

ADMINISTRATIVE DIRECTION NO. 2000/7

**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 section 7 of UNMIK Regulation No. 2000/20 of 12 April 2000 on Tax Administration and Procedures,

Hereby gives the following Administrative Direction:

Section 1

ESTABLISHMENT OF THE INDEPENDENT REVIEW BOARD

1.1 The Independent Review Board (hereinafter "the Board") is hereby established to receive and hear appeals from taxpayers concerning final decisions made by the Tax Administration.

1.2 The Special Representative of the Secretary-General shall appoint three members to serve on the Board. The members shall be independent of the Central Fiscal Authority and shall include a representative from the Kosovo business community.

1.3 For the first appointment of members following the entry into force of this administrative direction, one member shall be appointed for a one year term and two members shall be appointed each for a two year term. Thereafter, appointments of all members may be renewed for further terms of two years.

1.4 In the event of the unfitness to serve, incapacity, death or resignation of a member occurring during a term of appointment, the Special Representative of the Secretary-General shall appoint another member. The Special Representative of the Secretary-General shall have the final decision as to appointment and removal of members of the Board.

1.5 The Board shall hire a professionally competent staff and shall determine its own rules of procedure, including the circumstances in which taxpayers may be granted an extension of time within which to lodge their appeal.

Section 2

APPEAL TO THE INDEPENDENT REVIEW BOARD

2.1 A taxpayer who has received a final decision from the Appeals Division of the Tax Administration may appeal to the Board for a review of the decision.

2.2 An appeal by a taxpayer to the Board shall be made in accordance with section 7 of UNMIK Regulation No. 2000/20 of 12 April 2000 and in accordance with the rules of procedure as determined by the Board.

2.3 An appeal to the Board shall be free of charge to the taxpayer.

Section 3
FUNCTIONS OF THE INDEPENDENT REVIEW BOARD

3.1 The Board shall conduct a hearing and review the relevant testimony, documents and other evidence presented by the taxpayer and the Tax Administration.

3.2 The Board shall discuss the case as a panel and shall notify the parties of its decision, together with written reasons for the decision, within 30 days of the conclusion of the hearing. The decision of the Board shall be by majority decision.

3.3 The decision by the Board shall be binding on both the taxpayer and the Tax Administration unless amended or reversed by a court.

Section 4
CONFIDENTIALITY OF TAXPAYER INFORMATION

The members of the Board shall maintain the confidentiality of all taxpayer information and data obtained, even after their term of appointment has ended.

Section 5
ENTRY INTO THE FORCE

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

Bernard Kouchner
Special Representative of the Secretary-General