

# BOGA & ASSOCIATES

## NEWSLETTER

*To keep you up to date with the latest legal and economic developments, this newsletter prepared by our Team provides information that may affect the operation of your business in Kosovo.*

*New Law “On Tourism”*





## New Law "On Tourism"

On 19.05.2022, the Assembly of Kosovo adopted Law No. 08/L-074 "On Tourism" ("New Law"), which is fully approximated with Directive (EU) 2015/2302 of the European Parliament and of the Council of 25 November 2015 on package travel and linked travel arrangements, amending Regulation (EC) No 2006/2004 and Directive 2011/83/EU of the European Parliament and of the Council and repealing Council Directive 90/314/EEC.

The New Law aims at defining the basic principles, standards and rules for the development and promotion of sustainable tourism in Kosovo. These rules set out the duties and responsibilities of public institutions, travel agencies, tour operators and other entities operating in the field of tourism.

In order to better identify and promote Kosovo as a tourist destination, the Ministry of Industry, Entrepreneurship and Trade ("Ministry") defines the brand and state symbol for tourism.

### Accommodation structures

In view of the new provisions, accommodation structures are categorized and classified as follows:

- Guesthouse - standard;
- Hostel - standard, comfort;
- Camping - standard;
- Hotel - two stars, three stars, four stars, five stars;
- Motel - standard, comfort, superior;
- Resort - three stars, four stars, five stars;
- Curative center - two stars, three stars, four stars, five stars;
- Bed and breakfast (B&B) - standard, comfort, superior.

Other accommodation structures may be provided by sub-legal act.

### Tourism Register

The Tourism Register ("Register") is a public register, accessible to applicants in the field of tourism and administered by the Department of Tourism within the Ministry. Businesses, engaged in tourism and registered in the Kosovo Business Registration Agency as well as tour guides, are required to make a request for registration in the latter. The Register also contains data on tourist resources and the classification of accommodation structures.



## Accommodation fee

The payment of overnight stay in an accommodation structure includes the payment of the accommodation fee, which is determined by the municipality and does not exceed 2% of the total price of accommodation.

This is applicable both to Kosovo citizens and foreigners. However, the following categories are excluded from this provision:

- children under the age of 7;
- persons with medical referral staying in nature for the purpose of recovery;
- insured persons for whom, upon submission of a photocopy of a decision of the competent authority, it is clear that they have a disability or physical impairment, or on the basis of a membership card of a disability organization;
- pupils, students, their leaders or mentors, participants in educational programs organized by societies and other educational institutions on a non-profit basis or by religious and other communities as part of their regular activities;
- students in school dormitories and student dormitories;
- persons working temporarily and living in a food industry facility for more than 30 days;
- foreign nationals that are exempt from accommodation fee in accordance with international regulations and agreements;
- members of associations who engage in sports activities, on the basis of a valid membership card.

In the context of proper use of natural resources, increase of tourism investments and rapid development of tourism, the New Law anticipates that the Government determines priority areas for tourism development and provides facilities and support towards them.

The Ministry, in cooperation with the competent local authorities, is responsible for oversight of the implementation of this law and other applicable bylaws. As a rule, inspection oversight is performed by market inspectors through direct inspection of tourist services and accommodation. Hence, fines may be imposed to natural/legal persons and the responsible person of the legal entity that violate the relevant legislation in force.

Finally, upon entry into force of the New Law on 29.06.2022, Law No. 04/L-176 "On Tourism" and Law No. 03/L-027 "On Accommodation Tax in Hotel and Tourist Facilities" are repealed. Until the issuance of new sub-legal acts during the following year, the current sub-legal acts continue to remain in force, provided that they are not in conflict with the New Law.





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**Chambers Global 2022:** Ranked **Band 1** in Corporate/Commercial

**Chambers Europe 2022:** Ranked **Band 1** in 3 practice areas

**The Legal 500 2022:** Ranked **Tier 1** in Legal Market Overview

**Benchmark Litigation Europe 2022:** Top Ranked in Dispute Resolution

**WTR1000 2022:** Top Ranked in Trademarks

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## Boga & Associates

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The firm's particularity is linked to the multidisciplinary services it provides to its clients, through an uncompromising commitment to excellence. Apart from the widely consolidated legal practice, the firm offers the highest standards of expertise in tax and accounting services, with keen sensitivity to the rapid changes in the Albanian and Kosovo business environment. The firm delivers services to leading clients in major industries, banks and financial institutions, as well as to companies engaged in insurance, construction, energy and utilities, entertainment and media, mining, oil and gas, professional services, real estate, technology, telecommunications, tourism, transport, infrastructure and consumer goods.