



UNMIK/REG/2005/10  
28 February 2005

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**REGULATION NO. 2005/10**

**AMENDING UNMIK REGULATION NO. 2000/2  
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,

Acting in conformity with 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, as amended, on Excise Taxes in Kosovo,

Having consulted the Economic and Fiscal Council,

For the purpose of increasing the excise tax on tobacco products, exempting from excise tax fuel oils (mazut) used for heating and manufacturing purposes, and making provision for elimination of the 20% *ad valorem* excise tax on motor cars,

Hereby promulgates the following:

Section 1  
Amendments

As of the date on which the present Regulation enters into force, Annex A to UNMIK Regulation No. 2000/2, as amended, shall be replaced by Annex A to the present Regulation.

Section 2  
Applicable Law

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

Section 3  
Entry into Force

The present Regulation shall enter into force on 1 March 2005.

Søren Jessen-Petersen  
Special Representative of the Secretary-General

## ANNEX A

**GOODS SUBJECT TO EXCISE TAXES AND RATES**

<b>Description</b>	<i>Code</i>	<i>Rate</i>
Coffee, not roasted	0901 1100 0901 1200	30 %
Coffee, roasted	0901 2100 0901 2200	30 %
Coffee substitutes containing coffee	0901 9090	30 %
Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	2202	10 %
Beer made from malt	2203	0,15 €/L
Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	2204	0,20 €/L
Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	2205	0,20 €/L
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 €/L
Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	2207	1,00 €/L alc
Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	2208	1,00 €/L alc
Cigars, cheroots and cigarillos, containing tobacco	2402 1000	1,00 € per conventional unit <sup>(1)</sup>
Cigarettes containing tobacco	2402 20	17,00 € per conventional unit <sup>(1)</sup>
Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences	2403	17,00 € per conventional unit <sup>(1)</sup>
Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	2707	0,275 €/L
Petroleum oils and oils obtained from bituminous minerals, (other than crude); preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations (other than waste oils), with the exception of motor spirit, spirit type jet fuel and other light oils (codes 2710 1131 to 2710 1190) and fuel oils (mazut) under codes 2710 1951 to 2710 1969 used by district heating facilities for heating purposes and by persons and entities for manufacturing purposes	2710 11 and 2710 19	0,275 €/L
Motor spirit, spirit type jet fuel and other light oils	2710 1131 to 2710 1190	0,30 €/L
Acyclic hydrocarbons	2901	0,275 €/L
Cyclic hydrocarbons	2902	0,275 €/L
Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	3811	0,275 €/L
Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish thinners	3814	0,275 €/L
Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 2707 or 2902	3817	0,275 €/L
Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	8703	Until 19 March 2005: 20%+ 500 € for each As of 20 March 2005: 500 € for each

<sup>(1)</sup>The definition of a "conventional unit" for these items is contained in section 1 of UNMIK Regulation No. 2003/23, of 25 June 2003, on Excise Taxes on Tobacco Products in Kosovo.