



Republika e Kosovës
Republika Kosovo - Republic of Kosovo
Kuvendi - Skupština - Assembly

Law No. 04/L-185

**ON SPECIAL EXCISE RATES ON INITIAL PRODUCTION AND
SMALL PRODUCTION OF ALCOHOLIC PRODUCTS
MANUFACTURED IN KOSOVO**

Assembly of Republic of Kosovo,

Based on Article 65 (1) of the Constitution of the Republic of Kosovo;

Approves

**LAW ON SPECIAL EXCISE RATES ON INITIAL PRODUCTION AND
SMALL PRODUCTION OF ALCOHOLIC PRODUCTS
MANUFACTURED IN KOSOVO**

Article 1
Purpose

This Law has the purpose to stipulate the special excise rates for small producers of alcoholic products and to establish a method of determination of quantities and alcohol percentage in alcoholic products.

Article 2
**Special Rates of Excise Tax for Initial and Small Production of Alcoholic Products
manufactured in Kosovo**

1. Where a person produces in Kosovo not more than one hundred (100) litres (one (1) hectolitre) of one hundred percent (100%) alcohol in a calendar year in the alcoholic

products listed in Annex A attached to this Law, these products shall, on their release for consumption in Kosovo, be subject to excise zero rate.

2. Where a person produces in Kosovo more than one hundred (100) litres (one (1) hectolitre) of one hundred percent (100%) alcohol but not more than one thousand and one hundred (1100) litres (eleven (11) hectolitres) in a calendar year in the alcoholic products listed in Annex A attached to this Law, these products shall, on their release for consumption in Kosovo, be subject to excise according to the following rate:

2.1. for the first one hundred (100) litres (one (1) hectolitre) of one hundred percent (100%) alcohol, the zero rate shall be applied, and

2.2. for the excess over one hundred (100) litres (one (1) hectolitre) but not more than one thousand and one hundred (1100) litres (eleven (11) hectolitres), there shall be applied the rate of one hundred (100) euro per one (1) hectolitre of absolute alcohol at one hundred (100%) volume at the temperature 20°C.

3. Where a person produces in Kosovo more than one thousand and one hundred (1100) litres (eleven (11) hectolitres) of one hundred percent (100%) alcohol in a calendar year in the alcoholic products listed in Annex A attached to this Law, those products shall, on their release for consumption in Kosovo, be subject to excise rate as following:

3.1. for the first one hundred (100) litres (1 hectolitre) of one hundred percent (100%) alcohol, the zero rate shall be applied;

3.2. for the excess over one hundred (100) litres (1 hectolitre) but not more than one thousand and one hundred (1100) litres (eleven (11) hectolitres), there shall be applied the rate of one hundred (100) euro per one (1) hectolitre of absolute alcohol at one hundred (100%) volume at the temperature 20°C; and

3.3 for the amount in excess over one thousand and one hundred (1100) litres (eleven (11) hectolitres), there shall be applied the rate set out in Annex A of the Law on Excise Tax Rate in Kosovo.

4. According to this Article, goods shall be regarded as having been produced in Kosovo and, if they had been imported into Kosovo, they will be qualified as goods with origin from Kosovo under Article 26 of the Customs and Excise Code of Kosovo No. 03/L-109.

Article 3

Determination of Quantities and Percentage of Alcoholic Products

1. Unless the contrary is proven:

1.1. the quantity and percentage of alcohol in any alcoholic product shall be deemed to be as shown on any label attached to or printed on the container containing the alcoholic product; and

1.2. where the quantity or percentage of alcohol is not shown on any label attached to or printed on the container containing the alcoholic product, the quantity and

percentage of one hundred percent (100%) alcohol shall be deemed to be as set out in Annex B attached to this Law.

Article 4
Amendment and supplementation of the Annex

1. In special cases, Government of the Republic of Kosovo by a sub-legal act may amend the list of alcoholic products manufactured in Kosovo that is subject to special excise rates and regarding this the Assembly shall be informed.
2. Initial list of alcoholic products manufactured in Kosovo is defined in Annex A and B attached to this Law.

Article 5
Implementation

The Minister of Finances shall issue a sub-legal act for the implementation of this Law.

Article 6
Abrogating provisions

Upon entry into force of this Law, the UNMIK Regulation 2006/8 for amendment of UNMIK Regulation 2005/32 on the Excise Code in Kosovo shall be abrogated.

Article 7
Entry into Force

This Law shall enter into force fifteen (15) days after its publication in the Official Gazette of Republic of Kosovo.

Law No. 04/L-185
26 December 2013

President of the Assembly of the Republic of Kosovo

Jakup KRASNIQI



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ANNEX A

**ALCOHOLIC PRODUCTS MANUFACTURED IN KOSOVO WHICH ARE
SUBJECT TO SPECIAL EXCISE RATES ON INITIAL AND SMALL PRODUCTION**

Description	Code
Beer made from malt	2203
Wines of fresh grapes, including fortified wines, grape cider, other than that of heading 2009	2204
Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	2205
Other fermented beverages (for example, cider, perry, mead; mixture of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	2206
Undenaturated ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	2208

ANNEX B**QUANTITIES AND PERCENTAGES OF ALCOHOL**

Description	Code	Quantity	Alcohol percentage
Beer made from malt	2203	33,3 cl	5% of absolute alcohol percentage in temperatures of 20 °C
Wines of fresh grapes, including fortified wines, grape cider, other than that of heading 2009	2204	75 cl	12,5% of absolute alcohol strength in temperatures of 20 °C
Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	2205	70 cl	20% of absolute alcohol strength in temperatures of 20 °C
Other fermented beverages (for example, cider, perry, mead; mixture of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	2206	75 cl	5% of absolute alcohol strength in temperatures of 20 °C
Undenaturated ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	2208	1 litre	40% of absolute alcohol strength in temperatures of 20 °C