



UNMIK/DIR/2002/8
29 March 2002

ADMINISTRATIVE DIRECTION NO. 2002/8

**IMPLEMENTING UNMIK REGULATION NO. 2002/4
ON PERSONAL INCOME TAXES IN KOSOVO**

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under UNMIK Regulation No. 2002/4 of 20 February 2002 on Personal Income Taxes in Kosovo,

Taking into account that a personal income tax for the tax period 2002 shall be charged on the taxable income of taxpayers from 1 April 2002,

Hereby issues the following Administrative Direction:

Section 1

Computation of Personal Income Tax for Tax Period 2002

1.1 For the tax period 2002, personal income tax shall be charged on wages earned between 1 April 2002 and 31 December 2002.

1.2 The income tax brackets for the year 2002 prescribed in section 6.1 of UNMIK Regulation No. 2002/4 shall be adjusted proportionally (nine-twelfths) for the nine-month period specified in section 1.1. These adjustments shall be reflected in the withholding tables to be issued by the Central Fiscal Authority in accordance with section 7.3 of UNMIK Regulation No. 2002/4.

Section 2

Entry into Force

The present Administrative Direction shall enter into force on 29 March 2002.

Michael Steiner
Special Representative of the Secretary-General