
09	MOKESČIAI	
09.10	Bendrieji dalykai	2
09.20	Tiesioginiai mokesčiai	3
09.20.10	Pajamų mokestis	3
09.20.20	Juridinių asmenų mokesčiai	3
09.20.30	Dvigubo apmokestinimo panaikinimas	4
09.30	Netiesioginiai mokesčiai	5
09.30.10	Apyvartos mokestis / PVM	5
09.30.20	Akcizai	12
09.30.30	Kapitalo ir vertybinių popierių sandorių mokesčiai	14
09.30.40	Atleidimas nuo mokesčių išimtiniais atvejais	15
09.40	Kiti mokesčiai	16
09.50	Mokesčių vengimo prevencija	17

MOKESČIAI

09.10 Bendrieji dalykai

09.10 Bendrieji dalykai

31993D0454

93/454/EEC, Euratom: Commission Decision of 22 July 1993 defining taxes linked to production and imports for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonization of the compilation of gross national product at market prices /* Not available in Lithuanian */
(OJ L 213 24.08.1993 p. 18)

31993D0570

93/570/EEC, Euratom: Commission Decision of 4 October 1993 defining the distinction between 'other taxes linked to production' and 'intermediate consumption' for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonization of the compilation of gross national product at market prices /* Not available in Lithuanian */
(OJ L 276 09.11.1993 p. 13)

31994D0168

94/168/EC, Euratom: Commission Decision of 22 February 1994 on measures to be taken for the implementation of Council Directive 89/130/EEC, Euratom on the harmonization of the compilation of gross national product at market prices /* Not available in Lithuanian */
(OJ L 077 19.03.1994 p. 51)

31998Y0106(01)

Conclusions of the ECOFIN Council Meeting on 1 December 1997 concerning taxation policy - Resolution of the Council and the Representatives of the Governments of the Member States, meeting within the Council of 1 December 1997 on a code of conduct for business taxation - Taxation of saving /* Not available in Lithuanian */
(OJ C 002 06.01.1998 p. 1)

31998Y0401(01)

Council Conclusions of 9 March 1998 concerning the establishment of the Code of Conduct Group (business taxation) /* Not available in Lithuanian */
(OJ C 099 01.04.1998 p. 1)

32002D2235

Decision No 2235/2002/EC of the European Parliament and of the Council of 3 December 2002 adopting a Community programme to improve the operation of taxation systems in the internal market (Fiscalis programme 2003-2007) /* Not available in Lithuanian */
(OJ L 341 17.12.2002 p. 1)
Amended by 32004D0787 (OJ L 138 30.04.2004 p. 12)
Amended by 32004R0885 (OJ L 168 01.05.2004 p. 1)

41998X0106

Resolution of the Council and the Representatives of the Governments of the Member States, meeting within the Council of 1 December 1997 on a code of conduct for business taxation /* Not available in Lithuanian */
(OJ C 002 06.01.1998 p. 2)

42001D0823

2001/823/EC: Decision of the Representatives of the Governments of the Member States meeting within the Council of 27 November 2001 concerning the taxation of savings in Caribbean dependent or associated territories /* Not available in Lithuanian */
(OJ L 314 30.11.2001 p. 78)

MOKESČIAI

09.20 Tiesioginiai mokesčiai

09.20 Tiesioginiai mokesčiai**09.20.10 Pajamų mokestis****31994H0079**

94/79/EC: Commission Recommendation of 21 December 1993 on the taxation of certain items of income received by non-residents in a Member State other than that in which they are resident /* Not available in Lithuanian */
(OJ L 039 10.02.1994 p. 22)

09.20.20 Juridinių asmenų mokesčiai**31990L0434**

Council Directive 90/434/EEC of 23 July 1990 on the common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares concerning companies of different Member States /* Not available in Lithuanian */
(OJ L 225 20.08.1990 p. 1)
Amended by 11994N
Amended by 12003T
Amended by 32005L0019 (OJ L 058 04.03.2005 p. 19)

31990L0435

Council Directive 90/435/EEC of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States /* Not available in Lithuanian */
(OJ L 225 20.08.1990 p. 6)
Amended by 11994N
Derogation in 12003T
Amended by 12003T
Amended by 32003L0123 (OJ L 007 13.01.2004 p. 41)

31994H0390

94/390/EC: Commission Recommendation of 25 May 1994 concerning the taxation of small and medium-sized enterprises (Text with EEA relevance) /* Not available in Lithuanian */
(OJ L 177 09.07.1994 p. 1)

41996A0331(01)

Convention on the accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden to the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises - Minutes of the signing /* Not available in Lithuanian */
(OJ C 026 31.01.1996 p. 1)

MOKESČIAI

09.20 Tiesioginiai mokesčiai

09.20.30 Dvigubo apmokestinimo panaikinimas

22004A1204(01)

Susitarimas tarp Europos bendrijos ir Andoros Kunigaikštystės, numatantis priemones, lygiavertes nustatytoms Direktyvoje 2003/48/EB dėl palūkanų, gautų iš taupymo pajamų, apmokestinimo - Supratimo memorandumas (OJ L 359 04.12.2004 p. 33)

22004A1224(01)

Susitarimas tarp Europos bendrijos ir Lichtenšteino Kunigaikštystės, numatantis priemones, lygiavertes nustatytoms Tarybos direktyvoje 2003/48/EB dėl palūkanų, gautų iš taupymo pajamų, apmokestinimo - Supratimo memorandumas (OJ L 379 24.12.2004 p. 84)
Adopted by 32004D0897 (OJ L 379 24.12.2004 p. 83)

22004A1229(01)

Susitarimas tarp Europos bendrijos ir Šveicarijos Konfederacijos, numatantis priemones, lygiavertes nustatytoms Tarybos direktyvoje 2003/48/EB dėl palūkanų, gautų iš taupymo pajamų, apmokestinimo - Supratimo memorandumas (OJ L 385 29.12.2004 p. 30)
See 32004D0896 (OJ L 388 29.12.2004 p. 1)

22004A1229(02)

Susitarimas pasikeičiant laiškais tarp Europos bendrijos ir Šveicarijos Konfederacijos dėl Europos bendrijos ir Šveicarijos Konfederacijos susitarimo, numatančio priemones, lygiavertes nustatytoms 2003 m. birželio 3 d. Tarybos direktyvoje 2003/48/EB dėl palūkanų, gautų iš taupymo pajamų, apmokestinimo, taikymo datos (OJ L 385 29.12.2004 p. 51)
See 32004D0896 (OJ L 388 29.12.2004 p. 1)

22005A0121(01)

Europos bendrijos ir Monako Kunigaikštystės susitarimas, numatantis priemones, lygiavertes nustatytoms Tarybos direktyvoje 2003/48/EB dėl palūkanų, gautų iš taupymo pajamų, apmokestinimo (OJ L 019 21.01.2005 p. 55)

32003L0048

Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments /* Not available in Lithuanian */ (OJ L 157 26.06.2003 p. 38)
Amended by 32004D0587 (OJ L 257 04.08.2004 p. 7)
Amended by 32004L0066 (OJ L 168 01.05.2004 p. 35)

32003L0049

Council Directive 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States /* Not available in Lithuanian */ (OJ L 157 26.06.2003 p. 49)
Amended by 32004L0066 (OJ L 168 01.05.2004 p. 35)
Amended by 32004L0076 (OJ L 157 30.04.2004 p. 106)

41996A0331(01)

Convention on the accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden to the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises - Minutes of the signing /* Not available in Lithuanian */ (OJ C 026 31.01.1996 p. 1)

09.30 Netiesioginiai mokesčiai**31998D0532**

98/532/EC: Commission Decision of 8 July 1998 concerning certain measures necessary for carrying out activities related to communication and information exchange systems and to linguistic training tools under the Fiscalis programme (European Parliament and Council Decision No 888/98/EC establishing a programme of Community action to improve the functioning of the indirect taxation systems of the internal market) [notified under document number C(1998) 1866] /* Not available in Lithuanian */
(OJ L 247 05.09.1998 p. 9)

32000D0256

2000/256/EC: Council Decision of 20 March 2000 authorising the Kingdom of the Netherlands to apply a measure derogating from Article 11 of the Sixth Directive (77/388/EEC) on the harmonisation of the laws of Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 079 30.03.2000 p. 36)
Amended by 32005D0257 (OJ L 078 24.03.2005 p. 45)
Applic. extended by 32005D0257 (OJ L 078 24.03.2005 p. 45)

32002D0546

2002/546/EC: Council Decision of 20 June 2002 on the AIEM tax applicable in the Canary Islands /* Not available in Lithuanian */
(OJ L 179 09.07.2002 p. 22)

32005D0259

2005/259/: 2005 m. kovo 14 d. Tarybos sprendimas, leidžiantis Kipro Respublikai taikyti priemonę, nukrypstančią nuo Šeštosios direktyvos 77/388/EEB dėl valstybių narių apyvartos mokesčių įstatymų derinimo 11 straipsnio
(OJ L 078 24.03.2005 p. 48)

09.30.10 Apyvartos mokesčiai / PVM**31967L0227**

First Council Directive 67/227/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes /* Not available in Lithuanian */
(OJ 071 14.04.1967 p. 1301)
Amended by 31969L0463 (OJ L 320 20.12.1969 p. 34)
Derogation in 31971L0401 (OJ L 283 24.12.1971 p. 41)
Amended by 31977L0388 (OJ L 145 13.06.1977 p. 1)

31968L0221

Council Directive 68/221/EEC of 30 April 1968 on a common method for calculating the average rates provided for in Article 97 of the Treaty /* Not available in Lithuanian */
(OJ L 115 18.05.1968 p. 14)
Amended by 11979H

31969L0463

Third Council Directive 69/463/EEC of 9 December 1969 on the harmonisation of legislation of Member States concerning turnover taxes - introduction of value added tax in Member States /* Not available in Lithuanian */
(OJ L 320 20.12.1969 p. 34)

31969Y1223(01)

Council Resolution of 9 December 1969 /* Not available in Lithuanian */
(OJ C 163 23.12.1969 p. 1)

31971L0401

/* Fourth Council Directive 71/401/EEC of 20 December 1971 on the harmonization of the laws of the Member States relating to turnover taxes - Introduction of value added tax in Italy /* Not available in Lithuanian */
(OJ L 283 24.12.1971 p. 41)
Amended by 31972L0250 (OJ L 162 18.07.1972 p. 18)

31972L0250

Cinquième directive 72/250/CEE du Conseil, du 4 juillet 1972, en matière d'harmonisation des législations des États membres relatives aux taxes sur le chiffre d'affaires. Introduction de la taxe à la valeur ajoutée en Italie /* Not available in Lithuanian */
(OJ L 162 18.07.1972 p. 18)

31977L0388

Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax: uniform basis of assessment /* Not available in Lithuanian */
(OJ L 145 13.06.1977 p. 1)
Derogation in 31978L0583 (OJ L 194 19.07.1978 p. 16)
Amended by 11979H
Implemented by 11979H
Amended by 31980L0368 (OJ L 090 03.04.1980 p. 41)
Derogation in 31984D0517 (OJ L 285 30.10.1984 p. 17)
Amended by 31984L0386 (OJ L 208 03.08.1984 p. 58)
Amended by 11985I
Derogation in 31988D0498 (OJ L 269 29.09.1988 p. 54)
Derogation in 31989D0466 (OJ L 226 03.08.1989 p. 23)
Derogation in 31989D0487 (OJ L 239 16.08.1989 p. 21)

MOKESČIAI

09.30 Netiesioginiai mokesčiai

Derogation in 31989D0488 (OJ L 239 16.08.1989 p. 22)
 Derogation in 31989D0534 (OJ L 280 29.09.1989 p. 54)
 Derogation in 31989D0683 (OJ L 398 30.12.1989 p. 31)
 Amended by 31989L0465 (OJ L 226 03.08.1989 p. 21)
 Derogation in 31990D0640 (OJ L 349 13.12.1990 p. 19)
 Amended by 31991L0680 (OJ L 376 31.12.1991 p. 1)
 Amended by 31992L0077 (OJ L 316 31.10.1992 p. 1)
 Amended by 31992L0111 (OJ L 384 30.12.1992 p. 47)
 Derogation in 31993D0109 (OJ L 043 20.02.1993 p. 42)
 Derogation in 31993D0110 (OJ L 043 20.02.1993 p. 44)
 Derogation in 11994N
 Amended by 31994L0004 (OJ L 060 03.03.1994 p. 14)
 Amended by 31994L0005 (OJ L 060 03.03.1994 p. 16)
 Amended by 31994L0076 (OJ L 365 31.12.1994 p. 53)
 Derogation in 31995D0114 (OJ L 080 08.04.1995 p. 46)
 Derogation in 31995D0115 (OJ L 080 08.04.1995 p. 47)
 Derogation in 31995D0252 (OJ L 159 11.07.1995 p. 19)
 Derogation in 31995D0435 (OJ L 257 27.10.1995 p. 34)
 Amended by 31995L0007 (OJ L 102 05.05.1995 p. 18)
 Derogation in 31996D0402 (OJ L 165 04.07.1996 p. 35)
 Amended by 31996L0042 (OJ L 170 09.07.1996 p. 34)
 Derogation in 31997D0188 (OJ L 080 21.03.1997 p. 18)
 Derogation in 31997D0189 (OJ L 080 21.03.1997 p. 20)
 Derogation in 31997D0375 (OJ L 158 17.06.1997 p. 43)
 Derogation in 31997D0510 (OJ L 214 06.08.1997 p. 37)
 Derogation in 31997D0511 (OJ L 214 06.08.1997 p. 39)
 Derogation in 31998D0020 (OJ L 008 14.01.1998 p. 16)
 Derogation in 31998D0023 (OJ L 008 14.01.1998 p. 24)
 Derogation in 31998D0161 (OJ L 053 24.02.1998 p. 19)
 Derogation in 31998D0198 (OJ L 076 13.03.1998 p. 31)
 Amended by 31998L0080 (OJ L 281 17.10.1998 p. 31)
 Amended by 31999L0049 (OJ L 139 02.06.1999 p. 27)
 Amended by 31999L0059 (OJ L 162 26.06.1999 p. 63)
 Amended by 31999L0085 (OJ L 277 28.10.1999 p. 34)
 Derogation in 32000D0091 (OJ L 028 03.02.2000 p. 38)
 Derogation in 32000D0256 (OJ L 079 30.03.2000 p. 36)
 Derogation in 32000D0746 (OJ L 302 01.12.2000 p. 61)
 Amended by 32000L0017 (OJ L 084 05.04.2000 p. 24)
 Amended by 32000L0065 (OJ L 269 21.10.2000 p. 44)
 Derogation in 32001D0242 (OJ L 088 28.03.2001 p. 14)
 Derogation in 32001D0741 (OJ L 278 23.10.2001 p. 28)
 Derogation in 32001D0742 (OJ L 278 23.10.2001 p. 30)
 Derogation in 32001D0865 (OJ L 323 07.12.2001 p. 24)
 Amended by 32001L0004 (OJ L 022 24.01.2001 p. 17)
 Amended by 32001L0115 (OJ L 015 17.01.2002 p. 24)
 Derogation in 32002D0736 (OJ L 233 30.08.2002 p. 36)
 Derogation in 32002D0880 (OJ L 306 08.11.2002 p. 24)
 Derogation in 32002D0888 (OJ L 311 14.11.2002 p. 13)
 Amended by 32002L0038 (OJ L 128 15.05.2002 p. 41)
 Amended by 32002L0093 (OJ L 331 07.12.2002 p. 27)
 Amendment proposed by 52002PC0064
 Derogation in 12003T
 Amended by 12003T
 Derogation in 32003D0544 (OJ L 186 25.07.2003 p. 36)
 Amended by 32003L0092 (OJ L 260 11.10.2003 p. 8)
 Amendment proposed by 52003PC0822
 Derogation in 32004D0290 (OJ L 094 31.03.2004 p. 59)
 Derogation in 32004D0295 (OJ L 097 01.04.2004 p. 63)
 Derogation in 32004D0738 (OJ L 325 28.10.2004 p. 62)
 Derogation in 32004D0758 (OJ L 336 12.11.2004 p. 38)
 Derogation in 32004D0817 (OJ L 357 02.12.2004 p. 33)
 Derogation in 32004D0853 (OJ L 369 16.12.2004 p. 58)
 Derogation in 32004D0866 (OJ L 371 18.12.2004 p. 47)
 Amended by 32004L0007 (OJ L 027 30.01.2004 p. 44)
 Amended by 32004L0015 (OJ L 052 21.02.2004 p. 61)
 Amended by 32004L0066 (OJ L 168 01.05.2004 p. 35)

Derogation in 32005D0258 (OJ L 078 24.03.2005 p. 47)
 Derogation in 32005D0259 (OJ L 078 24.03.2005 p. 48)
 Amendment proposed by 52005PC0089
 Amendment proposed by 52005PC0136

31977L0799

Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation /* Not available in Lithuanian */

(OJ L 336 27.12.1977 p. 15)

Amended by 11979H

Amended by 31979L1070 (OJ L 331 27.12.1979 p. 8)

Completed by 11985I

Amended by 31992L0012 (OJ L 076 23.03.1992 p. 1)

Amended by 11994N

Amended by 12003T

Amended by 32003L0093 (OJ L 264 15.10.2003 p. 23)

Amended by 32004L0056 (OJ L 127 29.04.2004 p. 70)

Amended by 32004L0106 (OJ L 359 04.12.2004 p. 30)

31979L1072

Eighth Council Directive 79/1072/EEC of 6 December 1979 on the harmonization of the laws of the Member States relating to turnover taxes - Arrangements for the refund of value added tax to taxable persons not established in the territory of the country /* Not available in Lithuanian */

(OJ L 331 27.12.1979 p. 11)

Completed by 11985I

Amended by 11994N

Amended by 12003T

Amendment proposed by 52004PC0728(02)

31980L0368

Eleventh Council Directive 80/368/EEC of 26 March 1980 on the harmonization of the laws of the Member States relating to turnover taxes - exclusion of the French overseas departments from the scope of Directive 77/388/EEC /* Not available in Lithuanian */

(OJ L 090 03.04.1980 p. 41)

31981Y0924(10)

Information from the Commission - Programme for the simplification of value added tax procedures and formalities in intra-Community trade /* Not available in Lithuanian */

(OJ C 244 24.09.1981 p. 4)

31983L0181

Council Directive 83/181/EEC of 28 March 1983 determining the scope of Article 14 (1) (d) of Directive 77/388/EEC as regards exemption from value added tax on the final importation of certain goods /* Not available in Lithuanian */

(OJ L 105 23.04.1983 p. 38)

Amended by 31985L0346 (OJ L 183 16.07.1985 p. 21)

Amended by 31988L0331 (OJ L 151 17.06.1988 p. 79)

Amended by 31989L0219 (OJ L 092 05.04.1989 p. 13)

Amended by 31991L0680 (OJ L 376 31.12.1991 p. 1)

Amended by 11994N

31983L0648

Fifteenth Council Directive 83/648/EEC of 19 December 1983 on the harmonization of the laws of the Member States relating to turnover taxes - deferment of the introduction of the common system of value added tax in the Hellenic Republic /* Not available in Lithuanian */
(OJ L 360 23.12.1983 p. 49)

31983X0007

83/7/EEC: Application of Article 30 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation in the context of a draft Agreement between Italy and Switzerland) /* Not available in Lithuanian */
(OJ L 015 19.01.1983 p. 17)

31983X0008

83/8/EEC: Application of Article 30 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation in the context of a draft Convention between Italy and Austria) /* Not available in Lithuanian */
(OJ L 015 19.01.1983 p. 17)

31983X0333

83/333/EEC: Application of Article 27 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation under a draft agreement between the Federal Republic of Germany and Luxembourg) /* Not available in Lithuanian */
(OJ L 181 06.07.1983 p. 25)

31984X0468

84/468/EEC: Application of Article 27 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a measure derogating from the Directive in the context of a draft agreement between the Federal Republic of Germany and the Netherlands) /* Not available in Lithuanian */
(OJ L 264 05.10.1984 p. 26)

31984X0469

84/469/EEC: Application of Article 27 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation, requested by the United Kingdom, with a view to avoiding certain types of fraud or tax evasion) /* Not available in Lithuanian */
(OJ L 264 05.10.1984 p. 27)

31985X0369

85/369/EEC: Application of Article 27 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation requested by the United Kingdom to enable certain types of tax evasion to be prevented) /* Not available in Lithuanian */
(OJ L 199 31.07.1985 p. 60)

31986D0356

86/356/EEC: Council Decision of 21 July 1986 authorizing the United Kingdom to apply flat-rate measures in respect of the non-deductible value added tax charged on fuel expenditure in company cars /* Not available in Lithuanian */
(OJ L 212 02.08.1986 p. 35)

31986L0247

Twenty-first Council Directive 86/247/EEC of 16 June 1986 on the harmonization of the laws of the Member States relating to turnover taxes - Deferment of the introduction of the common system of value-added tax in the Hellenic Republic /* Not available in Lithuanian */
(OJ L 164 20.06.1986 p. 27)

31986L0560

Thirteenth Council Directive 86/560/EEC of 17 November 1986 on the harmonization of the laws of the Member States relating to turnover taxes - Arrangements for the refund of value added tax to taxable persons not established in Community territory /* Not available in Lithuanian */
(OJ L 326 21.11.1986 p. 40)

31986X1219(01)

Application of Article 27 of the Sixth Council Directive of 17 May 1977 on value added tax (Authorization of a derogation requested by the Government of the United Kingdom) /* Not available in Lithuanian */
(OJ L 359 19.12.1986 p. 59)

31988D0498

88/498/EEC: Council Decision of 19 July 1988 authorizing the Kingdom of the Netherlands to apply a measure derogating from Article 21 (1) (a) of the Sixth Council Directive (77/388/EEC) of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 269 29.09.1988 p. 54)

31989D0487

89/487/EEC: Council Decision of 28 July 1989 authorizing the French Republic to apply a measure derogating from the second subparagraph of Article 17 (6) of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 239 16.08.1989 p. 21)

31989D0488

89/488/EEC: Council Decision of 28 July 1989 authorizing the French Republic to apply a measure derogating from Article 17 (2) of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 239 16.08.1989 p. 22)

31989D0683

89/683/EEC: Council Decision of 21 December 1989 authorizing the French Republic to apply a measure derogating from Article 2 of the sixth Directive 77/388/EEC on the harmonization of the laws of the member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 398 30.12.1989 p. 31)

MOKESČIAI

09.30 Netiesioginiai mokesčiai

31990D0640

90/640/EEC: Council Decision of 3 December 1990 authorizing the Federal Republic of Germany to grant an exemption from Articles 14 and 15 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes for Soviet armed forces stationed on the territory of the Federal Republic of Germany /* Not available in Lithuanian */ (OJ L 349 13.12.1990 p. 19)

31991L0680

Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers /* Not available in Lithuanian */ (OJ L 376 31.12.1991 p. 1)

31992D0614

92/614/EEC: Council Decision of 21 December 1992 authorizing the Federal Republic of Germany to apply a particular measure in accordance with Article 22 (12) (b) of Directive 77/388/EEC /* Not available in Lithuanian */ (OJ L 408 31.12.1992 p. 10)

31992D0615

92/615/EEC: Council Decision of 21 December 1992 authorizing the Kingdom of Denmark to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC /* Not available in Lithuanian */ (OJ L 408 31.12.1992 p. 11)

31992D0616

92/616/EEC: Council Decision of 21 December 1992 authorizing the Kingdom of Spain to apply a particular measure in accordance with Article 22 (12) (a) of Directive 77/388/EEC /* Not available in Lithuanian */ (OJ L 408 31.12.1992 p. 12)

31992D0617

92/617/EEC: Council Decision of 21 December 1992 authorizing Ireland to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC /* Not available in Lithuanian */ (OJ L 408 31.12.1992 p. 13)

31992D0618

92/618/EEC: Council Decision of 21 December 1992 authorizing the Italian Republic to apply a particular measure in accordance with Article 22 (12) (a) of Directive 77/388/EEC /* Not available in Lithuanian */ (OJ L 408 31.12.1992 p. 14)

31992D0619

92/619/EEC: Council Decision of 21 December 1992 authorizing the Grand Duchy of Luxembourg to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC /* Not available in Lithuanian */ (OJ L 408 31.12.1992 p. 15)

31992D0620

92/620/EEC: Council Decision of 21 December 1992 authorizing the Kingdom of the Netherlands to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC /* Not available in Lithuanian */ (OJ L 408 31.12.1992 p. 16)

31992D0621

92/621/EEC: Council Decision of 21 December 1992 authorizing the United Kingdom to apply a particular measure in accordance with Article 22 (12) (b) of Directive 77/388/EEC /* Not available in Lithuanian */ (OJ L 408 31.12.1992 p. 17)

31992L0111

Council Directive 92/111/EEC of 14 December 1992 amending Directive 77/388/EEC and introducing simplification measures with regard to value added tax /* Not available in Lithuanian */ (OJ L 384 30.12.1992 p. 47)

31993D0109

93/109/EEC: Council Decision of 15 February 1993 authorizing the French Republic to extend the application of a measure derogating from Article 17 (2) of the sixth Directive (77/388/EEC) on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 043 20.02.1993 p. 42)

31993D0110

93/110/EEC: Council Decision of 15 February 1993 authorizing the French Republic to extend the application of a measure derogating from Article 2 of the sixth Directive (77/388/EEC) on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 043 20.02.1993 p. 44)

31993D0609

93/609/EC: Council Decision of 22 November 1993 authorizing the United Kingdom to apply a particular measure in accordance with Article 22 (12) (a) of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 292 26.11.1993 p. 51)

31994L0004

Council Directive 94/4/EC of 14 February 1994 amending Directives 69/169/EEC and 77/388/EEC and increasing the level of allowances for travellers from third countries and the limits on tax-free purchases in intra-Community travel /* Not available in Lithuanian */ (OJ L 060 03.03.1994 p. 14)
Amended by 31994L0075 (OJ L 365 31.12.1994 p. 52)
Amended by 31998L0094 (OJ L 358 31.12.1998 p. 105)

31995D0114

95/114/EC: Council Decision of 30 March 1995 authorizing the Federal Republic of Germany and the Grand Duchy of Luxembourg to apply a measure derogating from Article 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 080 08.04.1995 p. 46)

31995D0115

95/115/EC: Council Decision of 30 March 1995 authorizing the Federal Republic of Germany to conclude with the Republic of Poland an agreement containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 080 08.04.1995 p. 47)

31995D0252

95/252/EC: Council Decision of 29 June 1995 authorizing the United Kingdom to apply a measure derogating from Articles 6 and 17 of the Sixth Council Directive (77/388/EEC) on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 159 11.07.1995 p. 19)

31995D0435

95/435/EC: Council Decision of 23 October 1995 authorizing the Federal Republic of Germany to conclude an agreement with the Republic of Poland containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 257 27.10.1995 p. 34)

31996D0402

96/402/EC: Council Decision of 25 June 1996 authorizing the Federal Republic of Germany to conclude an agreement with the Republic of Poland containing measures derogating from Articles 2 and 3 of Council Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 165 04.07.1996 p. 35)

31997D0188

97/188/EC: Council Decision of 17 March 1997 authorizing the Federal Republic of Germany to conclude with the Czech Republic two agreements containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 080 21.03.1997 p. 18)

31997D0189

97/189/EC: Council Decision of 17 March 1997 authorizing the Federal Republic of Germany and the French Republic to apply a measure derogating from Article 3 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 080 21.03.1997 p. 20)

31997D0375

97/375/EC: Council Decision of 9 June 1997 authorizing the United Kingdom to apply an optional measure derogating from Article 17 of the sixth Directive (77/388/EEC) on the harmonization of the Laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 158 17.06.1997 p. 43)
Amended by 32000D0435 (OJ L 172 12.07.2000 p. 24)
Amended by 32003D0909 (OJ L 342 30.12.2003 p. 49)

31997D0510

97/510/EC: Council Decision of 24 July 1997 authorizing Ireland to apply a measure derogating from Article 21 of the Sixth Directive (77/388/EEC) on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 214 06.08.1997 p. 37)
Amended by 32000D0435 (OJ L 172 12.07.2000 p. 24)
Amended by 32003D0857 (OJ L 324 11.12.2003 p. 36)
Applic. extended by 32003D0857 (OJ L 324 11.12.2003 p. 36)

31997D0511

97/511/EC: Council Decision of 24 July 1997 authorizing the Federal Republic of Germany to conclude with the Czech Republic an Agreement containing measures derogating from Articles 2 and 3 of the Sixth Directive (77/388/EEC) on the harmonization of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 214 06.08.1997 p. 39)

31998D0020

98/20/EC: Council Decision of 19 December 1997 authorising the Kingdom of the Netherlands to extend the application of a measure derogating from Article 21 of the Sixth Council Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 008 14.01.1998 p. 16)
Amended by 32000D0435 (OJ L 172 12.07.2000 p. 24)
Amended by 32004D0516 (OJ L 221 22.06.2004 p. 17)
Applic. extended by 32004D0516 (OJ L 221 22.06.2004 p. 17)

31998D0023

98/23/EC: Council Decision of 19 December 1997 authorising the United Kingdom to extend application of a measure derogating from Article 28e(1) of the Sixth Council Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 008 14.01.1998 p. 24)
Amended by 32000D0435 (OJ L 172 12.07.2000 p. 24)
Amended by 32003D0909 (OJ L 342 30.12.2003 p. 49)

31998D0161

98/161/EC: Council Decision of 16 February 1998 authorising the Kingdom of the Netherlands to apply a measure derogating from Articles 2 and 28a(1) of the Sixth Council Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */ (OJ L 053 24.02.1998 p. 19)
Amended by 32000D0435 (OJ L 172 12.07.2000 p. 24)
Amended by 32004D0514 (OJ L 219 19.06.2004 p. 11)
Applic. extended by 32004D0514 (OJ L 219 19.06.2004 p. 11)

MOKESČIAI

09.30 Netiesioginiai mokesčiai

31998D0198

98/198/EC: Council Decision of 9 March 1998 authorizing the United Kingdom to extend application of a measure derogating from Articles 6 and 17 of the Sixth Council Directive (77/388/EEC) on the harmonisation of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 076 13.03.1998 p. 31)
Amended by 31999D0079 (OJ L 027 02.02.1999 p. 22)
Amended by 32003D0909 (OJ L 342 30.12.2003 p. 49)
Amended by 32004D0855 (OJ L 369 16.12.2004 p. 61)
Applic. extended by 32004D0855 (OJ L 369 16.12.2004 p. 61)

31998D0527

98/527/EC, Euratom: Commission Decision of 24 July 1998 on the treatment for national accounts purposes of VAT fraud (the discrepancies between theoretical VAT receipts and actual VAT receipts) (notified under document number C(1998) 2202) (Text with EEA relevance) /* Not available in Lithuanian */
(OJ L 234 21.08.1998 p. 39)

31998Y1120(01)

Special Report No 9/98 concerning the protection of the financial interests of the European Union in the field of VAT on intra-Community trade together with the Commission's replies (Submitted pursuant to Article 188c(4)(2) of the EC Treaty) /* Not available in Lithuanian */
(OJ C 356 20.11.1998 p. 1)

31999D0200

1999/200/EC: Commission Decision of 26 February 1999 concerning the intention of the Hellenic Republic to apply a reduced rate of VAT to supplies of natural gas and electricity in accordance with Article 12(3)(b) of Council Directive 77/388/EEC (notified under document number C(1999) 477) (Only the Greek text is authentic) /* Not available in Lithuanian */
(OJ L 069 16.03.1999 p. 40)

31999D0622

1999/622/EC, Euratom: Commission Decision of 8 September 1999 on the treatment of repayments of VAT to non-taxable units and to taxable units for their exempt activities, for the purpose of implementing Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices (notified under document number C(1999) 2533) (Text with EEA relevance) /* Not available in Lithuanian */
(OJ L 245 17.09.1999 p. 51)

32000D0091

2000/91/EC: Council Decision of 24 January 2000 authorising the Kingdom of Denmark and the Kingdom of Sweden to apply a measure derogating from Article 17 of the Sixth Council Directive (77/388/EEC) on the harmonisation of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 028 03.02.2000 p. 38)
Amended by 32003D0065 (OJ L 025 30.01.2003 p. 40)
Applic. extended by 32003D0065 (OJ L 025 30.01.2003 p. 40)

32000D0185

2000/185/EC: Council Decision of 28 February 2000 authorising Member States to apply a reduced rate of VAT to certain labour-intensive services in accordance with the procedure provided for in Article 28(6) of Directive 77/388/EEC /* Not available in Lithuanian */
(OJ L 059 04.03.2000 p. 10)
Amended by 32004D0161 (OJ L 052 21.02.2004 p. 62)
Applic. extended by 32004D0161 (OJ L 052 21.02.2004 p. 62)

32000D0746

2000/746/EC: Council Decision of 27 November 2000 authorising the French Republic to apply a measure derogating from Article 11 of the sixth Directive (77/388/EEC) relating to the common system of value added tax /* Not available in Lithuanian */
(OJ L 302 01.12.2000 p. 61)
Amended by 32004D0856 (OJ L 369 16.12.2004 p. 63)
Applic. extended by 32004D0856 (OJ L 369 16.12.2004 p. 63)

32001D0741

2001/741/EC: Council Decision of 16 October 2001 authorising the Federal Republic of Germany to conclude with the Republic of Poland an agreement containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 278 23.10.2001 p. 28)

32001D0742

2001/742/EC: Council Decision of 16 October 2001 authorising the Federal Republic of Germany to conclude with the Czech Republic an agreement containing measures derogating from Articles 2 and 3 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 278 23.10.2001 p. 30)

32001D0865

2001/865/EC: Council Decision of 6 November 2001 authorising the Kingdom of Spain to apply a measure derogating from Article 11 of the sixth Directive 77/388/EEC on the harmonisation of the laws of Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 323 07.12.2001 p. 24)
Amended by 32004D0854 (OJ L 369 16.12.2004 p. 60)
Applic. extended by 32004D0854 (OJ L 369 16.12.2004 p. 60)

32002D0439

2002/439/EC: Council Decision of 4 June 2002 authorising Germany to apply a measure derogating from Article 21 of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 151 11.06.2002 p. 12)

MOKESČIAI

09.30 Netiesioginiai mokesčiai

32002D0736

2002/736/EC: Council Decision of 12 July 2002 authorising the Hellenic Republic to apply a measure derogating from Articles 2 and 28a of the Sixth Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 233 30.08.2002 p. 36)
Amended by 32004D0227 (OJ L 070 09.03.2004 p. 35)
Applic. extended by 32004D0227 (OJ L 070 09.03.2004 p. 35)

32002D0880

2002/880/EC: Council Decision of 5 November 2002 authorising Austria to apply a measure derogating from Article 21 of Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 306 08.11.2002 p. 24)

32002D0888

2002/888/EC: Council Decision of 5 November 2002 authorising Germany and France to apply a measure derogating from Article 3 of Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 311 14.11.2002 p. 13)

32003D0544

2003/544/EC: Council Decision of 15 July 2003 authorising Germany to conclude an agreement with Switzerland that includes provisions derogating from Articles 2 and 3 of Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 186 25.07.2003 p. 36)

32003D0633

2003/633/EC: Commission Decision of 27 August 2003 concerning a request by Portugal to apply a reduced rate of VAT to the supply of natural gas (notified under document number C(2003) 3086) /* Not available in Lithuanian */
(OJ L 220 03.09.2003 p. 7)

32003R1798

Council Regulation (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of value added tax and repealing Regulation (EEC) No 218/92 /* Not available in Lithuanian */
(OJ L 264 15.10.2003 p. 1)
Amended by 32004R0885 (OJ L 168 01.05.2004 p. 1)
Amendment proposed by 52004PC0728(03)

32004D0228

2004/228/EC: Council Decision of 26 February 2004 authorising Spain to apply a measure derogating from Article 21 of the Sixth Council Directive 77/388/EEC on the harmonisation of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 070 09.03.2004 p. 37)

32004D0295

2004/295/EC: Council Decision of 22 March 2004 authorising Italy to apply a measure derogating from Article 21 of the Sixth Council Directive (77/388/EEC) of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes /* Not available in Lithuanian */
(OJ L 097 01.04.2004 p. 63)

32004D0673

2004/673/EB: 2004 m. rugpjūčio 26 d. Komisijos sprendimas, dėl Maltos Respublikos prašymo taikyti sumažintą PVM tarifą už elektros energijos tiekimą (pranešta dokumentu Nr. K(2004) 3240)
(OJ L 307 05.10.2004 p. 7)

32004D0817

2004/817/EB: 2004 m. lapkričio 19 d. Tarybos sprendimas, leidžiantis Vokietijai taikyti priemonę, nukrypstančią nuo šeštosios Direktyvos 77/388/EEB dėl valstybių narių įstatymų, susijusių su apyvartos mokesčiais, suderinimo 17 straipsnio
(OJ L 357 02.12.2004 p. 33)

32004R1925

2004 m. spalio 29 d. Komisijos reglamentas (EB) Nr. 1925/2004, nustatantis Tarybos reglamento (EB) Nr. 1798/2003 dėl administracinio bendradarbiavimo pridėtinės vertės mokesčio srityje tam tikrų nuostatų taikymą
(OJ L 331 05.11.2004 p. 13)

32004R2073

2004 m. lapkričio 16 d. Tarybos reglamentas (EB) Nr. 2073/2004, dėl administracinio bendradarbiavimo akcizų srityje
(OJ L 359 04.12.2004 p. 1)

MOKESČIAI

09.30 Netiesioginiai mokesčiai

09.30.20 Akcizai

31970Y0428(01)

Council Resolution of 21 April 1970 on taxes, other than turnover taxes, on the consumption of manufactured tobacco /* Not available in Lithuanian */
(OJ C 050 28.04.1970 p. 1)

31992L0012

Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products /* Not available in Lithuanian */
(OJ L 076 23.03.1992 p. 1)
Amended by 31992L0108 (OJ L 390 31.12.1992 p. 124)
Amended by 31994L0074 (OJ L 365 31.12.1994 p. 46)
Amended by 31996L0099 (OJ L 008 11.01.1997 p. 12)
Amendment proposed by 51997PC0326
Amended by 32000L0044 (OJ L 161 01.07.2000 p. 82)
Amended by 32000L0047 (OJ L 193 29.07.2000 p. 73)
Amended by 12003T
Amended by 32003R0807 (OJ L 122 16.05.2003 p. 36)
Amended by 32004L0106 (OJ L 359 04.12.2004 p. 30)
Amendment proposed by 52004PC0227

31992L0079

Council Directive 92/79/EEC of 19 October 1992 on the approximation of taxes on cigarettes /* Not available in Lithuanian */
(OJ L 316 31.10.1992 p. 8)
Derogation in 11994N
Amended by 31999L0081 (OJ L 211 11.08.1999 p. 47)
Amended by 32002L0010 (OJ L 046 16.02.2002 p. 26)
Derogation in 12003T
Amended by 32003L0117 (OJ L 333 20.12.2003 p. 49)

31992L0080

Council Directive 92/80/EEC of 19 October 1992 on the approximation of taxes on manufactured tobacco other than cigarettes /* Not available in Lithuanian */
(OJ L 316 31.10.1992 p. 10)
Amended by 31999L0081 (OJ L 211 11.08.1999 p. 47)
Amended by 32002L0010 (OJ L 046 16.02.2002 p. 26)
Derogation in 12003T
Amended by 32003L0117 (OJ L 333 20.12.2003 p. 49)

31992L0083

Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages /* Not available in Lithuanian */
(OJ L 316 31.10.1992 p. 21)
Derogation in 11994N
Amended by 12003T

31992L0084

Council Directive 92/84/EEC of 19 October 1992 on the approximation of the rates of excise duty on alcohol and alcoholic beverages /* Not available in Lithuanian */
(OJ L 316 31.10.1992 p. 29)

31992R2719

Commission Regulation (EEC) No 2719/92 of 11 September 1992 on the accompanying administrative document for the movement under duty-suspension arrangements of products subject to excise duty /* Not available in Lithuanian */
(OJ L 276 19.09.1992 p. 1)
Amended by 31993R2225 (OJ L 198 07.08.1993 p. 5)
Amended by 12003T

31992R3649

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 /* Not available in Lithuanian */
(OJ L 369 18.12.1992 p. 17)

31993R3199

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 /* Not available in Lithuanian */
(OJ L 288 23.11.1993 p. 12)
Amended by 31995R2546 (OJ L 260 31.10.1995 p. 45)
Amended by 31998R2559 (OJ L 320 28.11.1998 p. 27)
Amended by 32004R2205 (OJ L 374 22.12.2004 p. 42)

31995L0059

Council Directive 95/59/EC of 27 November 1995 on taxes other than turnover taxes which affect the consumption of manufactured tobacco /* Not available in Lithuanian */
(OJ L 291 06.12.1995 p. 40)
Amended by 31999L0081 (OJ L 211 11.08.1999 p. 47)
Amended by 32002L0010 (OJ L 046 16.02.2002 p. 26)

31995L0060

Council Directive 95/60/EC of 27 November 1995 on fiscal marking of gas oils and kerosene /* Not available in Lithuanian */
(OJ L 291 06.12.1995 p. 46)

31996R0031

Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate /* Not available in Lithuanian */
(OJ L 008 11.01.1996 p. 11)

31997Y1122(01)

Resolution of the ECSC Consultative Committee on the proposal submitted by the Commission for a Council Directive restructuring the community framework for the taxation of energy products (adopted unanimously, with one abstention, during the 337th session of 10 October 1997) /* Not available in Lithuanian */
(OJ C 356 22.11.1997 p. 3)

MOKESČIAI

09.30 Netiesioginiai mokesčiai

32000H0789

2000/789/EC: Commission Recommendation of 29 November 2000 setting out guidelines for the authorisation of warehouse-keepers under Council Directive 92/12/EEC in relation to products subject to excise duty (notified under document number C(2000) 3355) /* Not available in Lithuanian */
(OJ L 314 14.12.2000 p. 29)

32001D0224

2001/224/EC: Council Decision of 12 March 2001 concerning reduced rates of excise duty and exemptions from such duty on certain mineral oils when used for specific purposes /* Not available in Lithuanian */
(OJ L 084 23.03.2001 p. 23)

32001D0225

2001/225/EC: Council Decision of 12 March 2001 authorising the Federal Republic of Germany to apply a differentiated rate of excise duty to certain mineral oils, when used for specific purposes, in accordance with the procedure provided for in Article 8(4) of Directive 92/81/EEC /* Not available in Lithuanian */
(OJ L 084 23.03.2001 p. 30)

32001D0226

2001/226/EC: Council Decision of 12 March 2001 authorising the Italian Republic to apply a reduced rate of excise duty to certain mineral oils, when used for specific purposes, in accordance with the procedure provided for in Article 8(4) of Directive 92/81/EEC /* Not available in Lithuanian */
(OJ L 084 23.03.2001 p. 31)

32001D0227

2001/227/EC: Council Decision of 12 March 2001 authorising the French Republic to apply a differentiated rate of excise duty to certain mineral oils, when used for specific purposes, in accordance with the procedure provided for in Article 8(4) of Directive 92/81/EEC /* Not available in Lithuanian */
(OJ L 084 23.03.2001 p. 32)

32001D0228

2001/228/EC: Council Decision of 12 March 2001 authorising the Netherlands, in accordance with Article 8(4) of Directive 92/81/EEC, to apply a differentiated rate of excise duty to diesel consumed by taxis in 2000 /* Not available in Lithuanian */
(OJ L 084 23.03.2001 p. 33)

32001D0574

2001/574/EC: Commission Decision of 13 July 2001 establishing a common fiscal marker for gas oils and kerosene (notified under document number C(2001) 1728) /* Not available in Lithuanian */
(OJ L 203 28.07.2001 p. 20)
Amended by 32002D0269 (OJ L 093 10.04.2002 p. 6)
Amended by 32003D0900 (OJ L 336 23.12.2003 p. 107)

32002D0166

2002/166/EC: Council Decision of 18 February 2002 authorising France to extend the application of a reduced rate of excise duty on "traditional" rum produced in its overseas departments /* Not available in Lithuanian */
(OJ L 055 26.02.2002 p. 33)

32002D0167

2002/167/EC: Council Decision of 18 February 2002 authorising Portugal to apply a reduced rate of excise duty in the autonomous region of Madeira on locally produced and consumed rum and liqueurs and in the autonomous region of the Azores on locally produced and consumed liqueurs and eaux-de-vie /* Not available in Lithuanian */
(OJ L 055 26.02.2002 p. 36)

32002D0264

2002/264/EC: Council Decision of 25 March 2002 authorising Denmark to apply a differentiated rate of excise duty to heavy fuel oil and heating oil used by certain firms, in accordance with Article 8(4) of Directive 92/81/EEC /* Not available in Lithuanian */
(OJ L 092 09.04.2002 p. 17)

32002D0361

2002/361/EC: Council Decision of 3 May 2002 on the granting of a national aid by the authorities of the Kingdom of the Netherlands in favour of road transport undertakings /* Not available in Lithuanian */
(OJ L 131 16.05.2002 p. 12)

32002D0362

2002/362/EC: Council Decision of 3 May 2002 on the granting of a national aid by the authorities of the Italian Republic in favour of road transport undertakings /* Not available in Lithuanian */
(OJ L 131 16.05.2002 p. 14)

32002D0363

2002/363/EC: Council Decision of 3 May 2002 on the granting of aid by the French Government for road transport undertakings /* Not available in Lithuanian */
(OJ L 131 16.05.2002 p. 15)

32002D0550

2002/550/EC: Council Decision of 27 June 2002 authorising the United Kingdom to apply a differentiated rate of excise duty to fuels containing biodiesel in accordance with Article 8(4) of Directive 92/81/EEC /* Not available in Lithuanian */
(OJ L 180 10.07.2002 p. 20)

32002D0828

2002/828/EC: Council Decision of 8 October 2002 authorising Sweden to apply a differentiated rate of energy tax to alkylate-based petrol for two-stroke engines in accordance with Article 8(4) of Directive 92/81/EEC /* Not available in Lithuanian */
(OJ L 284 22.10.2002 p. 18)

MOKESČIAI

09.30 Netiesioginiai mokesčiai

32003D1152

Decision No 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products /* Not available in Lithuanian */ (OJ L 162 01.07.2003 p. 5)

32003L0096

Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (Text with EEA relevance) /* Not available in Lithuanian */ (OJ L 283 31.10.2003 p. 51)
Amended by 32004L0074 (OJ L 157 30.04.2004 p. 87)
Amended by 32004L0075 (OJ L 157 30.04.2004 p. 100)

32005D0153

2005/153/EB: 2005 m. vasario 17 d. Tarybos sprendimas, leidžiantis Jungtinei Karalystei netaikyti klimato kaitos mokesčio mažos vertės kietajam kurui pagal Direktyvos 2003/96/EB 19 straipsnį (OJ L 051 24.02.2005 p. 17)

32005D0231

2005/231/EB: 2005 m. kovo 7 d. Tarybos sprendimas, leidžiantis Švedijai taikyti sumažintą mokesčio tarifą elektros energijai, suvartojamai namų ūkiuose ir paslaugų sektoriaus įmonėse, įsikūrusiose tam tikrose šiaurinėse Švedijos vietovėse, kaip numatyta Direktyvos 2003/96/EB 19 straipsnyje (OJ L 072 18.03.2005 p. 27)

09.30.30 Kapitalo ir vertybinių popierių sandorių mokesčiai

31969L0335

Council Directive 69/335/EEC of 17 July 1969 concerning indirect taxes on the raising of capital /* Not available in Lithuanian */ (OJ L 249 03.10.1969 p. 25)
Derogation in 11972B
Amended by 11972B
Amended by 31973D0101(01) (OJ L 002 01.01.1973 p. 1)
Amended by 31974L0553 (OJ L 303 13.11.1974 p. 9)
Amended by 11979H
Completed by 11985I
Amended by 31985L0303 (OJ L 156 15.06.1985 p. 23)
Amended by 11994N
Amended by 12003T

MOKESČIAI

09.30 Netiesioginiai mokesčiai

09.30.40 Atleidimas nuo mokesčių išimtiniais atvejais**31969L0169**

Council Directive 69/169/EEC of 28 May 1969 on the harmonisation of provisions laid down by Law, Regulation or Administrative Action relating to exemption from turnover tax and excise duty on imports in international travel /* Not available in Lithuanian */ (OJ L 133 04.06.1969 p. 6)

Derogation in 11972B

Amended by 31972L0230 (OJ L 139 17.06.1972 p. 28)

Derogation in 31977L0082 (OJ L 023 27.01.1977 p. 50)

Derogation in 31978L1032 (OJ L 366 28.12.1978 p. 28)

Amended by 31978L1032 (OJ L 366 28.12.1978 p. 28)

Completed by 31978L1033 (OJ L 366 28.12.1978 p. 31)

Amended by 31978L1033 (OJ L 366 28.12.1978 p. 31)

Derogation in 11979H

Amended by 31981L0933 (OJ L 338 25.11.1981 p. 24)

Amended by 31982L0443 (OJ L 206 14.07.1982 p. 35)

Amended by 31985L0348 (OJ L 183 16.07.1985 p. 24)

Amended by 31988L0664 (OJ L 382 31.12.1988 p. 41)

Amended by 31989L0220 (OJ L 092 05.04.1989 p. 15)

Amended by 31991L0191 (OJ L 094 16.04.1991 p. 24)

Amended by 31991L0673 (OJ L 373 31.12.1991 p. 33)

Amended by 31991L0680 (OJ L 376 31.12.1991 p. 1)

Amended by 31992L0012 (OJ L 076 23.03.1992 p. 1)

Amended by 31992L0111 (OJ L 384 30.12.1992 p. 47)

Amended by 31994L0004 (OJ L 060 03.03.1994 p. 14)

Amended by 32000L0047 (OJ L 193 29.07.2000 p. 73)

31978L1032

Third Council Directive 78/1032/EEC of 19 December 1978 on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel /* Not available in Lithuanian */

(OJ L 366 28.12.1978 p. 28)

Amended by 31983L0651 (OJ L 370 31.12.1983 p. 62)

31978L1035

Council Directive 78/1035/EEC of 19 December 1978 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries /* Not available in Lithuanian */

(OJ L 366 28.12.1978 p. 34)

Amended by 31981L0933 (OJ L 338 25.11.1981 p. 24)

Amended by 31985L0576 (OJ L 372 31.12.1985 p. 30)

Amended by 11994N

31983L0182

Council Directive 83/182/EEC of 28 March 1983 on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another /* Not available in Lithuanian */

(OJ L 105 23.04.1983 p. 59)

Completed by 11985I

Amended by 31991L0680 (OJ L 376 31.12.1991 p. 1)

Amended by 11994N

Amended by 12003T

31983L0183

Council Directive 83/183/EEC of 28 March 1983 on tax exemptions applicable to permanent imports from a Member State of the personal property of individuals /* Not available in Lithuanian */ (OJ L 105 23.04.1983 p. 64)

Amended by 31989L0604 (OJ L 348 29.11.1989 p. 28)

Amended by 31991L0680 (OJ L 376 31.12.1991 p. 1)

Amended by 31992L0012 (OJ L 076 23.03.1992 p. 1)

31994L0004

Council Directive 94/4/EC of 14 February 1994 amending Directives 69/169/EEC and 77/388/EEC and increasing the level of allowances for travellers from third countries and the limits on tax-free purchases in intra-Community travel /* Not available in Lithuanian */

(OJ L 060 03.03.1994 p. 14)

Amended by 31994L0075 (OJ L 365 31.12.1994 p. 52)

Amended by 31998L0094 (OJ L 358 31.12.1998 p. 105)

MOKESČIAI

09.40 Kiti mokesčiai

09.40 Kiti mokesčiai

31976H0002

76/2/EEC: Commission Recommendation of 5 December 1975 to the Member States concerning the taxation of wine /* Not available in Lithuanian */
(OJ L 002 07.01.1976 p. 13)

31979H0570

79/570/EEC: Commission Recommendation of 29 May 1979 on the application of inland postal rates to certain mail between Member States /* Not available in Lithuanian */
(OJ L 155 22.06.1979 p. 16)

31994H1069

94/1069/EC: Commission Recommendation of 7 December 1994 on the transfer of small and medium-sized enterprises (Text with EEA relevance) /* Not available in Lithuanian */
(OJ L 385 31.12.1994 p. 14)

31995R2869

Commission Regulation (EC) No 2869/95 of 13 December 1995 on the fees payable to the Office for Harmonization in the Internal Market (Trade Marks and Designs) /* Not available in Lithuanian */
(OJ L 303 15.12.1995 p. 33)
Amended by 32004R0781 (OJ L 123 27.04.2004 p. 85)

32001D0371

2001/371/EC: Commission Decision of 21 December 2000 on the exemption from mineral levies under the manure law which the Netherlands intends to grant (notified under document number C(2000) 4404) /* Not available in Lithuanian */
(OJ L 130 12.05.2001 p. 42)

32004D0162

2004/162/EC: Council Decision of 10 February 2004 concerning the dock dues in the French overseas departments and extending the period of validity of Decision 89/688/EEC /* Not available in Lithuanian */
(OJ L 052 21.02.2004 p. 64)

41979D0008

79/8/EEC: Decision of the representatives of the Governments of the Member States of the European Economic Community, meeting within the Council, of 18 December 1978 on the abolition of certain postal charges for customs presentation /* Not available in Lithuanian */
(OJ L 006 10.01.1979 p. 26)

MOKESČIAI

09.50 Mokesčių vengimo prevencija

09.50 Mokesčių vengimo prevencija**31975Y0214(01)**

Council Resolution of 10 February 1975 on the measures to be taken by the Community in order to combat international tax evasion and avoidance /* Not available in Lithuanian */
(O) C 035 14.02.1975 p. 1)

31977L0799

Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation /* Not available in Lithuanian */
(O) L 336 27.12.1977 p. 15)

Amended by 11979H

Amended by 31979L1070 (O) L 331 27.12.1979 p. 8)

Completed by 11985I

Amended by 31992L0012 (O) L 076 23.03.1992 p. 1)

Amended by 11994N

Amended by 12003T

Amended by 32003L0093 (O) L 264 15.10.2003 p. 23)

Amended by 32004L0056 (O) L 127 29.04.2004 p. 70)

Amended by 32004L0106 (O) L 359 04.12.2004 p. 30)

31991L0308

Council Directive 91/308/EEC of 10 June 1991 on prevention of the use of the financial system for the purpose of money laundering /* Not available in Lithuanian */

(O) L 166 28.06.1991 p. 77)

Incorporated by 21994A0103(38) (O) L 001 03.01.1994 p. 206)

Incorporated by 21994A0103(59) (O) L 001 03.01.1994 p. 403)

Amended by 32001L0097 (O) L 344 28.12.2001 p. 76)

31994Y1020(01)

Council conclusions of 11 July 1994 concerning the fight against fraud /* Not available in Lithuanian */

(O) C 292 20.10.1994 p. 1)

31994Y1214(01)

Council Resolution of 6 December 1994 on the legal protection of the financial interests of the Communities /* Not available in Lithuanian */

(O) C 355 14.12.1994 p. 2)

31995R2988

Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests /* Not available in Lithuanian */

(O) L 312 23.12.1995 p. 1)

31996R2185

Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities /* Not available in Lithuanian */

(O) L 292 15.11.1996 p. 2)

31998D0527

98/527/EC, Euratom: Commission Decision of 24 July 1998 on the treatment for national accounts purposes of VAT fraud (the discrepancies between theoretical VAT receipts and actual VAT receipts) (notified under document number C(1998) 2202) (Text with EEA relevance) /* Not available in Lithuanian */
(O) L 234 21.08.1998 p. 39)

31999D0352

1999/352/EC, ECSC, Euratom: Commission Decision of 28 April 1999 establishing the European Anti-fraud Office (OLAF) (notified under document number SEC(1999) 802) /* Not available in Lithuanian */

(O) L 136 31.05.1999 p. 20)

31999D0394

1999/394/EC, Euratom: Council Decision of 25 May 1999 concerning the terms and conditions for internal investigations in relation to the prevention of fraud, corruption and any illegal activity detrimental to the Communities' interests /* Not available in Lithuanian */

(O) L 149 16.06.1999 p. 36)

31999D0396

1999/396/EC, ECSC, Euratom: Commission Decision of 2 June 1999 concerning the terms and conditions for internal investigations in relation to the prevention of fraud, corruption and any illegal activity detrimental to the Communities' interests (notified under document number SEC(1999) 802) /* Not available in Lithuanian */

(O) L 149 16.06.1999 p. 57)

31999Q0531

Interinstitutional Agreement of 25 May 1999 between the European Parliament, the Council of the European Union and the Commission of the European Communities concerning internal investigations by the European Anti-fraud Office (OLAF) /* Not available in Lithuanian */

(O) L 136 31.05.1999 p. 15)

31999R1073

Regulation (EC) No 1073/1999 of the European Parliament and of the Council of 25 May 1999 concerning investigations conducted by the European Anti-Fraud Office (OLAF) /* Not available in Lithuanian */

(O) L 136 31.05.1999 p. 1)

Amendment proposed by 52004PC0103

31999R1074

Council Regulation (Euratom) No 1074/1999 of 25 May 1999 concerning investigations conducted by the European Anti-Fraud Office (OCAF) /* Not available in Lithuanian */

(O) L 136 31.05.1999 p. 8)

Amendment proposed by 52004PC0104

MOKESČIAI

09.50 Mokesčių vengimo prevencija

3 2004D 0011(01)

2004/525/EB:2004 m. birželio 3 d. Europos centrinio banko sprendimas, dėl Europos kovos su sukčiavimu tarnybos atliekamų Europos centrinio banko tyrimų, susijusių su Europos Bendrijų finansiniams interesams kenkiančio sukčiavimo, korupcijos ir bet kokios kitos neteisėtos veiklos prevencija, nuostatų ir sąlygų, ir dėl Europos centrinio banko personalo įdarbinimo sąlygų dalinio pakeitimo (ECB/2004/11)
(O) L 230 30.06.2004 p. 56)

3 2004D 0026(01)

2004/26/: Decision No 26/2004 of the Committee of the Regions of 10 February 2004 relating to the conditions and procedures for internal investigations in relation to the prevention of fraud, corruption and any illegal activity detrimental to the Communities' interests /* Not available in Lithuanian */
(O) L 102 07.04.2004 p. 84)

3 2004D 0804

Decision No 804/2004/EC of the European Parliament and of the Council of 21 April 2004 establishing a Community action programme to promote activities in the field of the protection of the Community's financial interests (Hercule programme) /* Not available in Lithuanian */
(O) L 143 30.04.2004 p. 9)

4 1991 X 1217

Resolution of the Council and of the representatives of the Governments of the Member States, meeting within the Council of 13 November 1991 concerning the protection of the financial interests of the Communities /* Not available in Lithuanian */
(O) C 328 17.12.1991 p. 1)