



UNMIK/REG/2004/35
25 August 2004

REGULATION NO. 2004/35

**AMENDING UNMIK REGULATION NO. 2001/11, AS AMENDED,
ON VALUE ADDED TAX IN KOSOVO**

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under United Nations Security Council resolution No. 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 in Kosovo (UNMIK Regulation No. 2001/9 of 15 May 2001),

Having promulgated UNMIK Regulation No. 2001/11 of 31 May 2001, as amended, on Value Added Tax in Kosovo,

Having consulted with the Economic and Fiscal Council,

For the purpose of amending section 10 of UNMIK Regulation No. 2001/11, as amended, to include as zero-rated supplies certain supplies for the irrigation of farming land as well as imports, intra-FRY* inflows and supplies of certain goods related to agriculture,

Hereby promulgates the following:

Section 1
Amendment

As of the date on which the present Regulation enters into force, section 10 of UNMIK Regulation No. 2001/11 of 31 May 2001, as amended, on Value Added Tax in Kosovo, shall be amended to read as follows:

* Now Serbia and Montenegro.

“Section 10
Zero-rated Supply”

10.1 The following shall be zero-rated supplies:

- (a) exports and intra-FRY outflows;
- (b) supplies of goods and services in connection with:
 - (i) the international transportation of goods or passengers; and
 - (ii) the irrigation of farming land; and
- (c) imports, intra-FRY inflows and supplies of the goods listed in the Annex to the present Regulation.

10.2 The proof required to establish that an export or intra-FRY outflow has occurred shall be set forth in an administrative instruction to be issued by the Tax Administration of Kosovo.”

Section 2
Entry into Force

The present Regulation shall enter into force on 1 September 2004.

Søren Jessen-Petersen
Special Representative of the Secretary-General

ANNEX

Description	Code
<i>Live bovine animals, pure-bred breeding animals</i>	0102 10
<i>Live swine, pure-bred breeding animals</i>	0103 1000
<i>Live sheep, pure-bred breeding animals</i>	0104 1010
<i>Live goats, pure-bred breeding animals</i>	0104 2010
<i>Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls, weighing not more than 185 g</i>	0105 11 to 0105 19
<i>Live trees and other plants; bulbs, roots and the like, as described within the headings listed in the following column.</i>	0601 and 0602
<i>Potatoes, seed</i>	0701 1000
<i>Onions, sets</i>	0703 1011
<i>Spelt for sowing</i>	1001 9010
<i>Common wheat and meslin, seed</i>	1001 9091
<i>Rye, seed</i>	ex 1002 0000
<i>Barley, seed</i>	1003 0010
<i>Oats, seed</i>	ex 1004 0000
<i>Maize (corn), seed</i>	1005 10
<i>Soya beans, for sowing</i>	1201 0010
<i>Sunflower seeds, for sowing</i>	1206 0010
<i>Seeds, fruit and spores, of a kind used for sowing</i>	1209
<i>Residues and waste from the food industries, as described within the headings listed in the following column</i>	2301 to 2308
<i>Preparations of a kind used in animal feeding (other than dog or cat food, put up for retail sale)</i>	2309 90
<i>Fertilisers, as described within the headings of the chapter listed in the following column</i>	Chapter 31
<i>Fungicides</i>	3808 20
<i>Herbicides, anti-sprouting products and plant-growth regulators</i>	3808 30
<i>Rodenticides</i>	3808 9010

<i>Dryers, for agricultural products.</i>	8419 3100
<i>Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders, agricultural or horticultural.</i>	8424 8110 to 8424 8199
<i>Pneumatic elevators and conveyors, specially designed for use in agriculture.</i>	8428 2030
<i>Loaders specially designed for use in agriculture.</i>	8428 9071 and 8428 9079
<i>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</i>	8432
<i>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers (other than mowers for lawns, parks or sports-grounds); machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437.</i>	8433 20 to 8433 90
<i>Milking machines and dairy machinery.</i>	8434
<i>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</i>	8436
<i>Pedestrian-controlled tractors.</i>	8701 1000
<i>Agricultural tractors (excluding pedestrian-controlled tractors) and forestry tractors, wheeled.</i>	8701 9011 to 8701 9050