

**ADMINISTRATIVE DIRECTION NO. 2000/6**

**IMPLEMENTING UNMIK REGULATION NO. 2000/20 OF 12 APRIL 2000 ON TAX  
ADMINISTRATION AND PROCEDURES**

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under UNMIK Regulation No. 2000/20 of 12 April 2000 on Tax Administration and Procedures,

Hereby gives the following Administrative Direction:

Section 1  
INTEREST CHARGES

The Tax Administration may charge interest on late payments of tax, in accordance with commercial lending rates in Kosovo as publicly announced from time to time by the Central Fiscal Authority.

Section 2  
ENFORCED COLLECTION OF TAX

2.1 Subject to the appeal procedures contained in section 7 of UNMIK Regulation No. 2000/20 of 12 April 2000 on Tax Administration and Procedures, where a taxpayer has failed to pay the tax assessed pursuant to a Notice of Assessment and Demand for Payment issued by the Tax Administration, the Tax Administration may:

- (a) Serve a continuous notice of levy on:
  - (i) persons who have a duty to pay the taxpayer a wage or salary;
  - (ii) any bank or financial-credit institution holding the taxpayer's funds; and/or
  - (iii) any other natural or legal person, or individual entrepreneur, who owes a debt to the taxpayer.
- (b) Restrict the taxpayer's rights in property, whether movable or immovable. Restriction of a taxpayer's rights in certain property means that the taxpayer may use the property under the supervision of the Tax Administration, but cannot dispose of the property. Restriction of a taxpayer's rights in property shall also serve as a notice of intent by the Tax Administration to seize the restricted property; and
- (c) Seize the taxpayer's property, irrespective of whether notice of intent has been given to the taxpayer.

2.2 Subject to the appeal procedures contained in section 7 of UNMIK Regulation No. 2000/20 of 12 April 2000 on Tax Administration and Procedures, the Tax Administration may, in accordance with procedures set out in administrative instructions issued by the Co-Heads of the Central Fiscal Authority, sell at a public auction any property of a taxpayer that has been lawfully seized.

2.3 The Co-Heads of the Central Fiscal Authority shall issue administrative instructions setting out procedures for the imposition of levies, seizures and restrictions of taxpayers' rights in property and the release of such seizures, restrictions or levies.

### Section 3 EXEMPTIONS

The following forms of taxpayers' property shall be exempt from levies, restrictions or seizures:

- (a) Child support and social assistance payments;
- (b) Essential clothing;
- (c) Basic food;
- (d) Basic furniture;
- (e) Basic personal effects, excluding luxury items;
- (f) Tools of the taxpayer's trade; and
- (g) Any other property specified in administrative instructions issued by the Co-Heads of the Central Fiscal Authority.

### Section 4 ENTRY INTO FORCE

The present administrative direction shall enter into force on 12 April 2000.

Bernard Kouchner  
Special Representative of the Secretary-General