



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

Law No. 03/L-220

**ON AMENDING AND SUPPLEMENTING LAW NO. 03/L-112 ON EXCISE
TAX RATE IN KOSOVA**

Assembly of Republic of Kosovo,

Based on 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 AMENDING AND SUPPLEMENTING LAW NO. 03/L-112 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
Exemption from Excise rate

1. Petroleum gases and other gaseous hydrocarbons under tariff code 2711 indicated in Annex A of this Law, used for production purposes will be exempt from the excise tax rate.

2. Excise tax exemptions set forth in the first paragraph of this article must be approved beforehand by Customs for the purposes of Article 236 of the Customs and Excise Code of Kosovo, which will also apply to separate tariffs of goods produced in Kosovo.

Article 3 Change

1. The Government of the Republic of Kosovo in consultation with Committee on Budget and Finances of the Assembly of Republic of Kosovo may change the excise tax rate indicated in the Annex A, attached to this law.

2. In particular cases the Government of the Republic of Kosovo in consultation with Committee on Budget and Finances of the Assembly of Republic of Kosovo may add the list of goods indicated in Annex A of this law, subject to excise tax rate.

Article 4 Abrogation

Upon entrance of this Law into force, Annex A attached to this law shall repeal Annex A of the Law No. 03/L-112 on Excise Tax Rate in Kosovo.

Article 5 Entry into force

This Law shall enter into force in the day of its publication by the President of Republic of Kosovo.

**Law No. 03/L-220
12 July 2010**

President of the Assembly of the Republic of Kosovo

Jakup KRASNIQI

ANEX
GOODS SUBJECT TO EXCISE TAXES AND RATES

Description	Code	Rate
Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	2202	0,045 €/L
Beer made from malt	2203	500 €/Hl abs.alc.100% vol në 20oC(1)
Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	2204	500 €/Hl abs.alc.100% vol në 20oC(1)
Vermouth and other wine of fresh grapes flavored with plants or aromatic substances	2205	500 €/Hl abs.alc.100% vol në 20oC(1)
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	500 €/Hl abs.alc.100% vol në 20oC(1)
Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	2207	500 €/Hl abs.alc.100% vol në 20oC(1)
Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	2208	500 €/Hl abs.alc.100% vol në 20oC(1)
Cigars, cheroots and cigarillos, containing tobacco	2402 1000	1,00 € per conventional Unit ⁽²⁾
Cigarettes containing tobacco	2402 20	25,00 € per conventional Unit ⁽²⁾
Other manufactured tobacco and manufactured tobacco substitutes;	2403	25,00 € per conventional Unit ⁽²⁾

"homogenized" or "reconstituted" tobacco; tobacco extracts and essences		
Petroleum gases and other gaseous hydrocarbons	2711	0.1€/L
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	0,325 €/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 used oils).	2710 11 and 2710 19	0.325 €/l
Gas oils (diesel)	2710 1931 up to 2710 1949	0.36 €/l
Engine alcohol (Gasoline), fuels of the gasoline kind for reaktive engines and other light oils	27101131 up to 27101190	0.385 €/lit
Acyclic hydrocarbons	2901	0,36 €/L
Hidrokarburet ciklike	2902	0,36 €/lit
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	0,36 €/L
Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish thinners	3814	0,36 €/L
Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 2707 or 2902	3817	0,36 €/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

(1) 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.