



Tax & Legal Highlights

Kosovo

The Republic of Kosovo and the Republic of Netherlands have cancelled their Double Tax Agreement (DTA).

The Double Tax Agreement made between the former-Yugoslavia and Netherlands is not in use and not applicable since 1st of September 2018.

The Tax Administration of Kosovo, has notified that it has received the notification from the Ministry of Finance in Netherlands and the Ministry of Foreign Affairs of the Republic of Kosovo, that the DTA inherited by former-Yugoslavia is not valid and not applicable since the 1st of September. The cancelation of this agreement has been published in the page of Tax Administration of Kosovo on 5th September 2018.

Therefore, for tax purposes related to incomes of the residents of Kosovo and residents of Netherlands in Kosovo, the provisions of Kosovo tax legislation are applicable.

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The former Double Tax Agreement regulated the following:

- Development of the cooperation for the tax issues;
- Protection of the taxpayer from double taxation;
- Prevention of tax evasion;
- Elimination of discrimination;
- Providing administrative assistance;
- Other assignments foreseen with DTA.

In light of the above, in order to apply the provisions of Kosovo Double Tax Agreements, the following criteria must be met:

- DTA must be effective and applicable;
- The person must be a resident in one or both contracting countries;
- Taxable income must be covered by DTA.

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