UNITED NATIONS United Nations Interim Administration Mission in Kosovo



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PROVISIONAL INSTITUTIONS OF SELF GOVERNMENT

## KUVENDI I KOSOVËS СКУПШТИНА КОСОВА ASSEMBLY OF KOSOVO

### LAW No. 02/L-115

# ON AMENDMENTS AND ADDITION TO LAW ON LIQUIDATION AND REORGANIZATION OF LEGAL PERSONS IN BUNKRUPTCY

#### The Assembly of Kosova,

Pursuant to the Chapter 5.1 (a), (b) and 9.1.26 (a), of the Constitutional Framework for Provisional Self-Government in Kosovo (UNMIK Regulation no. 2001/9, dated from May 15, 2001),

Taking into account that the tax obligations of legal persons on liquidation, after the liquidation expenditures, are one of the key priorities for realization and with the purpose of full implementation of Law No. 2003/4 and promulgated by UNMIK Regulation no.2003/7 on Liquidation and Reorganization of Legal Persons in Bankruptcy.

#### Approves:

# LAW ON AMENDMENTS AND ADDITION TO LAW NO. 2003/4 ON THE LIQUIDATION AND REORGANIZATION OF LEGAL PERSONS IN BUNKRUPTCY

### Article 1

Article 65.1 of the Law no.2003/4 on Liquidation and Reorganization of Legal Persons in bankruptcy is amended and added as follows:

d) Unpaid tax obligations until the moment of opening of bankruptcy procedures.

Existing item (d) becomes (e) whereas item (e) becomes (f), in the text of the Law no. 2003/4.

### Article 2

This law enters into force after adoption by the Assembly of Kosova and promulgation by the Special Representative of Secretary-General.

Law No. 02/L-115 21 June 2007

#### President of the Assembly of Kosova

Kolë Berisha