

## RESOLUTION

### On the Procedure for Imposing Excise Taxes in the Baltic States

**The Baltic Assembly,**

**noting** the positive development of trilateral cooperation among the Baltic countries during recent years and their common goal — development of a common economic area in the Baltic region and integration into the European Union;

**pointing out** that the legislative acts of the European Union pay special attention to introducing excise taxes for three categories of goods — oil products and mineral oils, alcohol and alcoholic beverages and tobacco products;

**regarding** that harmonizing of excise taxes in the Baltic states will favourably influence the economic development of Estonia, Latvia and Lithuania even before their accession to the European Union,

**urges** the Baltic Council of Ministers:

**to start** cooperation in the sphere of excise policy following which the Baltic states should duly inform each other of the introduction or changing of excise tax rates in order to be able to jointly combat continuously growing trade in contraband goods;

**to improve** the methods of administrating excise taxes through cooperation among the relevant Estonian, Latvian and Lithuanian institutions.

Riga, 4 December 1999