



UNMIK/DIR/2001/8
6 June 2001

ADMINISTRATIVE DIRECTION NO. 2001/8

**IMPLEMENTING UNMIK REGULATION NO. 1999/16, AS AMENDED,
ON THE ESTABLISHMENT OF THE CENTRAL FISCAL AUTHORITY AND
OTHER RELATED MATTERS**

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under section 8 of UNMIK Regulation No. 1999/16 of 6 November 1999, as amended, on the Establishment of the Central Fiscal Authority and Other Related Matters,

Taking into account UNMIK Regulation No. 1999/3 of 31 August 1999, as amended, on the Establishment of the Customs and Other Related Services in Kosovo, UNMIK Regulation No. 2000/2 of 22 January 2000, as amended, on Excise Taxes in Kosovo, UNMIK Regulation No. 2000/3 of 22 January 2000 on Sales Tax in Kosovo, and UNMIK Regulation No. 2001/11 of 31 May 2001 on Value Added Tax in Kosovo,

For the purpose of controlling the conveyance of commercial traffic and commercial goods into and out of Kosovo and the assessment, levy and collection of taxes and/or, where applicable, customs duties due on such commercial goods,

Hereby issues the following Administrative Direction:

Section 1
Definitions

For the purpose of the present administrative direction:

(a) "Boundary" means the line of division between Kosovo and Serbia, and between Kosovo and Montenegro as defined in UNMIK Regulation No. 2001/10 of 24 May 2001 on the Prohibition of Unauthorized Border/Boundary Crossings;

(b) "Commercial means of transport" means any road vehicle, including trucks, trailers, semi-trailers, and any combination of vehicles, empty trucks, trucks carrying humanitarian shipments, and trucks of contractors for KFOR, that is used in commercial traffic for the commercial or industrial transport of goods, whether or not for remuneration, but excluding KFOR military vehicles;

(c) "Commercial goods" means goods, which are, by their nature or quantity, being conveyed for commercial and/or industrial reasons; and

- (d) “Commercial traffic” means the commercial transport of goods.

Section 2

Designation of Authorized Boundary Crossing Points and Approved Routes for Commercial Goods

2.1 In order to ensure sufficient control and safety, and taking into account the requirements of the trade, the Special Representative of the Secretary-General, in consultation with the Director-General of UNMIK Customs Service, the UNMIK Police Commissioner and the Commander of KFOR (COMKFOR), shall designate and/or un-designate authorized boundary crossing points and approved routes for commercial goods.

2.2 The designation and/or un-designation under section 2.1 shall be publicized.

Section 3

Authorized Boundary Crossing Points for Commercial Goods

3.1 The authorized boundary crossing points for the conveyance of commercial goods by commercial means of transport into and out of Kosovo are set out in Annex A.

3.2 No natural or legal person shall convey commercial goods by commercial means of transport into or out of Kosovo through an unauthorized boundary crossing point, unless exceptionally authorized by tax authorities.

Section 4

Approved Routes to and from the Authorized Boundary Crossing Points

4.1 The approved routes between the authorized boundary crossing points and the designated Tax Collection Offices/Inland Clearance Depots for the conveyance of commercial goods by commercial means of transport into and out of Kosovo are set out in Annexes B/1 and B/2.

4.2 No natural or legal person shall convey commercial goods by commercial means of transport into or out of Kosovo by a route other than an approved route, unless exceptionally authorized by tax authorities.

Section 5

Procedure

5.1 A natural or legal person conveying commercial goods by commercial means of transport into and out of Kosovo shall:

(a) stop at the post at the authorized boundary crossing point and allow the competent officer at that post to inspect and take account of the commercial goods;

(b) not remove the commercial goods from the post at the authorized boundary crossing point without the permission of the competent officer at that post; and

(c) provide the competent officer at the post at the authorized boundary crossing point with all relevant tax and/or, where applicable, customs documentation. The competent officer shall be entitled to take the original of the relevant tax and/or, where applicable, customs documents or copies thereof for the clearance of the commercial goods, if and when necessary in accordance with the applicable law, and shall direct such person to proceed for clearance of the commercial goods to the designated Tax Collection Office/Inland Clearance Depot.

5.2 No natural or legal person conveying commercial goods by commercial means of transport into or out of Kosovo shall remove or attempt to remove the commercial goods while on any part of the approved route between the authorized boundary crossing point and the designated Tax Collection Office/Inland Clearance Depot.

5.3 UNMIK Police shall escort the commercial means of transport that are stopped on a non-approved route, in cases where there are reasonable grounds to suspect that the appropriate taxes and/or, where applicable, customs duties have not been accounted for, to the closest Tax Collection Office/Inland Clearance Depot for further action.

5.4 Any violation of the provisions under the present administrative direction, and/or obstruction of a competent officer in connection with the implementation of the present administrative direction, by a natural or legal person shall constitute an offence subject to penalties under the applicable law, including those set out in UNMIK Regulation No. 2000/20 of 12 April 2000 on Tax Administration and Procedures.

Section 6 Administrative Arrangement

6.1 The present administrative direction shall be implemented under the overall authority and supervision of UNMIK by tax officials, customs officials, police and security forces and any other authority designated by the Special Representative of the Secretary-General.

6.2 The opening hours for the conveyance of commercial goods by commercial means of transport at the post at authorized boundary crossing points and for the designated Tax Collection Offices/Inland Clearance Depots shall be established by the Deputy Special Representative of the Secretary-General for Reconstruction, Recovery and Development or his/her designated official through the issuance of an administrative instruction that shall be publicized.

Section 7 Entry into Force

The present administrative direction shall enter into force on 6 June 2001.

Hans Haekkerup
Special Representative of the Secretary-General

ANNEX A

**AUTHORIZED BOUNDARY CROSSING POINTS FOR COMMERCIAL GOODS
BY COMMERCIAL MEANS OF TRANSPORT**

Annex A Reference	Grid Reference	English	Albanian	Serbian
		PRISTINA/PRISTINË	PRISHTINA	PRISHTINA
1.	EN 200 538	Gate 3	Merdar	Merdare
		GNJILANE/GJILAN	GJILAN	GNJILANE
2.	EN 554 034	Gate 5 (CP 75)	Konçul	Konçulj
		PEC/PEJË	PEJA	PEĆ
3.	DN 413 348	Kulina	Savine Vode	Savine Vode
		MITROVICA/MITROVICË	MITROVICË	MITROVICA
4.	DN 634 566	D31, Route Hen	Tabaler	Tabaler
5.	DN 753 844	Gate 1	Rudnica	Rudnica

ANNEX B/1**APPROVED ROUTES FOR THE TRANSPORT OF COMMERCIAL GOODS BY
COMMERCIAL MEANS OF TRANSPORT ENTERING/EXITING KOSOVO
THROUGH AUTHORIZED BOUNDARY CROSSING POINTS**

Annex B/1 Reference	Authorized Boundary Crossing Point	Approved Route	Designated Tax Collection Office/Inland Clearance Depot (TCO/ICD)
PRISTINA/PRISTINË			
1.	Gate 3	Route "Snake"	TCO/ICD in the Municipality of Podujevo/ Podujevë
GNJILANE/GJILAN			
2.	Gate 5	Route "Stag"	TCO/ICD in the Municipality of Kamenica or in the Municipality of Gnjilane/Gjilan
PEĆ/PEJË			
3.	Kulina	Route "Rozaja - Peć/Pejë	TCO/ICD in Peć/Pejë
MITROVICA/MITROVICË			
4.	Gate D31, Route Hen	Route "Hen"	TCO/ICD in Mitrovica/ Mitrovicë
5.	Gate 1	Route "Bull"	TCO/ICD in Mitrovica/ Mitrovicë