

INTERNATIONAL LEGAL DIMENSION IN REGULATION OF FOREIGN TRADE IN THE REPUBLIC OF LITHUANIA AND ITS TRANSFORMATIONS: COMPARATIVE AND HISTORICAL ASPECTS

Gediminas Valantiejus

Mykolas Romeris University, Lithuania
gvalantiejus@mruni.eu

Abstract

Purpose – the article analyses the Lithuanian experience on the regulation of foreign trade using international legal instruments (bilateral and multilateral international trade agreements) and explores its comparative aspects since the formation of the independent state (in XIIIth century) until nowadays. Therefore, the article aims to identify the international legal instruments (sources of international law) which were shaping the implementation of foreign trade policy and its development in individual historical stages of statehood. In order to achieve this goal, the following objectives were raised: (i) to summarize the historical experience of Lithuanian state in the regulation of foreign trade by participating in international legal relations and signing of trade agreements with other countries (from XIIIth until XVIIIth century); (ii) to assess and compare the practice in the Interwar Republic of Lithuania (yrs. 1918 - 1940, and in the Republic of Lithuania after the restoration of its independence (since 1990) on the applied (applicable) foreign trade regulatory measures (customs duties/tariffs) and, in particular, their international legal foundations; (iii) to identify main legal problems which arises for the Republic of Lithuania and are created by existing modern conditions for the regulation of foreign trade (participation in the World Trade Organization and World Customs Organization as well as membership in the European Union (EU) and by the modern international legal instruments which are setting the rules for the application of customs tariffs and the taxation of international trade in goods.

Design/methodology/approach – article consists of an introduction and two chapters as well as of conclusions (recommendations). The first and the second chapter is based on the comparative historical method and provides an overview of the historical origins of foreign trade regulation in Lithuania and its international legal assumptions. They seek to answer the first and some aspects of the second research objective (see “Purpose”) and presents comparison of approaches towards the use of international instruments and sources of international law in the regulation of foreign trade which were applied in the Grand Duchy of Lithuania since XIIIth until XVIIIth century and in the Interwar Republic of Lithuania (yrs. 1918 - 1940). Comparative analysis is further developed in the third chapter which is dedicated to the in-depth exploration of the second and third research objective: according to the pre-defined historical context, the third chapter presents the practice of the Restored Lithuanian Republic (since 1990 and prior to its accession to the European Union (EU)). as well as the recent legal challenges of the Republic of Lithuania in the regulation of foreign trade which are defined by the state's integration into the major international trade organizations (WTO/WCO and the EU). In addition to the historical comparative method (comparison of the historical sources), other theoretical methods (such as analysis, synthesis, linguistic, systemic as well as case study (analysis of relevant national case law)) were also used for conducting the research.

Finding – legal regulation of foreign trade and customs duties (tariffs) in Lithuania has traditionally been characterized by using an international element. Therefore, the intention to deal with issues related to international (foreign) trade through the signing of international treaties (trade agreements) and integration into international markets can be noticed from the moment of creation of the Lithuanian State. This aspect of the Lithuania's historical experience is fully in line with the contemporary experience of other European countries (international trade agreements were actively started to be used as the instruments for the regulation of foreign trade essentially at one and the same time, i.e. since XIIIth century). The international legal dimension for in regulation of foreign trade also clearly dominated both the practice and experience in the Interwar Republic of Lithuania (yrs. 1918 - 1940) and in the Restored Lithuanian Republic (since 1990). While considering the objective historical conditions the interwar Republic of Lithuania (yrs. 1918 - 1940) we may notice, that during that period an international regulatory level was based only on bilateral agreements with foreign countries on the conditions of foreign trade and its taxation with customs duties (tariffs). However, in the Interwar period, the broader level of international integration was not achieved despite the ideas to create the customs union of the Baltic States since 1939 or even to participate in the creation of the possible European economic union in 1932 by the initiative of the League of Nations. These or similar goals has been consistently implemented only since 1990. On the other hand, from the historical point of view, the membership of the Republic of Lithuania in the WTO and implementation of the EU's Common Commercial Policy in the XXI century creates completely new regulatory problems and challenges for the state in the international trade relations and application of customs duties (tariffs). These problems are related to the uncertain status of the WTO/WCO law in the national legal system and the absence of the updated strategy for the representation of the Republic of Lithuania in the formation of Common Commercial Policy of the EU and the making of relevant decisions at the EU level.

Research limitations/implications – the analysis of the legal regulation of foreign trade in the Republic of Lithuania is focused only on application of customs duties (tariffs), as the main foreign trade regulatory measures and gives an overview of their international level (dimension), that is legal regulations which were set by the international treaties (international trade agreements) and international organizations to which the Republic of Lithuania has acceded. Accordingly, the article does not examine in detail the national customs/trade law, its transformations and the activities of national institutions which were implementing its requirements.

Practical implications – based on the defined and surveyed historical context the article aims to provide insights into the potential strategic areas for the regulation of foreign trade and customs duties (tariffs) in the current international environment when the Republic of Lithuania should implement both the Common Commercial Policy of the EU and its commitments to the WTO.

Originality/Value – it should be noted that the issues related to the historical evolution of the regulation of foreign trade in the Republic of Lithuania, firstly, comparative evaluation of the experience of Lithuanian state during different historical periods, such as Grand Duchy of Lithuania (XIIIth – XVIIIth centuries), the Interwar Republic of Lithuania (yrs. 1918 – 1940) and the Lithuanian Republic, which was restored in 1990, are not examined in the scientific literature. There are only studies on each specific period (such as Kiaupa (1993), Grabauskas (1994), Jakubčionis (1999), Raišytė-Daukantienė (2003) Laurinavičius (2007) and etc.) but they usually don't provide any comparative insights between different periods and international regulatory environment of the analyzed historical period. In addition, although some individual authors (see e.g. Vilpišauskas, 2000; Rimkus, 2005; Rakauskienė, 2006; Venckus, 2008; Buškevičiūtė 2007; Bernatonytė, 2011) have also generalized experience of integration of the Republic of Lithuania's into the main international economic organizations (WTO, EU) (since 2000s) and some of the recent problems which arose in this process, but

during the last decade no coherent legal research was carried out on which legal challenges arise to the Republic of Lithuania in the practical implementation of its international commitments to apply certain foreign trade regulatory measures (customs duties/tariffs).

Keywords: international trade law, international trade agreements of the Republic of Lithuania, customs duties (tariffs), World Trade Organization (WTO), Common Commercial Policy of the EU.

Research type: a general review.

Introduction

The international trade, which as an objective economic phenomenon can be defined as the process of selling and buying that takes place between sellers, buyers, and brokers based in different countries since the ancient times has always been an essential component of the development of individual countries and the global economy (Bernatonytė, 2011). Besides, the taxation of international trade, such as collection of customs duties and tariffs from the international trade in goods, has historically played an important and sometimes even crucial role as the fiscal instrument of state revenues (Laurinavičius, 2007; Laurinavičius, et al., 2014). Accordingly, it has also become an important object of legal regulation both at the national, and later – at the international level.

The authors, who explore legal basis for the functioning of modern economy and its development (Herdegen, 2013; Laurinavičius 2014; Linarelli, 2014; McRae, 2014) notes that modern global economy system is essentially based on two main principles: 1) provision that a liberal, open international trading system is a key factor for the development of the economic well-being, meeting consumer needs and ensuring a stable economy; 2) a provision that economic relations between countries should be developed as a joint, coordinated system of standards linking all states as equal partners, where the implementation of standards and the tensions, which arise in this process, are solved on the level of multinational agreements, i.e. minimizing the unilateral interference in these relationships by the individual states.

On the other hand, these developments (both at historic and current times) has always faced with different approaches of individual states. For example, the authors, which explore the evolution of international economic law, its functioning and features, as well as instruments used for the regulation of international trade (Herdegen, 2013; Laurinavičius *et al.*, 2014) emphasizes that the economic world order is regulated by international agreements, conventions, even by the international organizations, which helps to adjust the interests of the countries concerned. On the other hand, despite these processes, international trade operators always face different legal regulations of trade relations in the level of domestic (national, internal) law. Individual states may restrict tariff and non-tariff regulation measures for international trade, often even not follow the generally recognized principles of free international trade and fair competition. We may notice that this aspect of legal regulation and its transformations in Lithuania (the participation of the state in the international legal relations and international trade agreements to regulate its foreign trade) previously was not studied in the national legal doctrine. For example, there are studies (such as conducted by the Laurinavičius (2007) and Raišytė-Daukantienė (2003)) on some of the historical aspects of Lithuania's participation in international

trade relations but they don't analyse sources of international trade law as a separate research object and don't describe their importance for the development of national legal system. Besides, many of the recent (e.g. Kiaupa (1993), Grabauskas (1994), Jakubčionis (1999)) and older studies (Gvildys (1923), Ivinskis (1934), Varakauskas (1982)) on the relevant Lithuania's historical experience don't include any comparison with the global legal international practice which existed during the specific historical period. Regarding the latest developments in the period since 1990s and, especially 2000s the national legal doctrine lacks any detailed research on the issues of modern international trade law and its effect on the national legal system (there are only some isolated studies, such as Rimkus (2005) which analysed individual legal aspects of Lithuania's accession to the WTO). The lack of the referred legal scientific inquiries justifies the topicality of the relevant research and the necessity to compare national practice with the international historical perspectives. It is especially important as it may help to define solutions for the emerging problems of legal regulation (in the light of historical experience).

Therefore, the purpose of this article is to present the historical experience and practice of the regulation of international (foreign) trade in Lithuania since the formation of its statehood up to modern times, focusing on the problems of legal regulation of customs tariffs (duties). Based on historical and comparative as well as on other theoretical methods (analysis, synthesis, linguistic, systemic, case study), the article aims: (i) to explain and compare the role of international instruments in these processes in different historic periods (in the first and the second chapters of the article); (ii) to present the insights on the main modern problems of regulating the foreign trade in the international environment in the light of historical experience (in the third chapter of the article).

Historical dimension of the international regulation of foreign trade in the Lithuanian state until XX-th century

Customs duties (tariffs) are one of the oldest taxes which were started to be used to tax various kinds of international trade and was considered as a special form of taxation which was applied to the foreign merchants to gain the right to trade in a state or its separate lands. Eventually, they turned into a type of taxes, which significantly raised the income of the state budgets and were used as the instruments which ensure the protection of state economic borders and helps to fight against competition created by the import of foreign goods (Laurinavičius, 2007). Such taxes were collected in the ancient Egypt, the Roman Empire, Antique Greece and even China. For example, it is considered, that the old ancient Greek city of Corinth has become enriched by applying high customs duties (Žilėnas, 1997). These processes can be explained by the fact that namely, it was an Antique period (first of all, Roman Empire until the V-th century AD) during which the international trade has flourished. However, it has suffered a significant decline in the early Middle Ages and, in Europe, began to grow again only in XI - XII century (this process is usually associated with an increase of the population in Europe, see e.g. Douglas, Robert, 1973), and especially – in XIII - XV century (Linarelli, 2014). During this period, a unique international trade system has developed in Western Europe, for example, the first trade markets have appeared and the trade fairs were held regularly (for

example in the cities of France). The protection of foreign merchants which were going to these fairs was started to be ensured and certain trade preferences were also guaranteed. Accordingly, the origins for the regulation of customs duties (tariffs) at the international (cross-border) level is associated with the XIII century. Although there are some earlier sources in Medieval Europe which regulated trade and customs relations between different states, it was the XIII century when such practice has spread and became more regular: especially it was widespread among Italian city-states which started to conclude agreements with other Mediterranean countries on trade preferences (Roover, 1979). These first trade and customs agreements even have included regulations on such modern elements of the customs tariff as customs origin, including the rules for its determination and control (Greif, 1998).

The analysis of these historical processes in the context of the development of Lithuanian statehood lets us make a few general observations. Firstly, it is necessary to mention that although Lithuania sometimes is regarded as a kind of an isolated region in Europe, which has consolidated its statehood quite lately (only in XIII century) and even fell outside of limits of the area which belonged to the European Christian civilization (Bumblauskas, 2009). However, considering the development of an international trade and its regulation in the emerging Lithuanian state during XII - XIII centuries, we can notice completely identical processes, as well as elsewhere in Europe, including Western Europe. For example, the creation of the system of customs duties and the system for their administration in Lithuania is associated even with the XI - XII centuries (pre-state or tribal period). The written sources of these times (for example, sources describing the events dating back to the year of 1158) refers to the agreements of German merchants with the local residents about the setting of conditions for the sale of foreign goods (Jakubčionis, 1999). Moreover, if, as it was already mentioned, Western European countries has started to use the international treaties for the regulation of customs duties since the XIII century, the newly formed Lithuanian state has also immediately begun active participation in the trade integration processes: the Grand Duke of Lithuania Mindaugas which got baptized in 1251 and was crowned as King of Lithuania in 1253 immediately gave the right to the subordinates of the Livonian Order (citizens of the city of Riga and all merchants) to travel freely through the Lithuanian water and land transport routes and to trade without application of customs duties and taxes. Analogous rights, which were granted for the period of ten years, were also given to the Lithuanian merchants in Livonian lands (Jakubčionis, 1999). The growth in trade with neighboring countries lead to the conclusion of even more such international agreements, such as the peace and trade agreement of Lithuanian Grand Duke Traidenis with the Master of Livonian Order and the Archbishop of Riga, as well as the trade agreement with the city of Riga which was concluded in 1298 by the Lithuanian Grand Duke Vytenis (Varakauskas, 1982). Similar agreements in the XIII century was concluded with some of the Ruthenian principalities in the East (until their inclusion into the composition of the Grand Duchy of Lithuania), for example, with the Principality of Smolensk (Jakubčionis, 1999).

This phenomenon can be explained by the fact that since the moment of its formation the Lithuanian state and earlier – the Grand Duchy of Lithuania (GDL) has become the crossroad of the major trade routes to West European states and Slavic countries in the East (Laurinavičius, 2007). In this regard, Lithuania has been closely

integrated into the European trading system, including the formation of continuous cross-border legal relationships. Such regulation of foreign trade, which included the use of international instruments, has remained popular in the XIV century. For example, in 1323 the Lithuanian Grand Duke Gediminas succeeded to sign the treaty between the Lithuanian state (GDL) and Livonian Order, according to which all the land routes and waterways were declared as free and open for the merchants of both sides which could conduct any type of trade without an obligation to pay any customs duties. The governments of both sides were declared as legally responsible for ensuring of such free trade. In 1338 the Grand Duke Gediminas and the Master of the Livonian Order have signed yet another treaty, but it has guaranteed the safety of merchants only in four major trade routes. These treaties concluded by the Grand Duke Gediminas and some later trade agreements between the Lithuania (GDL) and the Order of Livonia in 1367 and in 1387 has laid the foundation for the trade between Lithuania and Livonia, introduced trade rules and established trade routes in XIV - XV centuries (Rimka, 1925). The Daugava River has become the main pathway for the trade with the Livonia: Daugava as well as its shores and tributaries, as stated in the treaties, “as far as it is possible to throw a spear”, were declared as a free and safe way for all foreign merchants (Jakubčionis, 1999).

Key changes in the regulation of foreign trade, customs duties, and their administration took place during the reign of the Lithuanian Grand Duke Vytautas the Great. At that time, the trade relations with yet another neighbor of GDL, that is the Teutonic Order in Prussia, were started to be regulated. It took place in 1398 when the treaty with the Teutonic Order in Prussia was concluded and it provided the right for the Lithuanian merchants to trade freely in the lands of the Order as well as for the merchants of the Order to trade in the lands of Lithuania (GDL). The treaty also obliged both sides not to collect any new customs duties (Gvildys, 1923). However, following the defeat of the Teutonic Order in the Battle of Grunwald (1410), the trade relations with the Order were finally adjusted only in agreement, signed in 1424. It allowed the merchants of two countries to trade and travel freely, without the imposition of additional taxation of goods. The contract was so useful to the Order, that the Order has repeatedly sought to apply the arrangements, set during the reign of Vytautas the Great, even in the later years (Ivinskis, 1934). During his reign Vytautas the Great has also established trade relations with the state of Poland and has signed the free trade agreements and set trade preferences for trade with various Polish lands (in 1396 and in 1403), according to them it was allowed for merchants from individual lands of Poland (Pomerania (Stettin) and Krakow) to trade freely in the territory of GDL (Rimka, 1925).

During the rule of the Vytautas the Great, GDL has also developed the network of customs-houses, as an element of centralized state institution, and defined certain regulatory standard of customs duties (so-called “the old tariff”) which was used in the above-mentioned international treaties as well as in the domestic legislation of GDL (Buškevičiūtė, 2008, 2007). It was repeatedly used and referred to as a certain standard in the subsequent times, for example, even in the XVI century, when legal texts, which covered the customs duties and issues related to the activities of customs authorities, repeatedly indicated that these issues must be solved “according to the ancient order which existed since the old times during the reign of our Grand Dukes Vytautas and Sigismund” (Kiaupa, 1993; Jakubčionis, 1999). Thus, the formation of

the system of customs duties in Lithuania is associated with the period of Vytautas the Great (Laurinavičius, 2007). It is necessary to mention that in subsequent periods (XVI - XVII centuries) the importance of international instruments for the regulation of foreign trade and the concept of its regulation has changed completely: the States has returned to the use of protectionist customs policy, which meant that an international level for regulation of customs duties and other trade barriers was not dominant (Irwin, 1998). Accordingly, similar trends can be observed in Lithuania (GDL) which has not concluded any new international trade agreements related to customs or tariffs matters in XVI - XVII centuries. In the end of XVIII century, GDL itself has totally lost its statehood and ability to implement any independent customs policy as it was annexed and connected to the Russian Empire.

Summarizing the historical experience of Lithuanian state in the regulation of foreign trade and its attitude towards international legal dimension in this area we must emphasize two key aspects. Firstly, since the moment of its creation the Lithuanian state kept up with the regulatory practices followed by other neighboring European countries and as late as in the XIII century has begun to use international instruments to regulate foreign trade and concluded the first cross-border trading agreements, which, identically as in other European countries, were actively concluded until the start of XVI century. Secondly, the international legal regulation of foreign trade in the historical Lithuanian state (GDL) can be characterized as having a clear dimension of European integration direction as the clear majority of trade agreements have been concluded with the neighboring countries in the West, such as Poland as well as Teutonic Order states in Livonia and Prussia. In this way, the state of Lithuania since the moment from its formation has never isolated itself from an integration into international trade market and has always actively participated in international regulatory processes which affected foreign trade. Therefore, we may notice that Lithuania historically was following the same legal trends which affected other countries of Europe, including Western European countries. The existence of these circumstances are essentially confirmed by the subsequent findings of the comparative analysis concerning other historical periods when Lithuania has regained its independence.

The use of the international instruments for the regulation of foreign trade in the Interwar Republic of Lithuania (1918 – 1940)

The Lithuanian statehood which was lost in XVIII century was restored only at the beginning of the XX-th century, i.e. in 16 February 1918, when the Lithuanian Council has declared the restoration of the independent Lithuanian state based on democratic foundations with its capital in Vilnius and the separation of newly formed state from all state relations which have existed towards other countries. Obviously, this meant the restoration of economic sovereignty of the state, which, *inter alia*, is ensured by the implementation of sovereign economic policy and external control of state borders, carried out by the customs authorities, and by the creation of a national system of taxes and customs duties. The analysis of the experience of Interwar Republic of Lithuania (yrs. 1918 – 1940) can be related to the problematic question how the system for the regulation of foreign trade was designed and developed in this period and what was the extent of the use of international instruments in this area?

In order to answer these problematic issues, first of all, we must assume that the historical conditions, which existed during the existence of the Interwar Republic of Lithuania (from the beginning to middle of the XX-th century), can be characterized by the fact that any solid regulation of trade relations on the level of international organizations was absent, therefore, regulation of trade relations on the international level have been generally limited to signing of bilateral trade and customs agreements (Kindleberger, 1989). Moreover, since the fourth decade of the XX-th century and the start of the Great Economic Depression (1929-1939), the protectionist tendencies of national economic policies has strengthened, which meant that individual states were concerned to adjust the customs tariffs at the national level (by internal legal means) while trying to protect the local interest of industry and other sectors of economy (Bairoch, 1993). Accordingly, the experience of the re-established Lithuanian state in this area was highly influenced by these objective conditions which describe the functioning of the international economic system in the historical context.

The historical assessment of the foreign trade international regulatory measures which were used in the Interwar Republic of Lithuania let us distinguish several trends that characterize the development of appropriate measures applied during certain historical periods. The period since 1918 and until 1920 (first three years of independence) can be separated from other later periods and analyzed individually as it was the period when the newly re-established state has not yet received the wider international recognition of its statehood¹. It has also faced the problems related to the actual and effective control of its external borders and has even faced the military actions in its territory until the end of 1920's (military conflict with Soviet Russia, Poland and Bermondists forces (Bermondts' Army)). It is important to note that regulation of foreign trade and customs duties on the international level was initiated already during in this period. First of all, it was based on the inter-institutional agreements (which didn't have the status of the international treaties) about the cooperation of emerging national customs administration with other customs authorities and governmental institutions in neighbouring countries (as late as in 30 November 1918 such agreement was concluded with the German military administration and in 1920 with Latvian customs authorities on the control of goods transported by river transport) (Jakubčionis, 1999). The first international treaty, the provisions of which has discussed the issues of foreign trade and customs duties was the Peace Treaty with Soviet Russia (concluded in 1920, see *Lietuvos taikos sutartis su Rusija*, 1920). Although during the negotiations for the signing of this treaty the idea has been raised to tax the Soviet Russian goods which were transported by transit through the territory of Lithuania, on the contrary, the Article XIII, para. 1, of this Treaty (it's final text), has established the principle of free transit and set the provision that imposition of customs tariffs in both countries shall be based on the principle of most favored nation.

As it was mentioned above, the next decade - the period from 1921 until 1930 – can be characterized as the period when the Lithuanian state has been recognized as an independent subject of international law by many countries of the world. This led to much wider opportunities to start trade relations with other foreign countries by concluding bilateral trade agreements and defining customs tariff preferences in

¹ Most of the countries of the world recognized the Republic of Lithuania only in 1921 – 1922, see Senn, A. E. (1992).

them. As it is pointed out by the individual authors (e.g. Raišytė – Daukantienė, 2003a), during this period Lithuania has concluded trade agreements with the United Kingdom (already on 6th of May 1922¹, the application of this agreement was also extended and to the British colonies of that time), Sweden (on 17th of February 1924) and the Belgian-Luxembourg Economic union (on 16th of August 1928.) as well as with Germany (in 1928). The latter treaty with Germany was extremely important for Lithuania, as it has provided preferences for the export of food products of Lithuanian origin. Other authors (e.g. Jakubčionis, 1999) also notes that during this period Lithuania has also concluded the commercial and trade agreements with Czechoslovakia and Norway². In addition, issues related to customs tariffs have also been regulated by the Statute of Klaipėda region (it became part of the Republic of Lithuania only in 1923) which came into force in 1924 and had a dual nature of an international treaty and a source of national law (Raišytė - Daukantienė, 2003b). In this period, Lithuania has also joined the International Florence Convention on the simplification of customs formalities between the European countries (Grabauskas, 1994, Jakubčionis, 1999).

However, the cooperation regarding the international trade between other Baltic States (Latvia and Estonia) was developing quite paradoxically in this period. Due to the different economic interests and trade conflicts, differences in customs tariffs and, in particular, under conditions when a lot of goods originating in Latvia were imported to Lithuania, Latvia and Lithuania concluded only a temporary trade treaty, which initiated the application of the minimum customs tariffs for the bilateral trade and was signed only on 14th of December 1925 (Jakubčionis, 1999). However, already in 1928, its validity was terminated and the maximum rates of customs duties were introduced in Latvia to tax the goods of Lithuanian origin. Trade and economic relations with the other Baltic States - Latvia and Estonia - were finally adjusted only in 1930 - 1931, when in 1930 the trade agreement with Latvia and 1931 with Estonia was concluded. From a practical point of view, the most important trade agreement was the agreement with Latvia, with which Lithuania had the largest trading volume. The agreement provided that the parties will not only apply the most-favoured-nation principle for the setting of customs tariffs but will also reduce or eliminate the customs duties on some types goods (see Istorijos štrichai. Lietuvos muitinė 1919–1994, 1994).

In general, the next and the last decade of the Interwar Republic of Lithuania, and especially the period since 1931 and to 1940 can be characterized by further development of bilateral trade relations through concluding new bilateral international trade agreements and updating existing trade arrangements (such as treaties with the United Kingdom which were updated and renewed in 1934 and 1937, the treaty with Germany which was redrafted in 1936 and 1940 and, finally, the treaty with the economic union of Belgium and Luxembourg in 1938). In addition,

¹ The fact that the primary aim was to regulate the trade relations with the United Kingdom and its colonies can be explained by the fact that during the entire inter-war period, the United Kingdom was one of the most important trade partners of Lithuania to which the Republic of Lithuania has exported a large part of its food products, and imported industrial goods, see Gaigalaitė, 1986; Jakubčionis, 1999.

² According to the Raišytė-Daukantienė (2003a) the precise number of international agreements concluded by the Republic of Lithuania in the period since 1918 up to 1940 remains unclear mainly due to the losses of archives during the Soviet occupation period.

during this period Lithuania has also concluded an entirely new trade agreements, such as the trade agreement with Italy (in 1935), with Denmark and the Soviet Union (in 1939-1940) (see Jakubčionis, 1999; Raišytė-Daukantienė, 2003a). The treaties concluded during this period can be characterized by the specific feature that some of them had secret annexes, which established some exceptional conditions for trade relations between the contracting parties (for example, such were the treaties with Italy, the Soviet Union, and Germany) (Raišytė-Daukantienė, 2003a). Besides, the development of trade relations with Lithuania's neighbor Poland had its specific features, since when the occupation of the Vilnius region happened in 1920, no further diplomatic relations have been maintained and no international agreements existed between the two sides. Only on 17th of March 1938 the Republic of Poland presented an ultimatum to the Lithuania to establish diplomatic relations and one of the planned conditions for negotiations was conclusion of an agreement on trade and customs issues, but in practice it has not been realized (diplomatic relations have been established without the signing of such treaty) (Jakubčionis, 1999).

In addition, one of the characteristics of this historical period is the efforts of the first regional economic integration - in 1939 Lithuania, Latvia and Estonia have agreed to greater coordination of their customs systems, and the first planned step towards this direction was the signing of an agreement between the parties on customs tariffs based on the model law prepared by the League of Nations. However, such step was prevented by the occupation of the Baltic States which was completed by the Soviet Union in June of 1940 (Žilėnas, 1992). On the other hand, the Lithuanian approach to wider economic integration remained cautious (mainly because of the effects of Global economic depression). For example, on February 1932 the League of Nations has held the conference in Geneva for the setting of "customs truce" between the countries of the world. While Lithuanian delegation to this conference described it as the first foundation of the possible European economic union, Lithuania has not signed the Convention on Customs truce which was finally adopted in the conference and signed by 19 states. As the convention obliged its parties not to increase customs duties on a temporary basis, Lithuania has argued that it clearly does not facilitate the export of agricultural products and does not ensure enough guarantees for the protection of growing local industry (Jakubčionis, 1999). Therefore, we may notice, that in the area concerning the regulation of foreign/international trade the Interwar period in the legal history of Lithuania can be characterized as based only on bilateral international trade agreements with foreign countries on the conditions of foreign trade and its taxation with customs duties (tariffs). The broader level of international integration in this area was not achieved despite some efforts in 1930's.

The tendencies and problems of the international regulation of foreign trade in the Republic of Lithuania after the restoration of its independence in 1990

From 1940 to 1990 Lithuania has not enjoyed any form independence and state sovereignty as it was restored only in 11th of March 1990. The experience of newly restored Republic of Lithuania in its first three years of independence (yrs. 1990 – 1992) by some of its aspects matched the historical experience of the Interwar Republic of Lithuania (yrs. 1918 – 1920). In the first years of its independence

(especially in 1990 - 1991) Lithuania has also faced the problem of the effective control of its external borders as the military and police institutions of the Soviet Union hampered the activity of national customs authorities on the state borders and even organized armed attacks on customs officials which have resulted in human casualties (Jakubčionis, 1999; Laurinavičius, 2007). Besides, the formal legal recognition of the Lithuanian independence by other foreign countries has been achieved only in the second half of 1991. Therefore, only after this moment, Lithuania has got the possibility to participate in international relations as an independent state. Regarding the international (foreign) trade policy and its regulation the Lithuania in 1990's, we should note that an overall global situation was completely different than the situation in 1920's. The end of the XX-th century came with a rapidly expanding international economic integration on the global (such as founding of the World Trade Organization (WTO)) and regional levels (creation of the European Union (EU), the prevalence of preferential trade agreements to regulate the international trade etc.) (Linarelli, 2014; McRae, 2014). This led to the extremely rapid integration of Lithuania into these international structures both at bilateral and multilateral level. National legal framework for the administration of customs duties has been partially completed already on 31st of January 1991 when the Interim law on customs tariffs was adopted and the resolution was passed to set the rates of customs tariffs until the 1st of March 1991. It is important to note the fact that the law included the provision that "customs tariffs are drawn up in accordance with the principles and norms recognized in the international practice regarding the setting of customs duties". Therefore, seeking to adopt these standards in 1992 Lithuania has become the member of the World Customs Organization (WCO) and later joined the most important international conventions which are administered by the WCO, such as International Convention on the Harmonized Commodity Description and Coding System (1983) (Sirotskij, 2005).

Nevertheless, the more coherent bilateral or multilateral trade relations with other foreign countries started to be formed only since 1993. For example, since its early years of independence, Lithuania has set the strategic goal to seek its economic integration with EU. Therefore, since the 1st of February 1993 the Trade and Cooperation Agreement between the Republic of Lithuania and the European Community has entered into force and it provided application of most-favoured nation and the non-discrimination principles for the regulation of mutual foreign trade as well as initiated the application of EU's Generalized System of Preferences for Lithuania and other measures of economic cooperation in some areas. Later it was replaced by the Treaty on Free Trade and Trade-related matters (which came into force on 1st of January 1995) and finally with the Association Agreement (since 1st of February 1998). The Association Agreement recognized the Lithuania's aim to join the EU and included the provisions which set a free trade regime between the contracting parties. For this reason, the legislative activity in customs regulation even before the accession to the EU has been oriented towards the consistent alignment of national laws with the requirements of the EU law (Budreikienė, 2001; Valickas, 2002; Povilauskienė, 2006).

Unlike during the Interwar period (1918 – 1940), one of the characteristic features of the analyzed period after the restoration of independence (yrs. 1993 - 2003) has been the quite rapid development of the Baltic States cooperation in customs

matters. For example, already on the 1st of April 1994 the Baltic States Free Trade Agreement has entered into force and it defined the establishment of the free trade area for industrial goods. However, this agreement has not liberalized the trade in agricultural products (regulation of which have created much deeper controversies between different states), so on the 1st of January 1997 another trade agreement (the Treaty on a free trade in agricultural products) between the Baltic States has entered force, and it has established the free trade zone for the trade in agricultural and food products as well as fishery products (Vilpišauskas, 2000). The Baltic States has also successfully agreed on mutual recognition of customs documents, stamps, and seals used between different states and created common rules for the customs clearance of goods in transit: in 1998, they signed a tripartite agreement on a common transit procedure (Jakubčionis, 1999; Sirotskij, 2005).

In addition, in 1995 Lithuania has concluded the first intergovernmental agreements (which didn't, however, had a status of international treaties) on mutual assistance in customs matters with Poland, Sweden, Norway, Russia, Uzbekistan as well as agreements on the border crossing points with Latvia, Russia, and Belarus. This was soon followed by the extremely rapid expansion of an international trade agreements with certain states or their groups: before joining the EU, Lithuania was bound by the free trade agreements not only with the EU but also with the European Free Trade Area (EFTA), Estonia and Latvia (tripartite agreement), Ukraine, Poland, Slovenia, the Czech Republic, Slovak Republic, Hungary, Bulgaria, Romania, Croatia, Turkey and other countries. Up to 1997 Lithuania has concluded free-trade agreements with 18 countries, and up to 2003 - with 30 countries (Buškevičiūtė, 2008). Thus, in contrast to the Interwar period, during the period from 1993 to 2003 most of international trade relations were carried out based on international agreements which set customs tariff preferences, that is about 75 percent of Lithuania's foreign trade was conducted with the countries with which such agreements have been concluded (Vilpišauskas, 2000). On the other hand, in terms of their geographical character, it can be noted that the European integration dimension remained as the most important since most of these agreements have been concluded specifically with the Western, Central and Eastern European countries (Sirotskij, 2005).

It should be emphasized that in 2001, after the negotiations which started as early as in 1995, Lithuania has become a member of the World Trade Organization (WTO) and joined the universal international trade regulation system, which currently includes most of the countries in the World. The questions which arose during the negotiations completed before Lithuanian entry to the WTO were mainly concentrated on liberalization of the trade in agricultural products. Therefore, following the commitments under the WTO Agreements, on 16 December 2003 new import tariff rates came into force in Lithuania (i.e. reduced customs tariffs for agricultural and food products, as well as conventional customs tariffs on industrial goods). Seeking to comply with the requirements of WTO Agreements, Lithuania had also to introduce a variety of changes in tax laws, such as laws on trade defense measures (anti-dumping measures), customs valuation, tax administration and pricing of food products (Radžiukynas, 2003; Rimkus, 2005; Rakauskienė, 2006). Thus, during the period since 1995 and up to 2003, the revenue of the state budget from the collected customs duties has decreased by 22 percent. These developments

can be explained by the deepening liberalization for the conditions of foreign trade: the signing of free trade agreements with other countries, implementation of the commitments of the WTO (Buškevičiūtė, 2008; Bernatonytė, 2011). As the Republic of Lithuania has also become a member of the EU in 2004 and has started to implement its Common Commercial Policy, we can state that the international economic integration after 1990 has been extremely rapid (see Table 1 for the comparative aspects with the Interwar period):

Table 1. The use of international instruments for the regulation of foreign trade in the Republic of Lithuania

Period (years)	Typical trends during the Interwar Republic of Lithuania (yrs. 1918 – 1940)	Period (years)	Typical trends in the Republic of Lithuania after the restoration independence in 1990
1918 – 1920 (first three years of independence)	<p>The signing of the inter-institutional cooperation agreements with foreign countries.</p> <p>Signing of the first international agreement which included provisions on the regulation of foreign trade (peace treaty with Soviet Russia, 1920)</p>	1990 – 1992 (first three years of independence)	<p>The absence of the use of international instruments for the regulation of international trade.</p> <p>Accession to some of the international organizations (World Customs Organization in 1992) which regulate international trade</p>
1921 – 1930	<p>Signing of the bilateral trade agreements with European countries (7 agreements)</p> <p>Entry into the League of Nations as the main international organization which coordinated efforts to regulate international trade</p> <p>Ratifying of the Florence Convention on Customs Procedures</p>	1993 - 2003	<p>Signing of the bilateral trade agreements with most European countries (30 agreements)</p> <p>The accession to the WTO as the main international organization responsible for the regulation of international trade</p> <p>Ratifying of the Kyoto Convention on Customs Procedures</p>
1931 - 1940	<p>Conclusion of new bilateral trade agreements (3 agreements) and renewal of previous agreements</p> <p>Efforts for the closer integration on the international level (conference of the League of Nations in 1932) and regional level (creation of the customs union with the other Baltic States), which both were not successful</p>	2003 – 2013	<p>Joining the EU as an economic and customs union and its own bilateral trade agreements with third countries (more than 30 agreements)</p>

Period (years)	Typical trends during the Interwar Republic of Lithuania (yrs. 1918 – 1940)	Period (years)	Typical trends in the Republic of Lithuania after the restoration independence in 1990
-	In 1940, the Republic of Lithuania has lost its independence and hadn't implemented any independent foreign trade policy	2014 – up to now	The implementation of the EU Common Commercial Policy towards the trade with foreign countries, membership in the international organizations which regulates international trade (WTO, WCO)

So, in summary, it can be stated that the initial trends for the use of international instruments in the regulation of foreign trade were similar during the Interwar period and after the restoration of independence in 1990 (considering the period of a first three years after the declaration or restoration of statehood). For example, as we see from the Table 1, the use of international instruments and regulations was very limited both in 1918-1920 and in 1990-1992. However, the first decades of independence were also marked by more and more increasing use of bilateral or multilateral trade agreements which were applied to regulate a foreign trade and to set customs tariffs. On the other hand, while the second decade of the statehood for the Restored Lithuanian Republic (since 2000) has brought a very close economic integration on the international level, the same period in the Interwar Republic of Lithuania (yrs. 1931 – 1940), on the contrary, has led to a very limited cooperation based on individual bilateral trade agreements and even to the refusal of Lithuania to participate in the closer integration projects. However, this can be explained by the objective conditions of that time, such as overall protectionist tendencies in foreign trade policies worldwide and escalation of the political situation in Europe before the Second World War. Besides, while the period from 1990's can be characterized by an extremely rapid integration of the Baltic States in foreign trade issues and their regulation, during the Interwar period the Baltic States has failed to achieve any deeper integration due to the different trade interests and even political reasons (Lithuanian diplomatic conflict with Poland over the status of Vilnius region). In summary, it can be noticed that already during the Interwar period Lithuanian foreign trade policy can be characterized as having a clear European dimension, as most of the trade agreements were concluded with the European countries (the same phenomenon is observed after 1990).

We should also notice that existing modern conditions for the regulation of foreign trade and setting of the rules for the application of customs tariffs and the taxation of international trade in goods creates completely new questions which are not widely explored (or even not approached at all) in the scientific literature. This, at first, regards the challenges which Lithuania faces while seeking to implement its international obligations to the WTO and WCO by properly applying sources of WTO and WCO law, such as, for example, General Agreement on Tariffs and Trade (GATT) (2001) or the International Convention on the Harmonized Commodity Description and Coding System (HS Convention). Besides, as under the Article 207 (para. 1) of the Treaty on the Functioning of the European Union (2012) and the relevant jurisprudence of the Court of Justice of European Union (see case Daiichi Sankyo Co.

Lt and Sanofi-Aventis Deutschland GmbH v. DEMO Anonymos Viomichaniki kai Emporiki Etairia Farmakon, 2013) the Republic Lithuania is obliged to follow the Common Commercial Policy of the EU while regulating its foreign trade and applying Common Customs Tariff of the EU, how can the national interests of Lithuania can be ensured and what kind of influence can Lithuania make on the formation of this policy at the EU decision making level?

Starting from the first issue, that is the proper implementations of the obligations set by the WTO law we should notice that according to its requirements the specific public relations and regulatory areas of mutual compatibility should be addressed by all global trading partners in accordance with the general principles enshrined in the WTO Agreements and, in particular, the GATT Agreement and its Annexes which presents a single regulatory framework for the international trade (Herdegen, 2013). As it is emphasized in the scientific literature (Laurinavičius, 2014), the direct application of these basic principles simplifies the negotiations between the states, giving them clear, purposeful and common procedures for the resolution of trade disputes and resolving other related issues. In this respect, the basic provisions of the GATT are the objective basis for the standardization of multilateral trade. However, considering this approach, the question arises (see Matsushita, 2015, Bosche, Zdouc, 2013, Jackson, 2006) how, in legal terms, these provisions (principles) must be specifically applicable in the WTO member states and what is meant by the term "direct application"? The answer of the EU to this question is that according to the long standing (see case *Biret International v. Council*, 2003) and recent practice (see case *European Commission v Rusal Armenal ZAO*, 2015) of the CJEU, the WTO Agreements are not treated as the source of law (international treaties), which has the capability to be directly applied on a national level and this means that their provisions cannot be invoked by the private persons in order to challenge the existing national or EU customs legislation. However, as it is noticed by some scholars (Jakulevičienė, 2011) neither the Law on International Treaties of the Republic of Lithuania (1999) and neither the national judicial practice doesn't define clearly which international treaties can be considered as "self-executing" (i.e. setting specific rights on which individuals may rely in judicial proceeding). Therefore, Lithuanian practice in this area currently is inconsistent and lacks a clear approach on the general effect of the WTO law, as there are recent cases of customs and tax disputes when the national courts have recognized¹ and at the same time in other cases denied² the direct effect of the WTO law. We can also notice the existence of other related problem, that is the problem of the application of the HS Convention, administered by the WCO, as in practice there are cases when the national courts accept³ as well as denies⁴ the necessity to rely on the Convention to solve customs disputes. And, finally, while some older studies (Venckus, 2008) mentions that in whole dimensions of the EU's Common Commercial Policy Lithuania's objectives are

¹ See e.g. the Supreme Administrative Court of Lithuania, 2013 March 5 ruling of the panel of judges in the administrative case No. A-442-709/2013, 2013.

² See e.g. the Supreme Administrative Court of Lithuania, 2013 December 2 ruling of the panel of judges in the administrative case No. A-602-1447/2013, 2013

³ See e.g. the Supreme Administrative Court of Lithuania, 2016 June 7 ruling of the panel of judges in the administrative case No. A-963-552/2016, 2016.

⁴ See e.g. the Supreme Administrative Court of Lithuania, 23 May 2013 ruling of the panel of judges in the administrative case No. A-261-718/2013, 2013.

clearly defined and that the country is sufficiently active, we can notice that during the recent years (since 2007, when the Outlines of Lithuanian Foreign Trade Policy (2007) were adopted) no any updates or any other strategic documents which could define the Lithuanian position on the recent developments of the EU's Common Commercial Policy were prepared. In this way, it can be stated that these facts clearly confirm the need for further legal reforms by adjusting the Law on International Treaties of the Republic of Lithuania and other relevant legislation such Outlines of Lithuanian Foreign Trade Policy (2007).

Thus, we may notice that the legal implications created by the Lithuania's participation in the international and regional organizations regulating foreign trade can be interpreted as a completely new phenomenon which the state has not previously faced. Therefore, it is particularly important to ensure that under the challenges of globalization the national interests will be efficiently protected. It requires more attention towards current provisions in our national law to formulate a more coherent understanding of the role of international trade agreements and Lithuania's proper participation in the formation of the EU's Common Commercial Policy.

Conclusions

1. Since the moment of its creation the Lithuanian state kept up with the regulatory practices followed by other neighbouring European countries and as late as in the XIII century has begun to use international instruments to regulate foreign trade and concluded the first cross-border trading agreements (this, in general, coincided with the spread of similar practices in the Western European countries). The international legal regulation of foreign trade in the historical Lithuanian state (GDL) until the end of XVIII century can be also characterized as having a clear dimension of European integration, as the clear majority of trade agreements have been concluded with the neighboring European countries. Therefore, the state of Lithuania since the moment from its formation has never isolated itself from an integration into international trade market and has always actively participated in international regulatory processes which affected foreign trade.

2. In the first years after the declaration of Lithuanian independence in 1918 (yrs. 1918 – 1920) the use of international instruments for the regulation of foreign trade was very limited and the first international agreement which included provisions on the trade issues and customs tariffs in the Interwar Republic of Lithuania was concluded in 1920. However, the later years (1921 – 1930) and first decade of independence was marked by the increasing use of bilateral or multilateral trade agreements which were mostly concluded with the European countries. Nevertheless, any further efforts of economic integration, including enhancing of cooperation with the other Baltic States to regulate international trade, has seen a very limited legal success in the last decade of the Interwar Republic of Lithuania.

3. While in the first years after the restoration of Lithuanian independence in 1990 (yrs. 1990 – 1992) the Republic of Lithuania faced serious difficulties in trying to carry out an independent economic policy (including foreign trade policy), the later years (since 1993) has brought a very close economic integration on the international level (prevalence of preferential trade agreements with other countries in the

regulation of foreign trade and customs issues) as well as an extremely rapid integration of the Baltic States regarding the regulation of their mutual trade. In the second decade of its independence (since 2000), the Republic of Lithuania has fully integrated into the international organizations (WTO and WCO) which set the modern standards for the regulation of international trade and its taxation by customs duties as well as became a member of the EU as the regional economic and customs union.

4. The integration of Lithuania into international and regional organizations regulating international (foreign) trade creates completely new problems on the national level which are yet to be resolved, such as the defining of the status of the WTO and WCO law and the efficient representation of national interests in the formation of the EU's Common Commercial Policy. The possible answers to such challenges may include updating of the Law on International Treaties of the Republic of Lithuania (1999) by clearly defining which international treaties (e.g. international trade agreements) can be considered as "self-executing" treaties and review of the Outlines of Lithuanian Foreign Trade Policy (2007) to define the current official Lithuanian position for its representation in the formation of the EU's Common Commercial Policy, such as signing of new trade agreements or introducing new changes in EU trade and customs law.

References

- Bairoch, P. (1993). *Economics and World History: Myths and Paradoxes*. Chicago: University of Chicago Press.
- Bernatonytė, D. (2011). *Tarptautinė prekyba*. Kaunas: Technologija.
- Budreikienė D. (2001). Lietuvos ekonominė integracija į Europos Sąjungos bendrąją rinką: patirtis ir strateginės kryptys. *Pinigų studijos*, 2, 15–33.
- Bossche, P.; Zdouc, W. (2013). *The Law and Policy of the World Trade Organization: Text, Cases and Materials*. Cambridge: Cambridge University Press.
- Bumblauskas, A. (2009). Aktualieji ir istoriniai Europos regionai: Lietuvos Didžioji Kunigaikštija, ULB, Vidurio Rytų Europa, Iš A., Bumblauskas, G. Potašenko. *Lietuvos Didžiosios Kunigaikštijos tradicija ir tautiniai naratyvai* (p. 17-39). Vilnius: Vilniaus universiteto leidykla.
- Buškevičiūtė, E. (2007). *Mokesčių sistema*. Kaunas: Technologija.
- Buškevičiūtė, E. (2008). *Viešieji finansai*. Kaunas: Technologija.
- Case C-414/11, Daiichi Sankyo Co. Lt and Sanofi-Aventis Deutschland GmbH v. DEMO Anonymos Viomichaniki kai Emporiki Etairia Farmakon, 2013 EU:C:2013:520.
- Case C-93/02 P, Biret International SA v Council of the European Union, 2003 E.C.R. I-10497.
- Case C-21/14 P, European Commission v Rusal Armenal ZAO, 2015 EU:C:2015:273.
- Gaigalaitė, A. (1986). *Anglijos kapitalas ir Lietuva 1919 – 1940 m.* Vilnius: Mokslo.
- Grabauskas, A. (1994). Tarpukario Lietuvos muitai ir muitinė. *Lietuvos ūkis*, 1-2, 36-38.
- Greif, A. (1998). Self-Enforcing Political Systems and Economic Growth: Late Medieval Genoa, In R. H., Bates, A. G. M., Levi, J.-L., Rosenthal, B. R. Weingast. *Analytic Narratives*. Princeton: Princeton University Press.
- Gvildys, J. (1923). Didžiosios Lietuvos Kunigaikštystės ūkio bruožai nuo Vytauto laikų ligi XVIII a. *Lietuvos ūkis*, 10, 25-29.
- Herdegen, M. (2013). *Principles of International Economic Law*. Oxford: Oxford University Press.
- International Convention on the Harmonized Commodity Description and Coding System (2003). *Official Gazette*, 61 (2272).
- Istorijos štrichai. Lietuvos muitinė 1919–1994.* (1994). Vilnius: Mokslo ir enciklopedijų leidykla.
- Ivinskis, Z. (1934). *Lietuvos prekyba su prūsais. Tomas 1: Iki XVI amžiaus pradžios*. Kaunas.
- Irwin, A. D. (1998). *Against the Tide: an Intellectual History of Free Trade*. Princeton: Princeton University Press.

- Jackson, J. H. (2006). *Sovereignty, the WTO and Changing Fundamentals of International Law*. Cambridge: Cambridge University Press.
- Jakubčionis, A. (1999). *Lietuvos muitinės*. Vilnius: Diemedis.
- Jakulevičienė, L. (2013). *Tarptautinių sutarčių teisė*. Vilnius: Registrų centras.
- Kiaupa, Z. "Šviesaus atminimo Didžiojo Kunigaikščio Vytauto laikai" Lietuvos prekyboje. *Acta Historica Universitatis Klaipedensis*. 1993, 1, 178–186.
- Kindleberger, C. P. (1989) Commercial Policy Between the Wars, In P., Mathias, S. Pollard. *The Cambridge Economic History of Europe: The Industrial Economics: The Development of Economic and Social Policies*. Cambridge: Cambridge University Press.
- Laurinavičius, A., et al. (2014). *Muitinė tarptautinės prekybos logistinėje grandinėje*. Vilnius: Mykolo Romerio Universitetas.
- Law on International Treaties of the Republic of Lithuania (1999). *Official Gazette*, 60(1948).
- Lietuvos taikos sutartis su Rusija. Access through the Internet: http://www.saltiniai.info/files/istorija/IH00/1920_07_12_Lietuvos_Taikos_sutartis_su_Soviet%C5%B3_Rusija.IH0907A.pdf
- North, D. C. and Robert, P. T. (1973). *The Rise of the Western World: A New Economic History*. New York: Cambridge University Press.
- Laurinavičius, A. (2007). Tarptautinės prekybos iššūkiai ir konceptualūs muitinės veiklos pokyčiai. *Intelektinė ekonomika*, 2(2), 25-35.
- Linarelli, J. (2014). How Trade Law Changed: Why It Should Change Again. *Mercer Law Review*, 65, 621-667.
- Matsushita, M., et al. (2015). *The World Trade Organization: Law, Practice and Policy*. Oxford: Oxford University Press.
- McRae, D. (2014). International Economic Law and Public International Law: The Past and The Future. *Journal of International Economic Law*, 17, 627–638.
- Povilauskienė, D. (2006). *Teisė ir muitinės veikla*. Vilnius: Mykolo Romerio universitetas.
- Raišytė-Daukantienė, A. (2003a). Lietuvos Respublikos tarptautinių sutarčių, sudarytų 1918-1940 m. skelbimo problema. *Jurisprudencija*, 48(40), 95-106.
- Raišytė-Daukantienė, A. (2003b). Klaipėdos krašto konvencija kaip Lietuvos teisės šaltinis. *Jurisprudencija*, 39(31), 41-52.
- Radžiukynas, J. (2003). Kai kurios importuojamų prekių muitinės vertės nustatymo problemos. *Jurisprudencija*, 46(38), 97-106.
- Rakauskienė, O. G. (2006). *Valstybės ekonominė politika*. Vilnius: Mykolo Romerio universitetas.
- Rimkus, V. (2005). Vidaus rinkos apsaugos priemonių taikymas Lietuvoje. *Jurisprudencija*, 73(65), 96-105.
- Roover, R. (2008). The Organization of Trade, In M.M., Postan, E.E., Rich, E. Miller, *The Cambridge Economic History of Europe: Economic Organization and Policies in the Middle Ages* (p. 42-118). Cambridge: Cambridge University Press.
- Senn, A. E. (1992). *Lietuvos valstybės atkūrimas 1918-1920*. Vilnius: Mokslo ir enciklopedijų leidykla.
- Sirotskij, A. (2005). The Customs Policy Peculiarities in Belarus and Baltic States (1990-2004). *Jurisprudencija*, 73(65), 22-29.
- The Treaty on the Functioning of the European Union (2012). *Official Journal*, C 326.
- The Outlines of Lithuanian Foreign Trade Policy adopted by the 1 February 2007 Order No. V-11 of the Ministry of Foreign Affairs (2007). *Official Gazette*, 17(653).
- The Supreme Administrative Court of Lithuania, 5 March 2013 ruling of the panel of judges in the administrative case No. A-442-709/2013. Access through the Internet: <http://liteko.teismai.lt/viesasprendimupaieska/detalipaieska.aspx>.
- The Supreme Administrative Court of Lithuania, 2 December 2013 ruling of the panel of judges in the administrative case No. A⁶⁰²-1447/2013. Access through the Internet: <http://liteko.teismai.lt/viesasprendimupaieska/detalipaieska.aspx>.
- The Supreme Administrative Court of Lithuania, 7 June 2016 ruling of the panel of judges in the administrative case No. A-963-552/2016. Access through the Internet: <http://liteko.teismai.lt/viesasprendimupaieska/detalipaieska.aspx>.
- The Supreme Administrative Court of Lithuania, 23 May 2013 ruling of the panel of judges in the administrative case No. A-261-718/2013. Access through the Internet: <http://liteko.teismai.lt/viesasprendimupaieska/detalipaieska.aspx>.

Valickas, V. (2002). Lietuvos muitinė vakar, šiandien ir rytoj. *Organizacijų vadyba: sisteminiai tyrimai*, 2002, 185-199.

Varakauskas, R. (1982). *Lietuvos ir Livonijos santykiai XIII – XVI a.* Vilnius: Mokslas.

Venckus, A. (2008). Lithuania's national interests in the formation of the EU Common Trade Policy. *Lithuanian Foreign Policy Review*, 21, 136-164.

Vilpišauskas, R. (2000). Lietuvos užsienio prekybos politika ir jos raida: veiksmų analizė. *Pinigų studijos*, 3, 45-66.

Žilėnas, A. (1997). Privilegijos ir kontrabanda – amžina problema. *Aljansas*, 6, 69-76.

Žilėnas A. (1992). Muitai 1918–1940 m. *Aljansas*, 1992, 8-11.



This work is licensed under a [Creative Commons Attribution-NonCommercial 4.0 International License](https://creativecommons.org/licenses/by-nc/4.0/).