

**REGULATION NO. 2001/38**  
UNMIK/REG/2001/38  
31 December 2001

**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 and section 8.1(d) of UNMIK Regulation No. 2001/9 of 15 May 2001 on a Constitutional Framework for Provisional Self-Government in Kosovo,

Having promulgated UNMIK Regulation No. 2000/2 of 22 January 2000, as amended, on Excise Taxes in Kosovo,

For the purposes of facilitating the implementation of UNMIK Regulation No. 2000/2, as amended, by rounding off the conversion from Deutsche Mark ("DM") to euro,

Hereby promulgates the following:

Section 1

**Amendments to UNMIK Regulation No. 2000/2, as amended, on Excise Taxes in Kosovo**

UNMIK Regulation No. 2000/2 on Excise Taxes in Kosovo, as amended by UNMIK Regulation No. 2001/15 of 3 July 2001, shall be amended as follows:

In Annex A, wherever it appears,

- (a) "DM 0.3" shall be replaced with "0.15 euro";
- (b) "DM 0.4" shall be replaced with "0.20 euro";
- (c) "DM 2" shall be replaced with "1 euro";
- (d) "DM 4" shall be replaced with "2 euro";
- (e) "DM 1000" shall be replaced with "500 euro";
- (f) The words "45 pfennig per liter\*" shall be replaced with the words "27.5 cent per litre";
- (g) The words "40 pfennig per liter\*" shall be replaced with the words "25 cent per litre"; and

- (h) The footnote to Annex A that explains the asterisk (\*) shall be deleted.

Section 2  
**Applicable Law**

The present regulation shall supersede any provision in the applicable law which is inconsistent with it.

Section 3  
**Implementation**

The Special Representative of the Secretary-General may issue administrative directions for the implementation of the present regulation.

Section 4  
**Entry into Force**

The present regulation shall enter into force on 1 January 2002.

*Hans Haekkerup*  
*Special Representative of the Secretary-General*