

REGULATION NO. 2000/2
ON EXCISE TAXES 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 and UNMIK Regulation 1999/16 of 6 November 1999 on the Central Fiscal Authority and Other Related Matters,

For the purpose of reforming excise taxes in Kosovo,

Hereby promulgates the following:

Section 1
Definition

For the purposes of the present regulation excise taxes are defined as taxes levied on designated goods sold for consumption in Kosovo.

Section 2
Excise Taxes

2.1 For the purpose of calculating excise taxes, the taxable value of goods shall consist of their total customs value assessed in accordance with international practice, plus customs duties if applicable, or their value calculated from the retail price.

2.2 The goods subject to excise taxes and the applicable excise tax rates are set out in Annex A to the present regulation.

Section 3
Exemptions

By administrative direction, the Special Representative of the Secretary-General may exempt categories of goods from excise taxes and may exempt defined persons and entities from payment of excise taxes.

Section 4
Allocation of Revenues

The revenues derived from excise taxes shall be deposited in the Kosovo Consolidated Fund.

Section 5
Administrative Arrangements

5.1 The present regulation shall be implemented under the overall authority and supervision of UNMIK by customs officials, tax officials, police and security forces and any other authority designated by the Special Representative of the Secretary-General.

5.2 The Special Representative of the Secretary-General shall specify by administrative direction the locations where excise taxes shall be assessed, levied and collected.

Section 6
Implementation

The Special Representative of the Secretary-General may issue administrative directions in connection with the implementation of the present regulation.

Section 7
Applicable Law

The present regulation shall supersede any other provision in the applicable law relating to excise taxes which is inconsistent with it.

Section 8
Entry into Force

The present regulation shall enter into force on 22 January 2000.

Bernard Kouchner
Special Representative of the Secretary-General

ANNEX A
GOODS SUBJECT TO EXCISE TAXES AND APPLICABLE RATES

Description of goods
Code in Harmonized System
Tax Rate

Coffee

0901
Ad valorem 30%

Soft drinks
2202
Ad valorem 10 %

Beer
2203
Ad valorem 20 %

Wines
2204, 2205, 2206
Ad valorem 20 %

Ethyl alcohol
2207
Ad valorem 50 %

Spirits, liqueurs, and other spirituous beverages
2208
Ad valorem 50 %

Cigarettes, cigars and cigarillos
2402
Ad valorem 25 %

Other manufactured tobacco

2403
Ad valorem 25%

Gasoline
2710001110; 1120; 1190
Ad valorem 50 %

Diesel for motor engines (D1 +D2)
2710003100
Ad valorem 50 %

Kerosene
2710001900; 2110; 2120; 2190
Ad valorem 50 %

Mobile phones
851719
Ad valorem 15 %

VCR

8521
Ad valorem 15 %

TV sets
8528
Ad valorem 15 %

Satellite dishes
85291031
Ad valorem 15 %