

VOLUNTARY LIQUIDATION AND DISSOLUTION OF TRADING ASSOCIATIONS

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ABSTRACT

Through this abstract I will try to present the paper which needs a scientific treatment. After new circumstances created after the war, it is an immediate necessity to build and create a new mentality for the Voluntary Dissolution of Trading Associations. Voluntary Dissolutions in the past and nowadays had an important and great role in economy, be that national or global. In Kosovo, Voluntary Dissolution is regulated by Law No.02/L-123 for Trading Associations, whereas in Albania with the Law No.9723 for the National Center of registration. Since 2000 when the registration of businesses has started until the date 31.09.2015, in the Kosovo Agency for Business Registration there have been 140178 registered businesses, whereas 16607 businesses were dissolved. The paper will be structured into two parts: In the first part the elaboration of the respective legislation of Kosovo and Albania for the Voluntary Dissolution will be done. In the second part it will be discussed about the conditions for voluntary dissolution of businesses. The paper will analyze voluntary dissolution in general and at the end there will be a tabular summary were included you will find different kinds of businesses, dissolved in respective municipalities and also conclusions.

Keywords: KBRA, Law, Dissolution, LLC, JSC etc.