New Electronic Services

March, 2018
# Taxpayer Services 2017

<table>
<thead>
<tr>
<th>Description of activities</th>
<th>January - Decembe r 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of provided electronic services – declarations through EDI</td>
<td>1,886,541</td>
</tr>
<tr>
<td>Number of new services</td>
<td>3</td>
</tr>
<tr>
<td>Public Explanatory Decisions</td>
<td>3</td>
</tr>
<tr>
<td>Response to taxpayers</td>
<td>4,078</td>
</tr>
<tr>
<td>Preparing informing materials</td>
<td>36</td>
</tr>
<tr>
<td>Seminars with taxpayers</td>
<td>26</td>
</tr>
<tr>
<td>Presentations for pupils of primary/secondary schools</td>
<td>58</td>
</tr>
<tr>
<td>Notices/communications for taxpayers</td>
<td>37</td>
</tr>
<tr>
<td>Media statements</td>
<td>6</td>
</tr>
<tr>
<td>Meetings with representatives from institutions, different companies, municipalities, embassies, NGO, Customs, etc.</td>
<td>351</td>
</tr>
<tr>
<td>Services provided to taxpayers by the Division of Office of Taxpayer Service and Education within Head Office</td>
<td>810</td>
</tr>
<tr>
<td>Services provided to taxpayers from Regional Offices of Service and Education</td>
<td>234,626</td>
</tr>
<tr>
<td>Issuance of electronic tax verifications by type of applications</td>
<td>106,500</td>
</tr>
</tbody>
</table>
Public Explanatory Decisions

• Public Explanatory Decision No. 01/2017:
  – Taxation of Pensions in Case of Withdrawal from Kosovo Pension Savings Trust (KPST);

• Public Explanatory Decision No. 02/2017:
  – Incentives and motivations for taking fiscal receipts;

• Public Explanatory Decision No. 03/2017:
  – Application of Reverse Charge for Purchased Services Outside Kosovo;

• Internal Regulation on Refund Procedures for VAT, PIT and CIT

• Guidelines on the Procedures for being Supplied with Tax Verification
Electronic Declaration - EDI

“Taxpayer and Declarations”

Taxpayers registered in EDI: 78,991

Users of EDI: 76,199

Declarations in 2017: 1,886,561

- VAT: 302,187
- WM: 522,343
- CM: 519,968
- PD: 27,423
- CD: 13,584
- WR: 187,565
- IR: 5,789
- DO: 867

Administrata Tatimore e Kosovës
Poreska Administracjia Kosova
Tax Administration of Kosovo
During 2017, a total of **106,500** tax verifications have been issued.

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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>TAK</td>
<td>55,302</td>
</tr>
<tr>
<td>Online persons</td>
<td>33,444</td>
</tr>
<tr>
<td>Online EDI</td>
<td>17,754</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>106,500</strong></td>
</tr>
</tbody>
</table>
"One Stop Shop"

<table>
<thead>
<tr>
<th>Type of business</th>
<th>Number</th>
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<tbody>
<tr>
<td>Individual business</td>
<td>4,554</td>
</tr>
<tr>
<td>Limited Liability Company</td>
<td>4,563</td>
</tr>
<tr>
<td>General Partnership</td>
<td>26</td>
</tr>
<tr>
<td>Joint Stock Company</td>
<td>21</td>
</tr>
<tr>
<td>Agricultural Corporate</td>
<td>36</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>9,200</strong></td>
</tr>
</tbody>
</table>
Electronic System EDI

• EDI system enables the provision of the following services:
  – Declaration and payment of all types of taxes;
  – Declaration and payment of pension contributions;
  – Correction of all types of taxes/pension contributions;
  – Outstanding obligations;
  – Printing the payment slip;
  – Online payment of taxes/contributions;
  – History of declarations;
  – Tax balance;
  – Taxpayer statement;
  – Payroll list;
  – List of employees;
  – Purchase book;
  – Sale book;
  – tax verification;
  – Application for VAT registration;
  – Change of profile and password;
  – Assigning the tax professional/accountant;
  – Application for help.
Reducing and simplifying tax forms and checking balance
Taxes that can be declared and paid electronically

Value Added Tax
Withholding Tax
Pension Contributions
Quarter statement for corporates
Quarter statement for individual businesses

Annual Declaration for PIT
Annual Declaration for CIT
Annual Declaration for Partnerships
Quarter statement for rent
Annual declaration for rent, interest

TVSh
WM
CM
QS/QL
IS/IL

PD
CD
DO
IR
WR
Facilities in tax payment

- Electronic declaration for all types of taxes and for all taxpayers;
- Taxpayer Service and Education Centre in Prishtina and in all Regional Offices,
- Call Center whereby taxpayers may be informed about novelties in TAK and tax obligations,
- Preparing guidelines, leaflets and other means of information so the public is aware and understands its tax obligations;
- Staff professionally prepared to provide transparent and efficient services;
- Direct communication through seminars, media, etc.
- Electronic communication (e-mail, tax verifications, etc.)
New Electronic Services

**Online** tax verification for businesses:
- Visa application;
- Tender application;
- Gaining citizenship;
- Renunciation of citizenship;
- Maternity leave;
- Renewal of residence permit in Kosovo;
- License application;
- Application for license renewal;
- Renewal lines application;
- Loan application;
- Grant application;
- Donation application;
- Subsidy application;
- Surname change application;
- Customs warehouse application.

**Manual** tax verification for businesses:
In cases when the taxpayer (business) requests Tax Verification for any other reason not listed in the table above, then the taxpayer should obtain the Tax Verification only in the relevant office of TSE, as:
- Business deregistration;
- Change of business form;
- Change of business ownership;
- Annual turnover;
- Fiscal cash registers deregistration;
- Others.
New Electronic Services

- Online tax verification for natural persons and businesses;
- Purchase Book and Sale Book;
- Online registration for VAT;
- Online application for VAT, PIT and CIT refund;
- Verify your employer!
Future Electronic Services

- Application for VAT deregistration;
- Application for real income taxation for individual businesses;
- Application for real income taxation for corporates;
- Application for business transfer;
- Application for debit-credit compensation;
- Application for pension contributions refund for the employer;
- Application for pension contributions refund for self-employed;
- Application for summarizing report for withholding tax.
Taxpayer Service and Education Offices
Thank you for your attention