



**Republika e Kosovës**  
**Republika Kosovo-Republic of Kosovo**  
*Kuvendi - Skupština - Assembly*

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**Law No. 03/L-197**

**ON AMENDMENDING AND SUPPLEMENTING THE LAW No.  
03/L-146 ON VALUE ADDED TAX**

**Assembly of Republic of Kosovo,**

Based on Article 65 (1) of the Constitution of the Republic of Kosovo,

Approves

**LAW ON AMENDMENDING AND SUPPLEMENTING THE LAW  
No. 03/L-146 ON VALUE ADDED TAX**

**Article 1**

1. In Article 64, in paragraphs 2, 3 and 4 the reference “January 1, 2010” is replaced with “July 1, 2010”.
2. In Article 65, paragraph 3, the reference “January 1, 2010” is replaced with “July 1, 2010”.

**Article 2**  
**Entry into force**

This Law shall enter into force fifteen (15) days from the day of publication in the Official Gazette of Republic of Kosovo.

**Law No. 03/L-197**  
**15 April 2010**

**President of the Assembly of the Republic of Kosovo**

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**Jakup KRASNIQI**