

LITHUANIA ECOTAX RATES
GREEN BUDGET GERMANY (GBG)

Environmental tax rates in Lithuania:

Name	Type	General tax-base	Specific tax-base	Tax rate national currency	Tax rate - Euro
Lithuania					
Air emission non-compliance fees	Fee/Charge	Other measured or estimated emissions to air	Emissions of air pollutants above the permitted level	Penalty rate for excess emissions	Penalty rate for excess emissions
Air emission non-compliance fees	Fee/Charge	Other measured or estimated emissions to air	Environmental damage caused by the emissions above the permitted level	Based on formula	
Air pollution charge for air transport	Fee/Charge	Air transport	One take-off and landing cycle of an aircraft	5.00 LTL per cycle	1.45 € per tonne
Air pollution charge for mobile sources/fuels	Fee/Charge	Diesel	Diesel used for vessels	34.00 LTL per tonne	9.85 € per tonne
Air pollution charge for mobile sources/fuels	Fee/Charge	Diesel	Diesel used in motor vehicles with internal combustion engines	22.00 LTL per tonne	6.37 € per tonne
Air pollution charge for mobile sources/fuels	Fee/Charge	Diesel	Diesel used in railroad transport	32.00 LTL per tonne	9.27 € per tonne
Air pollution charge for mobile sources/fuels	Fee/Charge	Heavy fuel oil	Heavy fuel oil used for vessels, sulphur content 0.5 - 1.5%	14.00 LTL per tonne	4.05 € per tonne
Air pollution charge for mobile sources/fuels	Fee/Charge	Heavy fuel oil	Heavy fuel oil used for vessels, sulphur content 1.5 - 2.5%	20.00 LTL per tonne	5.79 € per tonne
Air pollution charge for mobile sources/fuels	Fee/Charge	Heavy fuel oil	Heavy fuel oil used for vessels, sulphur content less than 0.5%	8.00 LTL per tonne	2.32 € per tonne
Air pollution charge for mobile sources/fuels	Fee/Charge	Other energy products for transport purposes	Liquefied natural gas used in motor vehicles with inter-	16.00 LTL per tonne	4.63 € per tonne

			nal combustion engines		
Air pollution charge for mobile sources/fuels	Fee/Charge	Other energy products for transport purposes	LPG used in motor vehicles with internal combustion engines	20.00 LTL per tonne	5.79 € per tonne
Air pollution charge for mobile sources/fuels	Fee/Charge	Unleaded petrol	Unleaded petrol used for vessels	32.00 LTL per tonne	9.27 € per tonne
Air pollution charge for mobile sources/fuels	Fee/Charge	Unleaded petrol	Unleaded petrol used in motor vehicles with internal combustion engines	21.00 LTL per tonne	6.08 € per tonne
Air pollution charge for stationary sources	Fee/Charge	Measured or estimated NOx emissions	NOx	479.00 LTL per tonne	138.73 € per tonne
Air pollution charge for stationary sources	Fee/Charge	Other measured or estimated emissions to air	Other pollutants, group I	1210.00 LTL per tonne	350.44 € per tonne
Air pollution charge for stationary sources	Fee/Charge	Other measured or estimated emissions to air	Other pollutants, group II	570.00 LTL per tonne	165.08 € per tonne
Air pollution charge for stationary sources	Fee/Charge	Other measured or estimated emissions to air	Other pollutants, group III	74.00 LTL per tonne	21.43 € per tonne
Air pollution charge for stationary sources	Fee/Charge	Other measured or estimated emissions to air	Other pollutants, group IV	13.00 LTL per tonne	3.77 € per tonne
Air pollution charge for stationary sources	Fee/Charge	Other measured or estimated emissions to air	Solid particles	184.00 LTL per tonne	53.29 € per tonne
Air pollution charge for stationary sources	Fee/Charge	Other measured or estimated emissions to air	Sulphur dioxide	288.00 LTL per tonne	83.41 € per tonne
Air pollution charge for stationary sources	Fee/Charge	Other measured or estimated emissions to air	Vanadium pentoxide	11485.00 LTL per tonne	3326.29 € per tonne
Charge for hunting grounds use	Fee/Charge	Management of land, soil and forest resources	Hunting ground area	0.25 - 1.8 LTL per ha per annum	0,07 - 0,52 € per ha per annum
Charge on packaging	Fee/Charge	Waste management - individual products	Other (wood, textile etc.) primary packaging	0.20 LTL per kg	0.06 € per kg
Charge on packaging	Fee/Charge	Waste management - individual	Primary packaging, composites	2.00 LTL per kg	0.58 € per kg

		products			
Charge on packaging	Fee/Charge	Waste management - individual products	Primary packaging, glass	0.09 LTL per kg	0.03 € per kg
Charge on packaging	Fee/Charge	Waste management - individual products	Primary packaging, metal	2.60 LTL per kg	0.75 € per kg
Charge on packaging	Fee/Charge	Waste management - individual products	Primary packaging, paper and/or cardboard	0.10 LTL per kg	0.03 € per kg
Charge on packaging	Fee/Charge	Waste management - individual products	Primary packaging, plastics	1.80 LTL per kg	0.52 € per kg
Commercial fishing charges	Fee/Charge	Management of fish stocks	Income from fish sales (charge for protection and restoration of fish stocks)	4% of income from fish sales	
Commercial fishing charges	Fee/Charge	Management of fish stocks	Income from fish sales (general deduction for commercial fishing)	1% of income from fish sales	
Forest felling charges	Fee/Charge	Management of land, soil and forest resources	Income for roundwood and stumpage sales	5% of income	
Fuel excise tax	Tax	Diesel	Diesel	860.00 LTL per tonne	249.07 € per tonne
Fuel excise tax	Tax	Other fuels for stationary purposes	Gas oil	80.00 LTL per tonne	23.17 € per tonne
Fuel excise tax	Tax	Heavy fuel oil	Heavy fuel oil for other purposes	45.00 LTL per tonne	13.03 € per tonne
Fuel excise tax	Tax	Heavy fuel oil	Heavy fuel oil used for heating	80.00 LTL per tonne	23.17 € per tonne
Fuel excise tax	Tax	Light fuel oil	Kerosene	720.00 LTL per tonne	208.53 € per tonne
Fuel excise tax	Tax	Other energy products for transport purposes	LPG	200.00 LTL per kl	57.92 € per kl
Fuel excise tax	Tax	Unleaded petrol	Unleaded petrol	1250.00 LTL per tonne	362.03 € per tonne
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Combination vehicles with total weight 40 - 41 tonnes (axle with pneumatic suspension)	2260.00	654.54

Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Combination vehicles with total weight 40 - 41 tonnes (other type of suspension)	2590.00	750.12
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Combination vehicles with total weight 41 - 42 tonnes (axle with pneumatic suspension)	2260.00	654.54
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Combination vehicles with total weight 41 - 42 tonnes (other type of suspension)	2600.00	753.01
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Combination vehicles with total weight 42 - 43 tonnes (axle with pneumatic suspension)	2260.00	654.54
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Combination vehicles with total weight 42 - 43 tonnes (other type of suspension)	2610.00	755.91
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Combination vehicles with total weight 43 - 44 tonnes (axle with pneumatic suspension)	2260.00	654.54
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Combination vehicles with total weight 43 - 44 tonnes (other type of suspension)	2620.00	758.80
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 12 - 13 tonnes (axle with pneumatic suspension)	300.00	86.89
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 12 - 13 tonnes (other type of suspension)	345.00	99.92
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 12 - 13 tonnes (other type of suspension)	300.00	86.89

les tax		tration or use of motor vehicles, recurrent taxes	weight 13 - 14 tonnes (axle with pneumatic suspension)		
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 13 - 14 tonnes (other type of suspension)	350.00	101.37
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 14 - 15 tonnes (axle with pneumatic suspension)	300.00	86.89
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 14 - 15 tonnes (other type of suspension)	355.00	102.82
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 15 - 16 tonnes (axle with pneumatic suspension)	440.00	127.43
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 15 - 16 tonnes (other type of suspension)	600.00	173.77
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 16 - 17 tonnes (axle with pneumatic suspension)	440.00	127.43
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 16 - 17 tonnes (other type of suspension)	610.00	176.67
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 17 - 18 tonnes (axle with pneumatic suspension)	440.00	127.43
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 17 - 18 tonnes (other type of suspension)	620.00	179.56
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 18 - 19 tonnes (axle with pneumatic suspension)	440.00	127.43

			sion)		
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 18 - 19 tonnes (other type of suspension)	630.00	182.46
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 19 - 20 tonnes (axle with pneumatic suspension)	440.00	127.43
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 19 - 20 tonnes (other type of suspension)	640.00	185.36
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 20 - 21 tonnes (axle with pneumatic suspension)	440.00	127.43
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 20 - 21 tonnes (other type of suspension)	650.00	188.25
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 21 - 22 tonnes (axle with pneumatic suspension)	440.00	127.43
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 21 - 22 tonnes (other type of suspension)	660.00	191.15
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 22 - 23 tonnes (axle with pneumatic suspension)	440.00	127.43
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 22 - 23 tonnes (other type of suspension)	670.00	194.05
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 23 - 24 tonnes (axle with pneumatic suspension)	820.00	237.49
Heavy-duty vehicles tax	Tax	Transport - Registration or use of	Vehicles with total weight 23 - 24 ton-	960.00	278.04

		motor vehicles, recurrent taxes	nes (other type of suspension)		
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 24 - 25 tonnes (axle with pneumatic suspension)	820.00	237.49
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 24 - 25 tonnes (other type of suspension)	970.00	280.93
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 25 - 26 tonnes (axle with pneumatic suspension)	820.00	237.49
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 25 - 26 tonnes (other type of suspension)	980.00	283.83
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 26 - 27 tonnes (axle with pneumatic suspension)	820.00	237.49
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 26 - 27 tonnes (other type of suspension)	990.00	286.72
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 27 - 28 tonnes (axle with pneumatic suspension)	820.00	237.49
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 27 - 28 tonnes (other type of suspension)	1000.00	289.62
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 28 - 29 tonnes (axle with pneumatic suspension)	820.00	237.49
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 28 - 29 tonnes (other type of suspension)	2010.00	582.14
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent	Vehicles with total weight 29 - 30 tonnes (axle with pneu-	1300.00	376.51

		taxes	matic suspension)		
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 29 - 30 tonnes (other type of suspension)	1490.00	431.53
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 30 - 31 tonnes (axle with pneumatic suspension)	1300.00	376.51
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 30 - 31 tonnes (other type of suspension)	1500.00	434.43
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 31 - 32 tonnes (axle with pneumatic suspension)	1300.00	376.51
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 31 - 32 tonnes (other type of suspension)	1510.00	437.33
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 32 - 33 tonnes (axle with pneumatic suspension)	1300.00	376.51
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 32 - 33 tonnes (other type of suspension)	1520.00	440.22
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 33 - 34 tonnes (axle with pneumatic suspension)	1850.00	535.80
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 33 - 34 tonnes (other type of suspension)	2060.00	596.62
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 34 - 35 tonnes (axle with pneumatic suspension)	1850.00	535.80
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 34 - 35 tonnes (other type of suspension)	2070.00	599.51
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor	Vehicles with total weight 35 - 36 ton-	1850.00	535.80

		vehicles, recurrent taxes	nes (axle with pneumatic suspension)		
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 35 - 36 tonnes (other type of suspension)	2080.00	602.41
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 36 - 37 tonnes (axle with pneumatic suspension)	1850.00	535.80
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 36 - 37 tonnes (other type of suspension)	2090.00	605.31
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 37 - 38 tonnes (axle with pneumatic suspension)	1850.00	535.80
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 37 - 38 tonnes (other type of suspension)	2100.00	608.20
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 38 - 39 tonnes (axle with pneumatic suspension)	1850.00	535.80
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 38 - 39 tonnes (other type of suspension)	2110.00	611.10
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 39 - 40 tonnes (axle with pneumatic suspension)	1850.00	535.80
Heavy-duty vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Vehicles with total weight 39 - 40 tonnes (other type of suspension)	2120.00	613.99
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Amber, Juodkrante deposit	30.00 LTL per kg	8.69 € per kg
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Amber, Smelte deposit	46.00 LTL per kg	13.32 € per kg
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Anhydrite	0.40 LTL per tonne	0.12 € per tonne

Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Chalk Marl	0.48 LTL per tonne	0.14 € per tonne
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Clay, other deposits	0.30 LTL per m ³	0.09 € per m ³
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Clay, Saltiskiai deposit	0.28 LTL per tonne	0.08 € per tonne
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Clay, Ukmerge deposit	0.75 LTL per m ³	0.22 € per m ³
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Dolomite	0.50 LTL per m ³	0.14 € per m ³
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Limestone	0.65 LTL per tonne	0.19 € per tonne
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Opoka	0.40 LTL per tonne	0.12 € per tonne
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Peat for domestic use	1.00 LTL per tonne	0.29 € per tonne
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Peat for exports	5.00 LTL per tonne	1.45 € per tonne
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Sand	0.25 LTL per m ³	0.07 € per m ³
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Sand and gravel mix	0.23 LTL per m ³	0.07 € per m ³
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Sand used in glass industry	2.90 LTL per tonne	0.84 € per tonne
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Sapropel	0.65 LTL per tonne	0.19 € per tonne
Minerals extraction charges	Fee/Charge	Management of land, soil and forest resources	Soil used for construction purposes	0.15 LTL per m ³	0.04 € per m ³
Motor vehicle import duty	Tax	Transport - Motor vehicles, one-off import or sales taxes	Customs value of vehicles 7 - 10 years of age	5% of the customs value	
Motor vehicle import duty	Tax	Transport - Motor vehicles, one-off	Customs value of vehicles older than 10	10 - 20% of the customs value	

		import or sales taxes	years		
Municipal waste user charge	Fee/Charge	Waste management - in general	Commercial users (shops, offices) and industry	11.04 -22.68 LTL per m3	3,20 - 6,57 € per m3
Municipal waste user charge	Fee/Charge	Waste management - in general	Households	11.04 -22.68 LTL per m3	3,20 - 6,57 € per m3
Municipal waste user charge	Fee/Charge	Waste management - in general	Public/municipal institutions (schools, hospitals etc.)	11.04 -22.68 LTL per m3	3,20 - 6,57 € per m3
Nature protection non-compliance fee	Fee/Charge	Management of biodiversity and wildlife	Damage done to species and/or their habitats	Based on the level of damage and the species/habitats	
Sewage user charge	Fee/Charge	Management of water resources	Households	1.27 - 3.31 LTL per m3	0,37 - 0,96 € per m3
Sewage user charge	Fee/Charge	Management of water resources	Other users (manufacturing and others)	1.85 - 3.28 LTL per m3	0,54 - 0,95 € per m3
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from inland fields, 10 - 25 thousand tonnes annually	4.00 % from sales price	
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from inland fields, 100 - 125 thousand tonnes annually	12.00 % from sales price	
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from inland fields, 125 - 150 thousand tonnes annually	14.00 % from sales price	
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from inland fields, 25 - 50 thousand tonnes annually	6.00 % from sales price	
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from inland fields, 50 - 75 thousand tonnes annually	8.00 % from sales price	
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from inland fields, 75 - 100 thousand tonnes annually	10.00 % from sales price	
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from inland fields, less than 10 thousand tonnes annually	2.00 % from sales price	
Tax on oil and na-	Tax	Management of	Exploitation from in-	16.00 % from	

natural gas resources		land, soil and forest resources	inland fields, more than 150 thousand tonnes annually	sales price	
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from offshore fields, 100 - 200 thousand tonnes annually	4.00 % from sales price	
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from offshore fields, 200 - 300 thousand tonnes annually	6.00 % from sales price	
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from offshore fields, 300 - 400 thousand tonnes annually	8.00 % from sales price	
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from offshore fields, 400 - 500 thousand tonnes annually	10.00 % from sales price	
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from offshore fields, 500 - 600 thousand tonnes annually	12.00 % from sales price	
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from offshore fields, 600 - 700 thousand tonnes annually	14.00 % from sales price	
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from offshore fields, less than 100 thousand tonnes annually	2.00 % from sales price	
Tax on oil and natural gas resources	Tax	Management of land, soil and forest resources	Exploitation from offshore fields, more than 700 thousand tonnes annually	16.00 % from sales price	
Tree cutting non-compliance fees	Fee/Charge	Management of land, soil and forest resources	Illegal tree cutting	3 to 10 times the stumpage fee	3 to 10 times the stumpage fee
Turnover tax on vehicles	Tax	Transport - Motor vehicles, one-off import or sales taxes	Taxable vehicle value exceeding 100,000 LTL	15% of taxable value	
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Non-compliance with waste disposal regulations - class I	73800.00 LTL per case of non-compliance	20590.00 € per case of non-compliance
Waste disposal non-compliance	Fee/Charge	Waste management - in general	Non-compliance with waste disposal regu-	36900.00 LTL per case of non-	10295.00 € per case of non-

fees			lations - class II	compliance	compliance
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Non-compliance with waste disposal regulations - class III	11070.00 LTL per case of non-compliance	3089.00 € per case of non-compliance
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Non-compliance with waste disposal regulations - class IV	3690.00 LTL per case of non-compliance	1030.00 € per case of non-compliance
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Non-compliance with waste disposal regulations - class V	738.00 LTL per case of non-compliance	206.00 € per case of non-compliance
Waste related product charges	Fee/Charge	Waste management - individual products	Air filters (from engines with internal combustion)	1.00 LTL per piece	0.29 € per piece
Waste related product charges	Fee/Charge	Waste management - individual products	Electric power batteries and chemical batteries, used in transport vehicles (car batteries)	0.50 LTL per kg	0.14 € per kg
Waste related product charges	Fee/Charge	Waste management - individual products	Hydraulic absorbers from motor vehicles	3.00 LTL per piece	0.87 € per piece
Waste related product charges	Fee/Charge	Waste management - individual products	Luminescent bulbs containing mercury	15% of the wholesale price	
Waste related product charges	Fee/Charge	Waste management - individual products	New tires weighing more than 3 kg	0.30 LTL per kg	0.09 € per kg
Waste related product charges	Fee/Charge	Waste management - individual products	Oil/fuel filters (from engines with internal combustion)	1.00 LTL per piece	0.29 € per piece
Waste related product charges	Fee/Charge	Waste management - individual products	Other electric power batteries and chemical batteries	4% of the wholesale price	
Waste related product charges	Fee/Charge	Waste management - individual products	Regenerated tires weighing more than 3 kg	0.30 LTL per kg	0.09 € per kg
Waste related product charges	Fee/Charge	Waste management - individual products	Used tires weighing more than 3 kg	0.36 LTL per kg	0.10 € per kg
Water abstraction charge	Fee/Charge	Management of water resources	Groundwater for household use	0.03 LTL per m ³	0.01 € per m ³
Water abstraction charge	Fee/Charge	Management of water resources	Groundwater for manufacturing purposes	0.07 LTL per m ³	0.02 € per m ³
Water abstraction charge	Fee/Charge	Management of water resources	Mineral water	4.50 LTL per m ³	1.30 € per m ³
Water abstraction	Fee/Charge	Management of	Surface water for ag-	0.01 LTL per m ³	0.00 € per m ³

charge		water resources	gricultural and manufacturing purposes		
Water abstraction charge	Fee/Charge	Management of water resources	Surface water for cooling (thermal power plants)	0.00 LTL per m ³	0.00 € per m ³
Water abstraction charge	Fee/Charge	Management of water resources	Surface water for fisheries	0.00 LTL per m ³	0.00 € per m ³
Water abstraction charge	Fee/Charge	Management of water resources	Surface water for Ignalina nuclear power plant (for cooling purposes)	0.00 LTL per m ³	0.00 € per m ³
Water abstraction charge	Fee/Charge	Management of water resources	Surface water for Kaunas hydro-power plant	0.00 LTL per m ³	0.00 € per m ³
Water abstraction charge	Fee/Charge	Management of water resources	Surface water for Kruonis hydro-power plant	0.00 LTL per m ³	0.00 € per m ³
Water effluent non-compliance fee	Fee/Charge	Other measured or estimated effluents to water	Discharges above the permitted level	Penalty rate for excess discharges	Penalty rate for excess discharges
Water effluent non-compliance fee	Fee/Charge	Other measured or estimated effluents to water	Environmental damage caused by the discharges above the permitted level	Based on formula	
Water pollution charge	Fee/Charge	Measured or estimated effluents of oxydizeable matters (BOD, COD)	BOD7	714.00 LTL per tonne	206.79 € per tonne
Water pollution charge	Fee/Charge	Other measured or estimated effluents to water	Chlorides	9.00 LTL per tonne	2.61 € per tonne
Water pollution charge	Fee/Charge	Other measured or estimated effluents to water	Other pollutants, group I	8700460.00 LTL per tonne	2519827.23 € per tonne
Water pollution charge	Fee/Charge	Other measured or estimated effluents to water	Other pollutants, group II	792710.00 LTL per tonne	229584.67 € per tonne
Water pollution charge	Fee/Charge	Other measured or estimated effluents to water	Other pollutants, group III	129250.00 LTL per tonne	37433.39 € per tonne
Water pollution charge	Fee/Charge	Other measured or estimated effluents to water	Other pollutants, group IV	29290.00 LTL per tonne	8482.97 € per tonne
Water pollution charge	Fee/Charge	Other measured or estimated effluents to water	Other pollutants, group V	2871.00 LTL per tonne	831.50 € per tonne
Water pollution	Fee/Charge	Other measured or	Sulphates	2.00 LTL per	0.58 € per

charge		estimated effluents to water		tonne	tonne
Water pollution charge	Fee/Charge	Other measured or estimated effluents to water	Suspended solids	281.00 LTL per tonne	81.38 € per tonne
Water pollution charge	Fee/Charge	Other measured or estimated effluents to water	Total N	550.00 LTL per tonne	159.29 € per tonne
Water pollution charge	Fee/Charge	Other measured or estimated effluents to water	Total P	2000.00 LTL per tonne	579.24 € per tonne
Water supply user charge	Fee/Charge	Management of water resources	Households	1.27 - 1.59 LTL per m3	0,37 - 0,46 € LTL per m3
Water supply user charge	Fee/Charge	Management of water resources	Other users (water for manufacturing and other purposes)	1.26 - 1.93 LTL per m3	0,36 - 0,56 € LTL per m3

Source: OECD/EEA database on environmentally related taxes, fees and charges, other economic instruments and voluntary approaches used in environmental policy and natural resources management