



Implementation of AADT – General information

If the non-resident Person has activities in Kosovo and there is a AADT then based on the relevant Articles the income may be subject to tax in Kosovo.

Based on the AADT, only income taxes covered by the AADT will be considered:

1. Income from passive or portfolio investments derived from the holding of interest-bearing property, dividends or royalties paid by a person or entity in Kosovo.
2. Income from a business providing services, whether or not attributable to a fixed base or a permanent establishment of the non-resident in Kosovo.
3. Income from business development whether or not attributable to a permanent establishment of the non-resident in Kosovo.
4. Income from employment exercised in Kosovo.
5. Income from profits made by non-residents in Kosovo.

Regarding the taxation of non-residents for income generated in Kosovo, the non-residents will first be identified. For those persons who earn income from business activities in Kosovo, the information will be obtained from the resident payer.

The resident payer will apply the AADT and then within the fiscal year from the date of payment of the invoice, is obliged to submit to TAK the following forms as well as the relevant documentation:

1. Application form for Interest;
2. Application form for Dividends;
3. Application form for Property Rights;
4. Application form for Capital Profits;
5. Application form for Other Income;
6. Application form for income from independent services;
7. Application form for income from dependent services;
8. Application form for business income.

Before submitting the form, the resident payer can go to TAK for answers regarding the implementation of the relevant AADT. TAK, after verifying that the form and relevant documentation are complete, responds to the resident payer for accepting the submitted request. During the submission of the form, the resident payer will be provided with a TAK protocol number.