Law No. 03/L-027

LAW ON ACCOMMODATION TAX IN HOTEL AND TOURIST FACILITIES

The Assembly of the Republic of Kosovo,

Pursuant to article 65 (1) of the Constitution of Republic of Kosovo;

With purpose of setting the basic elements for accommodation tax payment for accommodation in hotel and tourist facilities,

Adopts:

LAW ON ACCOMMODATION TAX IN HOTEL AND TOURIST FACILITIES

GENERAL PROVISIONS

Article 1
Purpose

By this law is regulated the determination and manner of accommodation tax payment in the hotel and tourist services.

Article 2
Definitions

Terms and phrases that are used in this draft-law have the following meaning:

“Ministry” means the Ministry of Trade and Industry;
“Accommodation service” means accommodation in tourist and hotel facilities only for sleeping;

“Person” means natural or legal person;

“Accommodation service tax” means special tax from the service price that is paid by the person who uses the accommodation service in hotel and tourist facilities;

“Accommodation facility” is considered: hotel, motel, pension, tourist apartment, camping site and all other objects that offer the accommodation services.

Article 3
Accommodation Tax Payment

1. Persons that use accommodation services in hotel and tourist facilities should pay tax for using such services, as it is foreseen by this law.

2. Tax from paragraph 1 of this Article should be paid at the same time with the sleep service payment in accommodation facilities.

3. The accommodation tax in hotel and tourist facilities is calculated in percentage (%) of the sleep service price which shall be regulated by sub-legal act issued by the Ministry.

4. The fund accumulated from accommodation tax will be paid into the Kosovo Republic Budget Account.

Article 4
Obligations of the Accommodation Service Provider

1. The accommodation service provider is obligated to pay tax accommodation at the same time with the payment of price for accommodation service.

2. If the accommodation provider does not pay the accommodation tax according to paragraph 1 of this Article, the accommodation provider is obligated to pay tax accommodation from the means paid by customer for accommodation service.

3. The accommodation service provider is obligated to write separately the sum of the accommodation tax in the accommodation service account. If a person is released from the accommodation tax, under this Law, it should be written the reason under which he/she is released.

4. The accommodation service provider should keep the evidence books for tax accommodation and its payment.
5. Keeping of the evidence from paragraph 4 of this Article is determined by Ministry with sub-legal act.

**Article 5**

**Obligation of Reporting by the Accommodation Service provider**

The accommodation service provider is obliged to submit a report to the tax administration and competent body for tourism issues at latest until the date of 15 of the coming month. The report should include the number of accommodation services users and the amount of the paid accommodation tax for each previous month.

**Article 6**

**Determination of Accommodation Tax**

1. Accommodation tax is determined based on percentage (%) of the accommodation service price.

2. The Ministry issues a sub-legal act for determination of the accommodation tax amount taking into consideration the type of accommodation object (facility), conditions and services offered.

**Article 7**

**Release from Accommodation Tax Payment**

1. From accommodation tax payment are released:

   1.1. children up to age of twelve (12) years;

   1.2. persons with disability;

   1.3. persons who, based on the medical competent commissions, are sent for climatic and for spa baths treatment;

   1.4. persons who do perform seasonal work and who have booked the accommodation with competent authority in the tourist place;

   1.5. school excursions, respectively the pupils or students whose accommodation is organized by schools or faculties within the regular programs, and sports and cultural manifestations;

   1.6. foreign citizens who are released from accommodation tax payment according to international convention tractates and

   1.7. invalid of war;
2. Persons from paragraph 1 of this article are released from the accommodation tax payment, if they present one of the proof documentation as below:

2.1. birth Certificate;

2.2. membership card of invalidity;

2.3. school certification.

3. Persons above twelve (12) years old and under eighteen (18) years old will pay a decreased accommodation tax for fifty (50 %).

Article 8
Supervision and Payment of Accommodation Tax

Tax Administration and competent body for tourism issues, are competent to supervise the keeping of the respective record whereas the tax administration for cashing the accommodation tax.

Article 9
Punishment Provisions

1. Will be punished with fine in amount from one hundred (100) up to three hundred (300) € the physical person for any violence, respectively from five hundred (500) up to eight hundred (800) € the legal person if;

1.1. does not pay the accommodation tax and service payment at the same time, in compliance with paragraph 2 of Article 3 of this law;

1.2. does not keep separately in the invoice the accommodation tax amount or does not state on what basis was released from the tax payment, according to, paragraph 3 of Article 4 of this Law;

1.3. does not keep the record about the users of accommodation services, according to paragraph 4 Article 4 of this Law;

1.4. does not submit, in due time to the competent tax authority the report about the number of the accommodation services users and the amount of the paid accommodation tax, according to Article 5 of this Law;

1.5. does not pay in due time the means from the paid accommodation tax, according to paragraph 4 of Article 3 of this Law.

1.6. does not pay in due time the means from the paid accommodation tax, Article 6 of this Law.
Article 10
Transitional and Final Provisions

Ministry should issue a sub-legal act for implementation of this law in due time of three (3) months after the promulgation of this law.

Article 11
Entry into Force

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

Law No. 03/L-027
18 December 2008

President of the Assembly of the Republic of Kosovo

Jakup KRASNIQI