

GOVERNMENT OF THE REPUBLIC OF LITHUANIA

RESOLUTION No. 268

On the Procedure of Export and Import Regulation in the Republic of Lithuania

Vilnius, 24 March 1997

The Government of the Republic of Lithuania resolves:

1. To approve the appended:
 - 1.1. Customs duty rates for imported goods;
 - 1.2. Customs duty rates for exported goods;
 - 1.3. approved as invalid by Resolution No. 793 of the Government of the Republic of Lithuania on 30 June 1998 (as of 15 July 1998) (*Official Gazette*, 1998, No. 60-1712);
 - 1.4. a revised version of Resolution No. 896 of 7 August 1997 of the Government of the Republic of Lithuania (as of 1 September 1997) (*Official Gazette*, 1997, No. 75-1951)

list of countries entitled to the most-favoured-nation status by the Republic of Lithuania;

- 1.5. a revised version of Resolution No. 896 of 7 August 1997 of the Government of the Republic of Lithuania (as of 1 September 1997) (*Official Gazette*, 1997, No. 75-1951)

list of countries the Republic of Lithuania has signed free trade agreements with;

2. To establish that:
 - 2.1. a revised version of Resolution No. 431 of 8 May 1997 of the Government of the Republic of Lithuania (as of 15 May 1997) (*Official Gazette*, 1997, No. 41-1003)

the terms used in this resolution shall have the following meanings:

- "goods" - any movable property that can be an entity of foreign trade;
- "export of goods" - sending of goods out of the customs territory of the Republic of Lithuania (further referred to as the customs territory);
- "import of goods" - bringing of goods into the customs territory;
- "reexport of goods" - export from the customs territory of goods previously imported into this territory;
- "reimport of goods" - import into the customs territory of goods previously exported from this territory;
- "transit of goods" - transportation of customs controlled goods through the customs territory from one customs office to another;

"temporary import of goods" - import of goods intended for reexport without processing and treating them;

"temporary export of goods" - export of goods intended for reimport without processing or treating them;

"temporary import of goods for processing" - import of goods intended for reexport after processing or treating them;

"temporary export of goods for processing" - export of goods intended for reimport after processing or treating them;

"customs duty" - a duty established by the customs tariff levied on exported and imported goods;

"customs tariff" - the duty rate on the basis of which the amount of export and import duty is determined;

"guarantee" - a monetary deposit or a written obligation of a guarantor to be liable to the customs provided the debtor fails to pay the debt to the customs or fulfills this duty inadequately;

"deposit" - a single-use of the guarantee of a certain form submitted to the customs to assure the fulfillment of obligations in relation to the customs procedure applied for goods;

"automatic licensing" - issuance of a permit (licence) for all cases of import and export provided the economic entity meets the established requirements in order to obtain the permit (licence);

"tariff quota" - a permit issued by the ministry in charge or another state institution to an economic entity to import a certain amount of duty-free goods or by levying a reduced customs tariff in case of a relevant demand for these goods in the internal market or according to the provisions of free trade agreements concluded with the Republic of Lithuania;

"economic entity" – a legal person or an enterprise, institution or organisation devoid of the status of a legal person, but engaged in commercial, economic, financial, professional or similar activities;

"exporter of goods" - an economic entity of the Republic of Lithuania which has sold exported goods to a foreign natural or legal person, or has concluded with this person another supply transaction;

"importer of goods" - an economic entity of the Republic of Lithuania who has bought imported goods from a foreign natural or legal person, or has concluded with this person another supply transaction;

2.2. a revised version of Resolution No. 431
of 8 May 1997 of the Government of
the Republic of Lithuania
(as of 15 May 1997)
(*Official Gazette*, 1997, No. 41-1003)

this procedure regulating the export and import of goods in the Republic of Lithuania shall be observed by all economic entities exporting, importing or transporting goods in transit through the customs territory and by those fulfilling due customs procedures of transporting goods through the state border in other cases: temporary import of goods, temporary export of goods, temporary import of goods for processing, temporary export of goods for processing, and also in cases of returning exported or imported goods.

This procedure must be also observed by passengers in cases laid down in the Customs Regime Applicable to Travellers Crossing the State Border of the Republic of

Lithuania approved by the Government of the Republic of Lithuania, as well as natural persons devoid of the status of an economic entity.

Sending of goods to and out of the Republic of Lithuania shall be regulated by the Procedure of In-coming and Out-coming Post Items Sent to and out of the Republic of Lithuania as established by the Government of the Republic of Lithuania;

2.3. goods exported, imported or transported in transit through the customs territory shall be declared and presented for customs clearance in accordance with the procedure established by the Customs Department under the Ministry of Finance (further referred to as the Customs Department);

2.4. goods shall be declared and presented for customs clearance procedure:

2.4.1. if goods are exported - by the exporter of goods;

2.4.2. if goods are imported - by the importer of goods;

2.4.3. if goods in transit are transported - by the person lodging the customs declaration or the person on behalf of whom this declaration is lodged and who is committed to the customs to fulfill his obligations related to the customs transit procedure applied to goods.

In cases established in the provisions on Customs Brokers approved by the Government of the Republic of Lithuania, goods imported, exported or transported in transit shall be declared or presented for customs clearance procedure by representatives - customs brokers – authorized by the persons specified in this paragraph;

2.5. customs duties shall be calculated and paid in accordance with the Procedure of Paying Duties at the Customs as established by the Government of the Republic of Lithuania;

2.6. goods exported or imported on barter basis shall be taxed in accordance with the procedure established by this resolution;

2.7. import duty shall not be imposed on:

2.7.1. goods temporary imported to or temporary exported from the customs territory and returned without being treated or processed;

2.7.2. goods temporary imported to the customs territory or temporarily exported from it for processing and returned after processing (according to appropriate agreements only);

2.7.3. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 of October 1998) (*Official Gazette*, 1998, No. 93-2578)

in-coming charity and aid parcels and things intended for the disabled, disaster victims, participants in the resistance movement and victims of the occupationist regimes:

2.7.3.1. charity and aid parcels are imported in accordance with the procedure established by the Government of the Republic of Lithuania or its authorised institution;

2.7.3.2. things of non-commercial use intended for the disabled (disabled children, invalids of the I, II and III groups, persons having reached the age of 80 years) for their personal use for the purposes of employment, training, education and for the social, scientific and cultural purposes which have been imported by enterprises, offices or organizations activities of which are related with provision of aid to the disabled or by other organizations representing the interests of the disabled, upon submission to the customs of certificates issued by enterprises, offices and organizations lists of which are drawn by the Ministry of Social Protection and Labour together with lists of articles imported;

2.7.3.3. articles for disaster victims (fire, flood, storm, epidemic, armed attack, explosion, train, aircraft, vessel catastrophe or other disaster), excluding alcoholic beverages, tobacco and tobacco products, imported by and for the needs of state or municipality institutions taking care of the disaster victims, also by rescue services carrying out rescue works. The customs must be supplied with documents certifying the fact of disaster (decision taken or a certificate issued by a state institution or municipality, or a certificate certifying the circumstances of *force majeure* issued in accordance with the procedure established by the Government of the Republic of Lithuania);

2.7.3.4. goods of non-commercial use intended for the personal use of the participants in the resistance movement and victims of occupationist regimes, imported by the Genocide and Resistance Research Center of Lithuania and by public organizations uniting participants in the resistance movement and victims of the occupationist regimes. Participants in the resistance movement shall be considered those who have been identified in the Law on the Legal Status of the Participants in the Resistance Movement of 1940-1990 of the Republic of Lithuania (*Official Gazette*, 1997, No 12-230); and victims of the occupationist regimes shall be considered those who have been identified in the Law on the Legal Status of the Persons of the Republic of Lithuania as Victims of the Occupationist Regimes of 1939-1990 (*Official Gazette*, 1997, No 66-1609). The customs shall be supplied with a certificate issued by the Genocide and Resistance Research Center of Lithuania and a list of articles imported;

2.7.4. imported goods included in the list of paragraph 1.3.;

2.7.5. imported equipment, arms and ammunition where the importers are the Weaponry Fund of the Republic of Lithuania, the Ministry of National Defense, the Ministry of Justice, the Ministry of the Interior, the State Security Department of the Republic of Lithuania, the Prosecutor's General Office of the Republic of Lithuania, the Customs Department and their structural divisions (according to the list prepared by these institutions and coordinated with the Customs Department and the issued permits);

2.7.6. imported Altar Wine the receivers of which are religious centers of traditional Lithuania's religious communities and associations as specified in the law on Religious Communities and Associations of the Republic of Lithuania. The procedure of trade in alcoholic beverages established by the Government of the Republic of Lithuania shall not be applicable for the import and use of such wine for religious ceremonies;

2.7.7. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 October 1998) (*Official Gazette*, 1998, No. 93-2578)

goods which are, according to the procedure established by the Government of the Republic of Lithuania, supplied as goods in reserve for the vessels and aircraft registered in the Republic of Lithuania or foreign states which convey passengers and cargoes by international routes and as goods in reserve for international communication by trains;

2.7.8. a revised version of Resolution No. 1367 of 9 December 1997 of the Government of the Republic of Lithuania (as of 15 December 1997) (*Official Gazette*, 1997, No. 114-2896)

export goods, with the exception of alcoholic products (codes according to the Combined Nomenclature of Goods – 2203 – 2208, excluding 2208 . 90 . 69 . 3), returned to the customs territory and in the prescribed order placed under the customs clearance procedure of the outright export, provided they are in the same state as during their export and are returned not later than in one year from the day of the receipt of export customs declaration for customs clearance procedure;

2.7.9. goods imported into the customs territory which are confiscated or transferred without any compensation to the state and are, subject to the established procedure, transferred for sale. These goods, confiscated or transferred without any compensation to the state according to the procedure established by the Ministry of Finance, shall be declared by the State Tax Inspectorate of the city (region) for which they are transferred for sale;

2.7.10. goods imported into the customs territory which are destroyed under the customs surveillance;

2.7.11. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 October 1998) (*Official Gazette*, 1998, No. 93-2578)

imported small value parcels or small parcels of non-commercial character the total customs value of which does not exceed 400 litas. If the total customs value of the consignment exceeds 400 litas, all goods comprising that consignment shall not be subject to the customs preference in question;

2.7.12. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 October 1998)

(*Official Gazette*, 1998, No. 93-2578)

in the case when the company terminates its business in a foreign state and transfers it to the Republic of Lithuania, production articles and other equipment which was used in the company not less than one year before it terminated its business and imported (in one consignment or several consignments) not later than in one year from the day when the company terminated its business in a foreign state wherefrom production articles and other equipment are imported. The customs must be supplied with lists of production articles and other equipment and documents whereby the fact of termination of business of the company in a foreign state and the ownership of the transferred production articles and other equipment by a person on behalf of whom the company is registered in the Republic of Lithuania is proved, as well as with the certificate and documents of registration of the company in the Republic of Lithuania proving the constitution or increase of the company's authorized capital;

2.7.13. a revised version of Resolution No. 1245
of 20 October 1998 of the Government of
the Republic of Lithuania
(as of 24 October 1998)
(*Official Gazette*, 1998, No. 93-2578)

unprocessed (with the exception of the usual handling of the harvest taken or products produced) agricultural produce, animal products, products of apiculture, horticulture and forestry imported by agricultural producers of the Republic of Lithuania who have produced (grown) the produce on the land plots used by them which are located in a foreign state and border on the Republic of Lithuania, as well as seeds, fertilizers and products for soil and crop processing imported by agricultural producers whose principal place of business is in a foreign state, brought in for use on the land plots used by them which are located in the Republic of Lithuania and border on that foreign state. In such cases the customs has to be furnished with the permit of the Ministry of Agriculture which is valid for one year. The permit shall be issued for the agricultural producers pursuant to the procedure established by the Ministry of Agriculture upon provision by them of the documents on the property or lease of the land in the Republic of Lithuania (or in a foreign state) and a request in which the amount of agricultural produce produced by those persons on the land plots which are located in a foreign state and border on the Republic of Lithuania, or the amounts of seeds, fertilizers and other products used to process the soil and crop requested to be imported per year have to be indicated;

2.7.14. a revised version of Resolution No. 1245
of 20 October 1998 of the Government of
the Republic of Lithuania
(as of 24 October 1998)
(*Official Gazette*, 1998, No. 93-2578)

educational, scientific and cultural material (books, newspapers, magazines, other printed material, information, video and audio media), scientific instruments and equipment imported by non-profit organizations or institutions (educational and training establishments, scientific institutions, libraries, museums and other institutions of education, science and culture) for non-commercial purposes in accordance with the procedure established by the Ministry of Education and Science and the Ministry of Culture;

- 2.7.15. a revised version of Resolution No. 1245
of 20 October 1998 of the Government of
the Republic of Lithuania
(as of 24 October 1998)
(*Official Gazette*, 1998, No. 93-2578)

imported experimental animals prepared or intended for laboratory research and biological and chemical substances not grown or produced in the Republic of Lithuania intended for scientific research by enterprises, institutions and organizations the principal field of activities of which is education and scientific research. The customs has to be supplied with the certificate of registration of the company, institution or organization;

- 2.7.16. a revised version of Resolution No. 1245
of 20 October 1998 of the Government of
the Republic of Lithuania
(as of 24 October 1998)
(*Official Gazette*, 1998, No. 93-2578)

imported therapeutic substances of human origin (blood and derivative (composite) parts thereof): plasma, albumin, fixed solutions of the plasma of the albumen, immunoglobulins, fibrinogens, masses of erythrocytes, thrombocytes, leucocytes, etc; reagents for blood grouping and tissue typing (reagents of human, animal, plant and other origin used for blood grouping, tissue typing and to determine immunological compatibility); organs and tissues of the dead person-donor used for transplantation, samples of blood and tissues or organs of the dead person-donor and the recipient used for the establishment of the groups of blood, types of blood and tissues and immunological compatibility; packages, inserts, samples of reagents, different solutions and additions, which are used together with reagents, for the transportation of therapeutic substances of human origin, tissues and organs of the dead persons- donors used for transplantation, samples of blood and tissues or organs, provided that tissues and organs of the dead person-donor used for transplantation or samples of blood, tissues and organs used for the purposes of research are carried in them. Therapeutic substances of human origin, reagents for blood grouping and tissue typing and organs of the dead person-donor used for transplantation and other things referred to in this paragraph shall be used by institutions, establishments and organizations accordingly authorized (endowed with the right) to run health care or pharmaceutical activities as well as by institutions of medical science in accordance with the nature of their activities. The customs has to be furnished with the certificate of registration of the institution, establishment or organization, and additionally - with the single permit issued by the Ministry of Health Care which have to be submitted upon the entry of the tissues and organs of the dead person-donor for transplantation purposes or samples of blood, tissues or organs needed for research;

- 2.7.17. a revised version of Resolution No. 1245
of 20 October 1998 of the Government of
the Republic of Lithuania
(as of 24 October 1998)
(*Official Gazette*, 1998, No. 93-2578)

articles imported for the purpose of trade promotion : printed material and printed non-commercial advertising material; advertising articles of non-commercial value; samples of articles suited only for the purposes of setting orders for the advertised goods; articles

used and consumed at exhibitions, fairs and other similar events (including low value goods necessary to install, equip or decorate temporary stands); samples of goods, printed materials, catalogues, brochures, price-lists, advertising posters, calendars, unframed photos and other articles procured free of charge and intended to be demonstrated at exhibitions, fairs and similar events for the purposes of advertising the goods produced abroad . The customs has to be furnished with a list of such goods made by the organizer of the exhibition, fair or any other similar event and coordinated with the Ministry of Finance;

- 2.7.18. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania on (as of 24 October 1998) (*Official Gazette*, 1998, No. 93-2578)

goods imported for the purposes of being examined and analyzed or tested, provided they are placed under the customs procedure of temporary importation of goods into the Republic of Lithuania for processing or provided such goods are destroyed under customs surveillance while examining, analyzing or testing them;

- 2.7.19. a revised version of Resolution No.1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 October 1998) (*Official Gazette*, 1998, No. 93-2578)

imported trade marks, designs and related documents (or sent for the expertise to identify the authors) used by organizations protecting copyright and industrial and commercial patent rights, applications for the issuance of the invention patent and other documents; computer tapes and disks containing data on the disbursement of authors' honorarium; compact disks and audio and video media containing information on the repertoire of the world authors, as well as diverse documents on copyright, legal literature, methodical material;

- 2.7.20. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 October 1998) (*Official Gazette*, 1998, No. 93-2578)

tourist information literature imported for circulation free of charge (sheets, folders, brochures, books, magazines, travel guides, posters, unframed and enlarged photos, maps, window transparencies, illustrated calendars and the like), the purpose of which is to encourage people to visit foreign countries provided that there is not more than 25% of commercial advertising in that material, also information material meant not for the circulation but for the work of the official national tourism agencies (representations) (directories, chronicles, telephone books, lists of hotels, catalogues of fairs, literature on museums, universities, holiday resorts and other places to be visited);

- 2.7.21. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 October 1998)

(*Official Gazette*, 1998, No. 93-2578)

imported different documents (documents sent to the state institutions of the Republic of Lithuania; publications of foreign governments and publications of official international organizations circulated free of charge; bulletins of elections conducted in other states; documents and other objects which must be submitted to courts or law enforcement institutions as evidence or for similar purposes; folders, archives, printed forms and other documents intended for international meetings, conferences and congresses, also reports on such meetings; plans, sketches, descriptions; printed forms, labels, tickets; photos, transparencies and stereotypical photos' webs, with signatures or without them, sent to press agencies and publishers of newspapers and magazines; other documents and information or picture transmission media (perforation cards, audio and video records, microfilms etc);

2.7.22. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania on (as of 24 October 1998)

(*Official Gazette*, 1998, No. 93-2578)

imported materials (ropes, fabrics, straw, paper, card-board, lumber, plastics and the like) necessary for the protection of goods (including protection against the effect of heat) during their storage and transportation from abroad to the Republic of Lithuania;

2.7.23. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 October 1998)

(*Official Gazette*, 1998, No. 93-2578)

imported litter and fodder for animals during their transportation from abroad to the Republic of Lithuania and from the Republic of Lithuania - abroad. The required quantity of the litter and fodder shall be determined in accordance with norms approved by the Ministry of Agriculture;

2.7.24. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 October 1998)

(*Official Gazette*, 1998, No. 93-2578)

imported engine fuel and lubricants contained in fitted fuel and oil tanks of the self-propelled motor vehicles described in the manufacturer's technical documentation from which the fuel and lubricants directly reach fitted fuel supply and lubrication systems of the means of transport, with the exception of below indicated cases.

If the state border is crossed for the second time or more prior to the expiry of three days after the first entry by the same private cars including passenger-cargo automobiles (universal) and racing cars (code according to the Combined Nomenclature of Goods - 87.03), the amount of engine fuel allowed to be brought in the said fuel tanks can not exceed 1/4 of the volume of the car tank established pursuant to the data shown by the fuel indicator (if necessary, other means of inspection may be applied).

While going by motor vehicles intended for the transportation of the cargo or ten or more persons, including the driver, or by special motor vehicles, tractors or prime movers

(codes according to the Combined Nomenclature of Goods – appropriately 87.04, 87.02, 87.05, 87.01), the amount of engine fuel allowed to be brought in the said fuel tanks can not exceed 1/4 of the volume of the tank of the vehicle when the total volume of the said tanks is 400 and more litres, and not more than 100 litres when the total volume of the said tanks is less than 400 litres (the amount of the fuel is established pursuant to the data shown by the fuel indicator; if necessary, it will be established by other means of inspection).

If the amount of engine fuel carried exceeds the allowed norm, or if it is established that the data shown by the fuel indicator does not correspond to the amount of fuel contained in the fuel tank, the driver will be subject to sanctions laid down in the Administrative Law of the Republic of Lithuania and other legal acts.

The amount of engine fuel and lubricants contained in fitted fuel and lubricants tanks (described in the manufacturer's technical documentation) from which the fuel and lubricants directly reach the fuel supply and lubricating systems of the means of transport is not restricted for the following means of transport: those carrying travellers and consignments by international routes; going by transit through the territory of the Republic of Lithuania; going through the border control points where the state frontier borders on the state in which prices of the engine fuel are higher than in the Republic of Lithuania or are slightly different; carrying persons residing, working or studying in the frontier zone and every day going to work, school and returning back upon presentation by them of the certificate issued in the prescribed order by the Ministry of the Interior.

The periodicity of crossing the state border of the Republic of Lithuania by travellers and means of transport is fixed by putting marks in the passport of a traveller or in any other way established by the Ministry of the Interior. The analysis of the prices of engine fuel in the Republic of Lithuania and neighbouring states is carried out by the Ministry of Economy, and conclusions are periodically presented to the Customs Department under the Ministry of Finance and the Border Police Department under the Ministry of the Interior”;

- 2.7.25. a revised version of Resolution No. 1245
of 20 October 1998 of the Government of
the Republic of Lithuania
(as of 24 October 1998)
(*Official Gazette*, 1998, No. 93-2578)

materials, which are intended for the building, maintenance and decoration of monuments, memorials to and cemeteries of victims of war, genocide, and repressive occupationist regimes, imported upon submission to the customs of the permit issued by the Environmental Ministry and the list of materials;

- 2.7.26. a revised version of Resolution No. 1245
of 20 October 1998 of the Government of
the Republic of Lithuania
(as of 24 October 1998)
(*Official Gazette*, 1998, No. 93-2578)

imported instruments and equipment (including spare parts and accessories and tools for the maintenance, examination, fixing and controlling of instruments and equipment) intended for medical examination, diagnostics and treatment donated by charity or sponsoring organizations or private persons to health care facilities or institutions duly

authorized (endowed with the right) to run the business of health care or pharmacy, to laboratories which control medicines, medical scientific research, training and scientific institutions, or purchased by said facilities or institutions with the donated funds. The customs must be furnished with the certificate and documents of the registration of the company, establishment or organization certifying that the instruments, equipment or funds have been donated;

- 2.7.27. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 October 1998) (*Official Gazette*, 1998, No. 93-2578)

reference materials imported to the companies, establishments and organizations of the Republic of Lithuania duly authorized (endowed with the right) to run the business of health care or pharmacy, to the laboratories which control medicines, medical scientific research, training and scientific institutions intended for the medicinal products quality control. The customs must be furnished with the certificate and documents of the registration of the company, establishment or organization;

- 2.7.28. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 October 1998) (*Official Gazette*, 1998, No. 93-2578)

exported small value parcels the customs value of which does not exceed 400 litas;

- 2.7.29. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 October 1998) (*Official Gazette*, 1998, No. 93-2578)

domestic animals which are exported when agricultural producers of the Republic of Lithuania terminate their business in the Republic of Lithuania and transfer it to another state. The customs must be furnished with documents certifying the fact of termination of business in the Republic of Lithuania and the size of the land possessed and the business undertaken;

- 2.7.30. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 October 1998) (*Official Gazette*, 1998, No. 93-2578)

seeds exported by agricultural producers of the Republic of Lithuania brought in for use on the land plots used by them which are located in a foreign state and border on the Republic of Lithuania, as well as agricultural produce exported by agricultural producers whose principal place of business is in a foreign state and who have produced (grown) the produce on the land plots used by them which are located in the Republic of Lithuania and border on that foreign state and unprocessed (excluding the usual handling of the harvest taken or products produced). In such cases the customs has to be furnished with the permit of the Ministry of Agriculture which is valid for one year. The permit

shall be issued for agricultural producers pursuant to the procedure established by the Ministry of Agriculture upon provision by them of the documents on the property or lease of the land in the Republic of Lithuania (or in a foreign state) and a request in which the amount of agricultural produce produced by those persons on the land plots which are located in a foreign state and border on the Republic of Lithuania, or the amounts of seeds, fertilizers and other products used to process the soil and crop requested to be imported per year have to be indicated;

2.7.31. a revised version of Resolution No. 1245
of 20 October 1998 of the Government of
the Republic of Lithuania
(as of 24 October 1998)
(*Official Gazette*, 1998, No .93-2578)

goods imported into the Republic of Lithuania and exported from it in other cases established by the Customs Code of the Republic of Lithuania and other laws and resolutions of the Government of the Republic of Lithuania;

2.8. pure-bred animals (codes according to the Combined Nomenclature of Goods - 0101.11, 0102.10, 0103.10, 0104.10.10, 0104.20.10) may be exported by economic entities and natural persons, pure-bred animals (codes according to the Combined Nomenclature of Goods - 0101.11, 0102.10, 0103.10, 0104.10.10, 0104.20.10), sperm and embryos of bulls, stallions, boars, rams and goats (codes according to the Combined Nomenclature of Goods - 0511.10, 0511.99.50, 0511.99.80) may be imported by economic entities holding a permit (licence) of the Ministry of Agriculture and Forestry to be engaged in stock breeding issued pursuant to the procedure established by the Government of the Republic of Lithuania;

2.9. a revised version of Resolution No. 394
of 3 April 1998 of the Government of
the Republic of Lithuania
(as of 10 April 1998)
(*Official Gazette*, 1998, No. 33-888)

unbottled alcoholic beverages and their raw materials (codes according to the Combined Nomenclature of Goods - 2106.90.20, 2205.90. 90, 2206.00.81, 2206.00.89, 2208.20.40, 2208.20.62, 2208.20.89, 2208.30.19, 2208.30.38, 2208.30.58, 2208.30.78, 2208.30.88, 2208.70.90, 2208.90.38, 2208.90.71) may be imported by economic entities holding licences issued by the State Tobacco and Alcohol Control Agency under the Government of the Republic of Lithuania. The flat rate of import duty shall be applicable to unbottled vermouth (the code according to the Combined Nomenclature of Goods – 2205.90.90) in case of the receipt of the import quota approved by the Government of the Republic of Lithuania upon the recommendation of the Ministry of Agriculture and Forestry. A 30% reduced customs duty shall be applicable to other unbottled alcoholic beverages and their raw materials;

2.10. a revised version of Resolution No. 896
of 7 August 1997 of the Government of
the Republic of Lithuania
(as of 1 September 1997)
(*Official Gazette*, 1997, No 75-1951)

edible alcohol solutions with mixtures of odoriferous substances (codes according to the Combined Nomenclature of Goods - 2103.90.30, 3302.10) and non-edible alcohol solutions with mixtures of odoriferous substances (the code according to the Combined Nomenclature of Goods – 3302.90.10) may be imported only under licences issued by the State Tobacco and Alcohol Control Agency;

- 2.8. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 1 November 1998) (*Official Gazette*, 1998, No. 93-2578) and a revised version of Resolution No 1350 of 20 November 1998 of the Government of the Republic of Lithuania (as of 26 November 1998) (*Official Gazette*, 1998, No.103-2845)

imported in line with the system of automatic licensing under licences issued by the Ministry of Agriculture:

2.11.1. to 31 January 1999 – meat and meat offal (codes according to the Combined Nomenclature of Goods 02. 06, 02.10), meat of the poultry (code according to the Combined Nomenclature of Goods – 02.07), wheat (codes according to the Combined Nomenclature of Goods – 1001.90 –1004.00.00), buckwheat groats (codes according to the Combined Nomenclature of Goods – 1008.10.00.0, 1103.19.90.1, 1103.29.90.1, 1104.29.59.1, 1104.29.89.1);

2.11.2. from 1 February 1999 – meat of bovine animals (codes according to the Combined Nomenclature of Goods – 02.01 – 02.02), meat of swine (code according to the Combined Nomenclature of Goods – 02.03), meat and meat offal (codes according to the Combined Nomenclature of Goods – 02.06, 02.10), meat of poultry (code according to the Combined Nomenclature of Goods – 02.07), fish (codes according to the Combined Nomenclature of Goods – 03.02 – 03.03), wheat (codes according to the Combined Nomenclature of Goods – 1001.90 – 1004.00.00), buckwheat (code according to the Combined Nomenclature of Goods – 1008.10.00), milled products, starches, inulin, wheat gluten (codes according to the Combined Nomenclature of Goods – 1101.00 – 11.06, 11.08, 1109.00.00), rape, colza , mustard oil (codes according to the Combined Nomenclature of Goods – 15.14), margarine (code according to the Combined Nomenclature of Goods – 15.17), preserved meat (code according to the Combined Nomenclature of Goods – 16.04), sugar and other sugar (codes according to the Combined Nomenclature of Goods – 17.01 – 17. 02);

2.12. list of things (goods) prohibited to be imported into the Republic of Lithuania, exported and transported by transit without the permit, is approved by Resolution No. 718 "On the Restriction of Import of Certain Things (Goods) to the Republic of Lithuania, Their Export and Transit" adopted on 19 May 1995

by the Government of the Republic of Lithuania (*Official Gazette*, 1995, No. 44 - 1085; 1996, No.1-22, No. 4 -106, No. 65 -1552; 1997, No. 15 - 310);

2.13. special purpose stock company "Lietuvos gelezinkeliai" (Lithuanian Railways) may receive exported goods from the consignor and deliver imported goods to the consignee only after customs clearance of these goods is carried out;

2.14. import duties paid for goods constituting foreign investor's material contribution into the authorized capital of an enterprise or authorized (private) capital of a foreign concessionaire for the period of its formation or increase, shall be returned after the customs has received a certificate approved by the State Tax Inspectorate of the city (region) wherein the enterprise headquarters is located confirming that the enterprise with the invested foreign capital or the increase of authorized capital is registered, that the concession is provided and an agreement on concession is concluded, and these goods are included into enterprise's accounting as long-term property;

2.15. having carried out customs clearance procedure of the imported goods, the person concerned shall get the right to have the imported goods presented for customs control at his disposal only after paying a deposit not less than the sum of import duties and charges imposed on these goods, or a guarantee for the respective sum of duties and charges is presented. The deposit shall not be paid or the guarantee shall not be presented provided import duties and taxes are paid during the customs clearance procedure or the payment is controlled by other than the Customs institutions.

2.16. a revised version of Resolution No. 896
of 7 August 1997 of the Government of
the Republic of Lithuania
(as of 1 September 1997)
(*Official Gazette*, 1997, No. 75-1951)

Conventional duties shall be applicable when documents of the origin of goods, testifying that goods are produced in the countries listed in paragraph 1.4. and 1.5., not including cases specified in paragraph 2.17., are submitted to the customs. are presented to the Customs verifying the origin of goods and certifying that imported goods are produced in the countries listed in paragraphs 1.4 and 1.5, with the exception of cases specified in paragraph 2.17. A certificate of origin shall be submitted in respect of every consignment of goods. If the value of the consignment of goods does not exceed 10 thousand Lt., then the invoice specifying the country (countries) of the origin of goods shall suffice;

2.17. a revised version of Resolution No. 896
of 7 August 1997 of the Government of the
Republic of Lithuania
(as of 1 September 1997)
(*Official Gazette*, 1997, No. 75-1951)

preferential duties shall be applicable only in the cases if the documents of the origin of goods specified in free trade agreements, confirming that these goods are produced in the countries listed in paragraph 1.5 and complying with the provisions of the free trade agreements, are submitted to the customs;

2.18. goods listed in paragraphs 2.7.11, 2.8. - 2.11 in the provisions of customs tariff rates for imported goods and customs tariff rates for exported goods, approved by the resolution concerned, and those listed in paragraph 1.3 are identified (specified) according to the codes of the Combined Nomenclature of Goods;

2.19. disputes concerning the classification of goods according to the Combined Nomenclature of Goods shall be resolved according to the procedure established by Resolution No. 1052 "On the Combined Nomenclature of Customs Tariffs and Foreign Trade Statistics" adopted by the Government of the Republic of Lithuania on 11 September 1996 (*Official Gazette*, 1996, No. 87 - 2062);

2.20. Border Police Department under the Ministry of the Interior shall insure the control of radioactivity of the goods transported through the border of the Republic of Lithuania;

2.21. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 October 1998) (*Official Gazette*, 1998, No. 93-2578)

in-coming and out-going postal items shall be subject to customs preferences referred to in paragraph 2.7;

2.22. a revised version of Resolution No. 1245 of 20 October 1998 of the Government of the Republic of Lithuania (as of 24 October 1998) (*Official Gazette*, 1998, No.93-2578)

this resolution shall be applicable unless international agreements (treaties) provide otherwise.

The Ministry of Foreign Affairs shall submit to the Ministry of Economy, the Ministry of Agriculture and Forestry and the Customs Department copies of the signed interstate (intergovernmental) treaties (agreements) in relation with export or import of goods.

3. Ministries shall prepare and submit by June 1, 1997 to the Government of the Republic of Lithuania for approval the following:

3.1. Approved as invalid by Resolution No. 1367 of 9 December 1997 of the Government of the Republic of Lithuania (as of 15 of December 1997) (*Official Gazette*, 1997, No. 114-2896)

3.2. the procedure of supply of goods in reserve for the vessels and aircrafts transporting passengers and cargoes by international routes - the Ministry of Communications;

3.3. the procedure of import and export of goods for embassies and the procedure of implementation of free trade agreements applicable in the Republic of Lithuania and application of these provisions - the Ministry of Foreign Affairs.

4. To recognize as invalid:

4.1. Resolution No. 985 "On the Procedure of Export and Import Regulation in the Republic of Lithuania" adopted on 14 October 1994 by the Government of the Republic of Lithuania (*Official Gazette*, 1994, No. 81 -1539);

4.2. Paragraph 2 of Resolution No. 1047 "On Partial Amendments to Resolution No. 985 adopted on 14 October 1994 and Resolution No. 302 adopted on 25

April 1994 by the Government of the Republic of Lithuania" adopted on 28 October 1994 by the Government of the Republic of Lithuania (*Official Gazette*, 1994, No. 85 -1615);

4.3. Paragraph 2 of Resolution No. 112 "On Partial Amendments to Resolution No. 507 adopted on 22 June 1994 and Resolution No. 985 adopted on 14 October 1994 by the Government of the Republic of Lithuania" adopted on 23 January 1995 by the Government of the Republic of Lithuania (*Official Gazette*, 1995, No. 9-198);

4.4. Resolution No. 281 "On Partial Amendments to Resolution No. 985 "On the Procedure of Export and Import Regulation in the Republic of Lithuania" adopted on 14 October 1995 by the Government of the Republic of Lithuania" adopted on 28 February 1995 by the Government of the Republic of Lithuania (*Official Gazette*, 1995, No. 20 - 460);

4.5. Paragraph 1 of Resolution No. 715 "On Partial Amendments to Resolution No. 985 "On the Procedure of Export and Import Regulation in the Republic of Lithuania" approved on 14 October 1994 by the Government of the Republic of Lithuania and Approval of Import Tariff Quota for the Highest Quality Wheat Flour" adopted on 19 May 1995 by the Government of the Republic of Lithuania (*Official Gazette*, 1995, No. 44 - 1082);

4.6. Resolution No. 1014 "On Partial Amendments to Resolution No. 985 "On the Procedure of Export and Import Regulation in the Republic of Lithuania" adopted on 14 October 1994 by the Government of the Republic of Lithuania" adopted on 20 July 1995 by the Government of the Republic of Lithuania (*Official Gazette*, 1995, No. 61 - 1550);

4.7. Paragraphs 9 and 14 of Resolution No. 1058 "On Partial Amendments to the Provisions of Certain Resolutions of the Government of the Republic of Lithuania and Decrees Related to the State Competition and Consumer Right Protection Agency under the Government of the Republic of Lithuania" adopted on 27 July 1995 by the Government of the Republic of Lithuania (*Official Gazette* , 1995, No.63 -1597);

4.8. Resolution No. 1369 "On Partial Amendments to Resolution No. 985 "On the Procedure of Export and Import Regulation in the Republic of Lithuania" adopted on 14 October 1994 by the Government of the Republic of Lithuania" adopted on 20 October 1995 by the Government of the Republic of Lithuania (*Official Gazette* , 1995, No. 88 -1977);

4.9. Paragraph 3 of Resolution 1402 "On Partial Amendments to Certain Resolutions of the Government of the Republic of Lithuania" adopted on 31 October 1995 by the Government of the Republic of Lithuania (*Official Gazette* , 1995, No.91 - 2047);

4.10. Resolution No. 96 "On Partial Amendments to Resolution No. 985 "On the Procedure of Export and Import Regulation in the Republic of Lithuania" adopted on 14 October 1994 by the Government of the Republic of Lithuania" adopted on 17 January 1996 by the Government of the Republic of Lithuania (*Official Gazette* , 1996, No. 7 - 177);

4.11. Resolution No. 515 "On Partial Amendments to Resolution No. 985 "On the Procedure of Export and Import Regulation in the Republic of Lithuania" adopted on 14 October 1995 by the Government of the Republic of Lithuania" adopted on 30 April 1996 by the Government of the Republic of Lithuania (*Official Gazette* , 1996, No. 39 - 970);

4.12. Resolution No. 716 "On Partial Amendments to Resolution No. 985 "On the Procedure of Export and Import Regulation in the Republic of Lithuania" adopted on 14 October 1995 by the Government of the Republic of Lithuania" adopted on 18 June 1996 by the Government of the Republic of Lithuania (*Official Gazette* , 1996. No. 60 - 1415);

4.13. Paragraph 1 of Resolution No. 949 "On Resolution No. 985 adopted on 14 October 1994 by the Government of the Republic of Lithuania and Partial Amendments to Resolution No. 1208 adopted on 11 September 1995" adopted on 8 August 1996 by the Government of the Republic of Lithuania (*Official Gazette* , 1996, No. 77 -1849);

4.14. Resolution No. 1103 "On Partial Amendments to Resolution No. 985 "On the Procedure of Export and Import Regulation in the Republic of Lithuania" adopted on 14 October 1994 by the Government of the Republic of Lithuania" adopted on 23 September 1996 by the Government of the Republic of Lithuania (*Official Gazette* , 1996, No. 91 - 2133);

4.15. Paragraph 1 of Resolution No. 128 "On the Protection of Sugar Market" adopted on 17 February 1997 by the Government of the Republic of Lithuania (*Official Gazette* , 1997, No. 16 - 349);

4.16. Resolution No. 168 "On Partial Amendments to Resolution No. 985 "On the Procedure of Export and Import Regulation in the Republic of Lithuania" adopted on 14 October by the Government of the Republic of Lithuania" adopted on 28 February

1997 by the Government of the Republic of Lithuania (*Official Gazette* , 1997, No. 19 - 429);

5. This resolution shall enter into force from 1 April 1997.

Prime Minister Gediminas Vagnorius

Minister of Economy Vincas Babilius