

**GOVERNMENT OF THE REPUBLIC OF LITHUANIA**

**RESOLUTION No 447**

**of 21 April 2005**

**ON THE IMPLEMENTATION OF THE LAW ON THE FINANCING OF THE ROAD  
MAINTENANCE AND DEVELOPMENT PROGRAMME OF THE REPUBLIC OF  
LITHUANIA**

Vilnius

Acting pursuant to the Law on the Financing of the Road Maintenance and Development Programme of the Republic of Lithuania (*Valstybės Žinios* (Official Gazette) No 92-2873, 2000; No 171-6302, 2004) and implementing Directive 1999/62/EC of the European Parliament and of the Council of 17 June 1999 on the charging of heavy goods vehicles for the use of certain infrastructures, the Government of the Republic of Lithuania has resolved:

1. To approve the following documents annexed hereto:

1.1. Amounts of Deductions from Income and Description of the Procedure of their Calculation, Payment and Control;

1.2. Amounts of the Charge for Goods Vehicles Registered in the Republic of Lithuania and Description of the Procedure of its Payment, Administration and Control;

1.3. Amounts of the User Charge Payable by the Owners or Users of Vehicles Registered in the Republic of Lithuania and Foreign Countries, including EU Member States, and Description of the Procedure of its Payment, Administration and Control;

1.4. Amounts of the Charge for the Use of Roads of National Importance by Vehicles (Vehicle Combinations) Registered in the Republic of Lithuania and Foreign Countries, including EU Member States, which Exceed, Laden or Unladen, the Maximum Authorised Dimensions and/or Maximum Authorised Axle Loads and/or the Maximum Permissible Gross Laden Weight of a Vehicle (Vehicle Combination);

1.5. Description of the Procedure of Use of Funds for the Financing of the Road Maintenance and Development Programme.

2. To assign:

2.1. The State Tax Inspectorate under the Ministry of Finance to collect, until 1 July 2005, deductions from income and exercise control over such deductions.

2.2. The Customs of the Republic of Lithuania:

2.2.1. To check at customs posts, as of 31 May 2005, whether the owners or users of vehicles have documents attesting the payment of the user charge payable by owners or users of vehicles registered in the Republic of Lithuania and foreign countries, including EU

member states, where the entering or exiting vehicles cross the external borders of the European Union;

2.2.2. to check at customs posts whether the owners or users of vehicles have documents attesting the payment of the charge for the use of roads of national importance by vehicles registered in the Republic of Lithuania and foreign countries, including EU member states, which exceed, laden or unladen, the maximum authorised dimensions and/or maximum authorised axle loads and/or the maximum permissible gross laden weight of a vehicle (vehicle combination) where the entering or exiting vehicles cross the external borders of the European Union;

2.3. Territorial police agencies:

2.3.1. to issue, until 1 May 2005, permits for the use of roads of national importance by vehicles (vehicle combinations) registered in the Republic of Lithuania and foreign countries, including EU member states, which exceed, laden or unladen, only the maximum authorised dimensions;

2.3.2. to check at the roadside, as of 31 May 2005, whether owners or users of vehicles have documents attesting the payment of the user charge payable by the owners or users of vehicles registered in the Republic of Lithuania and foreign countries, including EU member states;

2.3.3. to check at the roadside whether owners or users of vehicles have permits for the use of roads of national importance by vehicles (vehicle combinations) registered in the Republic of Lithuania and foreign countries, including EU member states, which exceed, laden or unladen, the maximum authorised dimensions and/or maximum authorised axle loads and/or the maximum permissible gross laden weight of a vehicle (vehicle combination);

2.3.4. to escort vehicles (vehicle combinations) registered in the Republic of Lithuania and foreign countries, including EU member states, which exceed, laden or unladen, the maximum authorised dimensions and/or maximum authorised axle loads and/or the maximum permissible gross laden weight of a vehicle (vehicle combination) and thus ensure traffic safety.

2.4. the State Road Transport Inspectorate under the Ministry of Transport and Communications:

2.4.1. to issue permits for the use of roads of national importance by vehicles (vehicle combinations) registered in the Republic of Lithuania and foreign countries, including EU member states, after the payment of a fixed amount of the charge for the use of roads by such vehicles of abnormal dimensions and/or heavy vehicles:

2.4.1.1. which exceed, laden or unladen, the maximum authorised dimensions and maximum authorised axle loads;

2.4.1.2. which exceed, laden or unladen, the maximum authorised dimensions and the maximum permissible gross laden weight of a vehicle (vehicle combination);

2.4.1.3. which exceed the maximum authorised axle loads and/or the maximum permissible gross laden weight of a vehicle (vehicle combination);

2.4.1.4. which exceed, laden or unladen, the maximum authorised dimensions, maximum authorised axle loads and the maximum permissible gross laden weight of a vehicle (vehicle combination);

2.4.1.5. which exceed, laden or unladen, only the maximum authorised dimensions, as of 1 May 2005;

2.4.2. to exercise roadside control, as of 31 May 2005, if the owners or users of vehicles have documents attesting the payment of the user charge payable by the owners or users of vehicles registered in the Republic of Lithuania and foreign countries, including EU member states, and/or permits for the use of roads of national importance by vehicles of abnormal dimensions and/or heavy vehicles.

3. To establish that the Lithuanian Road Administration under the Ministry of Transport and Communications shall be an institution authorised by the Government of the Republic of Lithuania which is in charge of the financing and administration of the Road Maintenance and Development Programme.

4. To assign the Ministry of Transport and Communications to inform foreign countries by 13 May 2005 about the amounts of the user charge payable by the owners or users of vehicles registered in the Republic of Lithuania and foreign countries, including EU member states, and the procedure of its payment, administration and control.

5. Paragraph 1.1 of this Resolution shall be effective until 1 July 2005.

6. The following is hereby repealed:

6.1. Resolution No 108 of the Government of Lithuania of 25 January 2002 on the Implementation of the Law on the Financing of the Road Maintenance and Development Programme of the Republic of Lithuania (*Valstybės Žinios* (Official Gazette) No 10-363, 2002);

6.2. Resolution No 256 of the Government of Lithuania of 18 February 2002 Amending Government Resolution No 108 of 25 January 2002 on the Implementation of the Law on the Financing of the Road Maintenance and Development Programme of the Republic of Lithuania (*Valstybės Žinios* (Official Gazette) No 18-735, 2002);

6.3. Resolution No 849 of the Government of Lithuania of 26 June 2003 Amending Government Resolution No 108 of 25 January 2002 on the Implementation of the Law on the Financing of the Road Maintenance and Development Programme of the Republic of Lithuania (*Valstybės Žinios* (Official Gazette) No 64-2907, 2003);

6.4. Resolution No 948 of the Government of Lithuania of 18 July 2003 Amending Government Resolution No 108 of 25 January 2002 on the Implementation of the Law on the Financing of the Road Maintenance and Development Programme of the Republic of Lithuania (*Valstybės Žinios* (Official Gazette) No 73-3382, 2003);

6.5. Resolution No 1068 of the Government of Lithuania of 26 August 2004 Amending Government Resolution No 108 of 25 January 2002 on the Implementation of the Law on the Financing of the Road Maintenance and Development Programme of the Republic of Lithuania (*Valstybės Žinios* (Official Gazette) No 133-4797, 2004).

Prime Minister

Algirdas Brazauskas

Minister of Transport and Communications

Zigmantas Balčytis

## **AMOUNTS OF DEDUCTIONS FROM INCOME AND DESCRIPTION OF THE PROCEDURE OF THEIR CALCULATION, PAYMENT AND CONTROL**

1. Deductions from income to finance the Road Maintenance and Development Programme (hereinafter referred to as the “Programme”) shall be paid by:

1.1. legal persons, except for legal persons engaged in trade activities, the sale of liquefied petroleum gas intended for use as motor fuel and also except for credit institutions – 0.48 percent of income;

1.2. legal persons engaged in trade activities – 0.3 percent of income;

1.3. legal persons engaged in the sale of liquefied petroleum gas intended for use as motor fuel – 0.1 percent of income;

1.4. credit institutions, except for the Bank of Lithuania – 1 percent of income from the margin and other services.

2. Deductions shall be paid from the income calculated in accordance with the procedure laid down in the Law on Profit Tax of the Republic of Lithuania (*Valstybės Žinios* (Official Gazette) No 110-3992, 2001) and taking into account paragraph 1 of Article 4 of the Law on the Financing of the Road Maintenance and Development Programme of the Republic of Lithuania.

3. The payers shall themselves calculate deductions from their monthly income and pay the amount, by the 25th day of the following month, to the Lithuanian state budget account “Road Programme – Deductions from Income” to finance the Programme (hereinafter referred to as the “Programme Financing Account”), indicating the payment code approved by the order of the Head of the State Tax Inspectorate under the Ministry of Finance. The accuracy of the calculation of deductions and compliance with the terms of their transfer shall be controlled by the local tax administrator.

4. The payers who have violated the procedure of calculation and payment of deductions shall be liable to penalties and default interest in accordance with the procedure laid down in the Law on Tax Administration of the Republic of Lithuania (*Valstybės Žinios* (Official Gazette) No 63-2243, 2004).

5. Deductions in the amounts specified in paragraphs 1.2 and 1.3 of this Description shall be paid into the Programme Financing Account by the legal persons whose income from the activities indicated in paragraphs 1.2 and 1.3 (including income from public catering) accounts for not less than 50 percent of their income. Legal persons whose income from the activities indicated in paragraphs 1.2 and 1.3 of this Description (including income from public catering activities) accounts for less than 50 percent of their total income and all other legal persons, except for credit institutions, shall pay deductions in the amounts specified in paragraph 1.1.

6. The payers shall, by 1 March of each year, submit to the relevant division of the county tax inspectorate a declaration of deductions to the Programme Financing Account for the preceding year. The form of the declaration and the procedure of filling it out shall be set forth by the State Tax Inspectorate under the Ministry of Finance.

**AMOUNTS OF THE CHARGE FOR GOODS VEHICLES REGISTERED IN THE  
REPUBLIC OF LITHUANIA AND DESCRIPTION OF THE PROCEDURE OF ITS  
PAYMENT, ADMINISTRATION AND CONTROL**

1. The owners or users of vehicles shall pay each year to the Lithuanian state budget account “Charge for Vehicles” to finance the Road Maintenance and Development Programme (hereinafter referred to as the “Programme”), indicating the payment code approved by the order of the Head of the State Tax Inspectorate under the Ministry of Finance and the Director General of the Customs Department under the Ministry of Finance, the following charges for goods vehicles registered in the Republic of Lithuania:

No	Vehicle type	Amount of charge (in litas)
<b>I. ROAD GOODS VEHICLES OF CATEGORIES N<sub>2</sub>/N<sub>3</sub>, INCLUDING TRAILERS AND SEMI-TRAILERS OF CLASS O<sub>4</sub></b>		
1.	Gross laden weight not less than 12 tonnes but less than 13 tonnes*	300
2.	Gross laden weight not less than 12 tonnes but less than 13 tonnes**	440
3.	Gross laden weight not less than 13 tonnes but less than 14 tonnes*	320
4.	Gross laden weight not less than 13 tonnes but less than 14 tonnes**	460
5.	Gross laden weight not less than 14 tonnes but less than 15 tonnes*	340
6.	Gross laden weight not less than 14 tonnes but less than 15 tonnes**	480
7.	Gross laden weight not less than 15 tonnes but less than 16 tonnes*	440
8.	Gross laden weight not less than 15 tonnes but less than 16 tonnes**	990
9.	Gross laden weight not less than 16 tonnes but less than 17 tonnes*	460
10.	Gross laden weight not less than 16 tonnes but less than 17 tonnes**	1010
11.	Gross laden weight not less than 17 tonnes but less than 18 tonnes*	480
12.	Gross laden weight not less than 17 tonnes but less than 18 tonnes**	1030
13.	Gross laden weight not less than 18 tonnes but less than 19 tonnes*	500
14.	Gross laden weight not less than 18 tonnes but less than 19 tonnes**	1050
15.	Gross laden weight not less than 19 tonnes but less than 20 tonnes*	520
16.	Gross laden weight not less than 19 tonnes but less than 20 tonnes**	1070
17.	Gross laden weight not less than 20 tonnes but less than 21 tonnes*	540
18.	Gross laden weight not less than 20 tonnes but less than 21 tonnes**	1090
19.	Gross laden weight not less than 21 tonnes but less than 22 tonnes*	560
20.	Gross laden weight not less than 21 tonnes but less than 22 tonnes**	1110
21.	Gross laden weight not less than 22 tonnes but less than 23 tonnes*	580

No	Vehicle type	Amount of charge (in litas)	
22.	Gross laden weight not less than 22 tonnes but less than 23 tonnes**	1130	
23.	Gross laden weight not less than 23 tonnes but less than 24 tonnes*	820	
24.	Gross laden weight not less than 23 tonnes but less than 24 tonnes**	1300	
25.	Gross laden weight not less than 24 tonnes but less than 25 tonnes*	840	
26.	Gross laden weight not less than 24 tonnes but less than 25 tonnes**	1320	
27.	Gross laden weight not less than 25 tonnes but less than 26 tonnes*	860	
28.	Gross laden weight not less than 24 tonnes but less than 26 tonnes**	1340	
29.	Gross laden weight not less than 26 tonnes but less than 27 tonnes*	880	
30.	Gross laden weight not less than 26 tonnes but less than 27 tonnes **	1360	
31.	Gross laden weight not less than 27 tonnes but less than 28 tonnes*	900	
32.	Gross laden weight not less than 27 tonnes but less than 28 tonnes**	1380	
33.	Gross laden weight not less than 28 tonnes but less than 29 tonnes*	920	
34.	Gross laden weight not less than 28 tonnes but less than 29 tonnes**	1400	
35.	Gross laden weight not less than 29 tonnes but less than 30 tonnes*	1300	
36.	Gross laden weight not less than 29 tonnes but less than 30 tonnes**	1930	
37.	Gross laden weight not less than 30 tonnes but less than 31 tonnes*	1320	
38.	Gross laden weight not less than 30 tonnes but less than 31 tonnes**	1950	
39.	Gross laden weight not less than 31 tonnes but less than 32 tonnes*	1340	
40.	Gross laden weight not less than 31 tonnes but less than 32 tonnes**	1970	
41.	Gross laden weight not less than 32 tonnes but less than 33 tonnes*	1360	
42.	Gross laden weight not less than 32 tonnes but less than 33 tonnes**	1990	
43.	Gross laden weight not less than 33 tonnes but less than 34 tonnes*	1850	
44.	Gross laden weight not less than 33 tonnes but less than 34 tonnes**	2540	
45.	Gross laden weight not less than 34 tonnes but less than 35 tonnes*	1870	
46.	Gross laden weight not less than 34 tonnes but less than 35 tonnes**	2560	
47.	Gross laden weight not less than 35 tonnes but less than 36 tonnes*	1890	
48.	Gross laden weight not less than 35 tonnes but less than 36 tonnes**	2580	
49.	Gross laden weight not less than 36 tonnes but less than 37 tonnes*	1910	
50.	Gross laden weight not less than 36 tonnes but less than 37 tonnes**	2600	
51.	Gross laden weight not less than 37 tonnes but less than 38 tonnes*	1930	
52.	Gross laden weight not less than 37 tonnes but less than 38 tonnes**	2620	
53.	Gross laden weight not less than 38 tonnes but less than 39 tonnes*	1950	
54.	Gross laden weight not less than 38 tonnes but less than 39 tonnes**	2640	
55.	Gross laden weight not less than 39 tonnes but less than 40 tonnes*	1970	
56.	Gross laden weight not less than 39 tonnes but less than 40 tonnes**	2660	
	<b>II. ROAD GOODS VEHICLE COMBINATION N<sub>3</sub>+O<sub>4</sub></b>		
57.	Gross laden weight not less than 40 tonnes but less than 41 tonnes where 40-foot containers manufactured according to ISO standards are carried by a three-axle towing vehicle coupled with a two-axle or three-axle semi-trailer	*	2260
		**	3340

No	Vehicle type		Amount of charge (in litas)
58.	Gross laden weight not less than 41 tonnes but less than 42 tonnes where 40-foot containers manufactured according to ISO standards are carried by a three-axle towing vehicle coupled with a two-axle or three-axle semi-trailer	*	2300
		**	3400
59.	Gross laden weight not less than 42 tonnes but less than 43 tonnes where 40-foot containers manufactured according to ISO standards are carried by a three-axle towing vehicle coupled with a two-axle or three-axle semi-trailer	*	2350
		**	3500
60.	Gross laden weight not less than 43 tonnes but less than 44 tonnes where 40-foot containers manufactured according to ISO standards are carried by a three-axle towing vehicle coupled with a two-axle or three-axle semi-trailer	*	2400
		**	3600

- Notes:** 1. (\*) – axle/axles with pneumatic or equivalent suspension.  
2. (\*\*) – another system of axle suspension.  
3. One foot = 30.48 cm.  
4. Category N – vehicles used for the carriage of goods.  
5. Category O – trailers and semi-trailers.

2. The owners and users of vehicles shall pay the charge separately for every vehicle, except for the charge in respect of the road goods vehicle combination N<sub>3</sub>+O<sub>4</sub> (having a gross laden weight not less than 40 tonnes but less than 44 tonnes where 40-foot containers manufactured according to ISO standards are carried by a three-axle towing vehicle coupled with a two-axle or three-axle semi-trailer). In the latter case, the charge shall be paid for the whole combination of vehicles.

3. The amount of the charge shall be calculated according to the maximum permissible laden weight of a vehicle specified in the vehicle registration certificate (vehicle user certificate). The classification of vehicles and their codes are set out in Annex 7 approved by Order No 348 of the Ministry of Transport and Communications of 11 September 1998 on the Approval of the Procedure of Manufacturing and Remaking Road Vehicles as well as the Regulatory Documents Regarding Their Technical Expertise (*Valstybės Žinios* (Official Gazette) No 84-2360, 1998; No 11-328, 2001). Registration certificates of vehicles (vehicle user certificates) which do not specify the data necessary to calculate the charge shall be replaced at the initiative of the owners or users of vehicles prior to the payment of the charge and before the vehicle is presented for the state roadworthiness test.

4. The owners or users of vehicles shall have the right to pay the charge in cash, by payment order or using other payment facilities or types of payment specified in the laws.

5. The owners or users of vehicles shall themselves calculate the amount of the charge and shall bear responsibility for the correct calculation thereof.

6. The charge shall be paid to the Lithuanian state budget account “Charge for Vehicles” to finance the Programme before the vehicle undergoes the state roadworthiness test and shall be controlled during the test.

7. The charge shall be paid each year, however it shall not be paid for a calendar year but for the period between the state roadworthiness tests of a vehicle.

8. Where a vehicle is presented for the state roadworthiness test, bank certified documents shall be presented attesting the payment of the charge.

9. Bank certified documents attesting the payment of the charge or copies of such documents certified by the seal of an enterprise and the signature of its manager shall be kept at the enterprise responsible for vehicle roadworthiness testing together with the card of results of the state roadworthiness test.

10. Where a roadworthiness test controller determines that the charge has not been paid or that it has not been paid correctly, he shall record it in the card of results of the state roadworthiness test and shall not issue documents certifying that the vehicle has undergone a state roadworthiness test and he shall return the documents concerning the payment of the charge to the owner or user of the vehicle.

11. No charge shall be paid for special purpose road vehicles registered in the Republic of Lithuania. Where vehicles exempt from the payment of the said charge are presented for the state roadworthiness test, they shall be accompanied by a document certifying their attribution to one or another transport group and/or their belonging to relevant institutions or organizations in accordance with the Law on the Financing of the Road Maintenance and Development Programme of the Republic of Lithuania.

**AMOUNTS OF THE USER CHARGE PAYABLE BY THE OWNERS OR USERS OF VEHICLES REGISTERED IN THE REPUBLIC OF LITHUANIA AND FOREIGN COUNTRIES, INCLUDING EU MEMBER STATES, AND THE PROCEDURE OF ITS PAYMENT, ADMINISTRATION AND CONTROL**

1. The owners or users of vehicles registered in the Republic of Lithuania and foreign countries, including EU member states, shall pay to the Lithuanian state budget account “User Charge Payable by the Owners or Users of Vehicles Registered in the Republic of Lithuania and Foreign Countries, including EU Member States” to finance the Road Maintenance and Development Programme (hereinafter referred to as the “Programme”), indicating the payment code approved by the order of the Head of the State Tax Inspectorate under the Ministry of Finance and the Director General of the Customs Department under the Ministry of Finance, the following charges:

Vehicle			Amount of charge (in litas)				
			Daily rate	Weekly rate	Monthly rate	Annual rate	
						2005	From 2006
Buses and coaches	M <sub>2</sub>	Vehicles having more than 8 passenger seats in addition to the driver’s seat and a gross laden weight not exceeding 5 tonnes	20	60	150	600	900
	M <sub>3</sub>	Vehicles having more than 8 passenger seats (but not more than 22 passenger seats) in addition to the driver’s seat and a gross laden weight exceeding 5 tonnes (inclusive)	20	60	150	600	900
		Vehicles having more than 22 passenger seats in addition to the driver’s seat	20	90	180	800	1600
Road goods vehicles and their combinations	N <sub>1</sub>	Gross laden weight not exceeding 3.5 tonnes (inclusive)	20	60	150	600	900
	N <sub>2</sub>	Gross laden weight exceeding 3.5 tonnes (inclusive) but not exceeding 12 tonnes	20	90	180	800	1600

Vehicle			Amount of charge (in litas)				
			Daily rate	Weekly rate	Monthly rate	Annual rate	
						2005	From 2006
	N <sub>3</sub>	Gross laden weight exceeding 12 tonnes but not exceeding 40 tonnes (inclusive)	20	90	180	800	1600
		Where 40-foot containers manufactured according to ISO standards are carried by a three-axle towing vehicle coupled with a two-axle or three-axle semi-trailer, having a gross laden weight not exceeding 44 tonnes	20	90	250	1000	1900
	N <sub>1</sub> –N <sub>3</sub>	Where owners of vehicles are agricultural entities and having a gross laden weight not exceeding 16 tonnes (inclusive)	20	40	80	400	900
Special purpose road vehicles		Vehicles designed for special purposes, but not for the carriage of goods	20	40	100	600	900

2. After having paid the said user charge, the owners or users of vehicles registered in the Republic of Lithuania and foreign countries, including EU member states, shall acquire the right to use the following roads of the highest category:

- 2.1. A1 Vilnius–Kaunas–Klaipėda;
- 2.2. A2 Vilnius–Panevėžys;
- 2.3. A3 Vilnius–Minsk;
- 2.4. A4 Vilnius–Varėna–Hrodna;
- 2.5. A5 Kaunas–Marijampolė–Suwalki;
- 2.6. A6 Kaunas–Zarasai–Daugavpils;
- 2.7. A7 Marijampolė–Kybartai–Kaliningrad;
- 2.8. A8 Panevėžys–Aristava–Sitkūnai;
- 2.9. A9 Panevėžys–Šiauliai;
- 2.10. A10 Panevėžys–Pasvalys–Rīga;
- 2.11. A11 Šiauliai–Palanga;
- 2.12. A12 Rīga–Šiauliai–Tauragė–Kaliningrad;
- 2.13. A13 Klaipėda–Liepāja;
- 2.14. A14 Vilnius–Utena;
- 2.15. A15 Vilnius–Lida;
- 2.16. A16 Vilnius–Prienai–Marijampolė;

2.17. A17 Panevėžys bypass;

2.18. A18 Šiauliai bypass.

3. Roads of the highest category specified in paragraph 2 of this Description shall be marked by relevant road signs. No charge shall be paid for the use of extensions of the said roads in residential areas.

4. The owners or users of vehicles shall pay the said charge separately for every bus, road goods vehicle or a combination of vehicles according to their gross laden weight.

5. The amount of the charge shall be determined by the vehicle type and class and it shall be differentiated according to the duration of use of roads of the highest category (annual, monthly, weekly, daily).

6. The amount of the charge shall be calculated according to the maximum permissible gross laden weight of a vehicle specified in the vehicle registration certificate (vehicle user certificate). The classification of vehicles and their codes are set out in Annex 7 approved by Order No 348 of the Ministry of Transport and Communications of 11 September 1998 on the Approval of the Procedure of Manufacturing and Remaking Road Vehicles as well as the Regulatory Documents Regarding their Technical Expertise (*Valstybės Žinios* (Official Gazette) No 84-2360, 1998; No 11-328, 2001).

7. Owners or users of vehicles shall themselves calculate the amount of the charge and shall bear responsibility for the correct calculation thereof.

8. Owners or users of vehicles shall have the right to pay the charge at any time and using various types of payment (in cash, by payment order or using other payment facilities or types of payment specified in the laws).

9. The charge may be paid in advance or during the journey at a banking institution or any other specified place of payment.

10. Where the charge is paid, documents certifying the payment thereof shall be issued, specifying the period of payment (daily, weekly, monthly or annual charge). A daily charge shall be valid as of the specified moment in time for a period of 24 hours, a weekly charge or a monthly charge shall be valid for one week or one month, and an annual charge shall be valid throughout the current year and until 31 January of next year.

11. The payment of the charge shall be controlled during roadside checks carried out to verify if the owners or users of vehicles have bank-certified documents attesting the payment of the charge or copies of such documents certified by the seal of an enterprise and the signature of its manager.

12. Where using the roads of the highest category specified in paragraph 2 of this Description, the owners or users (drivers) of vehicles shall have documents certifying the attribution of a vehicle exempt from the payment of the said charge to one or another transport group and/or its belonging to relevant institutions or organizations in accordance with the Law on the Financing of the Road Maintenance and Development Programme of the Republic of Lithuania.

13. The annual charge paid before 1 January 2005 shall be valid until the specified payment period expires in 2005.

APPROVED by  
Resolution No 447 of the Government of the Republic of Lithuania  
of 21 April 2005

**AMOUNTS OF THE CHARGE FOR THE USE OF ROADS OF NATIONAL IMPORTANCE BY VEHICLES (VEHICLE COMBINATIONS) REGISTERED IN THE REPUBLIC OF LITHUANIA AND FOREIGN COUNTRIES, INCLUDING EU MEMBER STATES, WHICH EXCEED, LADEN OR UNLADEN, THE MAXIMUM AUTHORISED DIMENSIONS AND/OR MAXIMUM AUTHORISED AXLE LOADS AND/OR THE MAXIMUM PERMISSIBLE GROSS LADEN WEIGHT OF A VEHICLE (VEHICLE COMBINATION)**

1. Owners or users of vehicles shall pay to the Lithuanian state budget account “Charge for the Use of Roads by Vehicles (Vehicle Combinations) Registered in the Republic of Lithuania and Foreign Countries, including EU Member States, which Exceed, Laden or Unladen, the Maximum Authorised Dimensions and/or Maximum Authorised Axle Loads and/or the Maximum Permissible Gross Laden Weight of a Vehicle (Vehicle Combination)” (hereinafter referred to as the “Budget Account”) to finance the Road Maintenance and Development Programme (hereinafter referred to as the “Programme”), indicating the payment code approved by the order of the Head of the State Tax Inspectorate under the Ministry of Finance and the Director General of the Customs Department under the Ministry of Finance, the following charges specified in Table 1 for the use of roads by vehicles (vehicle combinations) registered in the Republic of Lithuania and foreign countries, including EU member states, which exceed, laden or unladen, the maximum authorised dimensions:

Table 1

Authorised dimensions exceeded by (in centimetres)			Amount of charge (in litas)				
Height	Width	Length	Single rate, 10 km	Monthly rate		Annual rate	
				On municipal territory	On the national territory	On municipal territory	On the national territory
–	10–20	–	5	233	583	1165	2915
11–20	21–40	101–200	6.1	285	712	1425	3560
21–30	41–60	201–300	7.2	340	852	1705	4258
31–40	61–80	301–400	7.8	364	910	1820	4550
41–50	81–100	401–500	8.3	388	969	1938	4843
Exceeding 50	Exceeding 100	Exceeding 500	14	607	1517	3033	7583

2. Where vehicles (vehicle combinations) exceed the maximum authorised dimensions indicated in Table 1, i.e. a vehicle presents a serious risk to road safety, the charge shall be calculated by applying maximum rates for each exceeded dimension: i.e. for exceeding height by each 10 centimetres, width by 10 centimetres or length – by 1 meter, the maximum rate shall be multiplied by index 1.5. In all cases, where two or all three dimensions are exceeded, the charge shall be computed by summing up the charges specified in Table 1 for exceeding individual dimensions. Where the dimensions of a vehicle (vehicle combination) exceed the maximum dimensions specified in Table 1, it shall be necessary to receive a separate permit which is issued by charging an additional amount for the preparation of the route.

3. Owners or users of vehicles shall pay to the Lithuanian state budget account to finance the Programme, indicating the payment code approved by the order of the Head of the State Tax Inspectorate under the Ministry of Finance and the Director General of the Customs Department under the Ministry of Finance, the following charges specified in Table 2 for the use of roads by vehicles (vehicle combinations) registered in the Republic of Lithuania and foreign countries, including EU member states, which exceed the maximum authorised axle loads:

Table 2

Maximum authorised axle loads exceeded by (in tonnes)	Amount of charge (in litas)		
	Single rate, 10 km	Monthly rate	
		On municipal territory	On the national territory
0.6–1	2.4	168	420
1.1–1.5	4.8	336	840
1.6–2	7.2	504	1260
2.1–3	12.66	886	2216
3.1–4	20.4	1428	3570
4.1–5	28.8	–	–
5.1–6	36	–	–
6.1–7	43.2	–	–
7.1–8 inclusive	55.2	–	–

4. According to paragraph 3 the following requirements shall be complied with:

4.1. Where the maximum authorised axle loads specified in Table 2 are exceeded up to 0.6 tonnes, the vehicle shall be exempt from the payment of the said charge, taking into account the layout of the goods inside the vehicle and the technical errors of the weighing equipment.

4.2. A vehicle (vehicle combination) the powered axle with double wheels whereof exceeds the maximum authorised axle load of 11.5 tonnes shall be allowed to travel only by the route specified in the permit in the event that the relevant amount of the charge has been paid and a permit has been received.

4.3. 40-foot containers manufactured according to ISO standards shall be carried by a three-axle towing vehicle coupled with a two-axle or three-axle semi-trailer only by main roads. Where such containers are carried by other roads, the permit of the road owner shall be required.

5. Owners or users of vehicles shall pay to the Lithuanian state budget account to finance the Programme, indicating the payment code approved by the order of the Head of the State Tax Inspectorate under the Ministry of Finance and the Director General of the Customs Department under the Ministry of Finance, the following charges specified in Table 3 for the use of roads by vehicles (vehicle combinations) registered in the Republic of Lithuania and foreign countries, including EU member states, which exceed the maximum permissible gross laden weight:

Table 3

Maximum permissible gross laden weight exceeded by (in tonnes)	Single amount for each exceeded tonne, 10 km (in litas)
not exceeding 10	3
11–20	3.75
21–40	4.25
exceeding 40	6

6. According to paragraph 5, the following requirements shall be complied with:

6.1. Where the actual axle loads and the actual gross laden weight of a vehicle (vehicle combination) exceed the permissible, the applied charge shall be whichever is greater.

6.2. 40-foot containers manufactured according to ISO standards shall be carried by a three-axle towing vehicle coupled with a two-axle or three-axle semi-trailer only by main roads. Where such containers are carried by other roads, a permit of the road owner shall be required.

**DESCRIPTION OF THE PROCEDURE OF USE OF FUNDS FOR THE FINANCING  
OF THE ROAD MAINTENANCE AND DEVELOPMENT PROGRAMME**

1. The funds to finance the Road Maintenance and Development Programme (hereinafter referred to as the “Programme”) from the sources specified in the Law on the Financing of the Road Maintenance and Development Programme of the Republic of Lithuania shall be accumulated in the Lithuanian state budget together with other contributions to the budget.

2. Funds from natural or legal persons and foreign states may be transferred to the Programme Financing Account of the Lithuanian state budget.

3. Each year the Ministry of Transport and Communications shall, within a month after the approval of the Lithuanian state budget, submit to the Government of the Republic of Lithuania a draft estimate of the use of funds to finance the Programme for the next year, providing for the use of 75 percent of the Programme financing funds to compensate the expenses related to roads of national importance (of these, at least 15 percent for regional roads), also to compensate the costs related to the carriage, free of charge, of passengers and vehicles by ferry across the Klaipėda State Seaport aquatic environment to/from Kuršių Nerija (the Curonian Spit) as well as the carriage of the residents of the Šilutė district and their vehicles across the flooded section of the Šilutė-Rusnė road. The annual estimate of the use of funds shall provide for a 5 percent reserve of the Programme financing funds to be used for road-related needs of the State. The reserve shall be used pursuant to the decisions of the Government of the Republic of Lithuania, taking into account the proposals of the Ministry of Transport and Communications, to implement the programmes approved by the said authorities in the event of shortage of funds, and also to provide financing in extraordinary cases pertaining to the development, upgrading and functioning of the road network. The annual estimate shall provide for the use of 20 percent of the Programme financing funds by the State and municipalities to build, repair and maintain roads of local importance (streets) as well as to ensure safe traffic conditions.

4. The Programme financing funds intended for roads of national importance shall be used:

- 4.1. to build, upgrade and repair roads;
- 4.2. to implement gravel road paving programmes;
- 4.3. to build, reconstruct and repair bridges, viaducts, overpasses and tunnels;
- 4.4. to finance Lithuania’s participation in foreign investment projects to build, upgrade and repair roads as well as to implement traffic safety measures;

4.5. to repay loans obtained to build, upgrade and repair roads as well as to implement traffic safety measures and to pay the relevant interest;

4.6. to maintain roads;

4.7. to exercise technical control over road construction, repairs and maintenance, to exercise state supervision over special research and laboratory work related to roads, bridges, viaducts, overpasses and tunnels as well as over compliance with special construction requirements;

4.8. to purchase road machinery, technologies, means of transport and other capital goods for enterprises established by the Ministry of Transport and Communications and engaged in activities related to maintaining and developing roads of national importance;

4.9. to build, upgrade, repair, maintain and operate facilities intended for road maintenance and repairs, which belong to enterprises established by the Ministry of Transport and Communications and engaged in activities related to maintaining and developing roads of national importance;

4.10. to design and examine roads, bridges, viaducts, overpasses, tunnels, road facilities and structures, work out road maintenance and road network development programmes, and carry out scientific research related to roads (pavement strengthening, determining the condition of bridges, viaducts, overpasses and tunnels);

4.11. to cover the costs of the land allotted, buildings and other structures moved or pulled down, the costs of plantations and other farming land, and expenses related to environmental needs, the building of roadside noise protection structures as well as the building and repairing of national roads for land recultivation;

4.12. to develop road infrastructure objects (rest sites, bus stops, pavilions, shades, lavatories, road weather information systems, traffic accounting and regulation systems and other technical installations);

4.13. to eliminate the consequences of natural disasters, traffic accidents and vandalism;

4.14. to implement traffic safety programmes and their measures;

4.15. to build and maintain non-motor vehicle routes;

4.16. to cover the costs of maintaining institutions responsible for roads of national importance and to purchase control equipment for such institutions;

4.17. to make an inventory of roads, road structures and the relevant land;

4.18. to develop road information systems, store data and set up a computer database;

4.19. to organise tenders for contracting works, designing and building other road objects, and developing new construction technologies;

4.20. to finance cooperation with foreign states;

4.21. to draft legal acts and regulatory provisions;

4.22. to purchase weighing equipment for institutions authorised to perform the functions of weighing road vehicles;

4.23. to install road illumination, traffic management and regulation and road surface heating devices;

4.24. to exercise control over the administration and collection of charges;

4.25. to preserve historical road (network formation, building, maintenance and restoration) values;

4.26. to provide financing for other needs related to roads of national importance (including those specified in Government Resolution No 258 of 20 February 2002 on the Approval of the Procedure for Compensating the Costs Related to the Use of Road Maintenance and Development Programme Financing Funds for the Carriage, Free of Charge, of Passengers and Vehicles by Ferry across the Klaipėda State Seaport Aquatic Environment to/from Kuršių Nerija (the Curonian Spit) as well as the Carriage of Passengers and Vehicles across the Flooded Section of the Šilutė-Rusnė Road (*Valstybės Žinios* (Official Gazette) No 18-737, 2002; No 65-2954, 2003). The Programme financing funds shall also be used to compensate the costs related to the carriage, free of charge, of the disabled and special purpose vehicles driven by them, medical emergency and resuscitation vehicles, fire brigades, police officers, state border guards, officers of civil protection, road maintenance, airport security, prosecutor's office, customs and inspections, civil servants and employees of the Klaipėda city municipality performing their duties in Smiltynė (part of the Klaipėda city), other civil servants referred to in the provisions of the procedure established by the Government of the Republic of Lithuania, the vehicles of the above mentioned services, scheduled (municipal) buses and coaches, bicycles, road tankers carrying fuel to Kuršių Nerija, vehicles and employees of legal entities having a registered office in Kuršių Nerija, vehicles and employees of the Klaipėda city municipality working in Smiltynė (part of the Klaipėda city), persons who have declared the town of Neringa and Smiltynė (part of the Klaipėda city) as their place of residence and vehicles of such persons across the Klaipėda State Seaport aquatic environment to/from Kuršių Nerija as well as the carriage of the residents of the Šilutė district and their vehicles across the flooded section of the Šilutė-Rusnė road.

5. The Programme financing funds intended to build, repair and maintain roads of local importance (streets) as well as to ensure safe traffic conditions shall be used as follows:

5.1. for inland roads of local importance (in forests, national parks, state protected areas, border areas): 4 percent ;

5.2. to provide target financing for local roads of national importance (streets (categories A, B, C, E)) which are included into a list drawn up by the Ministry of Transport and Communications, after having coordinated it with the Ministry of the Interior – 20 percent to be allocated as follows:

5.2.1. under municipal programmes to finance road-related needs and in extraordinary cases pertaining to the development, upgrading and functioning of the road network: 18 percent;

5.2.2. for roads of local importance (streets) in the municipalities of Birštonas, Druskininkai, Palanga and Neringa according to the number of overnight stays in hotels, holiday and health establishments: 2 percent;

5.3. the remaining portion of the funds, i.e. 76 percent, shall be allocated to:

5.3.1. city municipalities for roads of local importance (streets) – 35 percent to be distributed as follows:

half of this sum according to the number of permanent residents;

a quarter of this sum according to the length of the road (street) network;

a quarter of this sum according to the number of vehicles registered with municipalities;

5.3.2. other municipalities for roads of local importance (streets) – 65 percent to be distributed as follows:

half of this sum according to the number of permanent residents in the municipal area;

a quarter of this sum according to the total area of agricultural land in the municipal area;

a quarter of this sum according to the length of municipal roads (streets).

6. The funds intended to build, repair and maintain roads of local importance (streets) as well as to ensure safe traffic conditions shall be used pursuant to the lists of objects presented by the heads of municipal institutions and, in respect of roads in forests, national parks, state protected areas and border areas, the heads of relevant institutions, after having coordinated them with the Lithuanian Road Administration under the Ministry of Transport and Communications (hereinafter referred to as the “Lithuanian Road Administration”). The following provisions shall be complied with:

6.1. The heads of municipal institutions and, in respect of roads in forests, national parks, state protected areas and border areas, the heads of relevant institutions shall be responsible for the use of funds, drawing up estimates and technical documentation, organising public procurement tenders, exercising control over work quality, technical maintenance and recognition of objects as suitable for use.

6.2. In respect of roads of local importance (streets), the Programme financing funds shall be used:

6.2.1. to build, upgrade and repair roads (streets);

6.2.2. to build and repair roadbeds, culverts, sub-base and base courses, surfaces, kerbs and pavements, to build roadside noise protection structures;

6.2.3. to install water drainage pipes and waste pipes;

6.2.4. to build, reconstruct and repair bridges, viaducts, overpasses and tunnels;

6.2.5. to implement traffic regulation and traffic safety programmes as well as their measures;

6.2.6. to eliminate the consequences of natural disasters, traffic accidents and vandalism;

6.2.7. to make an inventory of roads, road structures and the relevant land and to keep accounting records;

6.2.8. to maintain roads (streets);

6.2.9. to design roads (streets), bridges, viaducts, overpasses and tunnels, to examine such designs ;

6.2.10. to install, build, repair and maintain parking lots and bus stops, pavilions;

6.2.11. to repay loans granted to build and repair roads as well as to implement traffic safety measures and to pay the relevant interest;

6.2.12. to build and maintain non-motor vehicle routes;

6.2.13. to preserve historical road (street) (network formation, building, maintenance and restoration) values.

6.3. The Lithuanian Road Administration shall be responsible for the coordination of target financing for local roads (streets) of national importance and the control of work quality supervision.

6.4. Municipalities and relevant institutions shall be responsible for drawing up estimates and technical documentation, organising public procurement tenders, exercising control over work quality, recognising objects as suitable for use and using the funds for target purposes.

7. At the end of the year, municipalities and relevant institutions shall submit to the Lithuanian Road Administration reports about the works performed and the use of funds.