



PROVISIONAL INSTITUTIONS OF SELF-GOVERNMENT  
INSTITUCIONET E PËRKOQSHME TË VETËQEVERISJES  
PRIVREMENE INSTITUCIJE SAMOUPRAVLJANJA

MINISTRY OF ECONOMY AND FINANCE/TAX ADMINISTRATION OF KOSOVO  
MINISTRIA PËR EKONOMI DHE FINANCA/ADMINISTRATA TATIMORE E KOSOVËS  
MINISTARSTVO ZA PRIVREDU I FINANSIJE/PORESKA ADMINISTRACIJA KOSOVA



## ADMINISTRATIVE INSTRUCTION

No. 02/2005, Date .02.2005

### ON IMPLEMENTATION OF UNMIK REGULATION No. 2004/52

#### ‘ON PERSONAL INCOME TAX’

The Ministry of Finance and Economy, in accordance with various sections of UNMIK Regulation No. 2004/52 “On Personal Income Tax”, hereby gives the following Administrative Instruction regarding the implementation of the Regulation:

#### Section 1 Definitions

For the purposes of this Administrative Instruction:

‘*Business activity*’ means any type of economic activity, as defined in section 1 of the Regulation, entered into for the purpose of making profit, whatever the result of the activity may be. Usually, the profit making purpose or not-for-profit purpose of the activity is stated in the charter and in the establishment act of the entity, and in the registration application form of personal business enterprises and self-employed individuals. If a business organization that is established for the purpose of making profit realizes a loss, it still remains involved in economic activity. If a not-for-profit organization that is established for the public benefit realizes a profit which again is used to serve the public benefit, this does not necessarily mean that it is involved in economic activity.

‘*Employee*’ means a natural person as defined in section 1 of the Regulation. A natural person who is not called an employee, but something else, such as ‘director’, ‘official’, ‘parliamentarian’, ‘minister’, ‘clerk’ etc., shall be deemed to be an employee if at least two of the following four tests are met:

- As a general rule an employee is not at risk for receiving the payment,
- As a general rule an employee does not need to invest in working instruments, tools and equipment,
- As a general rule an employee does not choose the place and time of work, and

-As a general rule an employee does not work for more than one employer.

'Principal employer' is defined in section 1 of the Regulation. This section also provides for each employee to designate his/her Principal Employer. Each employee, whether working for one or more employers, shall designate a Principal Employer. Employees, who have already designated their Principal Employer under the requirements of UNMIK Regulation No. 2002/4 and who do not want to change their Principal Employer, are not required to undertake any additional designation action. Employees who start employment on or after January 1, 2005 shall designate a Principal Employer within 15 days from the commencement date of employment by filling out and submitting a Principal Employer Designation Form to the Tax Administration of Kosovo. An employee who changes Principal Employer shall designate a new Principal Employer within 15 days from the change by filling out and submitting a new Principal Employer Designation Form to the Tax Administration of Kosovo. The format of the Principal Employer Designation Form is as follows:

<b>Principal Employer Designation Form</b>			
[1]Name of the Employee	<input type="text" value="f11"/>	[2]Serial Number	<input type="text" value="f21"/>
[3]UNMIK-PN/Individual Taxpayer Number(*)	<input type="text" value="f31"/>		
[4]Address of the Employee	<input type="text" value="f41"/>	[5] Telephone	<input type="text" value="f51"/>
[6]Position/title	<input type="text" value="f61"/>		
[7]Employment commencement date	<input type="text" value="f71"/>		
<b>I, the undersigned, hereby designate the following employer as my principal employer.</b>			
[8]Name of the employer	<input type="text" value="f81"/>		
[9]Registration Number of the Employer	<input type="text" value="f91"/>		
<small>[Put the Business Registration Number, NGO Registration Number or Employer Registration Number issued by Tax Administration]</small>			
[10]Owner/Manager	<input type="text" value="f101"/>	[11]Tel.	<input type="text" value="f111"/>
[12]Address of the employer	<input type="text" value="f121"/>	[13]Tel.	<input type="text" value="f131"/>
<b>(*) If the employee does not have an UNMIK Personal Number he/she has to apply to the Tax Administration for getting an Individual Taxpayer Number.</b>			
Name and Signature of the Employee	dd/mm/yy		
(_____)	____/____/____		

'Regulation' means UNMIK Regulation 2004/52, "On Personal Income Tax".

'Resident' is defined in section 1 of the Regulation.

In respect of individuals:

-The 183 days requirement means the total number of days of being physically present in Kosovo, with or without breaks. If part of a day is spent in Kosovo it shall be counted as a full day spent in Kosovo.

-The term '*principal residence*' of an individual means the place where the individual's family lives, where the individual's primary life interests are linked and the like. Also in defining the principal residence the amount of time spent and the nature of time spent are to be taken into account.

In respect of entities:

-The requirement of '*being established*' in Kosovo means that the entity whether being a business organization or a not-for-profit organization or a governmental body etc., is established under the Kosovo law and registered by respective competent authorities in Kosovo.

-The term '*place of effective management*' means the place where the majority of the executive directors convene and direct the work on day to day operations. It does not necessarily mean the headquarters of the entity.

## Section 2

### Object of taxation

Section 3 of the Regulation defines the object of taxation. For a non-resident individual only the share of taxable income that derives from a Kosovo source shall be the object of taxation. I.e. an Italian computer expert stays in Kosovo for 100 days and earns income from wages from an employment contract that he has with a Kosovo business organization. His wage is taxable in Kosovo and he can claim foreign tax credit in Italy. For a resident in Kosovo the object of taxation shall include income arising from Kosovo sources as well as income that arises outside of Kosovo. I.e. a Kosovar lecturer earns income from wages in University of Prishtina and he also earns income from lectures delivered in University of Tetovo, Macedonia. For income earned in Macedonia he will pay taxes in Macedonia and claim foreign tax credit when he files his annual tax declaration in Kosovo.

## Section 3

### Tax Rates

Section 5 of the Regulation imposes the tax rates. Tax rates are applied progressively on the income brackets. I.e. in the case of an individual who has an annual taxable income of 6,400 euro, the tax rates apply as follows:

Taxable income 0-960 euro	0%	0 euro
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Taxable income 960.01-3,000 euro	5%	102 euro
Taxable income 3,000.01-5,400 euro	10%	240 euro
Taxable income 5,400.01-6,400 euro	20%	200 euro
		Total: 542 euro

Section 4  
Gross Income

Section 6 of the Regulation refers to Gross Income as all income earned or accrued from all sources. In respect of the following gross income, the expression '*earned or accrued*' shall have the following meaning:

1. *Wages*. Usually wages are paid once, twice or even more in a month although the employment services are rendered on a daily basis. '*Earned*' means that the employee has received the compensation for the services rendered during the month, either in cash or other forms of payment. '*Accrued*' means that no compensation has been received in exchange for the services rendered during the working period. For the purposes of this Administrative Instruction income from wages shall be included in the gross income of the tax period in which the wage is paid by the employer and received by the employee and the wage expense shall be claimed as a deduction by the employer in the same tax period.
2. *Business Activity*. '*Earned*' means that income is received in the tax period where goods are supplied or services are rendered. For personal business enterprises and self-employed individuals that are subject to presumptive taxation, the accounting method will be the cash one, so the income is to be reported in the tax period the money is received. For personal business enterprises and self-employed individuals that are subject to real income taxation the method of accounting will be the accrual one so, income is to be reported in the tax period where goods are supplied and services rendered, invoice is issued or money is received, whichever happens first.
3. *Rents*. '*Earned*' means that income from rent is received in the tax period where immovable or movable property is leased. For personal business enterprises, self-employed individuals and other individuals not involved in business activity who are subject to presumptive taxation, the accounting method will be the cash one so the income is to be reported in the tax period the money is received. For personal business enterprises, self-employed individuals and other individuals not involved in business activity who are subject to real income taxation the method of accounting will be the accrual one. '*Accrued*' for this category means that income is to be reported in the tax period in which money is received, invoice is issued or rental services are rendered, whichever happens first.
4. *Use of intangible property*. '*Earned*' means that income from patents, copyrights, trademarks, franchise etc., is received in the tax period where the use of intangible

property has generated such an income. For personal business enterprises, self-employed individuals and other individuals not involved in business activity who are subject to presumptive taxation, the accounting method will be the cash one so the income is to be reported in the tax period the money is received. For personal business enterprises, self-employed individuals and other individuals not involved in business activity who are subject to real income taxation the method of accounting will be the accrual one. 'Accrued' for this category means that income is to be reported in the tax period in which money is received, invoice is issued or intangible property rights are granted, whichever happens first.

5. *Interest.* 'Earned' means that interest is withdrawn and thus income from interest is to be reported in the tax period such interest is received. 'Accrued' means that interest is capitalized with the principal of the term deposit at the moment of maturity of the deposit so, regardless of the withdrawal of the interest, income from interest is to be reported in the tax period in which the deposit matures. For interest paid or credited after the entry into force of the Regulation tax is to be withheld on the whole amount of interest and not only on the portion that correspond to the number of days of deposit after January 1<sup>st</sup> 2005.
6. *Dividends.* 'Earned' means that dividend is distributed by the company to the shareholder and thus income from dividend is to be reported in the tax period such dividend is received. 'Accrued' means that dividend is capitalized or it is converted into new shares and income from dividends is to be reported in that tax period in which the distributor of dividend identifies that there is a dividend for shareholders.
7. *Capital Gain.* 'Earned' means that a gain from the sale of immovable property or securities has resulted and payment is received during the tax period. For personal business enterprises, self-employed individuals and other individuals not involved in business activity who are subject to presumptive taxation, the accounting method will be the cash one so the income is to be reported in the tax period the money is received. For personal business enterprises, self-employed individuals and other individuals not involved in business activity who are subject to real income taxation the method of accounting will be the accrual one. 'Accrued' for this category means that income is to be reported in the tax period in which money is received, invoice is issued or immovable property or securities are disposed, whichever happens first.
8. *Lottery and gambling winnings.* 'Earned' and 'Accrued' will have the same meaning for the purpose of this Administrative Instruction. Income shall be reported in the tax period in which it is announced by the organizer a winning prize regardless of the fact whether such prize is received or not by the winner.
9. *Pensions.* 'Earned' means that the pensioner has received the pension payment while 'accrued' means that no pension payment has been received although the entitlement for that has existed. For the purposes of this Administrative Instruction income from pensions shall be included in the gross income of the tax period in which the pension is paid by the pension trust/scheme and received by the pensioner.

Section 5  
Foreigners

Section 7 of the Regulation refers to '*foreign diplomats*', '*foreign personnel*', '*foreign representatives*' etc. The term '*foreign*' is used to define an individual who is not an habitual resident of Kosovo and who consequently is not required to register in the Central Civil Registry of Kosovo as stipulated in respective UNMIK Regulation No.2000/13

Section 6  
In-kind benefits

Section 8.1(h) of the Regulation provides that Gross Income from Wages includes in-kind benefits given by an employer to an employee that exceed a de-minimus amount. For the purpose of this Administrative Instruction, the de-minimus amount shall be of 50 euro per month. For example, if an employee receives from the employer in-kind benefits of 80 euro/month, the amount of 30 euro, which exceeds the de minimus amount of 50 euro, shall be included in the Gross Income from Wages.

Section 7  
Business Travel Expenses

Section 8.2(a) of the Regulation provides that Gross Income from Wages shall not include the reimbursement of actual business travel expenses. For the purpose of this Administrative Instruction, business travel expenses include transportation, lodging and meals for business trips but do not include allowances for commuting to and from the place of work. The following conditions must be met to qualify for business travel expenses:

- The business trip must have been authorized in writing by the proper management level;
- The purpose of the business trip must be clearly stated;
- A travel claim must be submitted to the employer in accordance with the employer's travel allowance policy;
- The amount reimbursed for lodging must be within a limit set in the employer's travel allowance policy document. For tax purposes it should not be higher than 40 euro for lodging within Kosovo and 80 euro for lodging outside Kosovo;
- The amount reimbursed for transportation within Kosovo must be the actual cost of public transportation or a reasonable amount per kilometer stated in the employer's travel allowance policy document if the employee uses his/her own vehicle. For tax purposes it should

not be higher than 15 cent/kilometer. For trips outside Kosovo no limitation applies provided that the transport bill/ticket is available for inspection by the Tax Administration of Kosovo.

- The amount reimbursed for meals must be a specified amount per breakfast, lunch or dinner stated in the employer's travel allowance policy document. For tax purposes it should not be higher than 10 euro per day trip and 20 euro for overnight trips inside Kosovo and for trips outside Kosovo it should not exceed 30 euro per day trip and 60 euro for overnight trip;
- The business travel expenses must be fully recorded in the employer's books of account.

## Section 8

### Representation Costs for Business Activities

In respect of section 9.3(a) of the Regulation, representation costs are costs incurred for promotion, publicity, advertising, entertainment and representation of the products and business. Such costs are deductible up to an amount equal to 2% of the annual gross income. Annual Gross Income means all income that arose during the tax period from sources within Kosovo and it includes income from business activity, income from the use of movable, immovable or intangible property, income from interest, income from dividends, gain from the sale of securities or immovable property and any other income not covered specifically above.

## Section 9

### Bad Debts

In respect of section 9.3(b)(iii) '*adequate evidence*' shall have the following meanings:

- Final decision of a competent court certifying that the debt is uncollectible;
- Official certification of unsuccessful enforced collection action;
- Police or other law enforcement agencies certification proving that taxpayer's debtor is not traceable;
- Civil office certification proving that the taxpayer has died, and
- Any other official document supporting the creation of a bad debt provision.

## Section 10

### Deduction of Business Travel Expenses for Business Activities

Section 9.3 (d) of the Regulation provides for the deduction from the 'Gross Income from Business Activities' of certain business travel expenses. These will be those described in Section 7 of this Administrative Instruction.

## Section 11

### Inventory

Section 9.7 of the Regulation provides that the inventory method used by taxpayers who maintain stocks of goods shall be LIFO (last-in-first-out) or any other permitted method. Permitted methods are also FIFO (first-in-first-out) and any other method allowed under Kosovar Accounting Standards, provided that taxpayers shall not change their inventory method during a tax period.

## Section 12

### Documentation of deductible expenses

Per section 9.10 of the Regulation, no deduction shall be allowed unless the taxpayer properly documents the amount of expense incurred. For the purpose of this Administrative Instruction the following will be recognized as official documents to support the expense:

- commercial invoices;
- commercial receipts;
- Customs declarations;
- bills, tickets, air fares;
- acquisition deeds,
- retention certificates, and
- any other valid document that supports the expense.

## Section 13

### Deductions from Gross Rental Income

Section 10.2 of the Regulation provides that there are two methods of claiming allowable deductions from the gross rental income:

1. Actual costs method, or
2. 20% of the rental income allowed as deduction

As per the first method all costs incurred wholly and exclusively in generating the rental income should be properly documented and records are to be retained in accordance with the requirements that apply to business activities. Such records include invoices, declarations, contracts, agreements and any other valid document that can support the expense incurred.

As per the second method an automatic deduction from gross rental income is granted to cover the cost of repairs, maintenance, collection etc. In this case no supporting documentation is required.

## Section 14

### Deductions from Gross Income from Intangible Property

Section 11.2 of the Regulation provides that, in order for an expense to be allowed as a deduction from 'Gross Income from Intangible Property', it should be documented properly and records are to be retained in accordance with the requirements that apply to business activities. Such records include invoices, declarations, contracts, agreements and any other valid document that can support the expense incurred.



Section 15

Capital Gain or Loss between related persons

Section 14.4 of the Regulation provides for the Ministry of Finance and Economy to enact sub-legal enactments to define the methods of adjusting the transaction price between related persons to market price. As the application of this section is deferred until January 1<sup>st</sup> 2010, such methods will be enacted in a subsequent sub-legal enactment.

Section 16

Other Income

‘Other income’ referred to in section 15 of the Regulation includes any other income not specifically quoted in section 6 of the Regulation and which includes non-cash lottery prizes e.g. cars, debt forgiveness etc., which increase the taxpayer’s net worth. Such income is to be included in the gross income of the tax period in which it is received. In the case of non-cash lottery prizes the taxpayer has to value the goods received based on the fair market value of those goods.

Section 17

Charitable Contributions

As per section 16.4 of the Regulation, taxpayers who claim a deduction in respect of charitable contributions made during the tax period shall furnish, at the time of filing the annual tax declaration and respective financial statements, a receipt signed and stamped by the beneficiary of the charitable contribution, certifying the purpose of the donation, the amount of donation and the time when the donation was made. A charitable contribution deduction can only be claimed by those personal income taxpayers who pay tax on a real income basis and thus who are already required to submit an annual tax declaration. Presumptive taxpayers cannot claim for this deduction. The format of the receipt to be submitted at the time of filing the annual declaration is given here below:

**Receipt of Charitable Contribution**

1.Name of the donor	[1]
2.ID Number of the donor	[2]
3.Address of the donor	[3]
4.Contact person’s name and telephone	[4]
5.Name of the recipient	[5]
6.ID Number of the recipient	[6]
7.Address of the recipient	[7]
8.Contact person’s name and telephone	[8]
9.Amount of charitable contribution donated	[9]
10. Date of donation	[10]

**I hereby declare that data above stated is true and accurate. The recipient does not have any direct or indirect conflict of interest with the donor.**

Name and signature of the designated person  
( \_\_\_\_\_ )

dd/mm/yyyy  
\_/\_/\_\_\_\_

Section 18  
Wage Tax Withholding Tables

Section 17.2 of the Regulation provides that principal employers shall deduct withholding tax from employees' wages according to Wage Tax Withholding Tables. These Tables are attached to this Administrative Instruction as Annex 1.

Section 19  
Submission of Wage Tax Withholding and Remittance Statement

Section 17.4 of the Regulation provides that employers shall submit a statement of tax withholding and remit the correct amount of tax withheld to a bank licensed by BPK and approved by the Tax Administration of Kosovo. For the purpose of this Administrative Instruction each employer shall submit a Wage Tax Withholding and Remittance Statement and remit the full amount of wage tax withheld to an authorized bank on or before the 15<sup>th</sup> day of the month following the month in which wages are paid or accrued.

A bank transfer may be made in lieu of a cash remittance. The money transfer order must be attached to the Wage Tax Withholding and Remittance Statement at the time of filing.

Employers who pay wages more frequently than once per month and who want to withhold and remit the tax more frequently than once per month may do so by filling out the Wage Tax Withholding and Remittance Statement and by indicating whether it is a correction or an additional remittance for that month.

The Wage Tax Withholding and Remittance Statement must be submitted in one of the authorized banks in Kosovo and the tax must be remitted in full at the same time. The Statement is designed in three copies. The first and second copies must be kept by the bank and the third copy must be given to the employer. The format of the Wage Tax Withholding and Remittance Statement is as follows:



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## WAGE TAX WITHHOLDING AND REMITTANCE STATEMENT

[1] Filing Period:  [2] Serial Number

[3] Employer's Registration Number:

[4] Employer's Name

[5] Employer's Address   
 (only if it is different from the last form)

Telephone

[6] Contact Person's Name

Telephone

[7] Put 'X' on the appropriate box if not filing for the first time for this filing period.  
 Addition  Correction  Payment only

[8] Gross wages for the month:

[9] Tax withheld/remitted for the month:

**Data on number of employees per category of income:**

Total number of employees for the month	Number of employees earning wages up to 80 Euro/month	Number of employees earning wages from 80.01-250 Euro/month	Number of employees earning wages from 250.01-450 Euro/month	Number of employees earning wages over 450 Euro/month
[10]	[11]	[12]	[13]	[14]

**I declare that facts reported in this Statement are true.**

First Name/Last Name/Signature and Stamp  
 (\_\_\_\_\_)

dd/mm/yy

\_\_/\_\_/\_\_

Signature and Stamp  Date ____/____/____	Account Number: <b>1000420070000373.</b>	[15] Amount of Tax paid
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Section 20

Submission of Annual Wage Tax Reconciliation Statement

Section 17.5 of the Regulation provides that employers shall submit an annual wage tax reconciliation statement to the Tax Administration of Kosovo by 31 January of the year following the tax period. The annual tax reconciliation statement is a summary of the monthly Wage Tax Withholding and Remittance Statements. The format is as follows:



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**ANNUAL WAGE TAX  
RECONCILIATION STATEMENT**

[1] Tax Period: [1] [2] Serial Number: [2]

[3] Employer's Registration Number: [3]

[4] Employer's Name [4]

[5] Employer's Address [5]

(only if it is different from the last form)

[6] Telephone [6]

[6] Contact Person's Name [6] Telephone [6]

[7] Put 'X' on the appropriate box if not filing for the first time for this filing period.

Addition  Correction  Payment Only

[8] Gross wages for the tax period: [8]

[9] Tax withheld for the tax period: [9]

[10] Tax remitted for the tax period: [10]

Note: Each employer must attach a copy of the Annual Payroll Record to this form.

**I declare that facts reported in this Statement are true.**

First Name/Last Name/Signature and stamp  
(\_\_\_\_\_)

dd/mm/yy  
\_\_/\_\_/\_\_

An annual summary payroll format shall be printed on the reverse side of the Annual Wage Tax Reconciliation Statement and it should be completed and submitted at the same time as the statement.

Section 21  
Wage Tax Withholding Certificate

Section 17.6 of the Regulation provides that each employer shall provide, by 1 March of the year following the tax period, a certificate of withholding to every employee from whom wage tax has been withheld during the tax period. The certificate shall also contain Pension Contribution data. The format of the Certificate of Withholding is as follows:

<b>Certificate of Pension Contribution and Tax Withholding</b>				
[1]Name of the employer	<input style="width: 100%;" type="text"/>			
[2]Employer's Registration Number	<input style="width: 30%;" type="text"/>	<input style="width: 60%;" type="text"/>		
[3]Address of the employer	<input style="width: 100%;" type="text"/>			
[5]Owner's/director's name	<input style="width: 100%;" type="text"/>			
		[4]Tel:	<input style="width: 100%;" type="text"/>	
		[6]Tel:	<input style="width: 100%;" type="text"/>	
<b>This Certificate of Pension Contribution and Personal Income Tax Withholding is issued to the following employee:</b>				
[7]Name of the employee	<input style="width: 100%;" type="text"/>			
[8]UNMIK-PN/Individual Taxpayer Number	<input style="width: 30%;" type="text"/>	<input style="width: 60%;" type="text"/>		
[9]Address of the employee	<input style="width: 100%;" type="text"/>			
		[10]Tel:	<input style="width: 100%;" type="text"/>	
I declare that the data shown hereby are true:				
<b>Tax Period</b>	<b>Gross Income</b>	<b>Employer's Pension Contribution (*)</b>	<b>Employee's Pension Contribution</b>	<b>Tax Withheld</b>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Name, Signature and Stamp of the Employer/Designated Person (_____)			dd/mm/yy ____/____/____	
(*) Employer's Pension Contribution is neither deductible from Gross Income nor inclusive in the Gross Income of the Employee				

Section 22  
Submission of Monthly Statement and Remittance of Tax Withheld on Interest, Dividend, Rent and Lottery Winnings

Sections 18.2, 19.2 and 20.2 of the Regulation provide that public authorities, business organizations, banks and other financial institutions that make payments of interest, dividends and lottery winnings shall withhold tax of an amount equal to 20% of each payment. Section

27.2 of UNMIK Regulation No. 2004/51 also provides that “non-individual” tenants shall withhold tax of an amount equal to 16% of each payment of rent to their landlord. No tax will be withheld on above income of BPK, KPST, KTA and Government including central, regional and local level. Each of the withholders shall submit a monthly statement of tax withholding and remit the correct amount of tax withheld to a bank licensed by BPK and approved by the Tax Administration of Kosovo. The amount of tax must be remitted in full at the same time. The Statement of Tax Withholding and Remittance form is designed in three copies. The first and second copies must be kept by the bank and the third copy must be given to the payer. The format of the Statement of Tax Withholding and Remittance is as follows:



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## INTEREST, DIVIDEND, ROYALTY, RENT AND LOTTERY WINNINGS TAX WITHHOLDING AND REMITTANCE STATEMENT

[1] Filing Period  [2] Serial Number:

[3] Withholder Registration Number:

[4] Withholder Name

[5] Withholder's address   
 (only if it is different from the last form)

Telephone

[6] Contact Person's Name  Telephone

[7] Put 'X' on the appropriate box if not filing for the first time for this filing period.

Addition  Correction  Payment Only

**a. Tax Withheld on Interest, Dividends, Royalties and Lottery Earnings**

[8] Gross interest paid for the month .....	<input type="text" value="[8]"/>	
[9] Gross dividends paid for the month.....	<input type="text" value="[9]"/>	
[10] Gross royalties paid for the month (non-individuals only).....	<input type="text" value="[10]"/>	
[11] Gross lottery winnings paid for the month (individuals only).....	<input type="text" value="[11]"/>	
[12] Total gross amount paid for the month [12]=8+9+10+11	<input type="text" value="[12]"/>	
[13] Tax withheld on income other than rent [13]=[12] x 20%.....		<input type="text" value="[13]"/>

**b. Tax Withheld on Rental Income**

[14] Gross rent paid for the month.....	<input type="text" value="[14]"/>	
[15] Tax withheld on rents paid [15]= [14] x 16%- (non individual tenants only).....		<input type="text" value="[15]"/>
[16] Total tax withheld [16]=[15]+[13].....		<input type="text" value="[16]"/>

**I declare that facts reported in this statement are true.**

First Name/Last Name/Signature and Stamp

dd/mm/yy

(\_\_\_\_\_)

\_\_\_\_/\_\_\_\_/\_\_\_\_

Signature and Stamp  Date ____/____/____	Account Number: <b>1000420070000373.</b>	[17] Amount of Tax paid
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Section 23

Withholding Tax Certificate for Interest, Dividend, Rent and Lottery Winnings

Sections 18.3, 19.3 and 20.3 of the Regulation provide that public authorities, business organizations, banks and other financial institutions that make payments of interest, dividends and lottery winnings during a tax period and withhold tax accordingly on such income shall, upon request from persons on behalf of whom the tax has been withheld, provide by March 1<sup>st</sup> of the year following the tax period, a certificate of tax withholding. Section 27.3 of UNMIK Regulation No. 2004/51 provides that certificates of tax withholding should also be provided on request to “non-individual” tenants who withhold tax on behalf of their landlord. The payers of the above mentioned income may use their own forms of withholding certificates provided that all the required data shown in the format below are provided:

**Certificate of Tax Withholding on Interest, Dividend, Royalties, Rent and Lottery Winnings**

[1]Name of the withholder	<input type="text" value="f11"/>		
[2]Withholder Registration Number	<input type="text" value="f21"/>		
[3]Withholder’s Address	<input type="text" value="f31"/>	[4]Tel:	<input type="text" value="f41"/>
[5]Owner’s/director’s name	<input type="text" value="f51"/>	[6]Tel:	<input type="text" value="f61"/>

**This Certificate of Tax Withholding on Interest, Dividend, Royalties, Rent and Lottery Winnings is issued to the following recipient:**

[7]Name of the recipient	<input type="text" value="f71"/>		
[8]UNMIK-PN/Individual Taxpayer Number	<input type="text" value="f81"/>		
[9]Address of the recipient	<input type="text" value="f91"/>	[10]Tel:	<input type="text" value="f101"/>

I declare that the data shown hereby are true:

Tax Period	Gross Interest	Gross Dividend	Gross Royalties (non-individuals)	Lottery Winnings (individuals only)	Total payments	Tax Withheld on all payments except rent	Gross Rent	Tax Withheld on rent (non-individual tenants only)
1	2	3	4	5	6=2+3+4+5	7=6x20%	8	9=8 x 16%

Name, Signature and Stamp of the Designated Person dd/mm/yy  
 ( \_\_\_\_\_ ) \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

Section 24

Annual summary of tax withheld on Interest, Dividends, Rent and Lottery Winnings

Each public authority, business organization, bank and other financial institution that makes payments of interest, dividends and lottery winnings during a tax period and withholds tax accordingly on such income shall produce a summary of the payments made and tax withheld during the tax period and submit it to the Tax Administration on or before March 1<sup>st</sup> following



the tax period in which payments were made. The format of the annual summary is given here below:



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### SUMMARY OF ANNUAL TAX WITHHOLDING ON INTEREST, DIVIDENDS, ROYALTIES, RENT AND LOTTERY WINNINGS

- [1] Name of the Withholder.....  
 [2] Withholder's Registration Number.....  
 [3] Address of the Withholder ..... [4] Tel:.....  
 [5] Owner's/director's name ..... [6] Tel:.....  
 [7] Tax Period.....

No.	Name of the recipient	ID of the recipient	Gross interest	Gross dividend	Gross royalties (non-individuals only)	Gross lottery winnings (individuals only)	Total Gross Amount	Tax Withheld	Rents paid by non-individual tenants	Tax Withheld on Rents
1	2	3	4	5	6	7	8=4+5+6+7	9=8x20%	10	11=10x16%

Section 25  
Advance Payments for Business Activities

25.1 Section 21.2.a. and 21.2.b of the Regulation provides that natural persons who are engaged in business activities shall submit a joint statement of pension contribution and tax and remit advance payments for each calendar quarter within 15 days of the close of such calendar quarter. The format of the statements for small individual businesses (annual gross income up to 50,000 euro) and large ones (annual gross income of more than 50,000 euro and those businesses that opt to be taxed on real income) are as follows:



**QUARTERLY TAX AND CONTRIBUTION PAYMENT FOR SMALL INDIVIDUAL BUSINESS**

[1] Filing Period..... [2] Serial Number.....

[3] Business Registration Number [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [3.a] Individual Registration Number: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

[4] Business Name/  
Individual's name [4]

[5] Business Address/  
Individual's address [5]  
(only if different from last form) [6]

[6] Contact Person's name Telephone [ ]

[7] Put 'X' on the appropriate box if not filing for the first time for this filing period.  
 Addition  Correction  Payment Only

**Tax Payment Section**

	Income	Tax
[8] Gross Income for the quarter	[8]	
<b>I. Taxpayers/self-employed with annual gross income of &lt;5.000 euro;</b>		
[9] Enter the amount of fixed quota tax of 37,5 euro in box [9]		[9]
<b>II. Taxpayers/self-employed with annual gross income 5,000-50,000 euro</b>		
[10] 3% for retail, manufacture, trade, transport, agriculture, other commercial activities [10]=[8] x 3%		[10]
[11] 5% for professional, vocational, entertainment, other service activities [11]=[8] x 5%		[11]
[12] Amount to be paid with this statement		[12]

**Payment details**

Signature and Stamp  Date ____/____/____	Account Number: <b>1000420070000373.</b>	[13]Amount of Tax paid  €
	Text:	

**Pension Contributions Section**

	Income	Contribution
[15] Gross Income for the quarter	[15]	
<b>I. Self-employed/taxpayers with annual gross income of &lt;5.000 euro;</b>		
[16] Pension contribution - enter 23,4 euro in box [16]		[16]
<b>II. Self-employed/taxpayers with annual gross income 5,000-50,000 euro</b>		
[17] Contribution: Enter 1/3 of the amount of tax from box [10] and/or [11] in the tax part in box [17] (max.600 euro)		[17]
[20] Amount to be paid with this statement		[20]

**Payment details**

Signature and Stamp  Date ____/____/____	Account Number: <b>1000430110000214</b>	[21]Amount of Contribution paid  €
	Text:	

**I declare that facts reported in this Statement are true and accurate.**

First Name/Last Name/Signature and Stamp ( ) dd/mm/yy \_\_\_\_/\_\_\_\_/\_\_\_\_



**QUARTERLY TAX AND CONTRIBUTION PAYMENT FOR LARGE INDIVIDUAL BUSINESSES**

[1] Filing Period.....

[2] Serial Number .....

[3] Business Registration Number  [3.a] Individual Registration Number:

[5] Business Name/  
Individual's name

[6] Business Address/  
Individual's address

(only if different from last form)

Telephone

[7] Put 'X' on the appropriate box if not filing for the first time for this filing period.

Addition  Correction  Payment Only

**Tax Payment Section**

**Taxpayer/self-employed with annual gross income of >50,000 euro + those with gross income 5,000-50,000 euro who opt to be taxed on real income**

**A) Estimated tax liability for current year**

[8] Estimated income for the tax period divided by 4

[9] Estimated Expenses for the tax period divided by 4

[10] Estimated Taxable Income for the tax period divided by 4. [10]=[8]-[9]

[11] Enter 1/4 of annual tax liability calculated as per income brackets

**B) Past Year Tax Liability**

[12] 110% of the past year tax liability divided by 4

[13] Amount to be paid with this form (Enter either the amount in [11] or [12])

Income Tax

[8]	
[9]	
[10]	
	[11]
	[12]
	[13]

**Payment details**

Signature and Stamp  Date ____/____/____	Account Number: <b>1000420070000373.</b>	[14]Amount of Tax paid  €
	Text:	

**Pension Contributions Section**

**Self-employed/taxpayers with annual gross income of >50,000 euro and those with gross income 5,000-50,000 euro who opt to be taxed on real income**

[15]Gross Income for the Quarter

[18] Estimated Net Income

[19] Pension contribution : Enter 10% of box [15] in box [18] (max.600 euro)

[20] Amount to be paid with this form

Income Contribution

[15]	
[18]	
	[19]
	[20]

**Payment details**

Signature and Stamp  Date ____/____/____	Account Number: <b>1000430070000214</b>	[21]Amount of Contribution paid  €
	Text:	

**I declare that facts reported in this Statement are true and accurate.**

First Name/Last Name/Signature and Stamp

(\_\_\_\_\_)

dd/mm/yy

\_\_/\_\_/\_\_

- 25.2 Taxpayers that choose to pay advance payments based on their estimation and whose advance payments are insufficient compared with final tax liability will be only penalized in respect of their last quarter of the first year. For the second and other subsequent years as the option of paying with no penalties and interest is available they will be penalized per each quarterly installment if insufficient payments are made during the year.
- 25.3 In cases where early installments were too low and later installments were too high, penalties shall apply for earlier installments until later excess payments cover the earlier shortfalls. In cases where early installments were too high and later installments were too low, TAK shall recognize excesses in earlier periods covering shortfalls in later periods and penalties might or might not apply depending on the amounts of excesses and shortfalls.
- 25.4 Where only the last quarterly installment period was to be penalized under 25.2 above, then Tax Administration could consider and penalize based on the cumulative installment amounts compared with annual liability, rather than simply considering the last installment in isolation.
- 25.5 Section 21.2.c.ii of the Regulation refers to payments based on past year tax liability. Where a taxpayer has a tax loss for a particular year, then using the past year tax liability basis and applying a 110% calculation would mean that no installments would be necessary in the following year and where installments should have been paid, no under-estimation penalty would apply because of use of this option.
- 25.6 Taxpayers in their first year are required to use the estimate basis and the estimates are based on  $\frac{1}{4}$  of estimated annual tax liability for the first year. For those who commence as taxpayers during the first quarter this is not an issue, but for those who commence later in the year, they are only required to pay  $\frac{3}{4}$ ,  $\frac{1}{2}$  or even only  $\frac{1}{4}$  of their first year liability in installments during the first year. For the second year, by paying on the basis of the first part-year would mean no under-estimation penalty is payable.
- 25.7 In cases where there has been an audit in a subsequent year that determines a different annual tax liability in respect of an earlier tax year, if the annual tax liability is found to be higher, penalties would apply for under-declaration, for late payment and also interest in respect of the underpaid annual liability. Such penalties and interest for subsequently discovered additional tax liability shall be applied to the annual tax liability only, and no adjustment will be made to past quarterly installment amounts.
- 25.8 The annual personal income tax form is a tax declaration but the advance payment statements are not deemed to be tax declarations. Late filing penalty shall not apply to late filed quarterly installment forms, but late payment penalties and interest shall apply.

## Section 26

### Payment of Tax for Rents and for Income from Intangible Property

Section 22 of the Regulation provides that taxpayers who receive income from rents shall make quarterly payments within 15 days of the close of each calendar quarter. The amount of tax payable in each quarter shall be 20% of the rental income reduced by any amount withheld by a “non-individual” tenant under Section 27.2 of UNMIK Regulation No. 2004/51 or 16% of gross rental income for presumptive taxpayers.

Section 23 of the Regulation provides that taxpayers who receive income from intangible property shall make quarterly payments within 15 days of the close of each calendar quarter. The amount of tax payable in each quarter shall be 20% of the net income from intangible property.

In each case, such taxpayers shall submit to an authorized bank in Kosovo a Statement of Tax on Rent and Intangible Property form. The format of the statement is as follows:



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## TAX ON RENT AND INTANGIBLE PROPERTY STATEMENT

[1] Filing Period [1] [2] Serial Number: [2]WI

[3] Taxpayer Identification Number [3]

[4] Taxpayer's Name [4]

[5] Taxpayer Address [5]  
(if different from last form)

[6] Telephone [6]

[7] Put 'X' on the appropriate box if not filing for the first time for this filing period.  
 Addition  Correction  Payment only

### a. Tax on Rental Income

[8] Gross Rental income received for the quarter (Note: this will be higher than rental income actually received where a non-individual tenant withholds tax on your behalf)

**Less:** Allowed deduction against rental income; **Either**-where no records of expenses are kept, [9]=[8] x 20%; **Or**-where records of expenses have been kept, [9]=Actual rental expenses

[10] Net Rental Income [10]=[8]-[9]

[11] Tax on Net Rental Income [11]=[10] x 20%

[12] Less: Tax withheld by non-individual tenants on your behalf

[13] Tax Payable for this quarter [13]=[11] -[12]

Income	Tax
[8]	
[9]	
[10]	
	[11]
	[12]
	[13]

### b. Tax on Intangible Property

[14] Income from Intangible Property

[15] Less: Expenses incurred in receiving income

[16] Net Income from Intangible Property [16]= [14]-[15]

[17] Tax on income from intangible property [17]=[16] x 20%

[18] Tax Payable for this quarter [18]=[13]+[17]

**I declare that facts reported in this Statement are true.**

First Name/Last Name/Signature and Stamp

dd/mm/yy

(\_\_\_\_\_)

\_\_\_\_/\_\_\_\_/\_\_\_\_

Signature and Stamp	Account Number: <b>1000420070000373.</b>	[19] Amount of Tax paid
Date ____/____/____		€

Section 27  
Annual Tax Declarations

Section 26 of the Regulation provides that certain taxpayers shall submit to an authorised bank, by April 1 of the year following the tax period, an annual tax declaration. The format of the Annual Tax Declaration is as follows:



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## ANNUAL DECLARATION AND PAYMENT FORM FOR PERSONAL INCOME TAX

[1] Tax Period:  [2] Serial Number:

[3] UNMIK PN/Individual Taxpayer Number:

[4] Taxpayer's Name

[5] Taxpayer's Address  
(if different from last form)

[6] Telephone

[7] Put 'X' on the appropriate category if not filing for the first time for this tax period.

Addition       Correction       Payment only

**Gross Income**

[8]Gross Wages	<input type="text" value="[8]"/>
[9]Gross Business Income	<input type="text" value="[9]"/>
[10]Profit Shares from Partnerships	<input type="text" value="[10]"/>
[11]Gross Rents	<input type="text" value="[11]"/>
[12]Gross Income form Pension Payments	<input type="text" value="[12]"/>
[13]Gross Interest Income	<input type="text" value="[13]"/>
[14]Gross Dividend Income	<input type="text" value="[14]"/>
[15]Gross Lottery Winnings	<input type="text" value="[15]"/>
[16]Gross Income from Intangible Property	<input type="text" value="[16]"/>
[17]Capital Gains (suspended till 2010)	<input type="text" value="[17]"/>
[18]Foreign Source Income	<input type="text" value="[18]"/>
[19]Other Income (Specify)	<input type="text" value="[19]"/>
[20] Total Gross Income ( add 8 to 19)	<input type="text" value="[20 ]"/>

**Allowed Expenses**

[21] Business expenses, actual or 25% of business income	<input type="text" value="[21]"/>
[22] Expenses related to rental income-actual or 20% of gross rent	<input type="text" value="[22]"/>
[23] Pension contributions made by taxpayer on own behalf	<input type="text" value="[23]"/>
[24] Expenses related to income from intangible property	<input type="text" value="[24]"/>
[25] Other allowed expenses (Specify)	<input type="text" value="[25]"/>
[26] Total Allowed Expenses (add 21 to 25)	<input type="text" value="[26]"/>
[27] Taxable amount (20-26)- if negative enter the amount in brackets	<input type="text" value="[27]"/>

**Deductions**

[28] Losses Carried Forward	[28]	
[29] Deduction for Charitable Contributions (max 5% of [27]) <b>(Only for taxpayers who pay tax on real income)</b>	[29]	
[30] Total Deductions (28+29)		[30]
[31] Taxable Income before tax [27]-[30](if negative enter in brackets)		[31]
[32] Tax on Taxable Income as per tax brackets (if negative enter 0)		[32]

**Tax Paid and/or withheld during the year**

[33] Quarterly advance payments on business income	[33]	
[34] Quarterly advance payments on rental income and intangible property	[34]	
[35] Tax on wages withheld by employers	[35]	
[36] Tax on interests withheld by banks (attach certificates)	[36]	
[37] Tax on dividends withheld by companies (attach certificates)	[37]	
[38] Tax Withheld on rents by non-individual tenants (attach certificates)	[38]	
[39] Tax Withheld on lottery gains (attach certificates)	[39]	
[40] Foreign Tax Credit (attach certificates)	[40]	
[41] Total Tax Paid or Withheld (add 33 to 40)		[41]
[42] Total Tax Payable [42]=[32]-[41]		[42]

If the result on line 42 is (+) you have an **Amount Due**. If the result on line 42 is (-) you have a **Refund**. Enter the amount in the appropriate box.

[43] Amount Due [43]

[44] Refund [44]

[45] Bank Name   
 [46] Account Holder   
 [47] Account Number

I declare that facts reported in this tax declaration are true. dd/mm/yyyy  
 ( \_\_\_\_\_ ) \_\_/\_\_/\_\_

Section 28  
Tax Declaration and Payment forms Filing Date being a Holiday

Where the filing deadline for any of the statements or Tax Declaration and Payment Forms referred to in this Administrative Instruction is a Sunday or National Holiday, such forms shall be submitted at the latest on the first working day following the Sunday or National Holiday.

Section 29  
Books and Records

Taxpayers with annual gross income of 50,000 euro or more and those with annual gross income of 5,000-50,000 euro who opt to be taxed on real profit shall keep the following books and records as specified in section 9.14 of the Regulation: A sales book, a purchase book, an expense



book and a capital account book where all the items of income and expense are recorded. Taxpayers with annual gross income of 5,000-50,000 euro shall keep a sales book and a purchase book. Taxpayers with annual gross income of 5,000 euro or less shall keep a daily cash book. The three categories of taxpayers specified above are required to issue invoices/receipts for the supply of goods and services made by them.

Section 30

Application to be registered

Tax Administration shall use its records created for the administration of the Presumptive Tax and Profit Tax to administer the new Personal Income Tax. Based on these records each existing individual business will be assigned to one tax regime, either presumptive or real one. The burden of proving that a Tax Administration decision in assigning a taxpayer in one of the categories mentioned in section 29 is wrong falls on taxpayer. Taxpayers with annual gross income between 5,000 and 50,000 euro may opt to be taxed under the real income taxation scheme instead of presumptive taxation scheme. These taxpayers may do that by completing an application form and delivering it to Tax Administration. The format of application form is given here below:



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**APPLICATION REGISTRATION FORM FOR INDIVIDUAL BUSINESSES THAT OPT TO BE TAXED UNDER THE REAL INCOME TAXATION SCHEME**

[1] Name of the taxpayer	
[2] Business Registration Number/Personal ID Number	
[3] Address of the taxpayer	
[4] Telephone number of the taxpayer	
[5] Gross income for the previous tax period	
[6] Estimated gross income for the current tax period	

*I hereby opt to be registered under real income taxation scheme. I understand that by doing so I am required to keep proper books and records and file an annual tax declaration for each coming tax period and that I am not allowed to exit from this regime and rejoin the presumptive taxation scheme.*

First Name, Last Name and Signature  
 (\_\_\_\_\_)

dd/mm/yyyy  
 \_\_\_\_/\_\_\_\_/\_\_\_\_

Section 31

Partners of Partnerships

Individual Partners that receive profit shares from partnerships should consolidate such an income with other potential income and be liable for Personal Income Tax. The Partnership itself

will keep books and records, will register for VAT, if this is the case, and will file VAT return and pay VAT liability by using the Business Registration Number issued by the business registry. The partnership is also required to withhold tax on wages of the employees and jointly contribute to the pension fund. For income tax purposes the partnership will have to file an annual reconciliation statement but make no payment of income tax liability. The partners will have to file the quarterly income statements and make quarterly advance payments in respect of their contribution in the partnership and also file the reconciliation declaration for the tax period and pay any tax due or claim any refund for tax paid in excess.

Section 32

Entry into force

This Administrative Instruction enters into force on the same day as UNMIK Regulation No. 2004/52 'On Personal Income Tax'.

Haki Shatri   
Minister of Finance & Economy