

UNITED NATIONS
United Nations Interim
Administration Mission
in Kosovo



NATIONS UNIES
Mission d'Administration
Intérimaire des Nations
Unies au Kosovo

UNMIK/REG/2005/40
8 August 2005

REGULATION NO. 2005/40

**AMENDING UNMIK REGULATION NO. 2001/11
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 removing the entitlement to a rebate of Value Added Tax granted to non-governmental organizations with public benefit status,

Hereby promulgates the following:

Section 1
Amendment

As of the date on which the present Regulation enters into force, Section 13.2 (b) of UNMIK Regulation No. 2001/11, as amended, shall be deleted.

Section 2
Entry into Force

The present Regulation shall enter into force on 1 January 2006.

Søren Jessen-Petersen
Special Representative of the Secretary-General