



## EXCISE DUTY AMENDMENTS TO ARTICLE IX, 569, ARTICLES 1, 2, 3, 30, 31, II AND III

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### Key Amendments to Excise Law affecting taxation of vapor products

*Unofficial English translation*

#### Article 2. Changes to the Article 2

Modify Article 2 (1) and set it forth as follows:

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

- 1) ethyl alcohol and alcoholic beverages;
- 2) manufactured tobacco;
- 3) heated tobacco products;
- 4) liquid for electronic cigarettes;
- 5) energy products;
- 6) electricity. ”

#### Article 3. Changes to the Article 3

2. Add paragraph 18<sup>1</sup> to Article 3:

“18<sup>1</sup>. **Heated tobacco products** – tobacco products prepared to be used only in special electronic device, in which they are heated and do not burn, that are not cigars, cigarillos, cigarettes and smoking tobacco as defined in paragraphs 10, 11 and 27 of this Article.”

#### Article 65. Rates of excise duty applied to heated tobacco products and electronic cigarette liquids

1. The excise duty rate levied on heated tobacco products shall be 68.6 euros per kilogram of tobacco.

#### Article 2. Changes to the Article 2

Modify Article 2 (1) and set it forth as follows:

“1. Excise duties are taxed on the following goods as they are defined in Article 3 of this Law:

- 1) ethyl alcohol and alcoholic beverages;
- 2) processed tobacco;
- 3) Heated tobacco products;
- 4) Liquid for electronic cigarettes;
- 5) energy products;
- 6) electricity. "

### **Article 3. Changes to the Article 3**

1. Add paragraph 11<sup>1</sup> to Article 3:

**"11<sup>1</sup>. Liquid for electronic cigarettes** – liquid product for electronic cigarettes, classified in 3824 99 56 and 3824 99 57 sub positions of Combined Nomenclature 2018 version (including situations when this product is a part of a product classified in CN 8543 70 70 sub position)"

### **Article 65. Rates of excise duty applied to heated tobacco products and electronic cigarette liquids**

2. The excise duty rate levied on liquid for electronic cigarettes shall be 0,12 euros per milliliter of liquid.

<https://www.e-tar.lt/portal/lt/legalAct/5f4fbc907f8111e8ae2bfd1913d66d57>