

8. EDI

EDI is an abbreviation of the electronic declaration e-declaration. It is a more advanced, faster and easier method of declaration and payment of taxes. This system allows you create an online account with TAK, where you can fill-in and declare tax returns and check your tax history.

9. Call Center

Call Centre provides services for taxpayers by notifying them about: debts they have to TAK, the tax returns missing in the system, the debt payment options, debt payment methods, etc.

10. Reporting corruption of TAK staff and tax evasion

Tak provides the opportunity to notify cases of tax evasion, corruption or bad conduct of tak staff via free of charge telephone line:



 **0800-80-800**

**“ Tax payment ensures
an economical
stability of the country! ”**

TAK contacts

If you need more information, we encourage you to review the relevant laws and administrative instructions. These are available on our website www.atk-ks.org. If you are not able to find answers to your questions, the TAK staff is available to assist you, there contact the nearest office of TAK:

Telephones:

LTU : 038/200 346 41

Prishtina-1: 038/200-255-21

Prishtina-2: 038/200-255-02

Prishtina-3: 038/200-255-17

Prizreni: 029/244-963

Peja: 039/432-812

Ferizaj: 0290/321-668

Gjilani: 0280/326-967

Mitrovica: 028/590-667

Gjakova: 0390/330-021

Headquarter: 038/200-250-17

Corporate toll free line:

 **0800-80-800**

Address: Këndi i rrugëve Bill Clinton & Dëshmorët e Kombit
10000 Prishtinë, Kosovë
Tel & Fax: +381 (0)38 200 250 17 & 200 250 07
Email: info@atk-ks.org; Web: www.atk-ks.org



Administrata Tatimore e Kosovës
Poreska Administracija Kosova
Tax Administration of Kosovo

GENERAL INFORMATION ON TAK

Leaflet with general information on TAK based on Law No. 03/L - 222 on Tax Administration and Procedures, is for the purpose of Education and Information of Taxpayers for their rights and obligations that result from this law

1. Mission of the Tax Administration of Kosovo

- To increase the voluntary compliance of obligations to the maximum, with full concentration on tax legislation;
- To provide professional, transparent and effective services for the community of taxpayers so they understand their obligations to pay taxes, and
- To ensure proper and uniform application as well as strengthening of tax laws in order to collect revenue for the budget of Kosovo efficiently and at a low cost.

2. The Vision of Tax Administration of Kosovo

- To establish and maintain a positive image for the benefit of the state of Kosovo;
- To be respected by our customers and recognized by international organizations and institutions;
- To consist of professional and energetic staff that will guarantee a high level of transparency and modernization of our services in relation to our customers, through which we will become the main source of revenue for the state of Kosovo.

3. Values of the Tax Administration of Kosovo

- Integrity and sincerity are the cornerstone of our institution, to provide equal treatment to taxpayers and fair law enforcement;
- Professionalism is the key to success in fulfillment of our mission, aiming the continuous improvements towards higher success criteria ;
- Transparency is the key element to establish strong bonds with the taxpayer and trust to the Tax Administration.
- Respect towards taxpayers is proved through our contacts through which we accept their rights and our obligations.
- Flexibility is the basis of new activities in our organization.

4. Taxpayer advocate Your voice within TAK

The Taxpayer Advocate operates within TAK and serves taxpayers seeking help in resolving problems with TAK or those who believe that a TAK procedure is not being implemented according to procedures prescribed by the tax legislation. The services of the Taxpayer Advocate are free of charge.

You can contact the Taxpayer Advocate through e-mail address: e-mail address: avokati.tatimpaguesve@atk-ks.org, or through the phone number **+381 38 200 347 09**

5. Equipment with the Fiscal Number FN

The Fiscal Number is the taxpayer identification number TAK issues for each taxpayer and used for tax purposes. The application for a fiscal number must be submitted at the appropriate regional office of TAK within 15 business days after it is registered in the Business Registration Agency of Kosovo. The equipment with a Fiscal Number shall be made within the day of application.

6. Types of taxes and tax rate

The tax system in Kosovo is part of a national fiscal policy that is in line with best practices of the European Union. Based on modern laws, TAK practices the self-declaration method aiming to promote the justice system, to enhance voluntary, effective and timely compliance.

Taxes and pensions managed by TAK are the following:

1. Value added tax - VAT that is 16 %
2. Corporate Incomes Tax - CIT is 10%
3. Personal Income Tax - PIT, as follows:

Tax rate	Monthly incomes	Annual incomes
0%	0 to 80	0 to 960
4%	80 to 250	960 to 3000
8%	250 to 450	3000 to 5400
10%	450 or more	5400 or more

4. Pension Contributions

Employer	Employee	Total
Minimum 5%	Minimum 5%	Minimum 10%
Maximum 15%	Maximum 15%	Maximum 30%

7. Tax forms and declaration methods

To download tax forms, taxpayers should be equipped with a Fiscal Number, as all tax forms are downloadable ONLY electronically through the webpage of TAK, www.atk-ks.org and through the Fiscal Number.

Note: "The tax form can be used only once for a tax period, therefore every time before you submit the tax return we kindly ask you to electronically download the respective statement by the webpage of TAK"

Fiscal Number:

The following are tax forms applied and their abbreviations:

Name of Foms	Abbreviation
Tax on rent and intangible property statement	IR
Quarterly advance payment for Large Individual Businesses	IL
Quarterly advance payment for Small Individual Businesses	IS
Monthly wage withholding form	WM
Monthly statement of withholdings and payment of the tax on interest, ownership rights, rent, winnings in the lottery and games wr of chance and of the non-resident	WR
Quarterly advance payment for small corporations	QS
Quarterly advance payment for large corporations	QL
Tax return on Corporate Incomes	CD
VAT payment and declaration form	TV
Annual declaration and payment form of the Personal Income Tax	PD
Statement of pension contributions and remittance form	CM
Refund / Rebate/ Reimbursement Form	KRR
Annual Declaration of Partnership Form	DO
Principal Employer Designation Form	FCPK
Authorization for tax information	AIT

Note: Each form has the identification number Individual barcode, therefore for each statement there should be downloaded a special form in order to be processed in the TAK database. In the table, there are listed the forms currently used, however, in the electronic address where the forms are downloaded there exist also other forms, which were used earlier for previous periods and taxes.