

REGULATION NO. 2007/23

**AMENDING UNMIK REGULATION NO. 2004/52
ON PERSONAL INCOME TAX**

The Special Representative of the Secretary General,

Pursuant to the authority given to him under the United Nations Security Council resolution Number 1244 (1999) of 10 June 1999,

Taking into account United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 1999/1 of 25 July 1999, as amended, on the Authority of the Interim Administration in Kosovo,

Acting at the request of the Government and having consulted with the Economic and Fiscal Council,

For the purpose of amending UNMIK Regulation No. 2004/52 of 4 December 2004 On Personal Income Tax to change the definition of permanent establishment,

Hereby promulgates the following:

Section 1
Amendment

1.1 The definition of “permanent establishment” in Section 1(n) of UNMIK Regulation No. 2004/52 of 4 December 2004 On Personal Income Tax shall be replaced by the following definition:

“(n) “Permanent establishment” has the meaning given to it by section 1A of UNMIK Regulation No. 2004/51 of 4 December 2004 On Corporate Income Tax;”

Section 2
Entry into Force

The present Regulation shall enter into force on 6 August 2007.

Joachim Rucker
Special Representative of the Secretary-General