



UNMIK/REG/2005/14  
16 March 2005

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**REGULATION NO. 2005/14**

**ON A VEHICLE ROAD TAX**

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under United Nations Security Council resolution 1244 (1999) of 10 June 1999,

Taking into account United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 1999/1 of 25 July 1999, as amended, on the Authority of the Interim Administration in Kosovo, and UNMIK Regulation No. 1999/15 of 21 October 1999 on Temporary Registration of Privately Operated Vehicles in Kosovo,

In conformity with the Constitutional Framework for Provisional Self-Government (UNMIK Regulation No. 2001/9 of 15 May 2001),

Acting at the request of the Government and having consulted the Economic and Fiscal Council,

For the purpose of establishing a vehicle road tax,

Hereby promulgates the following:

Section 1  
Definitions

For the purposes of the present Regulation:

(a) "Person in charge" means a person in whose name a vehicle is registered or is required to be registered under UNMIK Regulation No. 1999/15 of 21 October 1999;

(b) "Registered Vehicle" means any vehicle which is registered by the Vehicle Registration Unit of the Ministry of Public Services under UNMIK Regulation No. 1999/15 of 21 October 1999;

(c) “Roads of Kosovo” means any road, track or parking place in Kosovo which is open to the public; and

(d) “Vehicle” means any motor 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.

## Section 2 Vehicle Road Tax

2.1 An annual tax, to be known as the Vehicle Road Tax (hereinafter “the Tax”), shall be levied on all Registered Vehicles.

2.2 The amount of the Tax to be levied in accordance with section 2.1 shall be as set out in Annex B.

2.3 The Tax shall be under the control and management of the Tax Administration of Kosovo.

## Section 3 Collection of Road Tax

The Tax shall be collected by the Vehicle Registration Unit of the Ministry of Public Services on behalf of the Tax Administration of Kosovo at the time of the annual registration of the vehicle and shall be deposited into the Kosovo Consolidated Fund.

## Section 4 Evidence of Payment and Control

4.1 Payment of the Tax shall be evidenced by a standard Certificate of Payment (hereinafter “Certificate”) issued by the Vehicle Registration Unit. Such a Certificate shall contain the dates of its issue and expiration, and the registration number of license plates of the vehicle.

4.2 The Certificate shall be displayed at the bottom right hand corner of the windscreen of the vehicle concerned.

4.3 The driver or, if the vehicle is not being driven the person in charge, of any Registered Vehicle whilst on the roads of Kosovo, who does not display a valid Certificate as required by section 4.2, shall be liable to an administrative fee of 100 euros.

4.4 The driver or, if the vehicle is not being driven the person in charge, of any Registered Vehicle or any vehicle that is required to be registered, whilst on the roads of Kosovo, who fails to establish that a valid Certificate has been issued pursuant to section 4.1, shall be liable to an administrative fee of 500 euros.

4.5 An administrative fee under sections 4.3 or 4.4 may be imposed by the Kosovo Police Service, Kosovo Border Police or the UNMIK Customs Service, who shall notify the Vehicle Registration Unit of the fee imposed.

4.6 The Vehicle Registration Unit shall refuse to register any vehicle in respect of which an administrative fee under sections 4.3 or 4.4 has been imposed and which has not been paid.

Section 5  
Exemptions

Vehicles listed in Annex A shall be exempt from the Tax.

Section 6  
Implementation

The Special Representative of the Secretary-General may issue Administrative Directions for the implementation of the present Regulation.

Section 7  
Entry into Force

The present Regulation shall enter into force on 20 March 2005, except for section 4, the provisions of which, pending the introduction of the Certificate, shall enter into force on date(s) to be specified in a subsequent Administrative Direction.

Søren Jessen-Petersen  
Special Representative of the Secretary-General

**ANNEX A**  
**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:
  - (a) weighs, without fuel and oil, less than 1,000 kilograms;
  - (b) is designed and constructed to seat only the driver; and
  - (c) is designed and constructed solely for purposes relating to agriculture, horticulture and forestry.
3. A mowing machine.
4. A snow clearing machine.
5. A gritter 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. Any vehicle on which all import taxes have been paid, for the period of 30 days from the date of payment of those taxes.
11. A motor cycle.

**ANNEX B****Amount of the Tax**

<b>Weight of the vehicle</b>	<b>Tax per annum</b>
Under 3.5t	40 euros
3.5t and over 3.5t	90 euros