Law No. 04/L-223

ON AMENDING AND SUPPLEMENTING THE LAW NO 03/L-222 ON TAX ADMINISTRATION AND PROCEDURES, AS AMENDED AND SUPPLEMENTED BY LAW NO. 04/L-102

Assembly of Republic of Kosovo,

Based on Article 65 (1) of the Constitution of the Republic of Kosovo,

Approves

LAW ON AMENDING AND SUPPLEMENTING THE LAW NO 03/L-222 ON TAX ADMINISTRATION AND PROCEDURES, AS AMENDED AND SUPPLEMENTED BY LAW NO. 04/L-102

Article 1

The term “basic law” used in the provisions of this law shall refer to the Law no.03/L-222 on Tax Administration and Procedures, as amended and supplemented by the Law no. 04/L-102.

Article 2

1. Throughout the entire text of the basic law, the phrase “Ministry of Economy and Finance (MEF)” shall be replaced by the phrase “Respective Ministry of Finance (MF)”.
2. Throughout the entire text of the basic law, the phrase “Minister of Economy and Finance” shall be replaced by the phrase “Respective Minister of Finance”.

**Article 3**

Article 1.A of the basic law shall be deleted entirely.

**Article 4**

Article 8 of the basic law, paragraph 3.5, the reference “under Article 36” shall be replaced with reference “under Article 43”.

**Article 5**

In Article 13 of the basic law, paragraph 3., the text “fifty thousand (50,000) Euros” shall be replaced with the text “above the threshold of taxpayer registration for VAT as prescribed by the Law on Value Added Tax”.

**Article 6**

In Article 15, paragraph 5., of the Albanian version of the basic law, the word “i nuk” shall be replaced with “nuk”.

**Article 7**

In Article 16, paragraph 2. of the Albanian version of the basic law, the text “person që dominim apo/dhe kontroll operativ mbi një biznes apo një pasuri” shall be replaced with the text “person që ka dominim apo/dhe kontroll operativ mbi një biznes apo një pasuri”.

**Article 8**

In Article 18, paragraph 5. of the basic law, the text “under Part I of this Law”, shall be replaced with the text “of this Law”.

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Article 9

In Article 19 of the basic law, paragraph 12., the word “hipjes” (climbing) shall be replaced with “hapjes” (opening).

Article 10

In Article 21 of the basic law, paragraph 1., the text “with the Independent Review Board” shall be replaced with the text “with the competent court”.

Article 11

1. Article 28 of the basic law, paragraph 2. shall be deleted from the text of the law.

2. Article 28 of the basic law, in paragraph 5., the word “Urdhër-Pagesat” (Payment Orders) shall be deleted.

Article 12

1. Article 37 of the basic law, the title of the Article shall be amended as follows: “Other Provisions on Mandatory Collection”

2. Article 37 of the basic law, paragraph 6., the text “fine or other sanctions (including imprisonment) as may be prescribed by the competent court” shall be replaced with the text “fines and sanctions prescribed under Article 15, paragraph 3. of the Law on TAK and Procedures”.

Article 13

1. Article 41 of the basic law, the title of the Article shall be reworded as follows: “Prohibitions on removal”.

2. Article 41 of the basic law, paragraph 1.3., the text “a hearing session before the competent court on such issues and shall ask the court to authorize the Border Police to prevent the removal of the person according to requirements set out in the court order” shall be replaced with the text “an order issued by the public prosecutors authorizing the Border Police to prevent the escape of the person”.
3. Article 41 of the basic law, paragraph 2., the text “from the time the subjected person was initially prevented” shall be replaced with the text “from the time when the person was initially detained”.

Article 14

Article 47 of the basic law, paragraph 5., the text “fine of up to five hundred (500) Euros” shall be replaced with the text “fine under Article 53, paragraph 1. of the Law on TAK and Procedures”.

Article 15

Article 49 of the basic law, the text “liabilities towards TAK” shall be replaced with the text “tax liabilities towards TAK and collectible as tax”.

Article 16

Article 50 of the basic law, paragraph 1., the text “a Fiscal Certificate” shall be replaced with the text “any certificate required under the tax legislation of the Republic of Kosovo”.

Article 17

Article 52 of the basic law, paragraph 1.1., after the word “less” shall be added the phrase “the exact amount of the tax”.

Article 18

In Article 53, paragraph 6., of the Albanian version of the basic law, the text “kërkohet të vonesë” shall be replaced with the text “kërkohet të vendosë”.

Article 19

In Article 56, in the title of the Article of the Albanian version of the basic law, the text “Këshilltarët atimor” shall be replaced with the text “Këshilltarët tatimor”.
Article 20

1. Article 57 of the basic law, paragraph 1. shall be deleted from the text of the law.

2. Article 57 of the basic law, paragraph 3., the text “an administrative sanction to an amount of one thousand (1,000) Euros” shall be replaced with the text “criminal prosecution under the Criminal Code of the Republic of Kosovo”.

Article 21

1. Article 58 of the basic law, paragraph 2.2., the text “së madhe mos-lëshimi” shall be replaced with the text “së madhe dhe se mos-lëshimi”.

2. Article 58 of the basic law, paragraph 3., the text “two hundred and fifty (250) Euros” shall be replaced with the text “one hundred and twenty five (125) Euros”.

3. Article 58 of the basic law, paragraph 3.1 shall be deleted from the text of the law.

4. In Article 58, paragraph 3.2. of the Albanian version of the basic law, the text “certifikatës TVSH-së së regjistrimit” shall be replaced with the text “certifikatës së regjistrimit të TVSH-së”.

Article 22

In Article 60, paragraph 1. of the Albanian version of the basic law, the text “pas një përcaktim të” shall be replaced with the text “pas një përcaktimi të”.

Article 23

In Article 62, paragraph 2.3. of the Albanian version of the basic law, the text “përveç në aplikohen” shall be replaced with the text “përveç nëse aplikohen”.

Article 24

In Article 64, paragraph 3. of the Albanian version of the basic law, the text “deklaruar dhe paguar që janë” shall be replaced with the text “deklaruar dhe paguar janë”.
Article 25

Article 80 of the basic law, paragraph 6., shall be reworded as following:

6. The backlog of cases with the Board, received before 30 November 2012 shall be decided until 31 December 2014. The renewal of the mandate of the Board members shall be carried out as follows:

6.1. The Board members whose mandate expires on 23 September 2013 and the members whose mandate expires on 31 December 2013, shall be renewed until 31 December 2014, when the Board’s mandate expires.

6.2. The Assembly may remove one or more members of the Board at the recommendation of the Government of the Republic of Kosovo if it finds that the member is unable to carry out his or her duties or has a conflict of interest.

6.3. In order to fulfil the vacancies in the Board, the Government may propose new members, who shall be appointed by the Assembly with a mandate up to 31 December 2014.

Article 26

This Law shall enter into force on the day of its publication in the Official Gazette of the Republic of Kosovo.

Law No. 04/L-223
05 December 2013

President of the Assembly of the Republic of Kosovo

Jakup KRASNIQI