

Regulation No. 1999/3

On the Establishment of the Customs and other Related Services in Kosovo

The Special Representative of the Secretary-General,
Pursuant to the authority given to him under United Nations Security Council Resolution 1244 (1999) of 10 June 1999,
Taking into account United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 1999/1 of 25 July 1999 on the Authority of the Interim Administration in Kosovo,
For the purpose of establishing customs and other related services at the inland customs houses and international borders of Kosovo,
Hereby promulgates the following:

Section I

Customs and Excise Duties and Sales Tax

All goods of any type destined exclusively for Kosovo are subject to a customs rate equal to ten percent (10%), for a transitional period, with the exception of the goods listed in Annex I, for which the custom rate equals zero percent.

All goods listed in Annex II, which are imported and destined exclusively for Kosovo, are subject to excise duties, as indicated in that Annex. Such excise duties shall, for administrative reasons, be collected at the border posts.

As a temporary measure, a sales tax shall be levied at a rate of fifteen percent (15%) on the taxable value of all imported goods destined exclusively for Kosovo, with the exception of those listed in Annex III. Such taxable value shall be calculated in accordance with Section 4 below. For the purpose of calculating the sales tax, the value of all imported goods will consist of the total customs value, including customs and excise duties.

The list of goods as well as the corresponding customs and excise duties, and sales taxes, as specified in Annexes I, II and III, shall be subject to periodic review.

Section II

Restrictions

Quantitative restrictions on imports are hereby suspended until further notice.

Section III

Allocation of Revenues

The revenues derived from customs and excise duties and sales taxes on goods destined for Kosovo will be allocated to the Kosovo budget.

Section IV

Administrative arrangements

This Regulation shall be implemented under the overall authority and supervision of UNMIK by customs officials, police and security forces and any other authority designed by the Special Representative of the Secretary-General.

The Special Representative of the Secretary-General may invite customs officials who have hitherto held office in the customs service in Kosovo to continue in office.

UNMIK shall receive and review individual applications from persons with the requisite qualifications to hold office in the customs service.

Appointments to the customs service in Kosovo shall be made by the Special Representative of the Secretary-General.

In exercising their functions customs officials shall observe the internationally recognized standards set out in Section 2 of UNMIK Regulation No. 1999/1 of 25 July 1999.

Section V

Scope

The Special Representative of the Secretary-General shall specify from time to time the border posts and inland customs houses where customs control and final clearance shall be exercised.

Section VI

Implementation

The Special Representative of the Secretary-General shall have the power to give administrative directions and orders in relation to the implementation of this Regulation.

Section VII

Applicable Law

The provisions of the applicable laws relating to customs and excise duties and sales tax shall apply in Kosovo subject to Sections 1, 2, 3, 4, 5, and 6 above.

Section VIII

Entry into Force

This Regulation shall enter into force on 1 September 1999.

Bernard Kouchner
Special Representative of the Secretary-General