

**REGULATION NO. 2000/56**

**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 Regulations No. 2000/26 of 27 April 2000 and No. 2000/35 of 16 June 2000 amending UNMIK Regulation No. 2000/2,

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.

Section 2  
Entry into Force

The present regulation shall enter into force on 1 November 2000.

Bernard Kouchner  
Special Representative of the Secretary-General

## ANNEX A

### GOODS SUBJECT TO EXCISE TAXES AND RATES

Description of goods  
Code in Harmonized System  
Tax Rate

Coffee  
0901  
Ad valorem 30%

Soft drinks  
2202  
Ad valorem 10 %

Beer made from malt  
2203  
DM 0.3 per liter

Wine of fresh grapes, including fortified wines; grape must other than that of heading no. 20.09

Vermouth and other wine or fresh grapes flavoured with plants or aromatic substances  
2204, 2205  
DM 0.4 per liter

Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included  
2206  
DM 0.3 per liter

Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher  
2207  
DM 2 per liter of alcohol

Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% ; spirits, liqueurs and other spirituous beverages  
2208  
DM 2 per liter of alcohol

Cigarettes  
2402  
DM 4 per 1000 cigarettes

Cigars, cigarillos, and  
other manufactured tobacco  
2402  
2403  
Ad valorem 50%

Gasoline  
2710 00 26, 2710 00 27, 2710 00 29,  
2710 00 32, 2710 00 34, 2710 00 36,  
30 pfennig per liter \*

Gas Oil  
2710 00 66, 2710 00 68  
25 pfennig per liter \*

Diesel for motor engines (D1 +D2)  
2710 00 3100  
25 pfennig per liter \*

Kerosene  
2710 00 51, 2710 00 55  
25 pfennig per liter \*

Heating Oil  
2710004100; 271004900  
25 pfennig per liter \*

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

\* This tax rate shall increase by 5 pfennig on 1 January 2001 followed by a further increase of 5 pfennig on 1 April 2001.