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**REGULATION NO. 2005/32**

**ON THE EXCISE TAX CODE OF 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 UNMIK Regulation No. 2004/1 of 30 January 2004 On the Customs Code of Kosovo,

Acting in conformity with the Constitutional Framework for Provisional Self-Government in Kosovo (UNMIK Regulation No. 2001/9 of 15 May 2001),

Having consulted with the Government and the Economic and Fiscal Council,

For the purpose of introducing a comprehensive and efficient system for the control and collection of excise taxes in Kosovo,

Hereby promulgates the following:

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## **CHAPTER 1 GENERAL PROVISIONS**

### Section 1 Description

Excise tax shall be a tax levied on excise products released for consumption in Kosovo.

### Section 2 Interpretation

2.1 For the purposes of the present Regulation:

(a) “Approved records” means any records approved by the Director General under section 15;

(b) “Authorised excise tax trader” means a natural or legal person authorised by the Director General under section 14 to receive products subject to excise tax, where that excise tax has been suspended under a suspension arrangement, in order that he may use those excise products in the course of his business;

(c) “Authorised excise tax warehouse” means premises authorised by the Director General under section 12 where products subject to excise tax may be produced, processed, held, received or dispatched under a suspension arrangement by an authorised excise tax warehousekeeper, subject to such conditions as may be laid down by the Director General;

(d) “Authorised excise tax warehousekeeper” means a natural or legal person authorised by the Director General under section 13 to produce, process, hold, receive or dispatch at an authorised excise tax warehouse products subject to excise tax, where that tax has been suspended under a suspension arrangement, subject to such conditions as may be laid down by the Director General;

(e) “Banderol” means a type of fiscal mark to be attached to an excise product which is intended to be broken when that product is opened;

(f) “Director General” means the Director General of the UNMIK Customs Service;

(g) “Excise product” means any product subject to an excise tax;

(h) “Export” and “exportation” mean the moving or delivery of an excise product from Kosovo and into a country, area or place outside of Kosovo. This terms shall be applied in conformity with section 2.1 (k);

(i) “Fiscal mark” means a mark required by or under section 9 to be carried by an excise product which may indicating all or any of the following:

- (i) that excise tax has been paid on the product;
- (ii) the rate at which excise tax has been paid on the product;
- (iii) the amount of excise tax paid on the product;
- (iv) when excise tax was paid on the product; and
- (v) that the sale of the product is:
  - only permissible on a date set out on the mark;
  - not permissible after, or on or after, a date set out on the mark; and
  - not permissible before, or before or on, a date set out on the mark;

(j) “Import” and “importation” mean the moving or delivery of an excise product from a country, area or place outside Kosovo and into Kosovo. This terms shall be applied in conformity with section 2.1 (k);

(k) “Kosovo” means the territory as it is defined by United Nations Security Council resolution 1244(1999);

(l) “Independent Review Board” means the Board initially established under UNMIK Administrative Direction No. 2000/7 of 12 April 2000 Implementing UNMIK Regulation No. 2000/20 of 12 April 2000 On Tax Administration and Procedures, and currently governed by the Law on Tax Administration and Procedures, as promulgated by UNMIK Regulation No. 2005/17 of 9 April 2005.

(m) “Released for consumption” in respect of excise products means:

- (i) their removal, including any unlawful removal, from a suspension arrangement;

- (ii) their production, including any unlawful production, outside a suspension arrangement;
  - (iii) their importation, including any unlawful importation, where that product has not been placed under a suspension arrangement;
  - (iv) where an excise product has been exempted from excise tax by virtue of section 5.1, and the product is not used for the purpose for which they were exempted;
  - (v) where excise tax is not payable by a body, organ, agency or other organisation by virtue of section 5.2, and the excise product is not used for the purpose for which they were excepted from payment; and
  - (vi) when shortages are discovered which are subject to excise tax by virtue of sections 7.7, 13.6 and 14.6.
- (n) “Repayment” means the total or partial refund of excise tax which has been paid;
- (o) “Remission” means either a decision to waive all or part of an amount of excise tax which is due or a decision to render void an entry in the accounts of all or part of an amount of excise tax which has not been paid;
- (p) “Officer” means an officer of the UNMIK Customs Service;
- (q) “Satisfactory guarantee” means a guarantee acceptable to the Director General for the purpose for which it is offered;
- (r) “Suspension arrangement” means a tax arrangement applied to the import, export, production, processing, holding and movement of excise products whereby the requirement to pay excise tax is suspended;
- (s) “Tobacco product” means any of the following:
- (i) cigarettes;
  - (ii) cigars and cigarillos; and
  - (iii) other manufactured tobacco;

which are manufactured wholly or partly from tobacco or any substance used as a substitute for tobacco, but does not include herbal smoking products; and

(t) “Working hours” means any time between 09.00 hours and 17.00 hours any Monday, Tuesday, Wednesday, Thursday and Friday, except when that day is a public holiday.

2.2 In the present Regulation, unless the context otherwise requires:

(a) the singular includes the plural and the plural includes the singular, and

(b) “he” includes “she”, and “him” includes “her”.

2.3 In the present Regulation, unless the context otherwise requires, references to chapters, sections, and subsections are references to such items in the present Regulation.

### Section 3 Control and Management

3.1 Excise tax shall be under the control and management of the UNMIK Customs Service. All excise taxes collected by the UNMIK Customs Service shall be deposited into the Kosovo Consolidated Fund.

3.2 Where, in or under this Regulation, the Director General is under any duty or has any power to do any act, he may delegate that duty or power to any named person, or any rank of officer, or any rank of officer at any particular place, and shall record any such delegation in a written Instrument and shall:

(a) make a copy of that Instrument of Delegation available for public inspection at the Headquarters of the UNMIK Customs Service; and

(b) maintain a further copy available for public inspection by electronic means.

## **CHAPTER 2 TAXATION OF EXCISE PRODUCTS**

### Section 4 The Charge to Excise Tax

4.1 Excise tax shall be charged on each excise product at the rate in force in respect of that product at the date and time when it is released for consumption in Kosovo.

4.2 Where excise tax is charged on an excise product which is released for consumption by means of an unlawful removal, production or importation, excise tax shall be due to be paid immediately on that excise product and until it is paid, that product shall be liable to detention and seizure.

4.3 Where, at the time of the release for consumption of an excise product, there has already been paid in respect of that product an amount of excise tax in respect of any fiscal mark or banderol affixed to that product, excise tax shall only be charged on any difference between the rate in force at the time of the release for consumption and the amount paid in respect of the fiscal mark or banderol.

4.4 Where excise tax is charged on the importation of an excise product, including its unlawful importation, by reference to the value of that product, it shall be charged on the value of that product for importation purposes, together with any customs duty payable on the importation of that product, but excluding any value added tax payable on the importation of that product.

4.5 The current rates of excise tax and the products that are subject to excise tax are those set out in Annex A to the present Regulation.

### Section 5 Exemptions

5.1 The excise products set out in Annex B to the present Regulation shall be exempted from excise tax.

5.2 Excise tax shall not be payable by the bodies, organs, agencies and other organisations set out in Annex C to the present Regulation.

5.3 The Special Representative of the Secretary-General may, by an Administrative Direction, amend Annexes B and C, and in particular may exempt such other excise products from excise tax and such other bodies, organs, agencies

or other organisations from paying excise tax as he thinks fit, subject to such conditions as he may impose.

### Section 6 Repayment and Remission

6.1 Subject to such limitations as he may impose, where the Director General is satisfied that any excise product on which excise tax has been paid has been used for a purpose other than that for which excise tax is chargeable, or where an excise product on which excise tax has been paid has been destroyed under customs control or exported, he may on an application made by the person who paid the excise tax, at any time up to 1 year from the date of payment of that tax, repay that excise tax to that person.

6.2 No excise tax shall be due in respect of any excise product under a suspension arrangement which is destroyed under the control of the UNMIK Customs Service.

### Section 7 Movement of Excise Products

7.1 The movement of excise products under a suspension arrangement shall be permitted only:

(a) between an authorised excise tax warehouse and another authorised excise tax warehouse or an authorised excise tax trader; and

(b) on their import directly to an authorised excise tax warehouse or an authorised excise tax trader; and

(c) on their export directly from an authorised excise tax warehouse.

7.2 Except as provided for by section 7.3, all movements of excise products:

(a) under section 7.1(a) and 7.1(c) shall be covered by a satisfactory guarantee provided by the authorised excise tax warehousekeeper of dispatch; and

(b) under section 7.1(b) shall be covered by a satisfactory guarantee provided by the authorised excise tax warehousekeeper or authorised excise tax trader of receipt.

7.3 The Director General may, where he thinks fit, waive the requirement for a satisfactory guarantee under section 7.2 or, as an alternative to the requirements of that section:

(a) require, where not required under section 7.2(b), the consignee to provide a satisfactory guarantee to cover a movement of an excise product; and

(b) permit;

(i) a satisfactory guarantee jointly and severally binding on both the consignor and the transporter to cover a movement of an excise product; and

(ii) the transporter or the owner of the products to provide a satisfactory guarantee to cover a movement of an excise product.

7.4 The liability of the person providing the guarantee shall only be discharged by proof that the consignee has taken delivery of the excise products or that they have been exported.

7.5 The Director General shall, after consultation with the Government, lay down in an Administrative Instruction the conditions under which any movement of excise products under this section shall take place, and the documents that shall accompany that movement.

7.6 Where an excise product is lost or destroyed by reason of accident or *force majeure*, or where a loss occurs which is inherent in the movement of a particular excise product, any person providing a guarantee in respect of that product shall notify the Director General immediately of that loss or destruction.

7.7 Where the Director General is satisfied that a loss of excise products on a movement covered by a guarantee provided under this section, was not caused by accident or *force majeure* or was not a loss inherent in the nature of the excise products which were moved, excise tax shall be deemed to be chargeable on the lost excise products at the rate chargeable on the date of the loss or, if this cannot be established, at the date of the discovery of the loss, and shall be due from and payable by the person providing the guarantee.

Section 8  
Avoidance

8.1 “An order under this section” means an order by the Director General that the person named in the order shall not:

- (a) import any excise product named in the order; and
- (b) remove from a suspension arrangement any excise product named in the order;

where that importation or removal would be in excess of the average amount imported or removed by that person in the previous 9 months (which in the case of a person who has never imported, removed or applied before, shall be nil).

8.2 Where the Director General believes that a person is proposing to import an excise product or remove an excise product from a suspension arrangement with the intention of avoiding a possible future increase in the rate of excise tax chargeable on that product, he may make an order under this section.

8.3 An order under this section shall be notified in writing to the person concerned by either:

- (a) being given to him by hand or left or sent by post to his last known business or home address; or
- (b) where that person has an electronic address, sent to that electronic address.

8.4 The making of an order under this section shall be an appealable matter to the Independent Review Board.

Section 9  
Fiscal Marks

9.1 Where an excise product is required to carry a fiscal mark, the Director General, after consultation with the Government, shall by an Administrative Instruction make provision for:

- (a) the contents of that mark;
- (b) the appearance of that mark;

(c) the positioning of a fiscal mark on the packaging of the excise product; and

(d) in the case of an excise product that has more than one layer of packaging, which layer is (or are) to carry that mark.

9.2 Where an excise product is required to be marked by a chemical marker so that it may be relieved from excise tax, the Director General, after consultation with the Government, shall by an Administrative Instruction make provision for:

(a) the chemical marker to be used;

(b) the liability of any marked excise product which is used for a purpose for which relief is not granted to be detained and seized; and

(c) any other matter which the Director General considers necessary to ensure that any excise tax which is not subject to relief is safeguarded.

## Section 10 Payment of Excise Tax

10.1 Excise tax on importation shall be charged and payable as if it were a duty of customs.

10.2 Subject to section 10.3 and 10.4, no excise product which is not being sent to another authorised excise tax warehouse, an authorised excise tax trader or to be exported may be removed from an authorised excise tax warehouse unless the excise tax payable on that product has been paid by the authorised excise tax warehousekeeper for that warehouse.

10.3 Where the Director General is satisfied that excise tax that is or may become payable is safeguarded, he may permit an authorised excise tax warehousekeeper to pay excise tax that is payable under section 10.2 weekly or monthly in arrears.

10.4 The Director General, after consultation with the Government, shall by Administrative Instruction lay down the forms to be used by an authorised excise tax warehousekeeper to pay excise tax, and any additional records that need to be kept and any additional conditions that may be applied to an authorised excise tax warehousekeeper who pays excise tax under the provisions of section 10.3.

10.5 Where excise tax is deemed to be due by virtue of the provisions of section 7.7, and is not paid within one month of the date when the loss was discovered, the Director General may assess the amount of excise tax due, and shall notify the person who provided the guarantee of that amount, and that amount shall be deemed to be an amount of excise tax due immediately from the person who provided the guarantee and shall be required to be paid by him within 30 days of the date of notification.

10.6 Where excise tax is deemed to be due by virtue of the provisions of section 13.6, and is not paid within one month of the date when the loss was discovered, the Director General may assess the amount of excise tax due, and shall notify the authorised excise tax warehousekeeper of that amount, and that amount shall be deemed to be an amount of excise tax due immediately from the authorised excise tax warehousekeeper and shall be required to be paid by him within 30 days of the date of notification.

10.7 Where excise tax is deemed to be due by virtue of the provisions of section 14.6, and is not paid within one month of the date when the loss was discovered, the Director General may assess the amount of excise tax due, and shall notify the authorised excise tax trader of that amount, and that amount shall be deemed to be an amount of excise tax due immediately from the authorised excise tax trader and shall be required to be paid by him within 30 days of the date of notification.

10.8 Where an assessment is made under this section, interest shall be chargeable at the market rate to the date of the assessment from the date of the loss or, if this cannot be established, from the date when the goods entered the most recent suspension arrangement that they were under.

10.9 A notification of an assessment :

(a) under section 10.5 shall be deemed to have been made if delivered to or left at the address set out on the guarantee for the person who provided that guarantee;

(b) under section 10.6 shall be deemed to have been made if delivered to or left at the authorised excise tax warehouse for which the authorised excise tax warehousekeeper is appointed; and

(c) under section 10.7 shall be deemed to have been made if delivered to or left at the premises in respect of which the authorised excise tax trader is entitled to receive excise products under a suspension arrangement.

Section 11  
Recovery of Tax

11.1 Where any excise debt exists, including any excise tax that is deemed to be due, which is required to be paid by any authorised excise tax warehousekeeper, authorised excise tax trader or a person providing a guarantee, which has not been paid by the date on which it was due and payable, then the Director General may, in addition to or instead of calling for payment under a guarantee:

(a) authorise an officer to enter during working hours any authorised excise tax warehouse of the authorised excise tax warehousekeeper or the authorised premises of an authorised excise tax trader and detain and seize any excise product under a suspension arrangement found at those premises;

(b) authorise an officer to enter during working hours any authorised excise tax warehouse of the authorised excise tax warehousekeeper or the authorised premises of an authorised excise tax trader and detain and seize any property, including vehicles, belonging to those persons; and

(c) prevent the authorised excise tax warehousekeeper or authorised excise tax trader from dealing with any business bank account in their name or the name of their business.

11.2 No item may be detained and seized under this section where the value of other items already detained and seized to satisfy the amount of the excise debt exceed the amount of that debt.

11.3 The Director General may exercise the power given to him under section 11.1(c) by advising the bank where the account is held of the excise debt and that no further dealing with the account by its owner may take place without the permission in writing of the Director General.

**CHAPTER 3**  
**AUTHORISATIONS AND APPROVALS**

Section 12  
Authorised Excise Tax Warehouse

12.1 The Director General shall authorise premises to be used for the production, processing, holding, receiving or dispatch of excise products under a suspension arrangement (“an authorised excise tax warehouse”), where he is satisfied that any

excise tax that would become due on that production, processing, holding, receiving or dispatch is safeguarded.

12.2 An application to the Director General for the authorisation of premises under section 12.1 shall contain the following information:

(a) a description or map, showing precisely where in Kosovo those premises are;

(b) a description or plan of the premises, showing precisely, if only part of those premises are to be used for the production, processing, holding, receiving or dispatch of excise products under a suspension arrangement, where those products are to be produced, processed, held, received or dispatched;

(c) a description of the provisions installed or to be installed to ensure the security of the excise products; and

(d) a description, in terms of their Tariff headings and descriptions, of the excise products to be produced, processed, held, received or dispatched under a suspension arrangement on the premises and the normal and maximum amounts of those products;

12.3 Any authorisation by the Director General under section 12.1 may be subject to such conditions as he may see fit to impose to ensure that any excise tax due is safeguarded, and shall include the condition that an authorised excise tax warehousekeeper be appointed in respect of that authorised excise tax warehouse.

### Section 13

#### Authorised Excise Tax Warehousekeeper

13.1 The Director General shall authorise a person to be an authorised excise tax warehousekeeper in respect of any authorised excise tax warehouse where he is satisfied that that person is a suitable person to ensure that any excise tax that would become due on any excise products produced, processed, held received or dispatched at that authorised excise tax warehouse under a suspension arrangement is safeguarded.

13.2 An application to the Director General for a person to be an authorised excise tax warehousekeeper in respect of any authorised excise tax warehouse under section 13.1 shall contain the following information in relation to that person:

(a) name and address;

- (b) bank account details;
- (c) financial position;
- (d) personal and tax history; and
- (e) the records required to be approved under section 15.1.

13.3 Any authorisation by the Director General under section 13.1 may be subject to such conditions as he may see fit to impose to ensure that any excise tax that would become due on any excise products held in an authorised excise tax warehouse under a suspension arrangement for which the authorised excise tax warehousekeeper is appointed is safeguarded.

13.4 An authorised excise tax warehousekeeper shall be required, in respect of each authorised excise tax warehouse where he is the authorised excise tax warehousekeeper, to:

- (a) provide a satisfactory guarantee, if necessary, to cover the production, processing, holding and receiving, and a compulsory satisfactory guarantee to cover the dispatch of excise products from that authorised excise tax warehouse;

- (b) comply with all legal requirements laid down by the laws of Kosovo;

- (c) keep the records required by section 15.1;

- (d) produce the excise products whenever required to do so by an officer;

and

- (e) consent to all monitoring and checks by officers.

13.5 Where an excise product is lost or destroyed by reason of accident or *force majeure* at an authorised excise tax warehouse, or where a loss occurs on a movement to or from an authorised excise tax warehouse which is inherent in such a movement of that particular excise product, any person providing a guarantee in respect of that product shall notify the Director General immediately of that loss or destruction.

13.6 Where the Director General is satisfied that a loss of excise products at an authorised excise tax warehouse, or on a movement to or from an authorised excise tax warehouse for which the authorised excise tax warehousekeeper was required to provide a guarantee, was not caused by accident or *force majeure* or was not a loss

inherent in the nature of the excise products which were moved, produced, processed, held, received or dispatched, excise tax shall be deemed to be chargeable on the lost excise products at the rate chargeable on the date of the loss or, if this cannot be established, at the date of the discovery of the loss, and shall be due from and payable by the authorised excise tax warehousekeeper.

Section 14  
Authorised Excise Tax Trader

14.1 The Director General shall authorise a person to be an authorised excise tax trader where he is satisfied that that person has a business need for excise products that will be used for a purpose not subject to excise tax.

14.2 An authorisation under this section shall be limited to a particular set of premises, a particular type of excise product and the quantity that may be received in a year, and may require the provision of a satisfactory guarantee to cover the amount of excise tax suspended on any excise product on those premises.

14.3 An application to the Director General for a person to be an authorised excise tax trader under section 14.1 shall contain the following information in relation to that person:

- (a) name and address;
- (b) bank account details;
- (c) financial position;
- (d) personal and tax history;
- (e) the premises at which the excise product is to be received;
- (f) the type of excise product to be received;
- (g) the quantity of the excise product to be received in a year;
- (h) the intended use of that excise product; and
- (i) the records required to be approved under section 15.2.

14.4 An authorised excise tax trader shall be required to:

- (a) comply with all legal requirements laid down by the laws of Kosovo;
  - (b) keep the records required by section 15.2;
  - (c) produce the excise products whenever required to do so by an officer;
- and
- (d) consent to all monitoring and checks by officers.

14.5 Where an excise product is lost or destroyed by reason of accident or *force majeure* at the premises of an authorised excise tax trader, or where a loss occurs on a movement to an authorised excise tax trader which is inherent in such a movement of that particular excise product, the authorised excise tax trader shall notify the Director General immediately of that loss or destruction.

14.6 Where the Director General is satisfied that a loss of an excise product at the premises of or on a movement to an authorised excise tax trader for which the authorised excise tax trader was required to provide a guarantee, was not caused by accident or *force majeure* or was not a loss inherent in the nature of the excise products which were moved, excise tax shall be deemed to be chargeable on the lost excise products at the rate chargeable on the date of the loss or, if this cannot be established, at the date of the discovery of the loss, and shall be due from and payable by the authorised excise tax trader.

## Section 15 Approval of Records

15.1 Except where he considers them insufficient to ensure that any excise tax due is safeguarded, the Director General shall approve the commercial records of any authorised excise tax warehousekeeper as the records to be kept of the excise products produced, processed, held, received or dispatched under a suspension arrangement at the authorised excise tax warehouse for which the authorised excise tax warehousekeeper is appointed.

15.2 Except where he considers them insufficient to ensure that any excise tax due is safeguarded, the Director General shall approve the commercial records of any authorised excise tax trader as the records to be kept of the excise products received by him under a suspension arrangement.

15.3 Where he considers it necessary to safeguard any excise tax that may become due, the Director General may require records to be kept in a particular type of register, with numbered and non-removable pages, signed or stamped by the

UNMIK Customs Service before use or, if in electronic form, in a form that guarantees that records cannot be amended or removed.

15.4 An application to the Director General for the approval of records under section 15.1 or section 15.2 shall contain copies of the records kept or to be kept, together with examples of completed records, and shall contain records of:

- (a) in respect of an authorised excise tax warehouse:
    - (i) estimates of the yield or production or processing;
    - (ii) stock records that will be kept of raw materials;
    - (iii) stock records that will be kept of products under production and processing;
    - (iv) stock records that will be kept of finished products; and
    - (v) records that will be kept of all stock and product movements;
- and

(b) in respect of an authorised excise tax trader, records of all stocks of excise products received and expected to be received.

15.5 Any approval by the Director General under section 15.1 or 15.2 may be subject to such conditions as he may see fit to impose to ensure that any excise tax due is safeguarded.

15.6 If any authorised excise tax warehousekeeper or authorised excise tax trader fails to comply with a condition imposed under section 15.5, the Director General may impose on him an administrative penalty of between €500 and €10,000 and, in addition, to a further administrative penalty of between €10 and €100 for each day that the condition continues not to be complied with.

## Section 16

### Refusal, Revocation and Suspension of Authorizations and Approvals

16.1 Where he considers it necessary to do so to safeguard any excise tax that is or could become due, the Director General may refuse any application for an authorisation, approval or license requested under this chapter, and revoke or suspend any authorisation, approval or license given.

16.2 Any refusal, revocation or suspension under section 16.1 shall be an appealable matter to the Independent Review Board.

## **CHAPTER 4 POWERS**

### Section 17 General Provisions

No power in this chapter shall render any matter admissible as evidence in criminal proceedings which would not be admissible under the Provisional Criminal Procedure Code of Kosovo, UNMIK Regulation No 2003/26 of 6 July 2003.

### Section 18 Power to Require the Production of Approved Records

18.1 Any officer may, at any time, require the production to him of any record approved under section 15.1 or 15.2 or required to be kept in a particular manner under section 15.3.

18.2 Any officer may take copies of, or make extracts from, any record produced to him under section 18.1.

18.3 If it appears to him to be necessary to do so, an officer may, at a reasonable time and for a reasonable period, remove any record produced under section 18.1 and shall, on request, provide a receipt for any record so removed.

18.4 Where any record removed by an officer under section 18.3 is reasonably required for the proper conduct of a business, the officer shall, as soon as practicable, provide a copy of the record, free of charge, to the person by whom it was produced or caused to be produced.

18.5 Any record removed by an officer under section 18.3 shall be returned as soon as reasonably practicable, and must be returned immediately when a reason for its retention no longer exists.

18.6 Where any record removed by an officer under section 18.3 is lost or damaged, the Director General shall be liable to compensate its owner for any expenses reasonably incurred by the owner in replacing or repairing that record.

18.7 Where, by virtue of section 18.1, an officer has a power to require the production of any record:

(a) he shall have the like power to require production of the record concerned from any other person who appears to the officer to be in possession of the record; but

(b) if that other person claims a lien on any record produced by him, the production shall be without prejudice to that lien.

18.8 If any person, when required to produce records under section 18.1, fails to comply with such a requirement, the Director General may impose on him an administrative penalty of between €500 and €10,000, in addition to a further administrative penalty of between €10 and €100 for each day that the requirement continues not to be complied with.

### Section 19

#### Power of Entry and Inspection of Authorised Excise Tax Warehouses

19.1 Any officer acting within the scope of his powers and duties may at any time enter any authorised excise tax warehouse and the authorised premises of any authorised excise tax trader and may inspect that warehouse and those premises and search for, examine and take account of any machinery, vehicle, vessel, utensils, product or material belonging to or in any way connected with that warehouse or those premises.

19.2 Where any officer has a power to inspect any warehouse or premises under section 19.1, then if, after having demanded admission into that warehouse or premises and having declared his name and business at the entrance thereof, he is not immediately admitted, he may break open any door or window of that warehouse or premises or break through any wall thereof as is necessary for the purpose of obtaining admission.

19.3 Section 19.1 shall apply to any vehicle or structure in or from which excise products are sold by retail or dealt in as it applies to an authorised excise tax warehouse and the authorised premises of an authorised excise tax trader.

Section 20  
Power to Obtain a Warrant to Search Premises

20.1 Where a Judge is satisfied on an application by an officer that there are reasonable grounds for suspecting that:

(a) any criminal offence under section 28 is being, has been or is about to be committed on any premises, or that evidence of the commission of such an offence is to be found there; or

(b) anything liable to detention and seizure is kept or concealed on any premises,

he may issue a warrant in writing authorising, subject to section 20.3 and 20.4, any officer to enter those premises, if necessary by force, at any time within the period of three months beginning with the date of the issue of the warrant, and search them.

20.2 Any officer who enters premises under the authority of a warrant issued under section 20.1 may:

(a) take with him such other persons as appear to him to be necessary;

(b) seize and remove any thing found on the premises which he has reasonable cause to believe may be liable to detention and seizure;

(c) seize and remove any documents or other things whatsoever found on the premises which he has reasonable cause to believe may be required as evidence of any criminal offence under section 28;

(d) seize and remove any documents or other items whatsoever found on the premises which he has reasonable cause to believe may be evidence of any item being liable to detention and seizure; and

(e) search or cause to be searched any person found on the premises whom he has reasonable cause to believe to be in possession of any such documents or other items, provided that no person shall be searched by virtue of this subparagraph except by another person of the same gender.

20.3 The powers conferred by a warrant under this section shall not be exercisable:

(a) by more than such number of officers as may be specified in the warrant; nor

- (b) outside such times as may be so specified.

20.4 An officer seeking to exercise the powers conferred by a warrant issued under section 20.1 or, if there is more than one such officer, that one of them who is in charge of the search shall provide a copy of the warrant endorsed with his name as follows:

(a) if the occupier of the premises concerned is present at the time the search is to begin, the copy shall be supplied to the occupier;

(b) if at the time the occupier is not present but a person who appears to the officer to be in charge of the premises is present, the copy shall be supplied to that person; and

(c) if neither section 20.4(a) nor section 20.4(b) applies, the copy shall be left in a prominent place on the premises.

20.5 Where, for any reason at any time of day or night, it is not possible to speak with a Judge to obtain a warrant under this section, the Director General or any Director of the Customs Service may, in writing, authorise any officer who has reasonable grounds for suspecting that any of the matters set out in sections 20.1(a) or 20.1(b) are satisfied, to enter the premises concerned, if necessary by force, and search for, detain, seize or remove any thing liable to detention and seizure, or that is evidence of a criminal offence under section 28, or to prevent the commission of such an offence.

20.6 Any officer exercising any power under this section shall apply *mutatis mutandis* the provisions of the applicable criminal procedure code on search and temporary confiscation, to the extent that they are not inconsistent with the provisions of this section.

## Section 21 Power to Take Samples

21.1 Any officer may, at any time, take samples of any product or material:

- (a) which he is empowered by this Regulation to examine;
- (b) which is at an authorised excise tax warehouse; or

(c) which, being excise products subject to a suspension arrangement, is held by an authorised excise tax trader.

21.2 Where an officer takes from any vessel, pipe or utensil at an authorised excise warehouse or the premises of an authorised excise tax trader a sample of any product or material:

(a) the person in charge of that warehouse or those premises may, if he wishes, stir up and mix together the contents of that vessel, pipe or utensil before the sample is taken; and

(b) the sample taken by the officer shall be deemed to be representative of the whole contents of that vessel, pipe or utensil.

21.3 Any sample taken under section 21.1 shall be disposed of and accounted for in such manner as the Director General, after consultation with the Government, may by Administrative Instruction direct.

21.4 Where any sample is taken under section 21.1 from any product chargeable with excise tax after that tax has been paid, other than a sample taken from a product in respect of which any claim for rebate, remission or repayment of that tax is being made, and the sample so taken is not to be returned, the officer taking it shall, if so required by the person in possession of the products, pay for the sample on behalf of the Director General such sum as reasonably represents the wholesale value of that sample.

## Section 22

### Power to Enter Land for or in Connection with Access to Pipe-Lines

Where any excise product subject to a suspension arrangement is conveyed by a pipe-line, any officer may enter any land adjacent to that pipe-line in order to get to the pipe-line for the purpose of exercising in relation to that excise product any power conferred by or under the present Regulation or to get from the pipe-line after an exercise of any such power.

## Section 23

### Power to Search for Concealed Pipes etc.

23.1 If any officer has reasonable grounds to suspect that any secret pipe or other means of conveyance, cock, vessel or utensil is on or being used at an authorised excise tax warehouse or the premises of an authorised excise tax trader, that officer

may, at any time, break open any part of that warehouse or those premises and forcibly enter thereon and so far as is reasonably necessary break up the ground in, or adjoining that warehouse or those premises or any wall thereof to search for that pipe or other means of conveyance, cock, vessel or utensil.

23.2 If any officer finds any pipe or other form of conveyance leading to or from an authorised excise tax warehouse or the premises of an authorised excise tax trader, he may enter any premises from or into which it leads, and so far as is reasonably necessary break up any part of those premises to trace its course, and may cut it away and turn any cock thereon, and examine whether it conveys or conceals any excise products, or any materials used in the production or processing of excise products.

23.3 Every pipe or other means of conveyance, cock, vessel or utensil found as a result of a search under section 23.1 or 23.2, and any excise product chargeable with excise tax, or any material for the production or processing of such products, found therein, shall be liable to detention and seizure.

23.4 If any damage is done in any search under this section, and the search is unsuccessful, the Director General shall make good the damage.

#### Section 24 Power To Search Vehicles

24.1 Where:

(a) a vehicle is on or has just left an authorised excise tax warehouse or the premises of an authorised excise tax trader; or

(b) at any other place, there are reasonable grounds to suspect that that vehicle is carrying an excise product which is chargeable with excise tax which has not been paid;

an officer may stop that vehicle and may search it.

24.2 Where any vehicle is stopped and searched under section 24.1, the officer shall show the person in charge of that vehicle his identification card.

24.3 If when so required by any such officer, the person in charge of any vehicle refuses to stop or to permit it to be searched, the Director General may impose on him an administrative penalty of between €500 and €10,000 and the vehicle shall be liable to detention and seizure.

24.4 Any excise products chargeable with excise tax which has not been paid, which are found concealed on board any vehicle as a result of any search, shall be liable to detention and seizure.

24.5 Any vehicle found, as a result of any search, to have been adapted for the concealment of excise products chargeable with excise tax which has not been paid, shall be liable to detention and seizure.

Section 25  
Power To Search Persons

25.1 Where:

- (a) a person is in or has just left an authorised excise tax warehouse; or
- (b) at any other place, there are reasonable grounds to suspect that a person is carrying an excise product which is chargeable with excise tax which has not been paid;

an officer may stop that person and may require him, subject to section 25.2 and 25.3, to submit to a search of his person, but no such requirement may be imposed without the officer showing that person his identification card and informing the person of his rights under section 25.2 and 25.3.

25.2 If a person is required to submit to a search he may require, and shall not be refused, to be taken before a superior of the officer concerned and the superior shall consider the grounds for suspicion and direct accordingly whether the person is to be required to submit to the search.

25.3 A search of a person under section 25.1 shall only be carried out by a person of the same gender.

25.4 A search under section 25.1 may not involve the removal of any article of clothing which is being worn either next to the skin or next to an article of underwear but may involve the person being touched.

**CHAPTER 5**  
**ADMINISTRATIVE AND CRIMINAL OFFENCES**

Section 26  
Administrative Offences

26.1 If any person:

(a) fails to comply with any condition imposed by the Director General by or under the present Regulation;

(b) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to an officer, any declaration, notice, certificate or other document; or makes any statement in answer to any question put to him by an officer being a document or statement produced or made for excise purposes, which is untrue in any material particular;

(c) produces, imports, transports, offers for sale or sells, displays, is in possession of or in any other way deals with any excise product which is not under a suspension arrangement and upon which excise tax is due but has not been paid, or is in any other way concerned in the evasion of excise tax on an excise product,

(d) permits premises under his control or possession to be used for the sale of or any other dealing in any excise product which is not under a suspension arrangement and upon which excise tax is due but has not been paid, or

(e) produces any excise product in premises which are not authorised under section 12 or in respect of which there is no excise tax warehousekeeper authorised under section 13,

the Director General may impose on him an administrative penalty of between €500 and €10,000 and any excise product or materials in relation to which the administrative offence was committed shall be liable to detention and seizure.

26.2 Any administrative penalty imposed under the present Regulation shall be deemed to be excise tax that is due and payable and may be collected according to the provisions of section 11(c) as if the person concerned was an excise tax trader and the premises were authorised premises.

Section 27  
Criminal Offences

Without prejudice to the applicable provisions of the Provisional Criminal Code of Kosovo (UNMIK Regulation No. 2003/25 of 6 July 2003):

(a) sections 87, 88, 91 and 92 of the Customs Code of Kosovo (UNMIK Regulation No. 2004/1 of 30 January 2004) shall apply for the purposes of the present Regulation in respect of excise taxes; and

(b) section 6.5 of UNMIK Regulation No 2003/23 of 25 June 2003 on Excise Taxes on Tobacco Products in Kosovo shall apply for the purposes of the present Regulation in respect of any fiscal mark related to excise taxes,

pending incorporation of required provisions into the Provisional Criminal Code of Kosovo.

Section 28  
Application of the Provisional Criminal Procedure Code of Kosovo

Where an officer is undertaking an investigation or proceedings in relation to a criminal offence under section 27, he shall be considered to be an officer of the “judicial police” for the purposes of Chapter XXIX of the Provisional Criminal Procedure Code of Kosovo (UNMIK Regulation No. 2003/26 of 6 July 2003), and an officer of the “police” for the purposes of Chapters XIX, XX, XXIII and XXIV of that Code.

**CHAPTER 6**  
**DETENTION AND SEIZURE**

Section 29  
Detention and Seizure of Excise Products

29.1 Where any excise product has become liable to detention and seizure by virtue of any provision of or under this Regulation:

(a) any vehicle, animal, container or other thing whatsoever which has been used for the carriage, handling, deposit or concealment of that excise product; and

(b) any other thing mixed, packed or found with the excise product;

shall also be liable to detention and seizure, and any reference in this section to any excise product shall be deemed to include a reference to that vehicle, animal, container or other thing.

29.2 Where it appears to any officer that any excise product is, by virtue of any provision of or under this Regulation, liable to detention and seizure he may, subject to section 29.3, detain that product for a maximum of 30 days from the date of its detention, or, where shorter, until a decision is made as to whether or not, without the imposition of any condition, it shall be returned to the owner of it, or any person appearing to be the owner of it (hereinafter referred to as “the owner”).

29.3 Where, in the exceptional circumstances of an individual case, the Director General considers that the maximum period of 30 days provided for in section 29.2 is insufficient to enable sufficient enquiries to be completed, he may, before the expiration of those 30 days, extend that period by up to a further 60 days, in which case he shall:

(a) notify the owner of the extension in the manner provided for notification in section 29.7; and

(b) at the same time, explain to the owner why he considers those exceptional circumstances exist.

29.4 Where any excise product has been detained but has not yet been seized, the Director General may, subject to such conditions as he may impose, and without prejudice to any rights the owner may have, return it to that owner.

29.5 Where, at the expiration of the period of 30 days provided for in section 29.2, or the extended period of up to 90 days provided for by section 29.3, a decision has not been made as to whether or not to return any excise product detained to its owner without the imposition of any condition, the excise product shall be deemed to be seized.

29.6 Where:

(a) within the time limits provided for in sections 29.2 or 29.3, a decision is made not to return any excise product detained to its owner without the imposition of any condition, the officer shall seize the product concerned; or

(b) any excise product is deemed to have been seized under section 29.5;

the officer shall notify the owner of that seizure, and the reasons for it, in the manner provided for notification in section 29.7.

29.7 Notification under this section shall be in writing and either:

(a) given by hand to the owner or left at or sent by post to the owners' last known address;

(b) given by hand or sent by post to any agent of the owner;

(c) where the owner has an electronic address, sent to that electronic address; or

(d) where the excise product was detained or seized at an authorised warehouse or the premises of an authorised excise tax trader, by being left at that warehouse or those premises.

29.8 The Director General shall maintain a public display of all current Notices of Seizure at the Headquarters of the Customs Service and shall maintain a copy of that display available by electronic means.

29.9 In section 29.8, "current Notices of Seizure" means all Notices of Seizure where the time for a request for a review under section 30.1 has not expired, and where a request for a review has been submitted, where the matter has not been resolved, either by the Independent Review Board or, on review of a decision of the Board, by a Court of Competent Jurisdiction, or by reason of the time to appeal or apply to either of them not having expired.

29.10 Where any excise product has been deemed to be seized under section 29.5 or has been seized under section 29.6, and:

(a) where the time for a request for a review by the Director General under section 30.1 has not expired, or where a request for a review has been submitted and the matter has not been ultimately resolved, either by the Director General, the Independent Review Board or a Court of Competent Jurisdiction, or by reason of the time to appeal or apply to either of the latter not having expired, the Director General may return the excise product to its owner upon that person paying to the Customs Service such sum as the Director General may decide, such sum not exceeding the value of the excise product, including any excise tax chargeable on it which has not been paid; or

(b) where the time for a request for a review by the Director General under section 30.1 has expired and no request for a review has been submitted, or

where a request for a review has been submitted and the matter has been ultimately resolved, either by Director General, the Independent Review Board or a Court of Competent Jurisdiction, and by reason of the time to appeal or apply to either of the latter having expired, the Director General may:

(i) return the excise product to its owner upon that person paying to Customs such sum as the Director General may decide, such sum not exceeding the value of the excise product, including any excise tax chargeable on it which has not been paid; and

(ii) at any time, dispose of it by sale or destruction.

29.11 Where any excise product has been sold by virtue of a power given by this section, the proceeds of the sale shall be paid into the Kosovo Consolidated Fund.

29.12 Section 30 shall have effect in relation to appeals against any thing detained or seized.

## **CHAPTER 7 APPEALS**

### Section 30 Appeals

30.1 Where the Director General or an officer gives any decision that:

(a) affects any amount of any excise tax that a person has to pay, either directly or indirectly;

(b) is a decision to impose any administrative penalty;

(c) is a decision to seize any thing that has been detained, or to extend a time limit for a decision to be made on that seizure;

(d) is a condition for the return of any thing detained or seized; or

(e) is a decision for which a specific right of appeal is given under sections 8.4 and 16.2;

any person directly affected by that decision may request the Director General to reconsider or review it. Any request for a reconsideration or a review by the Director General shall be made within 60 days of the decision by a notice in writing,

supported by such documentary evidence as the person may wish to present. The Director General may extend the time in which a request to reconsider or review is required to be made under this subsection as he thinks fit.

30.2 The Director General shall notify in writing the person who requested a reconsideration or review under section 30.1, within 60 days of his receipt of the request, of his decision on the review. Where the Director General fails to notify the person as required, the Director General shall be regarded as having confirmed the decision.

30.3 Within 60 days of the Director General having either notified his decision on a request for a reconsideration or a review, or being regarded as having confirmed his decision pursuant to section 30.2, the person who requested the reconsideration or review may appeal to the Independent Review Board (hereinafter called “the Board”). The appeal to the Board shall be made in writing, supported by such documentary evidence as the person (hereinafter called “the Appellant”) wishes to present. The Director General shall, within 30 days of his being notified of the appeal, reply in writing to it.

30.4 The Board shall conduct a hearing of the appeal within 60 days of the date the appeal was submitted. The Appellant may give oral and written evidence to the Board during the hearing of the appeal. Where this occurs, the Director General shall also be given the opportunity to present oral and written evidence. The burden of proving that the decision of the Director General is erroneous shall be on the Appellant.

30.5 The Board shall notify the parties of its decision, together with written reasons for the decision, within 30 days of the date of conclusion of the hearing.

30.6 The Appellant or the Director General may apply to a Court of Competent Jurisdiction for the review of a decision made by the Board.

30.7 A request for review by the Director General made pursuant to section 30.1, an appeal to the Board under section 30.3 or an application to the court for a review under section 30.5 shall not suspend any obligation to pay any excise tax in dispute, except that the Director General, the Board or the Court may, on application, order that the obligation to pay shall be suspended until they have given their decision.

30.8 Where the dispute is ultimately resolved in favour of:

(a) the Director General, the taxpayer shall pay outstanding excise tax, penalties and any interest accrued until the matter was resolved;

(b) the Appellant, the Director General shall:

(i) refund any excess tax paid together with interest thereon accrued until the matter was resolved; and

(ii) where any product has been returned to its owner, sold or destroyed:

- an amount equal to any sum paid by its owner for the product's return;
- where the product has been sold, an amount equal to the proceeds of sale; or
- where the product has been destroyed, an amount equal to the market value of the product at the time of its seizure.

## **CHAPTER 8 REPEALS, APPLICABLE LAW AND ENTRY INTO FORCE**

### Section 31 Repeals

The Regulations and Administrative Directions set out in Annex D to the present Regulation are hereby repealed.

### Section 32 Implementation

The Special Representative of the Secretary-General may issue Administrative Directions for the implementation of the present Regulation.

### Section 33 Applicable Law

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

Section 34  
Entry into force

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

Søren Jessen-Petersen  
Special Representative of the Secretary-General

## ANNEX A

## GOODS SUBJECT TO EXCISE TAXES AND RATES

<b>Description</b>	<b>Code</b>	<b>Rate</b>
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/lt
Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	2204	€0.20 /lt
Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	2205	€0.20/lt
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/lt
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/lt of alcohol
Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	2208	€1/lt alcohol
Cigars, cheroots and cigarillos, containing tobacco	2402 1000	€1 per conventional unit <sup>(1)</sup>
Cigarettes containing tobacco	2402 20	€17 per conventional unit <sup>(1)</sup>
Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences	2403	€17 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/lt

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/lt
Motor spirit, spirit type jet fuel and other light oils	2710 1131 to 2710 1190	€0.30/lt
Acyclic hydrocarbons	2901	€0.275/lt
Cyclic hydrocarbons	2902	€0.275/lt
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/lt
Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish thinners	3814	€0.275/lt
Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902	3817	€0.275/lt
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	€500 for each motor vehicle

<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.

**ANNEX B****PRODUCTS EXEMPTED FROM EXCISE TAX**

Excise taxes shall not be levied on the following:

(a) Raw and auxiliary materials, that otherwise would be subject to excise taxes, imported into Kosovo by persons holding a license issued by the UNMIK Customs Service authorizing such importation, where such materials are to be used in the manufacture of goods for export;

(b) Goods which the Director-General of the UNMIK Customs Service determines are to be used exclusively for humanitarian purposes and are not to be offered for sale for consumption in Kosovo; and

(c) Goods funded from the proceeds of grants made to UNMIK by governments, government agencies, governmental or non-governmental organisations, in support of humanitarian and reconstruction programmes and projects in Kosovo.

**ANNEX C****ORGANISATIONS ETC. NOT PAYING EXCISE TAX**

Excise tax shall not be payable by the following:

- (a) Foreign diplomatic and consular missions;
- (b) The United Nations or any of its organs including UNMIK, the specialized agencies of the United Nations, KFOR, international inter-governmental organisations and government agencies on goods used for official purposes;
- (c) Contractors to UNMIK, the specialized agencies of the United Nations and KFOR importing goods to be used exclusively by those contractors in connection with the performance of contracts for UNMIK, the specialized agencies of the United Nations or KFOR; and
- (d) Registered non-governmental organisations with public benefit status as defined in UNMIK Regulation No. 1999/22 of 15 November 1999 on the following goods used exclusively by the non-governmental organisation to fulfill its public benefit purposes: gasoline, kerosene, diesel, ethanol.

**ANNEX D****REPEALS****Regulations:**

1. UNMIK Regulation No. 2000/2 of 22 January 2000 On Excise Taxes in Kosovo.
2. UNMIK Regulation No. 2000/26 of 27 April 2000 Amending UNMIK Regulation No. 2000/2 On Excise Taxes in Kosovo.
3. UNMIK Regulation No. 2000/35 of 16 June 2000 Amending UNMIK Regulation No. 2000/2, as amended, On Excise Taxes in Kosovo.
4. UNMIK Regulation No. 2000/56 of 6 October 2000 Amending UNMIK Regulation No. 2000/2, as amended, On Excise Taxes in Kosovo.
5. UNMIK Regulation No. 2001/15 of 3 July 2001 Amending UNMIK Regulation No. 2000/2, as amended, On Excise Taxes in Kosovo.
6. UNMIK Regulation No. 2001/38 of 31 December 2001 Amending UNMIK Regulation No. 2000/2, as amended, On Excise Taxes in Kosovo.
7. UNMIK Regulation No. 2002/16 of 1 August 2002 Amending UNMIK Regulation No. 2000/2, as amended, On Excise Taxes in Kosovo.
8. UNMIK Regulation No. 2004/27 of 29 July 2004, Amending UNMIK Regulation No. 2000/2, as amended, On Excise Taxes in Kosovo.
9. UNMIK Regulation No. 2005/10 of 28 February 2005 Amending UNMIK Regulation No. 2000/2 On Excise Taxes in Kosovo.

**Administrative Directions**

1. Administrative Direction No. 2000/1 of 22 January 2000 Implementing UNMIK Regulation No. 2000/2 of 22 January 2000 On Excise Taxes in Kosovo.
2. Administrative Direction No. 2000/19 of 21 August 2000 Amending UNMIK Administrative Direction No. 2000/1 Implementing UNMIK Regulation No. 2000/2 of 22 January 2000 On Excise Taxes in Kosovo.

3. Administrative Direction No. 2002/21 of 1 October 2002, Implementing UNMIK Regulation No. 2000/2, as amended, On Excise Taxes in Kosovo.