

**ADMINISTRATIVE DIRECTION NO. 2000/2**

**IMPLEMENTING UNMIK REGULATION NO. 2000/3 OF 22 JANUARY 2000 ON SALES TAX  
IN KOSOVO**

The Special Representative of the Secretary-General,  
Pursuant to the authority given to him under UNMIK Regulation No. 2000/3 of 22 January 2000 on Sales  
Tax in Kosovo,

Hereby gives the following Administrative Direction:

Section 1

EXEMPTIONS

1.1 Sales tax shall not be levied on the following:

- (a) The categories of goods listed in Annex A to the present administrative direction;
- (b) Goods sold for export subject to proof of export in accordance with procedures to be issued by the Director-General of the UNMIK Customs Service;
- (c) Goods which the Director-General of the UNMIK Customs Service determines are to be used exclusively for humanitarian purposes and which shall not be offered for sale 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 Sales tax 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 if the goods are used exclusively by the non-governmental organization to fulfill its public benefit purposes. However, this exemption from sales tax shall not apply to alcohol, ethanol, spirits, fortified wines, wines, beer, soft drinks, coffee, cigarettes, cigars, cigarillos and other manufactured tobacco products; 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

As a temporary measure, sales tax shall be assessed, levied and collected as follows:

- (a) For imported goods: at authorized international border crossing points, and at inland clearance depots;
- (b) For other goods entering Kosovo: at sales tax collection offices; and
- (c) For goods produced in Kosovo: collection of sales tax shall be suspended until further notice.

Section 3  
PROCEDURES AND OFFENCES

Instructions on sales tax procedures and offences shall be issued consistent with the applicable law.

Section 4  
ENTRY INTO FORCE

The present administrative direction shall enter into force on 22 January 2000.

Bernard Kouchner  
Special Representative of the Secretary-General

**ANNEX A**  
**CATEGORIES OF GOODS NOT SUBJECT TO SALES TAX**

- 1) Pharmaceutical products
- 2) Medical and surgical instruments and apparatus
- 3) Milk
- 4) Cooking oil and fats
- 5) Vegetables
- 6) Fruits
- 7) Wheat flour