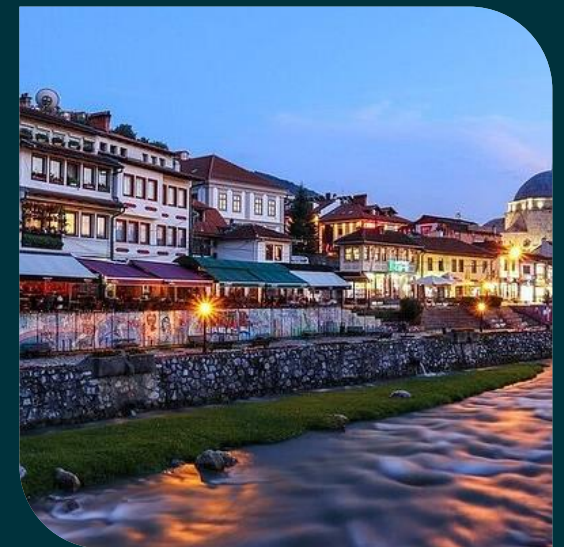


Invest in Kosovo

Start Your Investment
Journey Today!



Why Invest in Kosovo?

8 Reasons to Invest in Kosovo

1

Low-income Tax Rates

2

Advantageous Geographical Position

3

Young Population

4

Institutional support for businesses

5

Quick & Easy Business Registration

6

Liberal Trade Regime

7

Modern Legal Structure (in accordance with EU)

8

Stable Currency and Secure Banking System

Company Registration and business types

Setting up a business in Kosovo is simple and easy. According to the World Bank 'Doing Business 2018 Report', Kosovo ranks 12 in starting a business. Business registration can be done via the Kosovo Business Registration Agency which is under the administration of the Ministry of Trade and Industry. The application can be submitted either online or in any of the 29 business municipality centers, known as 'one-stopshops'

Business Types Characteristics

Type of Business	Minimum Capital	Liability	Required Documents
Individual Business	None	Full Liability	Registration form
General Partnership	None	Full Liability	Registration form, General partnership agreement, Consent of registered agent
Limited Partnership	None	General Partner -Full Liability	Registration form, General partnership agreement, Consent of registered agent
Limited Liability Company	None	Limited Liability – Shareholders fully liable only to the extent of unpaid stocks	Registration form, General partnership agreement, Consent of registered agent
Joint Stock Company	€ 10,000	Limited Liability – Shareholders fully liable only to the extent of unpaid stocks	Registration form, the statute of the company, Articles of Incorporation, Consent of registered agent

Taxation in Kosovo

The tax system in Kosovo is relatively simple and tax rates are low. It includes both direct and indirect taxes (Corporate Income Tax, Personal Income Tax, Value Added Tax, Customs Duty, Excise Tax, etc.). Tax legislation is mainly aligned with the standards of tax legislation of the European Union. The Tax Administration of Kosovo, as country's main enforcement agency with full autonomy administering the tax system in Kosovo, collects the following government central taxes.

Types of Taxes

- Value Added Tax (VAT)
- Corporate Income Tax
- Personal Income Tax
- Withholding Tax
- Pensions Contributions

Corporate Income Tax

Applicable to taxable corporate income and is paid every three months. Based on Law On Corporate Income Tax Nr. 06/L-105, the following corporate tax rates apply in Kosovo: **3-9%** for annual income of 30,000 or less and **10%** for annual income of 30,000 or more.

Value Added Tax

Based on Law on Value Added Tax No. 05/L-037, the VAT is applicable to all persons who conduct economic activity and who exceed the annual turnover of 30,000 Euro. **18 %** - Standard Rate, **8%** - Basic Living Goods

Personal Income Tax

Based on Law on Personal Income Tax No. 05/L-028 every person that receives an income that is taxable in the Republic of Kosovo is subject to this tax. (**0%** 0-250€, **8%** 250-450€, **10%** 450€<)

Pension Contributions

The employer and employee contribute with **5%** each, from the employee's gross salary as a contribution to the employees' pension savings.

Withholding Tax

- Interest and royalties: **10%**.
- Rent: **9%**.
- Services provided from non-residents: **5%**.
- Payments to non-business natural persons, farmers, recycled materials collectors, etc.: **1%**.

Incentives to Invest

Strategic Investments Law

For the purpose of promoting, supporting and protecting sustainable investments and exports in the Republic of Kosovo, including the designation of priority sectors for development, and the obligations of institutions, public authorities and investors related to investments, the Assembly of Kosovo approved Law No. 08/L-209 Year of Sustainable Investments.

Strategic & Supported Sectors

- Manufacturing and processing industry;
- Agriculture
- Information and communication technology;
- Education and training, research and innovation;
- Health
- Tourism
- Waste water and waste management;
- Transportation
- Energy
- Mining

Main Requirements

- Minimum 10 Million Euro investment;
- Strategic Investment Proposal
- Detailed Business Plan – (product description, operational plan, human resources management plan, legal issue plan and liability insurance, sales and marketing plan, environmental and social management plan, description of social and environmental responsibilities, financial management plan)
- Audited Financial Statements
- Proof of Funds
- References for similar projects
- Background Information of the Investor
- Clear Legal History

Why Invest in Kosovo?

Kosovo is an emerging destination for investors seeking growth, innovation, and strategic opportunities. With a combination of favorable business conditions, strategic geographic advantages, and a skilled workforce, Kosovo offers a compelling environment for those looking to expand into the Balkans and beyond. Whether you're seeking access to new markets, competitive operational costs, or a strong talent pool, investing in Kosovo provides a foundation for long-term success and sustainable returns.

Young and Competitive Workforce

With a young (70%, <35), dynamic, and highly educated workforce, Kosovo offers competitive labor costs without compromising on quality. The growing focus on technical education and language proficiency, particularly in English and German, positions Kosovo as a hub for different industries such as ICT and other business services. Low hiring costs and ease of hiring employees, make Kosovo one of the most favorable countries in the region to invest.

Unemployment Rate- 26%, Male- 23%, Female- 34%, Average Salary - 550€.

Growing Sectors with High Investment Potential

Level three is the first level of bullets

Kosovo offers significant opportunities across rapidly developing sectors such as [Information and Communications Technology \(ICT\)](#), [renewable energy](#), [agriculture](#), and [manufacturing](#). The country's focus on innovation and infrastructure development makes it an attractive destination for investors seeking high-growth sectors with untapped potential and government support for sustainable development initiatives.

Strategic Location and Market Access

Kosovo's central position in the Balkans offers direct access to major European markets. Several trade agreements are in force which enable investors benefit from duty-free access to over 600 million consumers.

[Free Trade Agreements with 28 European Countries.](#) The agreements state that all products from Kosovo, with some exceptions, enjoy full access to the EU market, whereas the EU products in Kosovo will be liberalized according to time limits progressively.

[Central European Free Trade Agreement \(CEFTA\).](#) Albania, Bosnia and Herzegovina, Croatia, Kosovo, Moldova, Montenegro, North Macedonia, and Serbia.

[Stabilization and Association Agreement.](#) The Agreement allows the Kosovo industrial goods and services to be exported to EU and vice versa with reduced or removed custom tariffs.



Welcome to Nexia Kosovo, where opportunity meets innovation.

As a rapidly growing market with untapped potential, Kosovo offers a unique investment landscape poised for sustainable growth and strategic expansion. Our team of experts is here to guide you through every step of your investment journey, ensuring you capitalize on emerging opportunities and navigate challenges with confidence.

Let us help you shape your future in Kosovo's dynamic economy.

Audit. Tax. Advisory.

Who Are We?

Nexia is a leading, global network of independent audit, accounting and consulting firms.

Nexia is more than a network. It is a forward-looking community, guided by shared values and trusted relationships. Nexia is by the members, for the members; for the client; for the future.

Our Values

Personal relationships

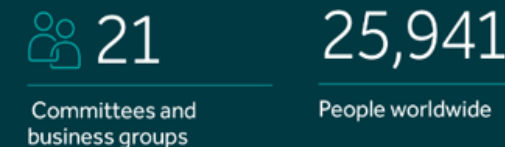
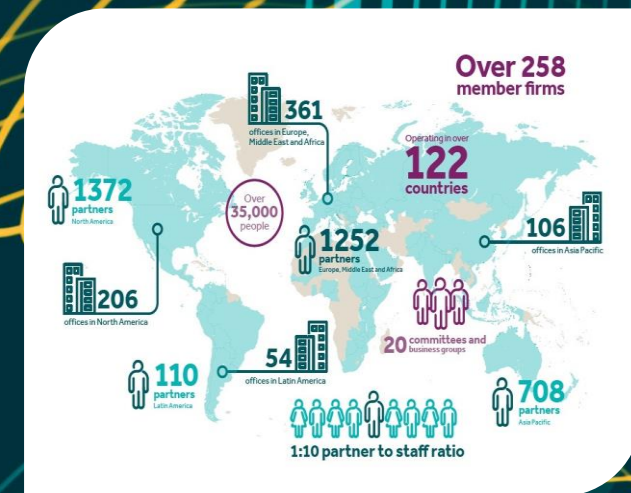
Nexia's strength stems from the quality of personal relationships forged between our people and our clients, ensuring greater trust, responsiveness and more effective service delivery.

Better connected

We are characterized by people with an innovative and entrepreneurial spirit who can relate closely to the type of clients we serve.

Business-minded

We draw on the expertise of our people across the globe to support clients as they grow and expand into new markets.



Our world in numbers



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“When you choose Nexia, you get a more responsive, more personal, partner-led service, across the world”