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<b>REPUBLIKA E KOSOVËS</b> REPUBLIKA KOSOVA – REPUBLIC OF KOSO	KËSHILLI GJYOËSOR I KOSOVES SUDSKI SAVET KOSOVA	
KËSHILLI GJYQËSOR I KOSOVËS SUDSKI SAVET KOSOVA - KOSOVO JUDICIAL C	OUNCILT. 22.03.20/7	

The Kosovo Judicial Council, pursuant to Article 108, paragraph 5 of the Constitution of the Republic of Kosovo and Article 4, paragraph 1, subparagraph 1.27 of Law No.03/L-223 on the Kosovo Judicial Council, for the purpose of unification of court fees, in the meeting held on 15 March 2017, adopts the following:

# ADMINISTRATIVE INSTRUCTION NO. 01/2017 ON UNIFICATION OF COURT TAXES

#### Article 1 Aim

- **1.1** The present Administrative Instruction stipulates court taxes (hereinafter: taxes) in the proceedings conducted in the Courts of the Republic of Kosovo and the manner of payment thereof.
- **1.2** The method of payment of taxes and the amount of taxes for submissions shall be set by the tax fee in accordance with Articles 12 and 13 of the present Instruction.

#### Article 2 Definitions

2.1 "Court" or "the Court" shall mean basic courts and their branches, the Court of Appeals, the Supreme Court of Kosovo, including the Special Chamber of the Supreme Court of Kosovo and the KPA Appeals Panel of the Court Supreme Court of Kosovo for reviewing property claims against Kosovo Property Agency (KPA) decisions.

- 2.2 "Fee" shall mean any fee referred to in Articles 12 and 13 from the list of fees for court taxes.
- **2.3** "Party" shall mean a person submitting a claim, counter-claim, complaint or any other submission filed with the court.
- **2.4** "Submission" shall mean a claim, counter-claim, complaint, objection, request, revision, enforcement proposal, proposal for imposition of insurance measure, etc.
- 2.5 "Decision" shall mean a verdict or ruling rendered by the competent court.
- **2.6** "CTF" shall me Court Tax Fee.
- 2.7 "KJC" shall mean the Kosovo Judicial Council.
- 2.8 "KJCS" shall mean the Kosovo Judicial Council Secretariat.

#### Article 3 Determination of taxes for submissions related to civil claims

The amount of court taxes to be paid when the submission is filed shall be set based on the value of the dispute i.e. the type of submission, based on the court tax fee (CTF) provided by the present Instruction.

#### Article 4 Manner of tax payment

- **4.1** Taxes shall be calculated and paid in "Euro" as a currency circulating in Kosovo.
- 4.2 Taxes, which do not exceed the amount of 5 EUR, shall be paid in cash at the court cashbox.
- **4.3** Taxes exceeding the amount of 5 EUR shall be paid in any Kosovo commercial bank, in the bank account of the Kosovo Judicial Council.
- **4.4** The party shall, after the payment of the tax, be obliged to present the receipt to the court as proof of payment thereof.

- **4.5** Funds from court taxes, paid in cash to the court, must be submitted to the bank account of the Kosovo Judicial Council.
- **4.6** Each court must submit periodic reports on its revenues to the Secretariat the Kosovo Judicial Council Secretariat, according to the instructions of the Kosovo Judicial Council.
- 4.7 Taxes paid to the court shall be deposited in the Budget of the Republic of Kosovo. Article

## Article 5 Tax collection and consequences of failure to pay

- **5.1** The fee must be paid upon the filing of the submission, unless otherwise provided by the present Instruction.
- **5.2** When the submissions are filed, the officer tasked with receiving the same must submit to the party the order for the payment of the tax, with the number of KJC's account to which the tax should be paid, setting its amount as per CTF along with a notification that he/she may request exemption therefrom.
- **5.3** In cases where payments are not made in office for the receipt of submissions, the judge or the presiding judge to whom the case has been assigned shall order, by way of a special note, the payment of the fee in the manner prescribed in Article 5.2 (*with a notification of legal consequences* of failure thereto) as per the value of the dispute and other parameters set forth in the CTF as well as Articles 12 and 13 of the present Instruction, or decide upon party's request to be exempted from the payment of the same, should there be any such request.
  - **5.4** Should the judge to whom the case has been allocated consider that the party that has to pay the tax should be given additional time for payment thereof, he/she should allow that in accordance with Article 6.3 of the present Instruction.
  - **5.5** The party must pay the tax by the deadline set by the judge i.e. presiding judge, which may not be shorter than 15 days. Should the tax not be paid within the set timeline, the court shall conduct the prescribed procedures, as follows:
    - **5.5.1** Should the fee for the submission not be paid by the final date set under the present Article and should conditions for exemption therefrom not be met, the court shall dismiss the submission, with the exception of submissions related to the remedies.

**5.5.2** If the tax for the claim, determined according to the value of the dispute, not paid by the final date, even following the receipt of notification about payment thereof, in cases where conditions for the release of the party from the duty of payment thereof do not exist, Article 253, paragraph 5 of the Law on Contested Procedure shall apply, so as to establish that the claim has been withdrawn.

### Article 6 Payment of the tax in accordance with the Court Tax Fee

- **6.1** The tax for filing a submission, as in the CTF, shall, as s rule, initially be set by the officer assigned to receive the submissions, and, should the payment not be made at this stage, the judge i.e. presiding judge to whom the case has been assigned will order the party to pay the tax according to the same principle.
- **6.2** If the judge to whom the case been allocated set a higher value for the submission than the one set by the officer assigned to receive the submissions, he/she (the judge) shall order the party to pay the additional amount at the value of the amount due.
- **6.3** The party should be assigned a date by when he/she should pay the rest of the tax, but no later than 15 (fifteen) days from the receipt of the order/notice given by the judge i.e. the presiding judge.
- **6.4** Should the judge to whom the case has been allocated set a smaller value for the submission in relation to the tax paid by the party, as much as designated by the receipt officer, he/she should order the return of the tax difference and that prior to the completion of court proceedings.

### Article 7 Transfer of competence and withdrawal of submission

- 7.1 The tax paid for a case for which a court has been declared incompetent shall also apply to the court that has the jurisdiction to adjudicate upon the case by law.
- 7.2 If the court to which the case has been referred for its further jurisdiction deems that the tax paid is lower or higher than the one stipulated in the CTF, it shall order the party the tax amount due within a period set by it, but it should also pay back the difference to the party if he/she has paid more and that prior to the completion of court proceedings.

- 7.3 After the payment of the tax both the court that has referred the case and the one that has received it should report as stipulated in Article 4, item 4.6 of the present Instruction.
- 7.4 If the party withdraws the submission after the tax has been paid, it has no right to request the return of the already paid court tax.

### Article 8 Exemption from tax payment

- 8.1 The following categories of persons shall be exempt from tax payment:
  - **8.1.1** the person who submits the request dealing with the employment relationship, except for: cash claims
  - **8.1.2** a person in a difficult economic situation, if the payment of the tax directly puts his existence or the existence of his family members or other persons who depend on him in direct risk.
  - 8.1.3 Families of KLA martyrs and people gone missing in war
  - **8.1.4** KLA disabled and
  - **8.1.5** Families of civilian victims of war
- 8.2 State (local and central) institutions

**8.3** Categories of persons under Article 8.1, in order to get exempted from the tax, must provide the following evidence:

- **8.3.1** proof that he/she is a beneficiary of social aid provided by the Ministry of Labour of Social Welfare
- **8.3.2** proof that he/she is receiving legal assistance from the Free Legal Aid Office
- **8.3.3** proof of status of KLA family and missing persons
- 8.3.4 proof of KLA disabled status
- **8.3.5** proof of the status of family member of civilian victims of war
- **8.4** The judge or presiding judge may require a party that was previously considered to meet the requirements for exemption from payment to pay later the tax if in the course of court proceedings confirms that his/her financial situation has improved.
- **8.5** The judge or presiding judge to whom the case has been allocated may give additional time to the party that has requested an extension of tax payment term at its full amount or a part thereof, should he/she find that:
  - **8.5.1** the party does not qualify as a party exempt from paying taxes as per Article 8.1, and
  - **8.5.2** the extension of the term for the payment of the tax at its full amount or a part thereof is necessary to ensure the protection of the rights of the party.

#### Article 9 Submissions exempt from payment

Submissions filed by parties such as the following are exempt from the payment of a court tax:

- 9.1 Correction, specification i.e. adjustment of the claim;
- 9.2 Delivery to the right address;
- **9.3** Urgency for the acceleration of the case
- 9.4 Request for resumption of ceased proceedings;
- 9.5 Notification of lawyer appointment or substitution;
- 9.6 Submission with the names of witnesses or experts;
- 9.7 Submission on waiver of claim and submission on claim withdrawal;
- 9.8 Submission on the change of subject of claim.
- 9.9 Party's request for court accessory judgment

### Article 10 Calculation of taxes for criminal cases

No tax shall be payable for criminal proceedings initiated by a state prosecutor.

#### Article 11 Publication of tax information

- **11.1** The Kosovo Judicial Council Secretariat shall provide all the Kosovo courts with a copy of the present Instruction and eventual amendments and supplements made thereto in the future.
- **11.2** Each court should publish one or more notifications about the present Instructions along with the CTF, which should be placed in the most visible places, where notices can be best viewed by persons entering the court building and requesting services from the offices assigned to receive the submissions, where information is sought and where documents are submitted and taxes are also paid.
- **11.3** Courts should have sufficient copies of the present Instruction and sufficient copies of the CTF for the interested parties.
- **11.4** Kosovo Judicial Council Secretariat shall send copies of present Instruction to the Ministry of Justice, Ministry of Economy and Finance, Kosovo Judges Association, Kosovo Prosecutors Association and Kosovo Bar Association.
  - **11.5** The present Instruction and the CTF shall be published in the web page of the Kosovo Judicial Council.
  - **11.6** Notifications about the present Instruction and the CTF shall be published in all Kosovo official languages.

## Article12 Court tax fee

	Item	Request value	Tax
Civil (co	ntested and non-contested	1) procedures	
	niesieu unu non-coniesieu		
12.1	All submissions for which the value is measurable, including any case related to monetary debts, movable or immovable property, indemnities, contracts with monetary value, examination of the inheritance and	Competent Court: When the request is: 0 to 1,000.00 euros 1,001.00 to 2,500.00 euros 2,501.00 to 5,000.00 euros 5,001.00 to 10,000.00 euros 10,001.00 to 50,000.00 euros 50,001.00 to 100,000.00 euros Over 100,000.00 euros	20 Eurs 30 euros 40 euros 60 euros 100 euros 150 euros 150 euros + 0.5% to a maximum of 1.000.00 euros
	civil execution of debts		
12.2	In addition: All submissions involving physical separation, adjustment of land borders and provision of evidence	Competent Court: a) Proposals b) Complaints	30 euros 30 euros
12.3	Claim for obstruction of possession, for protection from disturbance and servitude	Competent Court:	50 euros
12.4	Claim for marriage settlement, child trust, alimony, contact with children	Competent Court:	50 euros
12.5	Claim for confirmation of motherhood and fatherhood		50 euros
12.6	Filed submissions about status issues, including: announcing a	Competent Court:	20 euros
12.7	Claim for intellectual ownership including copyright and intellectual	Competent Court:	50 euros

12.8	Request for intervention in the procedure.	Competent Court:	30 euros			
12.9	All other submissions	Competent Court:	20 euros			
Adminis	Administrative Procedure					
12.10	For claims against an Administrative act with the Basic Court in Pristina, Administrative Department, where the value of the dispute is measurable	0 to 1.000.00 euros 1,001.00 to 2,500.00 euros 2,501.00 to 5,000.00 euros 5,001.00 to 10,000.00 euros Over 10,000.00 euros	20 euros 30 euros 40 euros 60 euros 100 + 0.5% to the maximum of 1,000.00 euros			
12.11	For claims against an Administrative act with the Basic Court in Pristina, Administrative Department, where the value of the dispute is measurable		50 euros			
12.12	Submission against an administrative act being reviewed at the Supreme Court	Supreme Court	40 euros			
12.13	For complaints against the first instance decision on the proposal for repetition of procedure, for return to the status quo ante, request for extraordinary review and request for protection of legality of the decision, revision		40 euros			

12.14	Complaints,	Competent Court:	40 euros
	requests for		
	protection of		
	legality, requests for		
	reconsideration,		
	requests for		
	extraordinary		
	mitigation of		
	punishment and		
	return to status quo		
	ante etc.		
	ffence proceedings		
12.15	Objections,	Competent Court	10 euros
	complaints,		
	proposal for the		
	repetition of e		
	procedure, requests		
	for protection of		
	legality, return to		
	status quo ante		
	quo ante, etc.		
<i>ocume</i> 12.16	ent verification services Certification of	Competent Court	10 euros
	documents to be	-	
	used		
	abroad "apostille"		
12.17	Issuance of	Competent Court:	5 euros
	certificates - various		
	attestations		
)ther se	mieco		
12.18	Photocopying of	Competent Court:	20 cent per
	court documents	Competent Court.	page
	and public books		r
	kept by the court		
10 10			20
12.19	Storage as a court	Competent Court:	30 euros 30 euros + 1%
	deposit	With measurable value	of the value fo
			every
			subsequent year
12.20	Compilation of will	Competent Court:	40 euros

10.01	Cl ( 11		40
12.21	Change of will	Competent Court:	40 euros
12.22	Preservation of will	Competent Court:	30 euros
12.23	Certificate from the record of persons against whom criminal proceedings have (not) been initiated	Competent Court:	5 euros
12.24	Examination of closed case files Note: Persons who have assigned lawyers ex officio and the category of people exempted from payment as per Article 8 of the present Instruction shall not pay	Cases closed by 2000 Cases closed after 2000	30 euros 20 euros
12.25	Request for disqualification of the judge or presiding judge		30 euros

# Article 13 The Court Tax Fee of the Special Chamber of the Supreme Court

	Item	Request value	Tax		
Court 1	Court Proceedings in Specialised Colleges (2nd instance)				
13.1	Claims and other cases related to the process of privatisation	Regardless of the request of the value	100 euros		
13.2	Claims and other cases related to workers' rights to inclusion in the list of employees with legitimate rights	Regardless of the request of the value	50 euros for each compliant . The maximum fee per case is 500 euros. Workers are exempted from paying the tax		

13.3	Workers' claims for unpaid wages by socially owned enterprises that are in the privatization/liquidation process	For amounts up to 1,000.00 euros For amounts from 1,001.00 euros to 5,000.00 euros For amounts from 5.001.00 euros and more	Workers are exempted from paying the tax 20 euros 30 euros
13.4	General property and credit claims	Regardless of the request of the value	100 euros
13.5	Claims and other issues related to the liquidation of a socially-owned enterprise	Regardless of the request of the value	100 euros
13.6	Claims and other issues related to the reorganization of a socially-owned enterprise	Regardless of the request of the value	100 euros
	Court proceedings at the	Court of Appeals (2 <sup>nd</sup> instance)	_
13.7	Complaints against first instance decisions regarding: privatization, employee lists, property-credit claims, liquidation and reorganization of socially-owned enterprises	Regardless of the request of the value	100 euros
13.8	Employees' complaints against first-instance decisions regarding the lists of workers with legitimate rights	Regardless of the request of the value	Workers are exempted from paying the tax
13.9	Complaints of former employees against first instance decisions regarding unpaid wages by socially owned enterprises that are in the process of privatization /	For amounts up to 1,000.00 euros For amounts from 1,001.00 to 5,000.00 euros For amounts from 5,001.00 euros and more	Workers are exempted from paying the tax 20 euros 30 euros
	liquidation		

	Additional fees			
13.10	Issuing a attestation related to a pending or completed case	Price for an issued attestation	5 euros	
13.11	Copy of court documents	Price per page	10 cents	

### Article 14 Court tax Fee of the KPA Appellate Panel of the Supreme Court

For issues addressed to the KPA Appellate Panel of the Supreme Court of Kosovo, for the review of property claims against Kosovo Property Agency (KPA) decisions, the court fees according to the CTF, as per Article 12 of the present Instruction.

## Article 15 Taxes for rulings and judgments

Upon entry into force of the present Administrative Instruction, the parties shall not pay court taxes for rulings and judgments taken by any instances of the Kosovo judiciary.

## Article 16 Abrogation

Upon the entry into force of the present Administrative Instruction, Administrative Instruction No. 2008/02 on the Unification of Court Taxes, as amended and supplemented by KJC Decisions KJC. Nr.20/2012 dated 09 March 2012, KJC. No. 37/2012 dated 23 March 2012 and KJC Decision No. 25 dated 05 March 2014, shall be abrogated.

## Article 17 Entry into force

The present Administrative Instruction shall enter into force on 01 May 2017.



Chairman of Kosovo Judicial Council



Pristina, 22.03.2017