



UNMIK/DIR/2005/15
19 August 2005

ADMINISTRATIVE DIRECTION NO. 2005/15

**IMPLEMENTING UNMIK REGULATION NO. 2004/1
ON THE CUSTOMS CODE OF KOSOVO**

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under section 96 of UNMIK Regulation No. 2004/1 of 30 January 2004, on the Customs Code of Kosovo,

For the purpose of enhancing the efficiency of implementation of the Customs Tariff for Kosovo provided for under section 1 of UNMIK Regulation No. 2004/1,

Hereby issues the following Administrative Direction:

Section 1
Definitions

Definitions contained in UNMIK Regulation No. 2004/1 shall apply to the present Administrative Direction.

Section 2
Implementation of the Customs Tariff

2.1 With effect from 1 September 2005, the Customs Tariff for Kosovo, to be known as "TARIK", shall be implemented as an integrated tariff comprising a Goods Nomenclature (codes and descriptions of the goods), and rates and measures which apply to the importation and exportation of goods in accordance with the applicable law.

2.2 The Goods Nomenclature shall be based upon:

(a) The International Convention on the Harmonized Commodity Description and Coding System (the first six digits), known as the "Harmonized System";

(b) The Combined Nomenclature of the European Communities (the seventh and eight digits); and

(c) Specific import and/or export measures applicable in Kosovo (the ninth and tenth digits).

2.3 The TARIK Goods Nomenclature shall apply to all importations and exportations of goods covered by the corresponding subheadings.

2.4 The TARIK shall be set out in an Administrative Instruction issued by the Director General and may be amended as necessary.

Section 3 Classification of Goods

3.1 The classification of goods in the TARIK Goods Nomenclature shall be determined in accordance with the General Rules for the Interpretation of the Goods Nomenclature as published in the Combined Nomenclature of the European Communities, and Additional Notes of TARIK.

3.2 Guidelines for the interpretation of the Goods Nomenclature shall consist of:

(a) The Harmonized System Explanatory Notes of the World Customs Organization; and

(b) The Explanatory Notes to the Combined Nomenclature of the European Communities.

Section 4 Entry into Force

The present Administrative Direction shall enter into force on 1 September 2005.

Søren Jessen-Petersen
Special Representative of the Secretary-General