



## Security Council

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### **Report of the Secretary-General on the United Nations Interim Administration Mission in Kosovo**

#### **Addendum**

Further to my reports of 16 September 1999, 23 December 1999, 3 March 2000 and 6 June 2000 (S/1999/987 and Add.1, S/1999/1250 and Add.1, S/2000/177 and Add.1-3 and S/2000/538), the texts of regulations 2000/28 to 2000/37 issued by my Special Representative are attached herewith for the information of the members of the Security Council.



**REGULATION NO. 2000/28**

**ON THE VICTIM RECOVERY AND IDENTIFICATION COMMISSION**

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,

Noting the lead function of the International Committee of the Red Cross in tracing missing persons, in close coordination with the efforts of all other organizations active in this field,

For the purpose of coordinating the activities of the Interim Administration in the area of victim recovery and identification, to facilitate the work of the courts of the Interim Administration in this field, and to coordinate with the activities of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 (ICTY),

Hereby promulgates the following:

**Section 1**

**Victim Recovery and Identification Commission**

1.1 The Victim Recovery and Identification Commission (hereinafter "the Commission") is hereby established for the following purposes:

- (a) The recovery, identification, and disposition of mortal remains;
- (b) The collection and maintenance of data relating to the recovery, identification, and disposition of mortal remains;

(c) The provision of assistance to competent judicial authorities in addressing missing persons issues; and

(d) Such other functions and activities as are ancillary to the other purposes set forth in this paragraph.

1.2 The Commission shall comprise a Secretariat, together with an Advisory Board to provide advice and guidance on missing persons issues to the Secretariat and, upon request, to other appropriate bodies. Activities and functions undertaken by the Commission in the present regulation shall be undertaken by the Secretariat unless provided for otherwise in the present regulation.

1.3 In the execution of its functions and activities, the Secretariat shall act with impartiality, integrity, and in an efficient manner. In particular, the Secretariat shall not discriminate against any person on any ground such as sex, race, color, language, religion, political, or other opinion, natural, ethnic or social origin, association with a national community, property, birth or other status.

1.4 The Commission may request any of the international agencies represented as observers to the Advisory Board to fulfill any of the activities or functions assigned to the Commission in the present regulation.

1.5 The Commission shall be funded from donor contributions, recorded as designated donor grants in the Kosovo Consolidated Budget. The Commission may also request other funds from the Kosovo Consolidated Budget.

## Section 2 The Advisory Board

2.1 The Deputy Special Representative of the Secretary-General for Civil Administration shall appoint international and Kosovo persons as members of the Advisory Board and shall designate a representative from UNMIK Civil Administration as the chairperson. The Deputy Special Representative of the Secretary-General for Civil Administration may also invite expert observers to the Advisory Board. The composition of the Advisory Board shall be multi-ethnic. Both members and observers shall meet the highest standards of competence and integrity. The Advisory Board shall be independent in the exercise of its functions.

2.2 The Deputy Special Representative of the Secretary-General for Civil Administration shall determine the number of members and observers of the Advisory Board, the scope of matters on which the Advisory Board shall offer advice and guidance, and other matters regarding the operation and activities of the Advisory Board.

2.3 Upon appointment, each member of the Advisory Board shall subscribe to the following oath or solemn declaration before the Special Representative of the Secretary-General:

**"I solemnly declare that I will perform my duties and exercise my power as a member of the Advisory Board to the Victim Recovery and Identification Commission honorably, faithfully, impartially and conscientiously."**

**2.4 In exercising their functions, the members of the Advisory Board shall act with impartiality, integrity and in an efficient manner. In particular, the members of the Advisory Board shall not discriminate against any person on any ground such as sex, race, color, language, religion, political, or other opinion, natural, ethnic or social origin, association with a national community, property, birth or other status.**

### **Section 3** **Identification of Mortal Remains**

**3.1 The Commission may undertake activities related to the identification of mortal remains, including the collection and maintenance of relevant data, and make identifications. The Commission shall provide adequate prior written notification to both competent staff from UNMIK Civpol and to the ICTY (Pristina Office) of their intention to undertake such activities.**

**3.2 The Commission shall undertake the activities provided for under Section 3.1 with respect to any mortal remains where ordered to do so by a competent court in Kosovo, or where such mortal remains have been exhumed or examined by ICTY.**

**3.3 The Commission shall comply forthwith with any order to desist from any activity provided for under Section 3.1 where such order is issued by a competent court in Kosovo, or where such order is made in writing or verbally by competent staff from UNMIK Civpol or the ICTY.**

### **Section 4** **Issuance of Death Certificates**

**Where the Commission certifies the identification of mortal remains, the UNMIK Civil Documents and Property Issues Section shall issue a death certificate in the name of the person so identified. Any request for the revocation or modification of a death certificate shall be addressed in accordance with the applicable law.**

### **Section 5** **Central Registry**

**The Commission shall establish a central registry in order to manage and maintain data or other information relating to the recovery, identification, and disposition of mortal remains. Procedures for the protection of such data and information shall be established by administrative direction.**

## Section 6

### Assistance to the Judiciary in the Exhumation and Examination of Mortal Remains

6.1 The Commission shall be designated a specialized institution for the conduct of the exhumation or the recovery, or the examination and autopsy, of mortal remains for the purposes of Article 242(2) of the applicable Criminal Procedure Code, except where the exhumation or the recovery, or the examination and autopsy, of mortal remains or related activities have been undertaken by ICTY or where ICTY indicates its intention to undertake such activities.

6.2 An order by a judge or a judicial panel for the exhumation or the recovery, or for the examination and autopsy, of mortal remains in accordance with Article 252 of the applicable Criminal Procedure Code shall be made first to the Commission.

6.3 The Commission shall notify the judge or judicial panel issuing any order referred to in Section 6.2, of arrangements for the exhumation or the recovery of mortal remains within three (3) business days of receiving the order and shall arrange for the exhumation or the recovery of mortal remains to be conducted within ten (10) business days of receiving the order. The Commission shall notify the judge or judicial panel of any need for additional time to arrange the exhumation or the recovery of mortal remains. Where the Commission does not notify the judge or judicial panel within three (3) business days, or where the Commission is unable to arrange for the exhumation or the recovery of mortal remains within ten (10) business days and the Commission has not, in either case, notified the judge or the judicial panel of the need for additional time to arrange the exhumation or the recovery of mortal remains, the judge or judicial panel may order another person or entity to undertake the exhumation or the recovery of mortal remains in accordance with applicable law.

6.4 The Commission shall, except as provided for in the present regulation, respond to any order referred to in Section 6.2 in accordance with the applicable law, including Article 254 of the applicable Criminal Procedure Code.

6.5 Any judicial authority in Kosovo requesting the exhumation or the recovery, or the examination and autopsy, of mortal remains in accordance with Article 252 of the applicable Criminal Procedure Code and Section 6.3 of the present regulation that is not addressed to the Commission, shall make a copy of that order available to the Commission within seven (7) business days of the issuance of the order unless there are specific reasons, in accordance with the applicable law, not to do so.

6.6 Any findings, reports or other work product of a person or entity, other than law enforcement authorities or the Commission itself, ordered by any judicial authority in Kosovo under Article 252 of the applicable Criminal Procedure Code shall be made available for review by the Commission unless there are specific reasons, in accordance with the applicable law, not to do so.

6.7 The time limits set forth in this Section 6 may be extended by an administrative direction in accordance with Section 8.

Section 7  
Implementation

The Special Representative of the Secretary-General may issue administrative directions in connection with the implementation of the present regulation.

Section 8  
Applicable Law

The present regulation shall supersede any provision in the applicable law which is inconsistent with it.

Section 9  
Entry into Force

The present regulation shall enter into force on 11 May 2000.

A handwritten signature in black ink, appearing to read 'B. Kouchner', is written above the printed name.

Bernard Kouchner  
Special Representative of the Secretary-General

**REGULATION NO. 2000/29**

**ON THE ESTABLISHMENT OF A PRESUMPTIVE TAX**

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 1999/16 of 6 November 1999, as amended, on the Establishment of the Central Fiscal Authority of Kosovo and Other Related Matters,

For the purpose of establishing a presumptive tax,

Hereby promulgates the following:

**Section 1**  
**Definitions**

For the purpose of the present regulation:

(a) "Person" means any entity or natural person, public or private, that engages in any economic activity for profit in Kosovo, whether legal or illegal, including but not limited to: legal persons, individual entrepreneurs, permanent establishments, and nonresident entities but only with respect to income sourced in Kosovo;

(b) "Taxpayer" means any person who engages in economic activity for profit in Kosovo at any time during the calendar year who does not receive wages for that activity;

(c) "Small taxpayer" means any taxpayer (other than an insurance company) that had gross receipts of less than 15,000 DEM per quarter in all previous calendar quarters;

(d) "Large taxpayer" means any taxpayer (other than an insurance company) that is not a small taxpayer under this Section; and

(e) "Activity for profit" means any activity that is entered into for gain or income excluding those activities registered as not for profit with UNMIK, a competent agency, or the tax administration.

## Section 2 Presumptive Tax

The presumptive tax is a monetary payment to the Kosovo Consolidated Budget based on a taxpayer's presumed income.

## Section 3 Tax Base

3.1 The presumptive tax base shall depend on the type and location of the economic activity.

3.2 The type of the economic activity of taxpayers is classified into four categories. Taxpayers (other than insurance companies) that are not listed in any category shall pay the tax applicable to the category of activities most similar to the activity that they engage in:

(a) Businesses, Service Providers, Professionals and Tradesmen. This includes, but is not limited to:

(i) Businesses that trade to retailers or final consumers in products that include, but are not limited to: food, clothing, fashion items, boutique items, perfume, precious metals, jewelry, pharmaceutical products, appliances, hardware and household goods;

(ii) Businesses that manufacture products that include, but are not limited to: aluminium, textiles, processed food, machinery, tools, bricks, building products, wooden products and furniture;

(iii) Service providers operating businesses that include, but are not limited to: banks, other financial institutions, photo laboratories, beauty salons, barber shops, tailor shops, auto repair shops, parking lots, educational institutions, shoe repair shops, driving schools, coffee shops and the rental or leasing of equipment or other property, including dwellings;

(iv) Professionals that include, but are not limited to: lawyers, notaries, economists, accountants, doctors, dentists, pharmacists, engineers, architects and computer scientists; and



(v) Tradesmen that include, but are not limited to: painters, plumbers, electricians, carpenters, masons, veterinarians and agronomists;

(b) Entertainment Activities. This includes, but is not limited to the following facilities: billiard parlours, gambling houses, discos, cinemas, theatres and sports facilities;

(c) Transport Activities. This includes, but is not limited to, the transport of passengers and the transport of goods; and

(d) Moving Traders, Artisans and Low Income Activities. This includes, but is not limited to, street vendors, artisans and farmers who sell their products in an open market and any activity including those in Section 3.1(a), (b) and (c) above that yields quarterly gross receipts less than DEM 2,500.

3.3 The location of the economic activity is classified into three categories. The location of an economic activity is any shop, separate unit or other fixed place where business is conducted. The three categories of location are:

Location A: Prishtinë/Priština;

Location B: The towns of Prizren/Prizren, Gjilan/Gnjilane, Pejë/Pec, Gjakovë/Dakovica, Ferizaj/Uroševac;

Location C: All areas not covered in Category A or B.

#### Section 4 Amount of Tax

4.1 Small Taxpayers. Each small taxpayer shall pay a presumptive tax depending upon the type of economic activity and the location of the activity. The applicable fixed quarterly presumptive tax is set forth in Annex A to this Regulation.

4.2 Large Taxpayers. Each large taxpayer shall pay the applicable fixed quarterly presumptive tax set forth in Annex A to this Regulation plus three percent (3%) of their quarterly gross receipts, in excess of 15,000 DEM. Gross receipts for banks and other financial institutions consist of income on interest, fees, and commissions. Gross receipts for all other large taxpayers means gross sales.

4.3 Insurance Companies. Each insurance company shall pay a quarterly presumptive tax in the amount of ten percent (10%) of its quarterly gross premiums.

Section 5  
Record-keeping Requirements

5.1 Depending upon the category of taxpayer, the following books and records shall be maintained: cash sales, daily sales, daily purchases, sales invoices, customs receipts and other documents related to import.

5.2 The books and records specified in Section 5.1 shall be maintained in accordance with requirements set forth in an administrative instruction that shall be issued by the Central Fiscal Authority in accordance with section 3 (b) of UNMIK Regulation No. 1999/16, as amended.

Section 6  
Tax Declarations and Payments

6.1 Small taxpayers shall submit a tax declaration and pay the applicable fixed presumptive tax listed on the tax table in Annex A on or before the following dates: 15 April (for the period 1 January through 31 March); 15 July (for the period 1 April through 30 June); 15 October (for the period 1 July through 30 September); and 15 January (for the period 1 October through 31 December).

6.2 Large taxpayers shall submit a tax declaration and pay the applicable fixed presumptive tax listed on the tax table in Annex A plus three percent (3%) of their quarterly gross receipts in excess of DEM 15,000 on or before the following dates: 15 April (for the period 1 January through 31 March); 15 July (for the period 1 April through 30 June); 15 October (for the period 1 July through 30 September); and 15 January (for the period 1 October through 31 December).

6.3 Insurance companies shall submit a tax declaration and pay a presumptive tax in an amount equal to ten percent (10%) of their quarterly gross premiums on or before the following dates: 15 April (for the period 1 January through 31 March); 15 July (for the period 1 April through 30 June); 15 October (for the period 1 July through 30 September); and 15 January (for the period 1 October through 31 December).

6.4 The place for submitting tax declarations and procedures for paying the tax will be specified in an administrative instruction that shall be issued by the Central Fiscal Authority in accordance with section 3 (b) of UNMIK Regulation No. 1999/16, as amended.

Section 7  
Inspection of Records

Tax officials in the Tax Administration of the Central Fiscal Authority may inspect all written records and other relevant evidence in order to determine compliance with this regulation.

Section 8  
Allocation of Revenues

Revenue derived from the presumptive tax shall be deposited in the Kosovo Consolidated Budget.

Section 9  
Offences and Penalties

Any taxpayer that commits a tax violation shall be subject to the applicable penalties set forth in UNMIK Regulation No. 2000/20 of 12 April 2000 on Tax Administration and Procedures.

Section 10  
Appeals

Any taxpayer that contends that an official determination made under the present regulation is incorrect may make an appeal in accordance with the procedures set forth in UNMIK Regulation No. 2000/20 of 12 April 2000 on Tax Administration and Procedures.

Section 11  
Implementation

The Special Representative of the Secretary-General may issue administrative directions in connection with the implementation of the present regulation.

Section 12  
Applicable Law

The present regulation shall supersede any provision in the applicable law which is inconsistent with it.

Section 13  
Entry into Force

The present regulation shall enter into force on 20 May 2000.

  
Bernard Kouchner

Special Representative of the Secretary-General

## ANNEX A

<b>TYPE/LOCATION OF ECONOMIC ACTIVITY</b>	<b><u>LOCATION A</u></b>	<b><u>LOCATION B</u></b>	<b><u>LOCATION C</u></b>
BUSINESSES, SERVICE PROVIDERS, PROFESSIONALS AND TRADESMEN	DEM 400	DEM 300	DEM 200
ENTERTAINMENT	DEM 400	DEM 300	DEM 200
TRANSPORT	DEM 250	DEM 200	DEM 150
MOVING TRADERS, ARTISANS AND OTHER LOW- INCOME ACTIVITIES	DEM 75	DEM 75	DEM 75

**REGULATION NO. 2000/30**

**ON STAMPS AND HEADINGS OF OFFICIAL DOCUMENTS OF COURTS,  
PROSECUTORS' OFFICES AND PENAL ESTABLISHMENTS**

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,

For the purpose of ensuring the proper administration of justice, ..

Hereby promulgates the following:

**Section 1**

**Stamps of Courts, Public Prosecutors' Offices and Penal Establishments**

1.1 The stamp of each court, public prosecutor's office and penal establishment shall be circular and shall contain:

a) The emblem of the United Nations with "UNMIK" added to the top of the emblem at the same distance from the centre of the emblem as the olive branches, which surround the representation of the world;

b) "Kosovo" in Albanian, Serbian and English in capital letters equal in font, size and all other print characteristics; and

c) The name of the court, public prosecutor's office or penal establishment in Albanian, Serbian and English in capital letters equal in font, size and all other print characteristics.

1.2 Item (a) shall be at the centre of the stamp, with item (b) contiguous to it, and item (c) appearing between two concentric circles, with the inner concentric circle encompassing items (a) and (b). The arrangement of items (a), (b) and (c) shall be such that the stamp shall be identical in form to the example of the stamp appearing as Annex A to the present regulation.

1.3 No court, public prosecutor's office or penal establishment shall use in any form an emblem or coat-of-arms or symbol as a representation of its authority other than the one described in item (a) of Section 1.1 and displayed in Annex A to the present regulation.

1.4 A court, public prosecutor's office or penal establishment may not use a stamp to represent its authority if it has not been issued or approved by the Administrative Department of Justice.

## Section 2

### Official Documentation of Courts, Public Prosecutors' Offices and Penal Establishments

2.1 Official documents issued by a court, public prosecutor's office or penal establishment shall have as a heading "Interim Administration of Kosovo" followed by the name of the court, public prosecutor's office or penal establishment immediately beneath.

2.2 The heading "Interim Administration of Kosovo" shall be centered at the top of the initial page of each official document, and shall appear in three languages on three successive lines, with English on top, Albanian second and Serbian third. The heading in all three languages shall be identical in font, size and all other print characteristics. The form, content and arrangement of the heading shall be identical to the heading appearing as Annex B to the present regulation.

## Section 3

### Implementation


The Special Representative of the Secretary-General may issue administrative directions in connection with the implementation of the present regulation.

Section 4  
Applicable Law

The present regulation shall supersede any provision in the applicable law which is inconsistent with it.

Section 5  
Entry into Force

The present regulation shall enter into force on 20 May 2000.

  
Bernard Kouchner  
Special Representative of the Secretary-General

**REGULATION NO. 2000/31**

**AMENDING UNMIK REGULATION NO. 2000/5 ON THE ESTABLISHMENT  
OF A HOTEL, FOOD AND BEVERAGE SERVICE TAX**

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,

Having promulgated UNMIK Regulation No. 2000/5 of 1 February 2000 on the Establishment of a Hotel, Food and Beverage Service Tax,

For the purpose of further improving the efficiency of the hotel, food and beverage service tax,

Hereby amends sections 2, 8 and 9 of UNMIK Regulation No. 2000/5.

Consequently, the regulation will have the following wording as of the date on which the present regulation enters into force:

**REGULATION NO. 2000/5**

**ON THE ESTABLISHMENT OF A HOTEL, FOOD AND BEVERAGE  
SERVICE TAX**

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. 1999/16 of 6 November 1999, as amended, on the Central Fiscal Authority of Kosovo and Other Related Matters,

For the purpose of establishing a hotel, food and beverage service tax,

Hereby promulgates the following:

### Section 1 Definitions

For purposes of the present regulation:

1.1 "Hotel" means any establishment in Kosovo that, for the purpose of realizing a profit, rents sleeping accommodation and related services to persons who occupy such accommodation as transient guests. "Transient guests" shall mean persons whose tenure in such accommodation is not in excess of six months.

1.2 "Food or beverage establishment" means any establishment in Kosovo with seating capacity (whether indoor or outdoor or a combination of both) where food and/or beverages are served to customers for consumption at that place or elsewhere in exchange for payment in cash or in kind for the purpose of realizing profit.

### Section 2 Hotel, Food and Beverage Service Tax

Each hotel or food or beverage establishment that has gross receipts in excess of 10,000 DM in any calendar month shall be subject to the Hotel, Food and Beverage Service Tax (the "service tax") for that month and for each succeeding month in that calendar year. The criteria to establish whether the gross receipts of a hotel or food or beverage establishment exceed the threshold shall be set forth in an administrative instruction issued by the Head of the Central Fiscal Authority.

### Section 3 Service Tax Rate

The rate of service tax payable under the present regulation is ten percent (10%) of gross receipts for each calendar month.

Section 4  
Record Keeping

Each hotel and food or beverage establishment subject to the service tax in any calendar month shall keep written records for that month and for each succeeding month in that calendar year, in accordance with administrative instructions issued by the Head of the Central Fiscal Authority.

Section 5  
Tax Declarations and Payment

Each hotel and food or beverage establishment subject to the service tax shall make a tax declaration and pay the service tax due within 15 days after the last day of the calendar month for which the service tax is due. The Head of the Central Fiscal Authority shall issue administrative instructions that shall include information required for the purposes of making the tax declaration, the method of calculating the service tax due, and the procedures for payment of the service tax.

Section 6  
Inspection of Records

Tax officials authorized by the Director of the Tax Administration may inspect all written records and other evidence relating to hotels and food or beverage establishments in order to determine compliance with the present regulation.

Section 7  
Allocation of Revenues

The revenues derived from the service tax shall be deposited in the Kosovo Consolidated Fund.

Section 8  
Violations and Penalties

Any hotel or food or beverage establishment that commits a tax violation as defined in UNMIK Regulation No. 2000/20 on Tax Administration and Procedures shall be liable for penalties imposed pursuant to that regulation.

Section 9

Appeals

Any hotel or food or beverage establishment contending that an official determination made under the present regulation is incorrect may appeal such determination in accordance with procedures set forth in UNMIK Regulation 2000/20 on Tax Administration and Procedures and/or in administrative directions issued thereunder.

Section 10

Implementation

The Special Representative of the Secretary-General may issue administrative directions in connection with the implementation of the present regulation.

Section 11

Applicable Law

The present regulation shall supersede any provision in the applicable law relating to hotel, food or beverage service taxes which is inconsistent with it.

Section 12

Entry into Force

This regulation<sup>1</sup> shall enter into force on 1 February 2000.

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The present regulation shall enter into force on 23 May 2000.



Bernard Kouchner  
Special Representative of the Secretary-General

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<sup>1</sup> The original Regulation

**REGULATION NO. 2000/32**

**ON THE ESTABLISHMENT OF THE ADMINISTRATIVE DEPARTMENT OF  
ENVIRONMENTAL PROTECTION**

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. 2000/1 of 14 January 2000 on the Kosovo Joint Interim Administrative Structure,

For the purpose of establishing the Administrative Department of Environmental Protection,

Hereby promulgates the following:

Section 1

Administrative Department of Environmental Protection

1.1 The Administrative Department of Environmental Protection (hereinafter "the Department") is hereby established.

1.2 The Department shall be responsible for the overall management of matters relating to environmental protection in Kosovo.

1.3 The Department shall implement the policy guidelines formulated by the Interim Administrative Council in the field of environmental protection.

**Section 2**  
**Functions**

2.1 The Department may make policy recommendations to the Interim Administrative Council through the Deputy Special Representative of the Secretary-General for Civil Administration concerning, *inter alia*:

- (a) An overall strategy and policies for the development of non-discriminatory, efficient, transparent and accountable environmental protection in Kosovo;
- (b) Environmental concerns and requirements in all sectoral policies, plans and projects of the Interim Administration;
- (c) The economic aspects and the mechanisms for improving the environment in Kosovo;
- (d) The regulatory framework for setting norms and standards for the protection of water resources, air, soil and biodiversity, and the preparation of regulations;
- (e) The priority investments required for introducing clean technologies; and
- (f) Public information campaigns and other promotional schemes to enhance public awareness and implementation of and compliance with the advanced environmental standards.

2.2 The Department shall:

- (a) Implement decisions made by the Interim Administrative Council on environmental matters;
- (b) Oversee activities related to the protection of water resources, air, soil and biodiversity;
- (c) Implement the strategy and policies for the development and provision of environmental protection within the framework of the Kosovo Consolidated Budget;
- (d) Participate in and support regional environmental development practices that affect Kosovo;
- (e) Oversee the activities of industry and public utilities as they relate to environmental protection and assess their impact on the environment;
- (f) Formulate and propose requirements for sectoral policies, plans and projects of the Interim Administration;

- (g) Co-ordinate with international and governmental and non-governmental organizations in the field of environmental protection in order to promote the coherent development and implementation of environmental protection policies;
- (h) Support the development, implementation and transfer of clean technologies;
- (i) Assist in the establishment of a network of environmental monitoring institutions to generate data bases on environmental conditions in Kosovo;
- (j) Participate in the identification, evaluation and implementation of investment projects for clean technologies in Kosovo;
- (k) Facilitate public access to information on clean technologies;
- (l) Promote public awareness activities and assist relevant public institutions to encourage environmental protection;
- (m) Encourage the development of environmental education to foster knowledge and competence to conserve and improve the environment;
- (n) Coordinate with other Administrative Departments on matters pertaining to environmental protection; and
- (o) Perform such functions as are ancillary to those set out above in this section and are assigned to the Department by the Deputy Special Representative of the Secretary-General for Civil Administration.

### Section 3 Co-Heads of the Department

Co-Heads of the Department, under the supervision of the Deputy Special Representative of the Secretary-General for Civil Administration, shall be jointly responsible for:

- (a) Managing the Department and ensuring that the functions entrusted to it are implemented;
- (b) Staffing, organizing and administering the Department and issuing administrative instructions and operating guidelines on any matters pertaining to the functions of the Department; and
- (c) The effective and efficient management of resources provided to the Department from the Kosovo Consolidated Budget or from any other source.

Section 4  
Personnel and Employment Policy

Co-Heads of the Department shall:

- (a) Implement non-discriminatory personnel policies designed to ensure that the composition of the staff of the Department reflects the multi-ethnic character of Kosovo;
- (b) Endeavour to ensure equitable gender balance in all areas and levels within the Department; and
- (c) Ensure that all recruitment is based on professional qualifications, competence and merit.

Section 5  
Implementation

The Special Representative of the Secretary-General may issue administrative directions in connection with the implementation of the present regulation.

Section 6  
Applicable Law

The present regulation shall supersede any provision in the applicable law which is inconsistent with it.

Section 7  
Entry into Force

The present regulation shall enter into force on 24 May 2000.



Bernard Kouchner  
Special Representative of the Secretary-General

**REGULATION NO. 2000/33**

**ON LICENSING OF SECURITY SERVICES PROVIDERS IN KOSOVO  
AND THE REGULATION OF THEIR EMPLOYEES**

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. 2000/1 of 14 January 2000 on the Kosovo Joint Interim Administrative Structure,

For the purpose of licensing and regulating international security services providers in Kosovo,

Hereby promulgates the following:

**Section 1**  
**Issuance of Licenses**

1.1 Any business providing security services in Kosovo is required to be registered with and issued a business license by UNMIK. The Department responsible for such registration and for the issuance of such licenses (hereinafter "the Department") shall be specified in an administrative direction.

1.2 An international security services provider who wishes to engage in the business of providing security services in Kosovo shall apply to the Department for a license in accordance with guidelines and procedures to be determined by the Department.

1.3 Prior to issuing a license for the provision of security services, the Department shall seek and consider the advice of the UNMIK Police Commissioner (hereinafter "the Commissioner").



1.4 The Department shall issue administrative instructions specifying the criteria and procedures for applications for business licenses for security services providers, which shall include the review of all such applications by the Commissioner. The Department may from time to time amend administrative instructions issued under this section.

## Section 2

### Registration and Issuance of Permits

2.1 Upon receiving a license to operate, the international security services provider (hereinafter "the Licensee") shall register itself and its employees with the Commissioner, and apply for a permit to be issued for each employee.

2.2 The Commissioner may conduct a background check on the Licensee and on each registered employee. Such background check shall include checking whether or not an employee has a criminal record.

2.3 The Commissioner shall issue permits to the Licensee and to registered employees who, in the opinion of the Commissioner, have a satisfactory record and who have the necessary background and experience to provide security services.

2.4 The Commissioner may issue a weapons permit to international staff, as specified herein, of a Licensee to carry weapons during periods of official duty as specified in the permit. Such permits shall not, however, be issued to the international staff who are nationals of the States in the territory of the former Socialist Federal Republic of Yugoslavia and/or States neighbouring Kosovo.

2.5 The Commissioner shall issue administrative instructions specifying the criteria and procedures for the application for permits and general conditions for the carriage, use and storage of weapons. The Commissioner may from time to time amend administrative instructions issued under this section.

## Section 3

### The Regulation of Weapons Owned by Security Services Providers

3.1 The Licensee shall notify the Commissioner of all the weapons in its possession and the international staff to whom such weapons are assigned.

3.2 The Licensee shall not increase the number of weapons in its possession without the prior approval of the Commissioner.

3.3 It shall be the responsibility of the Licensee to maintain the weapons in its possession in an armory or other secure facility approved by the Commissioner.

3.4 The Licensee shall ensure that only international staff whose permits so authorize may carry weapons and only when such staff are on official duty. The Licensee shall also ensure that all weapons are returned to the armory or other secure facility, as the case may be, at the close of duty each day.

#### Section 4

##### Refusal, Suspension or Revocation of Licenses and Permits

4.1 The Department or the Commissioner may, in their sole discretion, refuse to issue a License or permit to an applicant. The reason for the decision shall be communicated to the applicant.

4.2 Where a Licensee or permit holder breaches a material provision of the license or permit, or breaches a regulation or other law in force in Kosovo, the Department or the Commissioner may suspend or revoke the license or permit.

#### Section 5

##### Limitations and Responsibilities of Security Services Providers

As the primary role of the international security guard is deterrence, no license holder, security guard or other employee of a license holder may conduct investigations into criminal matters or conduct law enforcement functions. A license holder shall be responsible for the actions of himself and his employees, including security guards, while conducting business as a provider of security services.

#### Section 6

##### Penalties

6.1 It shall be an offence for any person in Kosovo to operate or be involved in the operation of a business which includes the provision of security services in Kosovo without first obtaining a business license from the Department, or to continue to so operate or be involved, pending the suspension of, or after revocation of, any such license.

6.2 It shall further be an offence for any person in Kosovo to operate a business which includes the provision of security services in Kosovo without first obtaining a permit from the Commissioner.

6.3 It shall also be an offence for any person to work as a security guard in Kosovo without a permit, issued in his name, by the Commissioner.

6.4 Any person committing an offence under section 6.1 or 6.2 or 6.3 above shall, on conviction, be liable to a prison term of not more than five years, a fine of one thousand Deutsche marks, or both, and an order for costs.

6.5 The Commissioner may confiscate without compensation any guns, ammunition or other security equipment which, in his view, is being held or used without a license or permit or in any way not in compliance with the terms of any license or permit. Such confiscated arms, ammunition or equipment may be used by the Commissioner for police purposes.

Section 7  
Implementation

The Special Representative of the Secretary-General may issue administrative directions in connection with the implementation of the present regulation.

Section 8  
Applicable Law

The present regulation shall supersede any provision in the applicable law which is inconsistent with it.

Section 9  
Entry into Force

The present regulation shall enter into force on 25 May 2000.

A handwritten signature in dark ink, appearing to read 'B. Kouchner', is positioned above the printed name.

Bernard Kouchner  
Special Representative of the Secretary-General

**REGULATION NO. 2000/34**

**AMENDING UNMIK REGULATION NO. 2000/6 ON THE APPOINTMENT  
AND REMOVAL FROM OFFICE OF INTERNATIONAL JUDGES AND  
INTERNATIONAL PROSECUTORS**

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,

Having promulgated UNMIK Regulation No. 2000/6 on the Appointment and Removal from Office of International Judges and International Prosecutors of 15 February 2000,

For the purpose of assisting in the judicial process in Kosovo,

Hereby amends the preamble and Section 1 of UNMIK Regulation No. 2000/6.

Consequently, the regulation will have the following wording as of the date on which the present regulation enters into force:

**REGULATION NO. 2000/6**

**ON THE APPOINTMENT AND REMOVAL FROM OFFICE OF  
INTERNATIONAL JUDGES AND INTERNATIONAL PROSECUTORS**

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,

For the purpose of assisting in the judicial process in Kosovo,

Hereby promulgates the following:

Section 1

Appointment and Removal from Office of  
International Judges and International Prosecutors

1.1 The Special Representative of the Secretary-General may appoint and remove from office international judges and international prosecutors, taking into account the criteria set forth under sections 2 and 4 of the present regulation. Such appointments shall be made to any court or public prosecutor's office in the territory of Kosovo.

1.2 International judges shall have the authority and responsibility to perform the functions of their office, including the authority to select and take responsibility for new and pending criminal cases within the jurisdiction of the court to which he or she is appointed.

1.3 International prosecutors shall have the authority and responsibility to perform the functions of their office, including the authority and responsibility to conduct criminal investigations and to select and take responsibility for new and pending criminal investigations or proceedings within the jurisdiction of the office of the prosecutor to which he or she is appointed.

Section 2

Criteria for International Judges and International Prosecutors

International judges and international prosecutors shall:

- (a) have a university degree in law;
- (b) have been appointed and have served, for a minimum of 5 years, as a judge or prosecutor in their respective home country;
- (c) be of high moral integrity; and
- (d) not have a criminal record.

Section 3

Oath or Solemn Declaration

Upon appointment, each international judge and international prosecutor shall subscribe to the following oath or solemn declaration before the Special Representative of the Secretary-General:

"I, \_\_\_\_\_, do hereby solemnly swear (or solemnly declare) that:

In carrying out the functions of my office, I shall act in accordance with the highest standards of professionalism and with utmost respect for the dignity of my office and the duties with which I have been entrusted. I shall perform my duties and exercise my powers impartially, in accordance with my conscience and with the applicable law in Kosovo.

In carrying out the functions of my office, I shall uphold at all times the highest level of internationally recognized human rights, including those embodied in the principles of the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, and the European Convention for the Protection of Human Rights and Fundamental Freedoms and its protocols.

In carrying out the functions of my office, I shall ensure at all times that the enjoyment of these human rights shall be secured to all persons in Kosovo without discrimination on any ground such as ethnicity, sex, race, colour, language, religion, political or other opinion, national or social origin, association with a national minority, property, birth or other status."

#### Section 4

##### Removal from Office of International Judges and International Prosecutors

4.1 The Special Representative of the Secretary-General may remove from office an international judge or international prosecutor on any of the following grounds:

- (a) physical or mental incapacity which is likely to be permanent or prolonged;
- (b) serious misconduct;
- (c) failure in the due execution of office; or
- (d) having been placed, by personal conduct or otherwise, in a position incompatible with the due execution of office.

4.2 An international judge or international prosecutor shall not hold any other public or administrative office incompatible with his or her functions, or engage in any occupation of a professional nature, whether remunerative or not, or otherwise engage in any activity that is incompatible with his or her functions.

Section 5  
Applicable Law

The present regulation shall supersede any provision in the applicable law relating to the appointment and removal from office of judges and prosecutors which is inconsistent with it.

Section 6  
Entry into Force

The present regulation<sup>1</sup> shall enter into force on 15 February 2000.

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The present regulation shall enter into force on 27 May 2000.



Bernard Kouchner  
Special Representative of the Secretary-General

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<sup>1</sup> The original Regulation

REGULATION NO. 2000/35

AMENDING UNMIK REGULATION NO. 2000/2, AS AMENDED,  
ON EXCISE TAXES IN 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,

Having promulgated UNMIK Regulation No. 2000/2 of 22 January 2000 on Excise Taxes in Kosovo and UNMIK Regulation No 2000/26 amending UNMIK Regulation 2000/2 of 27 April 2000,

Whereas section 2.2 of UNMIK Regulation No. 2000/2, as amended, provides that the goods subject to excise taxes and the applicable excise tax rates are set out in Annex A thereof,

For the purpose of amending Annex A to UNMIK Regulation No. 2000/2, as amended,

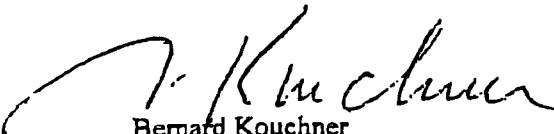
Hereby promulgates the following:

Section 1  
Amendment

Annex A to UNMIK Regulation No. 2000/2, as amended, shall be replaced by Annex A to the present regulation to add motor cars and defined motor vehicles.

Section 2  
Entry into Force

The present regulation shall enter into force on 16 June 2000.

  
Bernard Kouchner  
Special Representative of the Secretary-General



## GOODS SUBJECT TO EXCISE TAXES AND APPLICABLE RATES

Description of goods	Code in Harmonized System	Tax Rate
Coffee	0901	Ad valorem 30%
Soft drinks	2202	Ad valorem 10 %
Beer	2203	Ad valorem 20 %
Wines	2204, 2205, 2206	Ad valorem 20 %
Ethyl alcohol	2207	Ad valorem 50 %
Spirits, liqueurs, and other spirituous beverages	2208	Ad valorem 50 %
Cigarettes, cigars and cigarillos	2402	Ad valorem 25 %
Other manufactured tobacco	2403	Ad valorem 25%
Gasoline	2710001110; 1120; 1190	Ad valorem 50 %
Diesel for motor engines (D1 +D2)	2710003100	Ad valorem 50 %
Heating Oil	2710004100; 271004900	Ad valorem 50%
Kerosene	2710001900; 2110; 2120; 2190	Ad valorem 50 %
Mobile phones	851719	Ad valorem 15 %
VCR	8521	Ad valorem 15 %
TV sets	8528	Ad valorem 15 %
Satellite dishes	85291031	Ad valorem 15 %
Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading no. 8702), including station wagons and racing cars	8703	Ad valorem 20% + DM 1000 each

**REGULATION NO. 2000/36**

**ON THE LICENSING AND REGULATION OF THE BROADCAST MEDIA  
IN 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,

For the purpose of licensing and regulating the broadcast media in Kosovo pending the establishment of a regulatory regime for broadcasting,

Hereby promulgates the following:

Section 1

Temporary Media Commissioner

1.1 The Temporary Media Commissioner is responsible for the development and promotion of an independent and professional media in Kosovo and the implementation of a temporary regulatory regime for all media in Kosovo, pending the establishment of an Interim Media Commission, and shall be independent in the performance of these responsibilities.

1.2 The Temporary Media Commissioner is appointed by the Special Representative of the Secretary-General.

Section 2  
Requirements on Radio and Television Operators

S/2000/538/Add.1

2.1 Radio and television operators shall not broadcast in Kosovo without a broadcast license issued by the Temporary Media Commissioner.

2.2 Applications by radio and television operators for a broadcast license shall be made to the Temporary Media Commissioner in accordance with the procedures set out in the Application and Registration Form issued by the Temporary Media Commissioner. Applicants for a broadcast license shall agree to abide by the Broadcast Code of Conduct issued by the Temporary Media Commissioner and attached to the Application and Registration Form.

2.3 The Temporary Media Commissioner shall, in accordance with the criteria set out in a document attached to the Application and Registration Form, and taking into account the public interest, evaluate the applications for broadcast licenses. If a broadcast license is denied, the Temporary Media Commissioner shall include an explanation of the grounds upon which such license was denied.

Section 3  
Sanctions

3.1 The Temporary Media Commissioner may impose one or more of the following sanctions on broadcast licensees who fail to adhere to the Broadcast Code of Conduct:

- (a) the requirement to broadcast a correction or apology;
- (b) a warning;
- (c) a fine of not less than DM 1,000 and not exceeding DM 100,000;
- (d) suspension of the broadcast license;
- (e) denial of entry into premises;
- (f) seizure of equipment;
- (g) closedown of broadcast operations; or
- (h) termination of the broadcast license.

3.2 The sanctions referred to in subsections (e), (f) and (g) may be imposed by the Temporary Media Commissioner on a radio or television operator who is broadcasting without a broadcast license as well as licensees who fail to adhere to the terms of the Broadcast Code of Conduct.

3.3 The imposition of any sanctions pursuant to the present regulation shall be without prejudice to any applicable criminal sanctions and civil causes of action.

3.4 The Temporary Media Commissioner shall give written notice of a violation and provide a reasonable opportunity for reply prior to the imposition of any sanction.

3.5 The Temporary Media Commissioner may request the assistance of the relevant law enforcement authorities in Kosovo and appropriate public officials in the enforcement of an imposed sanction.

#### Section 4 Media Appeals Board

4.1 The Media Appeals Board (hereinafter called "the Board") is hereby established.

4.2 The Board is an independent body which shall hear and decide on appeals by a person or an entity against any of the following decisions by the Temporary Media Commissioner:

- (a) refusal to issue a broadcast license; or
- (b) the condition(s) attached to a broadcast license; or
- (c) sanctions imposed by the Temporary Media Commissioner.

4.3 Appeals against any of the above decisions shall be made to the Board within 30 days of the issuance of such decision. The Appeal shall be made in writing and may be accompanied by such documentation or other evidence as the appellant wishes to present.

4.4 The Board shall be composed of two international members and one local member who shall be nominated by the Deputy Special Representative of the Secretary-General for Institution Building and all of whom shall be competent and appropriately qualified. The Special Representative of the Secretary-General shall appoint the members of the Board and shall designate one international member as the President of the Board.

4.5 The Board may uphold, modify, or rescind any condition or sanction imposed by the Temporary Media Commissioner or any refusal by the Temporary Media Commissioner to issue a license. The Board shall state the reasons for its decision. A decision of the Temporary Media Commissioner shall remain in effect until the Board has issued a final decision modifying or rescinding the decision by the Temporary Media Commissioner.

4.6 The Board shall determine its own rules of procedure, which rules shall guarantee fair and impartial proceedings in accordance with internationally recognized human rights standards. In particular, such rules shall include provisions on reconsideration of decisions of the Board. The said rules of procedure shall be adopted at the first meeting of the Board.

4.7 Final decisions of the Board are binding and enforceable.

Section 5  
Special Provisions

5.1 Radio and television operators shall refrain from broadcasting personal details of any person, including name, address or place of work, if the broadcast of such details would pose a serious threat to the life, safety or security of any such person through vigilante violence or otherwise.

5.2 Nothing in the present regulation shall in any way limit or restrict the authority of the Special Representative of the Secretary-General to take such action as he may deem necessary for security reasons, to protect life, or to maintain civil law and order.

Section 6  
Implementation


The Special Representative of the Secretary-General may issue administrative directions in connection with the implementation of the present regulation.

Section 7  
Applicable Law

The present regulation shall supersede any provision in the applicable law which is inconsistent with it.

Section 8  
Entry into Force

The present regulation shall enter into force on 17 June 2000.

  
Bernard Kouchner  
Special Representative of the Secretary-General

**REGULATION NO. 2000/37**  
**ON THE CONDUCT OF THE PRINT MEDIA IN 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,

Recalling UNMIK Regulation No. 2000/36 of 17 June 2000 on the Licensing and Regulation of the Broadcast Media in Kosovo,

For the purpose of addressing the conduct of the print media in special circumstances and on a temporary basis pending the establishment of an effective professional self-regulation by the print media in Kosovo,

Hereby promulgates the following:

**Section 1**  
**Codes of Conduct**

1.1 The Temporary Media Commissioner, in special circumstances, may issue temporary Codes of Conduct. Before issuing any such code, the Temporary Media Commissioner shall consult with the Special Representative of the Secretary-General, and interested, media-related parties as appropriate.

1.2 The Special Representative of the Secretary-General may promulgate into law any such code by Administrative Direction.

**Section 2**  
**Sanctions**

2.1 The Temporary Media Commissioner may impose one or more of the following sanctions on owners, operators, publishers, editors-in-chief, and/or those with ultimate and final editorial control of publications published and/or distributed within Kosovo, who operate in violation of the applicable law, or such code or codes of conduct as may be promulgated under Section 1.2 hereof, or section 4.1:

- (a) a warning;
- (b) the requirement to publish a reply, correction or apology;
- (c) a fine of not less than DM 1,000 and not exceeding DM 100,000;
- (d) seizure of equipment and/or printed material;
- (e) suspension or close down of operations.

2.2 The imposition of any sanctions pursuant to the present regulation shall be without prejudice to any applicable criminal sanctions and civil causes of action.

2.3 The Temporary Media Commissioner shall give written notice of a violation and provide a reasonable opportunity for reply prior to the imposition of any sanction.

2.4 The Temporary Media Commissioner may request the assistance of the relevant law enforcement authorities in Kosovo and appropriate public officials in the enforcement of an imposed sanction.

### Section 3

#### Appeals

3.1 A person or entity affected by a decision of the Temporary Media Commissioner to impose sanctions may appeal to the Media Appeals Board ("the Board") established under UNMIK Regulation No. 2000/36 against such a decision.

3.2 Appeals against any of the above decisions shall be made to the Board within 30 days of the issuance of such decision. The appeal shall be made in writing and may be accompanied by such documentation or other evidence as the appellant wishes to present.

3.3 Decisions of the Temporary Media Commissioner shall remain in effect until the Board has issued a final decision modifying or rescinding the decision of the Temporary Media Commissioner.

### Section 4

#### Special Provisions

4.1 Owners, operators, publishers and editors shall refrain from publishing personal details of any person, including name, address or place of work, if the publication of such details would pose a serious threat to the life, safety or security of any such person through vigilante violence or otherwise.

4.2 Nothing in the present regulation in any way limits or restricts the authority of the Special Representative of the Secretary-General to take such action as he may deem necessary for security reasons, to protect life, or to maintain civil law and order.

Section 5  
Implementation

The Special Representative of the Secretary-General may give administrative directions in connection with the implementation of the present regulation.

Section 6  
Applicable Law

The present regulation shall supersede any provision in the applicable law which is inconsistent with it.

Section 7  
Entry into Force

The present regulation shall enter into force on 17 June 2000.



Bernard Kouchner  
Special Representative of the Secretary-General

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