

**ADMINISTRATIVE DIRECTION NO. 2000/19**

**AMENDING UNMIK ADMINISTRATIVE DIRECTION NO. 2000/1 IMPLEMENTING  
UNMIK REGULATION NO. 2000/2 OF 22 JANUARY  
2000 ON EXCISE TAXES IN KOSOVO**

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 2000/2 of 22 January 2000 on Excise Taxes in Kosovo,

Having promulgated UNMIK Administrative Direction No. 2000/1 Implementing UNMIK Regulation No. 2000/2,

For the purpose of further improving the efficiency of excise taxes in Kosovo,

Hereby amends section 1 of UNMIK Administrative Direction No. 2000/1.

Consequently, the Administrative Direction will have the following wording as of the date on which the present Administrative Direction enters into force:

**ADMINISTRATIVE DIRECTION NO. 2000/1**

**IMPLEMENTING UNMIK REGULATION NO. 2000/2 OF 22 JANUARY 2000 ON EXCISE  
TAXES IN KOSOVO**

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under UNMIK Regulation No. 2000/2 of 22 January 2000 on Excise Taxes in Kosovo,

Hereby gives the following Administrative Direction:

Section 1  
EXEMPTIONS

1.1 Excise taxes shall not be levied on the following:

(a) Raw and auxiliary materials, that otherwise would be subject to excise taxes, imported into Kosovo by persons holding a license issued by the UNMIK Customs Service authorizing such importation, where such materials are to be used in the manufacture of goods for export;

(b) Goods which the Director-General of the UNMIK Customs Service determines are to be used exclusively for humanitarian purposes and are not to be offered for sale for consumption in Kosovo;

(c) Goods funded from the proceeds of grants made to UNMIK by governments, government agencies, governmental or non-governmental organizations, in support of humanitarian and reconstruction programmes and projects in Kosovo; and

(d) Such other goods as the Special Representative of the Secretary-General shall specify for exemption by administrative direction subject to such conditions as he or she thinks fit.

1.2 Excise taxes shall not be payable by the following:

(a) Foreign diplomatic and consular missions;

(b) The United Nations or any of its organs including UNMIK, the specialized agencies of the United Nations, KFOR, international inter-governmental organizations and government agencies on goods used for official purposes;

(c) Contractors to UNMIK, the specialized agencies of the United Nations and KFOR importing goods to be used exclusively by those contractors in connection with the performance of contracts for UNMIK, the specialized agencies of the United Nations or KFOR;

(d) Registered non-governmental organizations with public benefit status as defined in UNMIK Regulation No. 1999/22 of 15 November 1999 on the following goods used exclusively by the non-governmental organization to fulfill its public benefit purposes: gasoline, kerosene, diesel, ethanol, mobile phones, satellite dishes, televisions and video cassette recorders; and

(e) Such other organizations or entities as the Special Representative of the Secretary-General shall specify for exemption by administrative direction subject to such conditions as he or she thinks fit.

## Section 2 COLLECTION

Excise taxes shall be assessed, levied and collected as follows:

(a) For imported goods: at authorized international border crossing points and at inland clearance depots; and

(b) For other goods entering Kosovo or goods produced in Kosovo: at excise tax collection offices and places of production.

## Section 3 PROCEDURES AND OFFENCES

Instructions on excise taxes procedures and offences shall be issued consistent with the applicable law.

## Section 4 ENTRY INTO FORCE

The present Administrative Direction<sup>[1]</sup> shall enter into force on 22 January 2000.

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The present Administrative Direction shall enter into force on 21 August 2000.

Bernard Kouchner  
Special Representative of the Secretary-General

[1]The original Administrative Direction