

**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. **Minister** - Minister of the Ministry of Finance.

Article 3

1. Article 43 of the basic law, sub-paragraph 2.1.2. shall be reworded with the following text:

2.1.2. nine percent (9%) of gross incomes by services, professional activities, artisan, entertainment and similar of each trimester, but not less than thirty seven point five (37.5) € for trimester.

Article 4

Article 49 of the basic law sub-paragraph 1.1. shall be reworded with the following text:

1.1. the taxpayer who does not agree with the decision of Appeals Division may be initiating the appealing procedure pursuant to the Article 3 of the Law on Amending and Supplementing Law on Tax Administration and Procedures no. 03/L-222. The appeal procedures shall be carried out in accordance with provision set forth in Article 10, 11 and 12 of the Law on Amending and Supplementing Tax Administration and Procedures no. 03/L-222.

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-104
03 May 2012

Promulgated by Decree No.DL-020-2012, dated 17.05.2012, President of the Republic of Kosovo
Atifete Jahjaga.