



UNMIK/REG/2002/16  
1 August 2002

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**REGULATION NO. 2002/16**

**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 the Constitutional Framework for Provisional Self-Government (UNMIK Regulation No. 2001/9 of 15 May 2001),

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, No. 2000/56 of 6 October 2000, No. 2001/15 of 3 July 2001 and No. 2001/38 of 31 December 2001 amending UNMIK Regulation No. 2000/2,

Acting at the request of the Government, and having consulted with the Economic and Fiscal Council pursuant to section 8.1 (c) of the Constitutional Framework for Provisional Self-Government,

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 1 August 2002.

Michael Steiner  
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	0.15 euro 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	0.20 euro 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	0.15 euro per liter
Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher	2207	1 euro per liter of alcohol
Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% ; spirits, liqueurs and other spirituous beverages	2208	1 euro per liter of alcohol
Cigarettes	2402	2 euro 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,	30 cent per liter
Gas Oil	2710 00 66, 2710 00 68	27.5 cent per liter
Diesel for motor engines (D1 +D2)	2710 00 3100	27.5 cent per liter
Kerosene	2710 00 51, 2710 00 55	27.5 cent per liter
Heating Oil	2710004100; 271004900	27.5 cent per liter
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% + 500 euro each