



**Republika e Kosovës**  
**Republika Kosovo - Republic of Kosovo**  
*Kuvendi - Skupština - Assembly*

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**Law No. 04/L-103**

**ON AMENDING AND SUPPLEMENTING THE LAW No. 03/L-162 ON  
CORPORATE INCOME TAX**

**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-162  
ON CORPORATE INCOME TAX**

**Article 1**

After Article 1 of the basic Law there is added a new Article 1.A with the following naming and content:

**Article 1.A**  
**Purpose of the Law**

The purpose of this Law is the amending the norms for the payment of the tax for business activity with annual gross incomes to fifty thousand (50,000) Euro that are taxed for gross incomes realized by services, professional activities, artisan, entertainment and similar of each quarter and amending the complaint procedure.

## **Article 2**

Article 2 of the basic Law, the definition 1.31. shall be reworded as following:

1.31. **Minister** – Minister of the Ministry for Finance.

## **Article 3**

1. Article 35 of the basic Law, sub-paragraph 2.1.2. shall be reworded as following:

2.1.2. nine percent (9%) of gross incomes by services, professional activities, artisan, entertainment and similar of each quarter, but not less than thirty- seven point five (37.5) Euro for trimester.

## **Article 4**

1. Article 40 of the basic Law, paragraph 2 shall be reworded as following:

2. Taxpayer that does not agree with the decision of Appeals Department may initiate an appeal procedure in accordance with Article 9 of the Law on amending and supplementing the Law on Tax Administration and procedures No.03/L-222. The appeal procedures should be carried out in accordance with the provisions set forth in Article 10, 11 and 12 of the Law on amending and supplementing the Law on Tax Administration and procedures No. 03/L-222.

2. Article 40 of the basic Law, paragraph 3 shall be reworded as following:

3. The decision of Independent Board for Reviews may be appealed pursuant to the procedures set forth by Article 9 of the Law on amending and supplementing on Law on amending and supplementing of the Law on Tax Administration and Procedure 03/L-222. The appeal procedures shall be carried out in accordance with provisions set forth in Article 10, 11 and 12 of the Law on amending and supplementing the Law on Tax Administration and procedures No. 03/L-222

**Article 5**  
**Entry into Force**

This Law shall enter into force fifteen (15) days after the publication in the Official Gazette of the Republic of Kosovo.

**Law No. 04/L-103**  
**3 May 2012**

**President of the Assembly of the Republic of Kosovo**

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**Jakup KRASNIQI**