



UNMIK/REG/2001/15
3 July 2001

REGULATION NO. 2001/15

**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, No. 2000/35 of 16 June 2000 and No. 2000/56 of 6 October 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 3 July 2001.

Hans Haekkerup
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,	45 pfennig per liter *
Gas Oil	2710 00 66, 2710 00 68	40 pfennig per liter *
Diesel for motor engines (D1 +D2)	2710 00 3100	40 pfennig per liter *
Kerosene	2710 00 51, 2710 00 55	40 pfennig per liter *
Heating Oil	2710004100; 271004900	40 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 October 2001 followed by a further increase of 5 pfennig on 1 January 2002.