

**UNMIK/REG/2000/35**

**AMENDING 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 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, as amended, on the Authority of the Interim Administration in Kosovo,

Having promulgated UNMIK Regulation No. 2000/2 of 22 January 2000 on Excise Taxes in Kosovo and UNMIK Regulation No 2000/26 amending UNMIK Regulation 2000/2 of 27 April 2000,

Whereas section 2.2 of UNMIK Regulation No. 2000/2, as amended, provides that the goods subject to excise taxes and the applicable excise tax rates are set out in Annex A thereof,

For the purpose of amending Annex A to UNMIK Regulation No. 2000/2, as amended,

Hereby promulgates the following:

Section 1  
Amendment

Annex A to UNMIK Regulation No. 2000/2, as amended, shall be replaced by Annex A to the present regulation to add motor cars and defined motor vehicles.

Section 2  
Entry into Force

The present regulation shall enter into force on 16 June 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 %

Heating Oil

2710004100; 271004900

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 %

Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading no. 8702), including station wagons and racing cars

8703

Ad valorem 20% +

DM 1000 each