



Republika e Kosoves
Republika Kosova- Republic of Kosovo
Qeveria - Vlada - Government
Ministria e Financave dhe Transfereve
Ministarstvo za Financije i Transfere / Ministry of Finance and Transfers

No.

Date: 19.03.2020

Pursuant to Article 8 paragraph 1.4 of the Regulation no. 05/2020 on the Areas of Administrative Responsibility of the Office of Prime Minister and Ministries, with the purpose of implementing Decision No. 01/07 and Decision no. 01/09 of the Government of Republic of Kosovo on additional measures following confirmation of positive cases with Coronavirus COVID-19, the Minister of Finance and Transfers, issues following:

DECISION

1. The deadline for tax declaration, reports and payments of tax liabilities, as well as the handling and deciding with regard to applications for returns, which relates to the implementation of the following tax legislation in force, has been extended until 30 April 2020:
 - 1.1. Law No. 03/L-222 on Tax Administration And Procedures, amended and supplemented;
 - 1.2. Law No. 05/L-28 on Personal Income Tax;
 - 1.3. Law No. 06/L-105 on Corporate Income Tax; and
 - 1.4. Law No. 05/L-37 on Value Added Tax.
2. This Decision shall apply to all taxpayers – legal and natural entities (employers, corporations, business organizations, non-governmental organizations and similar), without including the public sector.
3. Tax Administration of Kosovo and Kosovo Customs are obliged to implement this Decision.
4. The decision enters into force on the date of its signing.

Sent to:

- TAK,
- Fiscal Policy Department, and
- Ministry's archive

Besnik Bislimi

(signed and stamped)

Minister of Finance and Transfers