



Tax&Legal Highlights

Kosovo

The Administrative Instruction No. 01/2019 setting forth the requirements, conditions and procedures for the creation of the unique identification number.

This Administrative Instruction is part of steps taken in order to update business registration and identification in the Republic of Kosovo.

This Administrative Instruction, has been published with the intention to define the requirements, conditions and procedures for the creation of the Unique Identification Number (hereinafter: UIN) for business organizations.

Any person, be that a legal person or a physical person in order to pursue an economic activity independently as a business has to apply and to be provided with a UIN by the Kosovo Business Registration Agency (hereinafter: KBRA).

For purposes of the creating and assigning the UIN, the KBRA after the establishment of the business organization will provide the name of the business organization; the headquarters' address, the legal form as per Article 23 of the Law on Business Organization No. 06/L-016; the date of

registration; the UIN of the business organization and information on the business.

In accordance with Article 266, paragraph 4 of the law on Business Organizations, KBRA and the Tax Administration of Kosovo have to coordinate for the changes, specifically for the timeframes for obtaining the UIN for business organizations.

After the new KBRA system becomes operational, all business organization will have six (6) months, to submit to the KBRA the necessary documentation for obtaining the UIN. If any business organization fails to submit the request for the UIN, then the KBRA and TAK will assign the UIN automatically.

The Law for the prohibition of games of chance No. 06/L-155 has been published, as per the Resolution No.06-R-016 of the Parliament

This Law is the final step towards the prohibition of Games of Chance, steps taken to curb the illegal activities occurring in the premises of such establishments

Similarly, to resolution No. 06-R-016, this Law also is relatively short, with the intention to prohibit and close establishments of games of chance in the entire territory of Kosovo.

The Law abrogates, the previous Law on Games of Chance No. 04/L-080 and all of its sub-legal acts.

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