



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

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**Law No. 03/L-112**

**ON EXCISE TAX RATE IN KOSOVA**

**Assembly of Republic of Kosovo,**

According to article 65 (1) of the Constitution of the Republic of Kosovo,

In order of partial amendment of excise norm for defined products,

Adopts:

**LAW ON EXCISE TAX RATE IN KOSOVA**

**Article 1**  
**Purpose**

By this law are regulated norms of excise taxes for goods presented in Annex A of this law, which in the territory of the Republic of Kosovo are issued in free circulation.

**Article 2**  
**Abrogation**

Since the date of entering in the force of this Law, all legal acts that are regulating norms of excise taxes for goods presented in Annex A of this law shall be replaced with Annex A of this law.

**Article 3**  
**Entry into force**

This law shall enter into force on 1 January 2009.

**Law No. 03/L-112**  
**18 December 2008**

**President of the Assembly of the Republic of Kosovo**

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**Jakup KRASNIQI**

**ANEX**  
**GOODS SUBJECT TO EXCISE TAXES AND RATES**

Description	Code	Rate
Coffee, not roasted	0901 1100 0901 1200	0,30 €/kg
Coffee, roasted	0901 2100 0901 2200	0,60 €/kg
Coffee substitutes containing coffee	0901 9090	1,00 €/kg
Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	2101 11 2101 12	1,00 €/kg
Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	2101 30	1,00 €/kg
Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	2202	0,045 €/L
Beer made from malt	2203	300 €/Hl abs.alc.100% vol at 20 °C <sup>(1)</sup>
Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	2204	300 €/Hl abs.alc.100% vol at 20 °C <sup>(1)</sup>
Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	2205	300 €/Hl abs.alc.100% vol at 20 °C <sup>(1)</sup>
Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	2206	300 €/Hl abs.alc.100% vol at 20 °C <sup>(1)</sup>
Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	2207	300 €/Hl abs.alc.100% vol at 20 °C <sup>(1)</sup>
Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	2208	300 €/Hl abs.alc.100% vol at 20 °C <sup>(1)</sup>
Cigars, cheroots and cigarillos, containing tobacco	2402 1000	1,00 €/per conventional unit <sup>(2)</sup>
	2	
Cigarettes containing tobacco	2402 20	21,00 €/per conventional

		unit <sup>(2)</sup>
Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences	2403	21,00 €per conventional unit <sup>(2)</sup>
Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	2707	0,275 €L
1. Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, with the exception of:  (a) fuel oils (mazut) under codes ex2710 1961 to ex2710 1965 used by district heating facilities for heating purposes and by persons and entities for manufacturing purposes; and  (b) raw material for lubricating oils and other oils (within code ex2710 1999 )for production lubricating oils Are exempt from Excise taxes <sup>(1)</sup> .	2710 11 and 2710 19	0,275 €L
	2710 1931 to 2710 1949	0,31 €L
	2710 1131 to 2710 1190	0,335 €L
2. Excise Taxes should be for: Gas oils  Motor spirit, spirit type jet fuel and other light oils		
Acyclic hydrocarbons	2901	0,31 €L
Cyclic hydrocarbons	2902	0,31 €L
Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	3811	0,31 €L

Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish thinners	3814	0,31 €L
Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 2707 or 2902	3817	0,31 €L
Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	8703	500 €for each

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<sup>(1)</sup> Exempt from Excise taxes in according with this law, for production and for heating should be approve prior by Customs for the reason of section 3 of the Excise Code, which will be valid also for special rates for goods produced in Kosovo.

<sup>(2)</sup> The definition of a “conventional unit” for these items is contained in section 1 of

UNMIK Regulation No. 2003/23, of 25 June 2003, on Excise Taxes on Tobacco Products in Kosovo.



