Pursuant to Article 3 of the Law no. 03/L-222 on Tax Administration and Procedures, amended and supplemented by Law no. 04/L-102 and Law no. 04/L-223, General Director of Tax Administration of Kosovo, issues the following:

GUIDELINE ON THE PROCEDURES FOR BEING SUPPLIED WITH TAX VERIFICATION

Purpose

The purpose of this guideline is to inform persons/taxpayers for the procedures to be followed in order to be supplied with Tax Verification, as well as the responsibilities of the officials of Taxpayers Services and Education in the regional Directorates to issue tax verification.

Tax Verification

Tax Verification is the document which shows the current tax status of the person/taxpayer, issued by TAK and which will be used for various purposes. Tax Verification issued by TAK, does not contain stamp/signature, but it is a valid document. The veracity of the content of Tax Verification can be verified at any time through TAK e-mail address http://evertetimi.atk-ks.org. Institutions which receive the Tax Verification are able to verify that the Tax Verification is identical to the status of that person/taxpayer at TAK, on the date the verification was issued.

Application for Tax Verification

Taxpayer Services and Education (TSE) in the regional Directorates are obliged to be ready at any time to provide information to the person/taxpayer interested for Tax Verification, how to be supplied with the requested document. The guidance on which documents should be submitted when applying for a Tax Verification shall be made public and placed where it can be seen, or freely be served to the person/taxpayer.

The application for Tax Verification can be made manually in the respective TSE regional office (person/taxpayer) or electronically through the TAK web site (natural person) and through the EDI Electronic System (taxpayer).
**Supplied with Tax Verification manually**

The person/taxpayer, requesting to be supplied with Tax Verification, shall apply to the respective TSE regional office. The TSE office verifies that the data required in the application are completed and accurate. The respective TSE regional office is required to archive the tax verification application along with the accompanying documentation, including the taxpayer's status printed at the time of application for tax verification, as well as the Tax Verification issued by TAK.

A non-business natural person, who does not have an open tax account at TAK, is provided with a Tax Verification at the time of application, depending on its status in TAK. The taxpayer requesting to be supplied with Tax Verification should have tax declarations for open accounts in TAK, on regular basis, for the past six (6) years.

The taxpayer, who cannot be supplied with Tax Verification at the time of application due to verification of its status by the Operator, the TSE office issues a proof that the same applied for Tax Verification.

**The documentation required to apply manually for Tax Verification**

1. **The taxpayer applying for Tax Verification, shall have the following documents:**
   - Application for Tax Verification (obtained at the TSE regional office or TAK web site)
   - Copy of the owner/manager’s ID card or copy of the authorization from the owner/manager if Tax Verification is required by the representative on behalf of the taxpayer.
   - General status (the status must be of the date of request for Tax Verification).

**Note:** The taxpayer can be supplied with Tax Verification even if there are liabilities, but in the verification is written that the taxpayer has unpaid liabilities. Exceptions to this, the Tax Verification with tax debts or other unpaid tax liabilities is not issued when Tax Verification is required for Business Deregistration, Change of Business Ownership, Change of Business Form, etc., so in these cases the Tax Verification is issued only then when all tax liabilities are paid.

If the Tax Verification is required for Business Deregistration, Change of Business Ownership, Change of Business Form, such verification can be obtained (withdrawn) by the taxpayer only when the taxpayer submits (returns):
   - Original Certificate of Fiscal Number (if any)
   - Original VAT Certificate (if any).
2. A non-business natural person applying for Tax Verification shall have the following documents:
   - Application for Tax Verification (obtained at the TSE regional office or TAK web site)
   - ID/passport copy of the person and copy of the authorization from the person if the Tax Verification is requested by the representative on behalf of the person. Exceptions to this, persons who do not possess an identity card/passport must have a copy of the birth certificate/extract.
   - General status (the status must be of the date of request for Tax Verification).

If the same party has, in prior, applied and has been supplied with Tax Verification according to his request on a regular basis, and in the meantime there is a need to (re-apply) for a new verification, his application will be accepted and will be attached to the previous application, without having to submit all the above documents except for the general status of the taxpayer. In the cases when the person making the request changes, it is then required the identification document and in cases when the taxpayer changes, additional documents are required.
Kërkuesi për Vërtetim Të Timër

Kërkoj nga Administrata Të Timër e Kosovës, zyra regionale në: ___________ të më lëshoj nje Vërtetim Të Timër me të cilin është përmendet se:

Të Timër i ngjashëm:

Numri Fisikal:

Pronari:

Numri Personal:

Adresa:

Komuna:

I ka kryer të gjitha detyrimet të timër në Administrata Të Timër të Kosovës.

Vërtetimi më nevojitet me qellim të:

Numri i telefonit për kontakt shëtit

Nënshkrimi dhe vula:
Supplied with Tax Verification electronically

The taxpayer, requesting to be supplied with Tax Verification electronically shall use the EDI Electronic System. While, the non-business natural person requesting to be supplied with Tax Verification electronically shall use the TAK's web site or directly the link [https://everetimi.atk-ks.org/](https://everetimi.atk-ks.org/)

Supplied with Tax Verification online through Electronic System - EDI

Through EDI Electronic System, the taxpayers (businesses) can be supplied with Tax Verification for the following purposes:

- Visa application;
- Tender application;
- Gaining citizenship;
- Renunciation of citizenship;
- Maternity leave;
- Renewal of residence permit in Kosovo;
- Licence application;
- Renewal licence application;
- Renewal lines application;
- Loan application;
- Grant application;
- Donation application;
- Subsidy application;
- Surname change application;
- Customs warehouse application.

When the taxpayer (business) requests a Tax Verification for any other reason, which is not listed in the table above, the supply with Tax Verification is made only at the relevant TSE office, such as:

- Business deregistration;
- Change of Business Form;
- Change of Business Ownership;
- Annual turnover;
- Fiscal cash registers deregistration;
- Others.
Steps to be followed by the taxpayer (business), in order to be supplied with an online Tax Verification through EDI Electronic System

**Step 1:** Click on the address [www.atk-ks.org](http://www.atk-ks.org) and enter the website of the Tax Administration of Kosovo. Once logged in, on the left side of the webpage click on the **EDI - Electronic Declaration** link.

**Step 2:** Once you click on the **EDI-Electronic Declaration** link, the window as below shall open, where you must fill out the fields:

- **User** – Enter the Fiscal Number or Unique Business Registration Number;
- **Password** – Enter the password sent by TAK when registering on the EDI system or the password you have changed after TAK sent it to you.
- **Code** – Enter the code in the message, for example. ce8w

Once you fill in the fields, press the **Login** key....
**Step 3:** Now you are logged in to the EDI Electronic System, click on the link *Services.*

![EDI Electronic System Screenshot](image1.png)

**Step 4:** Once you click on the *Services* link, select the *Tax Verification* service.

![Tax Verification Screenshot](image2.png)

**Step 5:** Now you are logged in to the Tax Verification Download service, select the *Reason for Issuance of Tax Verification.*

![Reason for Issuance of Tax Verification Screenshot](image3.png)
**Step 6:** Once you click to select the *Reason for issuance of Tax Verification*, all types of Tax Verification will be presented to you, which can be downloaded through the EDI Electronic System. In cases you ask for a Tax Verification for any other reason, which is not listed in the table above, the Tax Verification is issued only in the respective TSE office.

**Step 7:** After you select the reason for issuing the Tax Verification, e.g. Tender Application, then press the *Generate Verification* button.
Step 8: After you press the Generate Verification button, the required verification will be generated as follows:

**VÉRTETIM TATIMOR**
**TAX VERIFICATION**
**PORESKA POTVRDA**

Administratet Tatimor e Kosovës verifikon se persona i identifikuar më poshtë:
Tax Administration of Kosovo certifies that the person identified below:

Poreska Administratëja Kosova overesa da delte Identifikacione liçe:

<table>
<thead>
<tr>
<th>Name of Person:</th>
<th>TEST CORP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Number:</td>
<td>601138177</td>
</tr>
<tr>
<td>Municipality:</td>
<td>PRISHTINË</td>
</tr>
<tr>
<td>Date:</td>
<td>02.05.2017</td>
</tr>
</tbody>
</table>

Aplikim për Tënder

Verifikimin e këtij vërtetimi tatimor, mund të bënë si linkun:
Verification of this tax verification, you can do on the link - Verifikacion e pusekë potvërdë, mund të uvetuar i linkut:
https://eVërtetimi.atk-ks.org/TaxVer/ReadTaxVer
Online confirmation of Tax Verification

**Step 1:** Login to the address [http://evertetimi.atk-ks.org](http://evertetimi.atk-ks.org).

**Step 2:** Once logged in to the address [http://evertetimi.atk-ks.org](http://evertetimi.atk-ks.org), click on the link **Search Certificate.**
Step 3: Once you click on the **Search Verification** link, enter the serial number of the Tax Verification downloaded electronically for example, Enter the serial number of the Verification generated above: 1000349778 and then click on the **Search** button.

Step 4: Once you click on the **Search** button you will see the Tax Verification details, at the time of issuance by TAK, such as: **Personal Number, Name of Person, Municipality, Date, and Reason for Issuance, Tax Status and Validity.**
Steps to be followed by a non-business natural person requesting to be supplied with Tax Verification online through TAK web site or directly on link https://evretetimi.atk-ks.org/

The following guidelines serve to a non-business natural person who needs the Tax Verification for various needs, such as: visa application, renunciation of citizenship, gaining citizenship, renewal of residence permit in Kosovo, maternity leave etc. in order to download the Tax Verification, the steps below shall be followed:

**Step 1:** Click on [www.atk-ks.org](http://www.atk-ks.org) and log in to the Tax Administration of Kosovo website, on the left site of the website click the link **Tax Verification**, or directly access to the link [https://evretetimi.atk-ks.org/](https://evretetimi.atk-ks.org/)

![Image of Tax Administration of Kosovo website]

**Step 2:** Once you click the link **Tax Verification**, or the link [https://evretetimi.atk-ks.org/](https://evretetimi.atk-ks.org/), the following window opens:

![Image of Tax Verification window]

Initially, you must have an open account in order to log in and be able to download the Tax Verification. If you have an open account then click on the **Login** button, otherwise you need to click on the **Register** button.
**Step 3:** After clicking on the **Register** button the following window opens, where you fill out all the fields:

![Registration Window](image)

**Step 4:** After filling out all fields, reading the terms of contract and clicking on the **Register** button appears the confirmation message “Registration is completed successfully; you will receive confirmation by email”.

![Confirmation Message](image)

**Step 5:** The password is sent to the user’s e-mail written in the required field during the registration.

![Password Email](image)

**Step 6:** Once you click on the **Login** button, the following window opens, where you need to fill out the fields:
- User - enter your personal number
- Password - enter the password sent in the confirmation email.

Once you have completed the required fields, click on the **Login** button.

![Login Window](image)
Step 7: The natural person is logged in the application for downloading Tax Verification.

Step 8: In the following window, click on the **Download Verification** button where the window opens to fill out the fields required for downloading Tax Verification.

Step 9: In addition to the fields **Name of person**, **Personal number** and **Municipality**, which appear automatically, fields **Reason for issuance** and fields for other reasons of issuance, if any, must be filled out by the user. Click on the **Generate Verification** button to download Tax Verification.
Step 10: Once you click the Generate Verification button, the required verification will be generated as follows:

Republika e Kosovës - Republika Kosova - Republic of Kosovo
Ministria e Financave - Ministry of Finance
Administrata Tatimore e Kosovës - Tax Administration of Kosovo

VİRTETIM TATIMOR
TAX VERIFICATION
PORESKA POTVRDA

Administrtata Tatimore e Kosovës verifikon se personi i identifikuar më poshtë:

Tax Administration of Kosovo certifies that the person identified below:

Poreska Administracija Kosova overaza da dolje Identifikaciono lice:

Email i personit:

Rashtri Personi X
Ime i personit:

Rashtri Personi X

Numri Identifikues Personalis:

Peshqese Personis
Personal Identification Number:

Identifikacioni Lëshi Rreg:

Nimri Fiskalis:

Peshqese Fiskalis
Fiscal Number:

Fiskalni Rreg:

Kommuna:

Municipality:

Optëna:

Data:

Dato:

Data:

Arijeja e lëshimit:

Signet:

Rading tazavancja:

Personi X

1000000000

600000000

Pristitine

04.05.2017

Aplikimi për Vitez

ka këtë gjenjje tatimore në ATK:

has the folowing tax position with the ATK:

ima sëdeticë pasifikë stantje u PAK:

Personi është i regjistroar në ATK dhe nuk ka banorë aktuale tatimore të passhyrtër apo obligeje të tjerë tatimore

This person is registered with ATK and has no current outstanding tax debts or other obligations

Lice je regjistrovana u PAK i nema aktuelles nejstrejte pireskë e poitove dhe drugh pireskë obashë

ATK vërtetet se informata e dhënë janë të saktë dhe të plotë me dalën e këto vërtetimi tatimore, mirëpo, ky vërtetim nuk përjashtoj obligejët tatimore që mund të ndihmë të të ardhmen.

ATK certifies that this information is correct and complete as of the date of this verification, but this verification does not exclude future tax obligations.

PAK overaza da su date informacione taçme dhe potpune sa datunom ove portve, ali ova portva ne ishtuqje pireska obashë koja mogu nastaut u budëcmistë.

Vërtetimi vjen 6 muaj nga data e lëshimit

The verification is valid for 6 months from the day it is issued

Potruda vozi 6 meseci od danaste je lëshata

https://evertetimi.atk-ks.org/TaxVer/ReadTaxVer
Online confirmation of Tax Verification

Step 1: Login to the address [http://evertetimi.atk-ks.org](http://evertetimi.atk-ks.org).

Step 2: Once logged in to the address [http://evertetimi.atk-ks.org](http://evertetimi.atk-ks.org), click on the link Search Verification.
**Step 3:** Once you click on the link *Search for Tax Verification*, Enter the serial number of Tax Verification downloaded electronically. For example, Enter the serial number of Verification generated above: 1000350778 and then click on the button *Search*.

**Step 4:** Once you click on the button *Search* the Tax Verification data will be shown, at the moment of issuance by TAK, such as: Personal Number, Person’s Name, Municipality, Date, Reason of Issuance, Tax Status and Validity.
What should the TSE official consider when accepting the tax verification request?

During the verification of the person's/taxpayer's status at the SIGTAS system, when identified that a statement of taxes or contributions is missing, while the party provides the original statement proving that he/she has declared the tax / pension contributions, then the TSE official is authorized to verify and photocopy this original statement in two (2) copies. A copy of the tax statement will be attached to the application and a copy will be forwarded to the Division of the Tax Account Management (operator in the Region) for processing.

If the person/taxpayer (from whom it is required), has no evidence that he/she has completed tax statements for tax accounts in the last six (6) years, then he/she is advised to first complete tax statements and bring the evidence regarding the statements, in order for them to be attached to the application, and then the application to be received by the TSE office.

If the person/taxpayer has completed tax statements for tax accounts in the last six (6) years, however, there are unpaid liabilities (debts) then the Tax Verification can be issued with the status as it is in the TAK system. Exceptions to this, TSE should not issue Tax Verification with unpaid debts, in cases when taxpayer requests a Tax Verification with the reason for Business Deregistration, Changing the Business Form, Change of Property, Deregistration of Fiscal Cash Register, etc.

Taxpayer liabilities

In cases where the overall situation of the taxpayer is with debts and on the other hand, there are prepayments, to be supplied with Tax Verification, without liabilities to TAK, the taxpayer may apply for debit-credit compensation and such application must be processed on the System. Thus, once the situation in the System is settled, the taxpayer is supplied with Tax Verification, without liabilities to TAK.

Note: Unless the application is fully completed with the documents required to be supplied with tax verification, it will not be accepted by the officer of the respective TSE Office. Also, if the person/taxpayer makes a mistake while filling out the application, it is not allowed to correct the error with a corrector, but a new application must be filled out, instead.

The deadlines for submission of documents required by the taxpayer should be as short as possible and within 24 hours, in maximum of three days.

Issuance of Verifications

When the person/taxpayer submits the completed application as required, the TSE officer prints the necessary verification for the person/taxpayer.

The Tax Verification is not stamped; it is signed by the TSE official. Tax Verification is a valid document as it is considered having an electronic stamp and signature. The authenticity of the Tax Verification contents can be verified at any time through the electronic address of TAK http://evertetimi.atk-ks.org
Prior to being given to the party, a copy of the Tax Verification must be saved (archived) with the respective TSE office.

In the case the taxpayer withdraws (is issued with) the verification, when the purpose of the Tax Verification is Business Deregistration, Change of business form, Change of ownership, the party must be signed, the name and surname, identification number and other necessary data must be filled.

The tax verification, issued by TAK, will have one of the following conditions:

- TAK has no records for the person
- The person is registered in TAK and does not have any unpaid current tax debts or other tax liabilities
- The person is registered in TAK and is currently in agreement to settle the remaining tax debts with instalments
- The person is registered in TAK and has unpaid tax debts or other tax liabilities
- The person is an employee, TAK has no records of his/her completion.

What are the other steps to be undertaken by the regional TSE offices?

TSE officers in the Regional Directorates are responsible for receiving the request/application and issuing the Tax Verification.

For completed applications as required by this guide, TSE should not have reasons for delays.

Supply with Tax Verification, despite the tax liabilities of the person/taxpayer

The person/taxpayer can be supplied with Tax Verification even if there are current unpaid tax debts to TAK. Exception to this, the taxpayer who requests Tax Verification for Business Deregistration, Change of Business Form, Change of Ownership, and Deregistration of Fiscal Cash Register cannot be supplied with Tax Verification without paying all tax liabilities.

If a non-business physical person, who is employed and tax liabilities to TAK belong to the employer, requests a Tax Verification, regardless of the employer having unpaid tax debts to TAK, the employee must be supplied with Tax Verification.

Where can Tax Verification be obtained?

In order to facilitate the procedures and to provide better and faster services by TAK, a non-business physical person can be supplied with Tax Verification on-line through the TAK Web site or the link https://evertetimi.atk-ks.org/ or any of the nearest regional TSE offices.

Meanwhile, the taxpayer (business) can be supplied with online Tax Verification through the EDI Electronic System or respective regional TSE office.
Validity of Tax Verification

The terms of validity of a Tax Verification are as follows:

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Validity of the Tax Verification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Visa Application</td>
<td>6 months</td>
</tr>
<tr>
<td>Tender application</td>
<td>90 days</td>
</tr>
<tr>
<td>Gaining citizenship</td>
<td>90 days</td>
</tr>
<tr>
<td>Renunciation of citizenship</td>
<td>90 days</td>
</tr>
<tr>
<td>Maternity leave</td>
<td>90 days</td>
</tr>
<tr>
<td>Renewal of residence permit in Kosovo</td>
<td>90 days</td>
</tr>
<tr>
<td>Licence application</td>
<td>90 days</td>
</tr>
<tr>
<td>Renewal licence application</td>
<td>90 days</td>
</tr>
<tr>
<td>Renewal lines application</td>
<td>90 days</td>
</tr>
<tr>
<td>Loan application</td>
<td>90 days</td>
</tr>
<tr>
<td>Grant application</td>
<td>90 days</td>
</tr>
<tr>
<td>Donation application</td>
<td>90 days</td>
</tr>
<tr>
<td>Subsidy application</td>
<td>90 days</td>
</tr>
<tr>
<td>Surname change application</td>
<td>90 days</td>
</tr>
<tr>
<td>Customs warehouse application</td>
<td>90 days</td>
</tr>
<tr>
<td>Business deregistration</td>
<td>10 days</td>
</tr>
<tr>
<td>Change of Business Form</td>
<td>7 days</td>
</tr>
<tr>
<td>Change of Business Ownership</td>
<td>7 days</td>
</tr>
<tr>
<td>Annual turnover</td>
<td>90 days</td>
</tr>
<tr>
<td>Deregistration of Fiscal cash registers</td>
<td>10 days</td>
</tr>
<tr>
<td>Others</td>
<td>90 days</td>
</tr>
</tbody>
</table>

Transitional Provisions

This Guide abrogates all previous Guidelines that have regulated this issue.

Entry into force

This Guide enters into force on the date of its signing by the General Director of TAK.

Date: 22/05/2017

General Director of TAK