



Tax&Legal Highlights

Kosovo

Application of Double Tax Treaty between Kosovo and Croatia

The Agreement on Avoidance of Double Taxation and Prevention of Fiscal Evasion signed previously between Kosovo and Croatia becomes applicable as of January 2018

The Agreement for the Elimination of Double Taxation and Fiscal Evasion has been signed in light of considerable cross border economic activity between the Republic of Kosovo and the Republic of Croatia.

The aims of the Agreement have been to clarify, standardize and confirm the fiscal position of taxpayers operating in both countries. It applies to direct taxes on income and capital in each Contracting State incorporating the list of principal taxes to which the provisions of the Agreement are applicable.

The Agreement also provides that in cases where the provisions of the Agreement contradict provisions of national legislation, the provisions of the Agreement shall have priority.

It is worth noting that Kosovo is currently in the negotiation process with additional countries to conclude Double Taxation Treaties.

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