



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

Law No. 04/L-117

ON ROAD AND ECOLOGICAL TAX FOR VEHICLES

Assembly of Republic of Kosovo;

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

Approves

LAW ON ROAD AND ECOLOGICAL TAX FOR VEHICLES

Article 1
Purpose

1. This law regulates road taxes for registered vehicles in the Republic of Kosovo.
2. This law also regulates establishment of ecological tax for vehicles registered in Kosovo and for foreign vehicles. Ecological tax aims at increasing the quality of environment protection.

Article 2
Definitions

1. Terms used in this Law shall have the following meaning:

1.1. **Person in charge** - a person in whose name a vehicle is registered or is required to be registered under the law no. 02. /L- 70 on Road Traffic Safety.

1.2. **Registered vehicle** - any vehicle which is registered by the competent body of the Ministry of Internal Affairs (hereinafter MIA) under the Law no. 02. /L- 70 on Road Traffic Safety.

1.3. **Roads of Kosovo** - any road, track or parking place in Kosovo-which is open to the public.

1.4. **Vehicle** - any powered form of transport, (including cars, minivans, utility vehicles, minibuses, buses, trucks, tractors and trailers, but does not include exempt vehicles listed in annex A.) which moves on the road exempt vehicles that move on track.

1.5. **Foreign vehicle** - all vehicles registered out of Kosovo territory.

Article 3 **Vehicle road tax**

1. An annual road tax for vehicles shall be levied on all vehicles registered in Republic of Kosovo.

2. The amount of the tax levied in accordance with paragraph 1 of this Article is defined in annex B of this Law.

Article 4 **Ecological Tax**

1. An annual ecological tax, shall be levied on all registered vehicles in the Republic of Kosovo and those that are entering into the territory of Republic of Kosovo.

2. The amount of the tax to be levied in accordance with paragraph 1. of this Article is defined in annex C of this Law.

Article 5 **Collection of Vehicle Road and Ecological Tax for Vehicles Registered in Kosovo**

The vehicle road and ecological tax for local vehicles shall be collected by the Vehicle Registration Center of the Ministry of Internal Affairs of the Government of Republic of Kosovo at the time of the annual registration of the vehicle and shall be deposited into the Budget of Republic of Kosovo.

Article 6
Collection of Ecological Tax for Foreign Vehicles

1. The ecological tax for foreign vehicles entering into the territory of Republic of Kosovo, shall be collected on the moment when vehicle crosses into the state borders of Republic of Kosovo or at any other moment defined by Minister of Finance through sub-legal acts, and shall be directly deposited in the Budget of Republic of Kosovo.
2. Minister of Finance may delegate the power of ecological tax collection by agreement.

Article 7
Evidence of Payment and Control

1. Payment of the road and ecological tax shall be evidenced by a standard certification of payment issued by the vehicle registration Center, or responsible authority. Such certificate contains the date of its issue and expiration, and the number of vehicle registration plates.
2. Certificates are placed on the right bottom corner of the vehicles windscreen.
3. The driver or, if the vehicle is not being driven by the person in charge, of any registered vehicle in the Republic of Kosovo or foreign vehicles entering into Republic of Kosovo, whilst on the roads of Kosovo, and who does not display a valid certificate as required by paragraph 2. of this Article, shall be subject to a administrative fine in the amount of one hundred (100) Euros.
4. The driver or, if the vehicle is not being driven by the person in charge, of any registered vehicle or that is required to be registered, whilst on the roads of Kosovo, who fails to proof issuance of the valid certificate pursuant to paragraph 1. of this Article, shall be subject to an administrative fine in the amount of five hundred (500) Euros.
5. Administrative fine under paragraphs 3. and 4. of this Article may be imposed by the Kosovo Police, Kosovo Border Police or Kosovo Customs.

Article 8
Exemptions from Taxes

Vehicles listed in annex A shall be exempt from the tax payment.

Article 9
Implementation

Minister of the Ministry of Finance may issue a sub-legal act for implementation of this Law.

Article 10
Applicable Law

This law abrogates UNMIK Regulation No.2005/14 dated 16 March 2005, on Vehicle Road Tax.

Article 11
Entry into force

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

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6 September 2012

President of the Assembly of the Republic of Kosovo

Jakup KRASNIQI



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ANNEX A

TAX EXEMPT VEHICLES

1. An agricultural tractor if it is a tractor designed and constructed solely for purposes relating to agriculture, horticulture, forestry, and cutting verges, hedges and trees.
2. A light agricultural vehicle if it:
 - 2.1. weighs, without fuel and oil, less than one thousand (1,000) kilograms;
 - 2.2. is designed and constructed to seat only the driver; and
 - 2.3. is designed and constructed solely for purposes relating to agriculture, horticulture and forestry.
3. A mowing machine.
4. A snow clearing machine.
5. Spreading machine, if it is constructed or adapted solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purpose of the machinery).
6. A mobile crane if it is designed and constructed solely as a mobile crane.
7. A digging machine if it is designed and constructed for the purpose of trench digging, or any kind of excavating or shoveling work.

8. A road construction vehicle if it is constructed or adapted for use for the conveyance of built-in road construction machinery (with or without articles or material used for the purpose of the machinery). In this paragraph “built-in road construction machinery”, in relation to a vehicle, means road construction machinery built in as part of, or permanently attached to, the vehicle, and “road construction machinery” means a machine or device suitable for use in the construction or repair of roads.

9. A road roller.

10. A motor cycle.



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ANNEX B

AMOUNT OF THE ROAD TAX

Weight of the vehicle	Tax per annum
Under 3.5t	40 Euros
3,5t and over 3,5t	90 Euros



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ANNEX C

AMOUNT OF ECOLOGICAL TAX

Types of vehicles	Tax per annum
Under 3.5t	10 euro
3.5t and over 3.5t	30 euro