53,6	131	157,2	157,2	157.2
Energy products of subheadings KN 2710 19 91-2710 19 99, heavy fuels (fuel oils) referred to in Article 38(2) of the Law on Excise Duty, EUR/1,000 l	104,8	131	157,2	157,2	157,2
Heavy fuels (fuel oils) referred to in Article 38(1) of the Law on Excise Duty, Euro/t	124,8	156	187,2	187,2	187.2
Petroleum gases and gaseous hydrocarbons (excluding natural gas), Euro/t	66,8	153	183,6	183,6	183.6
Coal, Euro/t	87,2	109	130,8	130,8	130.8
Coke and lignite, Euro/t	128	160	192	192	192
Peat for heating, Euro/t	66,4	83	99.6	99.6	99.6

#### **SECURITY COMPONENT IN 2026-2030**

Energy products	2026 m.	2027 m.	2028 m.	2029 m.	2030 m.
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Gas oils specified in paragraph 3 of Article 37 of the Excise Law, Eur/1,000 l	25	50	50	50	50
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Annex 4  
to the Law on Excise Duty of the Republic of  
Lithuania

*AMENDED BY:*  
*Law No. XIV-1933 as of 09.05.2023 (effective as of*  
*01.01.2025)*

### IMPLEMENTED LEGAL ACTS OF THE EUROPEAN UNION

1. Council Directive 92/83/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages, as last amended by Council Directive (EU) 2020/1151 of 29 July 2020.

2. Council Directive 92/84/EEC of 19 October 1992 on the approximation of the rates of excise duty on alcohol and alcoholic beverages.

3. Commission Regulation (EEC) No 3649/92 of 17 December 1992 on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch.

4. Commission Regulation (EC) No 3199/93 of 22 November 1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty, as last amended by Commission Implementing Regulation (EU) 2018/1880 of 30 November 2018.

5. Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity, as last amended by Commission Implementing Decision (EU) 2018/552 of 6 April 2018.

6.

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)

7. Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty, as last amended by Commission Implementing Regulation (EU) 2020/1811 of 1 December 2020.

8. Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco.

9. Commission Implementing Decision No 2012/209/EU of 20 April 2012 concerning the application of the control and movement provisions of Council Directive 2008/118/EC to certain additives, in accordance with Article 20(2) of Council Directive 2003/96/EC.

10. Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty Text with EEA relevance, as last amended by Commission Regulation (EU) 2021/452 of 15 March 2021.

11. Commission Regulation (EU) No 1388/2014 of 16 December 2014 declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union, as last amended by Commission Regulation (EU) 2020/2008 of 8 December 2020.

12. Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast).

*AMENDED BY:*

Law No. XIV-777 as of 16.12.2021 (effective as of 13.02.2023)