

**LAW NO. 04/L-100
ON AMENDING AND SUPPLEMENTING THE LAW ON TAX
ON IMMOVABLE PROPERTY NO. 03/L-204**

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 ON TAX
ON IMMOVABLE PROPERTY No. 03/L-204**

Article 1

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

**1.A
Purpose of the Law**

The purpose of this Law is the amendment of the payment rate of immovable property tax and complaint procedure.

Article 2

Article 7 of the basic Law shall be deleted and reworded as following:

**Article 7
Tax Rate**

1. The Municipal Assembly of each municipality sets the property tax rates on annual basis at the tax rate of 0.15% to 1% of the market property value.
2. Unfinished property is a property that is still being constructed, which does not fulfill the conditions for normal utilization and will be evaluated forty percent (40%) of the residential property value and with tax rates of these properties.

Article 3

Article 15 of the basic Law shall be deleted and reworded as following:

**Article 15
Tax payment**

1. For each fiscal year, municipal tax on immovable property shall be paid at two (2) equal installments on or before 30 June and 31 December of the tax year.
2. The payment of property tax must be paid fully if there is required the transfer of property or change of the owner whether he is a legal taxpayer, legal beneficiary or other legal beneficiary according to Article 5 of the basic Law.

3. Tax payment for the properties of former social enterprises that are privatized must be made according to evaluations in accordance to Law on Tax on Immovable Property, including calculation of penalty and interest according to Article 20 and 21 of the basic Law.

Article 4

Article 22 of the basic Law shall be deleted and reworded as following:

1. A taxpayer, who disagrees with the decision issued by the Municipal Board, may appeal within thirty (30) days from the date of receipt of the decision from the Municipal Board:

1.1. until 30 November 2012 at the Appeals Review Commission in the Ministry of Finance.

1.2. from 1 December 2012 at the Fiscal Division of the Administrative Department of the Basic Court of Pristina, in accordance with Article 82.B of the Law on amending and supplementing the Law No. 03/L-222 on Tax Administration and Procedures.

2. Where the Municipal Board has not taken a decision within sixty (60) days from the day on which the appeal was filed, the taxpayer may appeal directly to the bodies defined in paragraph 1 of this Article, within their competence.

3. A taxpayer, who disagrees with the decision issued by the Appeals Review Commission at the Ministry of Finance, may appeal to the Supreme Court within sixty (60) days from the day of receipt of the decision, until 30 November 2012.

4. From 1 December 2012, the competent court entitled to receive the appeals against the decisions issued by the competent body for appeals review at the Ministry of Finance, shall be the Basic Court in Pristina.

5. For the matters that are not foreseen in this Law, the Law on amending and supplementing the Law on Tax Administration and Procedure No. 03/L-222 shall find application in the appeal procedure.

Article 5 Entry into Force

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

**Law No. 04/L-100
20 April 2012**

**Promulgated by Decree No.DL-022-2012, dated 17.05.2012, President of the Republic of Kosovo
Atifete Jahjaga.**