Law No. 04/L-104

ON AMENDING AND SUPPLEMENTING THE LAW No. 03/L-161 ON PERSONAL 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-161 ON PERSONAL INCOME TAX

Article 1

After Article 1 of the basic law new Article 1.A shall be added with following naming and content:

Article 1.A
Purpose of the Law

The purpose of this law is the amending of the norms for the payment of the tax for business activity with annual gross incomes up to fifty thousand (50,000) € that are taxed for gross incomes realised by services, professional activities, artisan, entertainment and similar of each trimester and amendment of complaint procedure.
Article 2

Article 2 of the basic law, definition 1.34 shall be reworded as following:

1.34. Ministe...