

TAK contacts

If you need further information, TAK encourages you to review respective laws and administrative instructions. These are available on the website www.atk-ks.org. If you are not able to find the answer on your questions, TAK staff is available to assist you, therefore approach the nearest TAK offices:



Administrata Tatimore e Kosovës
Poreska Administracija Kosova
Tax Administration of Kosovo

3. Obligation for paying tax on time

Under Article 119 of Constitution of Republic of Kosovo, each person is required to pay taxes and other contributions provided by law, therefore on this base TAK expects from you to:

- Pay the full amount of taxes by the due dates;
- Pay the full amount of any balance outstanding resulting from assessment or reassessment;
- Withhold and remit by due dates all taxes withheld or collected on behalf of others.

4. Obligation to be equipped with Fiscal Number

- Before you are opening a business you must be equipped with fiscal number, and use this number in all your dealings with TAK;
- If you are required or wish to file a tax return, you must be equipped with fiscal number.
- If you are a non resident person, subject to taxation in conformity with tax legislation, assign a fiscal representative, before you commence any economic activity in Kosovo.

If you do not fulfill your tax obligations:

- Law can provide penalties and/or interest
- Tax evasion and violations may imply criminal offences, and in more serious cases prosecution actions may be undertaken.

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

TAXPAYER'S RIGHTS AND OBLIGATIONS

*Adhering to the tax law is essential
civic responsibility!*

Introduction

This document was prepared, for summarizing and explaining in more clear and understandable language the basic taxpayer's rights and obligations, in relation to TAK and tax legislation.

BASIC TAXPAYER'S RIGHTS

1. The right for being advised, assisted and heard

TAK will treat you with courtesy and consideration at all times, and in normal circumstances will:

- Assist taxpayers for having an understanding and complying with tax liabilities;
- Explain the reasons for decisions taken in relation to your issues;
- Finalize refund claims within 60 days after the claim submission;
- Answer on your written questions within 15 working days¹;
- Review urgent issues at shortest possible time;
- Give you the opportunity to have your certified legal or taxation adviser present during any investigation;
- After the completion of an audit, submits the relevant report or written advice on audit result, as well the reasons for the decision that we have taken;
- Send the details, about the way how the assessment was calculated.

If you believe this right was not respected, we encourage you to contact Taxpayer's Advocate:

E-mail: avokatitativpaguesve@atk-ks.org
Tel: +381 38 200 347 09

¹If the question requires additional explanation, or it has specific nature, TAK will contact you for obtaining further information, thus in such cases the answer can delay longer than 15 days.

2. The right for equal, ethical and professional treatment

TAK in normal circumstances, will:

- Inform you 3 days earlier for conducting an interview, visit or other issue where it is involved the presentation of documents that are related to taxes;
- Advise you for the purpose of the visit and our requirements;
- Arrange appropriate time and place for meeting with you, and give you time to prepare necessary documents;
- Ask for access on information which is relevant only for tax needs.
- Keep your data confidentiality and use this data within tax administration and only at the required level for administration of taxes.

If you believe this right was not respected, we encourage you to contact Professional Standards Office:

E-mail: standardet.profesionale@atk-ks.org
Tel: +381 38 200 250 46

3. The right to appeal

TAK will try to:

- In case you have no adequate information, or you are in a need for explanations, explain fully to you about your rights for review, dispute and appeal;
- Review your case, if you believe your evidences were misinterpreted, the law was applied incorrectly or your case was not treated correctly;
- Ensure you, the review was performed in comprehensive, professional and impartial manner. This will be accomplished by the representatives not originally involved in the decision;
- Ask for additional information from you, when it is needed to resolve the issue in dispute;
- Determine your dispute within 60 days²;
- Present the reasons if your dispute was accepted, partially canceled or refused.

If you believe this right was not respected, we encourage you to contact Taxpayer's Advocate:

E-mail: avokatitativpaguesve@atk-ks.org
Tel: +381 38 200 347 09

²If Appeals Department finds out that addition information is needed from TAK or from Taxpayer's side, time period for making the decision for the case is suspended from the time when AD asks additional information until the information is received by AD.

1. Obligation for being genuine and cooperative

TAK expects from you to:

- Provide complete and accurate information, when this is required;
- Declare all your taxable income in your tax return;
- Respond fully, accurately and genuinely to inquiries made by TAK;
- Clarify facts and circumstances, when you ask for tax advice or individual ruling;
- Cooperate with tax officials and treat them with courtesy and respect, in the same way as they do when dealing with you.

2. Obligation for provision of information and maintenance of accurate records on time

TAK expects from you to:

- Accurately complete returns and documents at determined timelines;
- Be careful during the preparation of tax documents;
- Inform TAK on relevant events, in order to manage tax legislation in appropriate and effective way, in events such as:
 - ▶ Opening of the business
 - ▶ Change of corresponding address
 - ▶ Change of the location of the business, and
 - ▶ Termination of the business
 - ▶ Other
- Keep adequate records and books, for being able to fulfill your tax liabilities;
- Keep adequate records for the respective period;
- Have the due care on preparation of records, books or other tax documents;
- Allow us to have access on your books and records, so that we can check your tax liabilities.