Draft No XVP-780(2)

LAW OF THE REPUBLIC OF LITHUANIA AMENDING ARTICLES 29, 32, 62, 63, 68 AND 69 OF THE LAW NO IX-569

__________ 2026 No
Vilnius

Article 1. Amendment to Article 29

Article 29 is amended to read as follows:

'**Article 29. Marking of ethyl alcohol and alcoholic beverages with tax stamps**

Ethyl alcohol (classified under CN heading 2208) and alcoholic beverages intended for sale in the Republic of Lithuania must be marked with special markings – tax stamps. The central tax authority shall lay down the marking procedure, provide examples of special markings – tax stamps – and specify the circumstances in which marking is not required.'

Article 2. Amendment to Article 32

Article 32 is amended to read as follows:

'**Article 32. Marking of processed tobacco with tax stamps**

Processed tobacco intended for sale in the Republic of Lithuania must be marked with special markings – tax stamps. The central tax authority shall lay down the marking procedure, provide examples of special markings – tax stamps – and specify the circumstances in which marking is not required.'

Article 3. Amendment to Article 62

Point 5 shall be added to Article 62(1):

'(5) in respect of liquid for electronic cigarettes not marked with special markings – tax stamps – which must be marked with tax stamps in accordance with the procedure laid down by this Law and its implementing legislation.'

Article 4. Amendment to Article 63

Article 63 is amended to read as follows:

'**Article 63. Payers of excise duty on liquid for electronic cigarettes**

Persons liable to pay excise duty on the liquid for electronic cigarettes are registered persons liable to pay excise duty on the liquid for electronic cigarettes and importers of liquid for electronic cigarettes. In the case referred to in point 5 of Article 62(1) of this Law, the persons liable to pay excise duty on the liquid for electronic cigarettes shall be the persons holding the liquid for electronic cigarettes referred to in point 5 of paragraph 1 of this Article.'

Article 5. Amendment to Article 68

Article 68(1) is amended to read as follows:

'1. The tax period for excise duty on liquid for electronic cigarettes is a calendar month. Upon expiry of that period, by the 15th day of the following month, a person who, on the grounds set out in points 1, 2, 4 and 5 of Article 62(1) of this Law, is liable to pay excise duty on liquid for electronic cigarettes, must submit to the local tax administrator in whose jurisdiction they are registered a declaration of excise duty on liquid for electronic cigarettes, which must state the calculated amount of excise duty on liquid for electronic cigarettes in respect of which the obligation to pay excise duty for that tax period arose on the grounds set out in Article 62 of this Law. The declaration form for excise duty on liquid for electronic cigarettes, and the procedure for its completion and submission, shall be laid down by the central tax authority. Excise duty on the liquid for electronic cigarettes shall be payable before the expiry of the time limit for the submission of the declaration of excise duty on the liquid for electronic cigarettes laid down in this paragraph.’

Article 6. Amendment to Article 69

Article 69 is amended to read as follows:

‘**Article 69. Marking of heated tobacco products and liquid for electronic cigarettes with tax stamps**

Heated tobacco products and liquid for electronic cigarettes intended for sale in the Republic of Lithuania shall bear special markings – tax stamps. The central tax authority shall lay down the procedure for the marking of the products referred to in this Article, provide examples of special labels (tax stamps) and specify the cases in which marking is not required.’

Article 7. Entry into force, implementation and application of the Law

1. This law, with the exception of paragraph 2 of this Article, enters into force on 1 July 2027.

2. The Government of the Republic of Lithuania and the central tax authority shall adopt the implementing legislation in respect of this Law by 1 May 2027.

3. The provisions of this Law shall not apply to liquid for electronic cigarettes produced or acquired before 31 June 2027 that is not marked with special markings – tax stamps.

I hereby promulgate this Law adopted by the Seimas (Lithuanian Parliament) of the Republic of Lithuania.

President of the Republic