

UNITED NATIONS
United Nations Interim
Administration Mission in
Kosovo



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Mission d'Administration
Intérimaire des Nations Unies
au Kosovo

UNMIK/DIR/2002/21
1 October 2002

ADMINISTRATIVE DIRECTION NO. 2002/21

**IMPLEMENTING UNMIK REGULATION NO. 2000/2, AS AMENDED,
ON EXCISE TAXES IN KOSOVO**

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under section 6 of United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 2000/2 of 22 January 2000, as amended, on Excise Taxes in Kosovo,

Taking into account the Constitutional Framework for Provisional Self-Government (UNMIK Regulation No. 2001/9 of 15 May 2001),

Acting at the request of the Government, and having consulted with the Economic and Fiscal Council pursuant to section 8.1 (c) of the Constitutional Framework for Provisional Self-Government,

For the purpose of exempting from excise tax imports or intra-FRY inflows into Kosovo of heating oil (mazut) used for heating and manufacturing purposes,

Hereby issues the following Administrative Direction:

Section 1
Exemption

Imports or intra-FRY inflows into Kosovo of heating oil (mazut) used by district heating facilities for heating purposes and by persons/entities for manufacturing purposes shall, subject to the approved refund procedure, be exempt from excise tax. Excise tax paid at the time of import or intra-FRY inflow of the heating oil (mazut) into Kosovo shall be refunded pursuant to section 2.

Section 2
Refund of Excise Tax

2.1 The first refund of the excise tax paid on heating oil (mazut) pursuant to the present Administrative Direction shall cover a one month (1) period and shall be based on approval of the refund application accompanied by relevant documents. Thereafter, the refund application period shall cover two (2) months and the refund shall be based on approval of the application accompanied by relevant documents following an audit conducted by the UNMIK Customs Service. Such audit shall determine the quantity of heating oil (mazut) used by the applicant for manufacturing or heating purposes during the relevant refund application period.

2.2 The Central Fiscal Authority shall issue an administrative instruction setting out the procedure for the implementation of the refund of excise tax.

Section 3
Entry into Force

The present Administrative Direction shall enter into force on 1 October 2002.

Michael Steiner
Special Representative of the Secretary-General