

TAXES AND BUSINESS

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ABSTRACT

Taxes aimed at accumulating the necessary tools for the implementation of public expenditure. They vary from time to time and from place to place, they are numerous and varied where strategically are involved all classes of society. The importance of taxes has increased more and more in their historical development, the results have been expressed in the permanent extension of tax taxpayers, the number of tax types and growth of tax load. Theory of tax analysis is defined by simplicity of economic development of a country, meeting the needs and demands of the citizens of that country in analogous manner, and determining the amounts of budget entry into that state. Free tax is mandatory and non-refundable in the state budget or in the budget of the local government, is set by law and is paid by any person exercising public rights or benefits of public service. Characteristic of tax liability means that tributary tax are obliged to pay tax, otherwise if they do not pay tax compulsory, cashing is done in violent manner. Tax liability arises when a person realizes income, when become a property owner or makes payments, which is subject of tax legislation. Taxes have a fundamental role in the construction of business reform and strategy, and as such is essential to the overall climate for doing business. The Government of Kosovo has undertaken a series of measures related to the business environment by eliminating a series of bureaucratic barriers, but has not substantially affected the tax base and has not properly oriented business climate, in an environment such as we are, in the process of creating and building the state and its institutions.