

Amendments to the Law on Value Added Tax in Kosovo

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Abstract

Main purpose of this paper is to explore and analyze the objectives and effects of amendments in the Law on Value Added Tax (VAT) as part of the new fiscal package in Kosovo. This paper is based on a quantitative analysis. Some of the methods used in this paperwork are: historical-, descriptive-, and comparative method. It relies on facts and researches conducted by international organizations, based on productive forces and on the development of economic capacities in general, also a comparative overview of the fiscal policies applied in different states. This paper presents also the challenges of Kosovo, towards EU, by harmonizing tax legislation, fiscal policy and combating tax evasion.

Keywords: Fiscal Policy, Value Added Tax, Tax Rates.

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