



Administrata Tatimore e Kosovës
Poreska Administracija Kosova
Tax Administration of Kosovo

ANNUAL WORK PLAN

2018



The Annual Work Plan 2018 is adopted at regular meeting for this year by TAK's high-level management, held on 31.01.2018, and as such is considered as a final version and ready for implementation during 2018

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INTRODUCTION

TAK's 2018 Annual Work Plan has been prepared based on objectives set by relevant Departments based on TAK's 2015-2020 Strategic Plan, and 2018 Risk Treatment Plan.

To address these challenges, and to work on achieving our vision for TAK by 2020, we have set five strategic priorities. These are:

- * Staff skills enhancement
- * Improving TAK's key tax processes
- * Reducing the level of informal economy
- * Upgrading of information technology to enable more efficient works within TAK and improved taxpayers services
- * Ensuring an effective organizational structure, supported by strong governance mechanisms and clear accountability

Kosovo Tax Administration is responsible for collecting in-country revenues from taxes, which include: Value Added Tax, Personal Income Tax and Corporate Income Tax.

In 2018, domestic revenues planned under the approved Law on Budget, amount to € 446 mil. Realization of revenues is primarily oriented towards voluntary compliance of obligations by providing the necessary information and procedures so that taxpayers can pay their tax obligations at the lowest possible cost.

2018 Work Plan is also based on the Risk Treatment Plan (RTP) 2018, a plan to be treated developed during this year, for risk treatment and increase the revenues and also increase the voluntary compliance in accordance with segmentation carried out according to business activities.

The 2018 Work Plan sets forth objectives and actions set by other Departments within TAK. In view of meeting such objectives and set actions, the TAK budget is projected to amount to € 11.7 mil.

Vision, Mission and Values

Vision

“Be trustworthy and respected and well comparable with leading tax administrations in Europe”.

A good tax system is a product of good tax policies and legislation, and a good administration. We defined our vision as such considering that experiences around the world show that revenue collection is more effective if taxpayers do voluntary tax compliance and this is achieved when taxpayers trust and respect the tax authority as well as consider it to be highly competent.

Mission

“We are here to collect taxes and contributions in order to support Kosovo's economic development and wellbeing of its citizens.”

We will be successful if the expected government revenues are collected to ensure important government services, largely through the voluntary compliance by taxpayers under Kosovo tax laws and if employers make the required contributions for pension savings and other contributions to their employees.

Our values

1. Professionalism
2. Integrity and Honesty
3. Efficiency and Effectiveness
4. Service Excellence
5. Transparency

We have chosen these values because we consider that they reflect issues we believe to be more important as we strive to implement our mission and reach our vision. We believe that these values should be applicable in how we treat the taxpayers and the different partners we work with, and how we work with each other and other TAK members. We want these values to be noticeable in everything we do.

Revenue Plan by Tax Periods and Tax Types for 2018

Months	VAT	WT (Salary)	CIT	PIT	WR (rent-int. lottery)	2018 Plan	Share in %
1	2	3	4	5	6	7=2+3+4+5+6	8=7/Σ
January	17,334,624	7,419,942	15,354,907	6,612,678	2,079,465	48,801,617	10.94%
February	14,979,358	7,260,397	354,903	628,263	1,431,895	24,654,816	5.53%
March	13,313,435	7,219,598	4,868,061	2,048,851	1,326,679	28,776,623	6.45%
April	15,146,523	7,415,863	18,905,956	8,083,222	1,635,481	51,187,045	11.48%
May	15,579,145	8,103,374	969,190	592,267	1,525,658	26,769,634	6.00%
June	15,119,896	7,574,665	2,826,401	442,469	1,435,486	27,398,916	6.14%
July	15,817,461	7,682,043	17,055,647	6,653,296	2,039,469	49,247,915	11.04%
August	20,284,084	8,018,648	1,749,350	1,304,494	1,552,799	32,909,375	7.38%
September	26,239,460	7,620,069	945,436	845,377	1,585,861	37,236,203	8.35%
October	17,032,602	8,185,583	16,790,580	7,026,848	1,604,680	50,640,293	11.35%
November	22,450,675	7,892,923	621,283	575,531	1,898,616	33,439,028	7.50%
December	22,174,179	8,638,541	1,336,926	544,958	2,243,931	34,938,534	7.83%
Total	215,471,442	93,031,645	81,778,641	35,358,253	20,360,020	446,000,000	100.00%
%	48.31%	20.86%	18.34%	7.93%	4.57%		

Table 1: Revenue Plan by Tax Periods and Tax Types

Source: MoF-Treasury / TAK- Information Technology

In 2018 Revenue Plan, the distribution of revenues by months was made based on the structure of monthly revenues during January-December 2017, reported in 2017 by TAK and MoF/Treasury, revenues harmonized with the plan set by the Ministry of Finance in the 2018 Law on Budget.

The distribution by type of taxes is based on the structure of revenues by months and types of taxes during January-December 2017, also prepared by TAK and Treasury.

2018 Revenue Plan by Regional Directorates

Regions	Implementation			%	Plan		%	Comparison	
	2015	2016	2017		2017	2018		9 = 7/4	10=4/3
1	2	3	4	5=4/Σ	6	7	8=7/Σ	9 = 7/4	10=4/3
LTD	190,479,657	197,376,169	204,988,523	49.5%	210,468,887	216,531,937	48.5%	105.6%	103.9%
Prishtina 1	54,748,524	64,873,032	70,171,188	16.9%	68,960,983	72,930,504	16.4%	103.9%	108.2%
Prishtina 2	15,272,878	22,779,777	28,242,626	6.8%	28,579,728	32,136,629	7.2%	113.8%	124.0%
Prishtina 3	24,773,133	32,015,459	33,588,375	8.1%	33,322,591	36,925,380	8.3%	109.9%	104.9%
Gjilan	6,809,857	10,737,414	12,178,839	2.9%	12,663,535	13,616,484	3.1%	111.8%	113.4%
Ferizaj	8,178,286	12,992,294	14,555,810	3.5%	14,604,588	15,915,434	3.6%	109.3%	112.0%
Prizren 1	13,918,878	19,541,693	11,735,764	2.8%	12,866,451	14,099,197	3.2%	120.1%	110.5%
Prizren 2	-	-	9,867,410	2.4%	10,591,361	11,190,435	2.5%	113.4%	-
Gjakova	4,433,151	5,914,616	6,466,980	1.6%	5,989,379	7,107,532	1.6%	109.9%	109.3%
Peja	7,503,640	11,154,407	12,578,835	3.0%	12,214,266	14,201,342	3.2%	112.9%	112.8%
Mitrovica	6,163,044	9,000,426	9,980,942	2.4%	9,738,232	11,345,127	2.5%	113.7%	110.9%
Total	332,281,048	386,385,287	414,355,294	100.0%	420,000,000	446,000,000	100.0%	107.6%	107.2%

Table 2: 2018 Revenue Plan compared with 2017 collection and plan

Source: MoF-Treasury / TAK- Information Technology

From revenues collected in 2017 by Regional Directorates, the data we are based on for the 2018 forecast are taken from SIGTAS and CBK.

Revenue Plan by Regional Directorates is defined based on the share % by the Regional Directorates and LTD on turnover, imports for sales, local purchases, revenue from services, collectable debts and payment of 2017.

Regional Directorates and LTD 2018 Revenue Plan by months

Regjionet	Janar	Shkurt	Mars	Prill	Maj	Qershor	Korrik	Gusht	Shtator	Tetor	Nëntor	Dhjetor	Plani 2018	% pjesmar rjes në
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15=4/?
DTM	23,693,069	11,969,854	13,970,982	24,851,188	12,996,594	13,302,109	23,909,745	15,977,423	18,078,088	24,585,742	16,234,568	16,962,575	216,531,937	48.5%
Prishtinë 1	7,980,104	4,031,588	4,705,591	8,370,173	4,377,406	4,480,307	8,053,084	5,381,384	6,088,913	8,280,767	5,467,994	5,713,195	72,930,504	16.4%
Prishtinë 2	3,516,411	1,776,508	2,073,506	3,688,294	1,928,892	1,974,235	3,548,569	2,371,292	2,683,063	3,648,898	2,409,457	2,517,504	32,136,629	7.2%
Prishtinë 3	4,040,400	2,041,230	2,382,484	4,237,895	2,216,320	2,268,420	4,077,350	2,724,644	3,082,872	4,192,628	2,768,495	2,892,643	36,925,380	8.3%
Gjilan	1,489,924.71	752,717	878,557	1,562,752	817,283	836,495	1,503,550	1,004,731	1,136,830	1,546,060	1,020,901	1,066,682	13,616,484	3.1%
Ferizaj	1,741,477	879,803	1,026,889	1,826,601	955,270	977,726	1,757,404	1,174,365	1,328,768	1,807,090	1,193,266	1,246,776	15,915,434	3.6%
Prizreni 1	1,542,744	779,402	909,702	1,618,153	846,256	866,150	1,556,852	1,040,349	1,177,131	1,600,869	1,057,093	1,104,496	14,099,197	3.2%
Prizreni 2	1,224,465	618,606	722,024	1,284,317	671,668	687,457	1,235,663	825,718	934,281	1,270,598	839,007	876,631	11,190,435	2.5%
Gjakovë	777,711	392,903	458,589	815,726	426,605	436,634	784,823	524,449	593,403	807,012	532,890	556,786	7,107,532	1.6%
Pejë	1,553,920	785,048	916,293	1,629,876	852,387	872,425	1,568,131	1,047,886	1,185,659	1,612,467	1,064,751	1,112,498	14,201,342	3.2%
Mitrovicë	1,241,391	627,157	732,005	1,302,071	680,953	696,960	1,252,744	837,132	947,196	1,288,163	850,605	888,749	11,345,127	2.5%
Totali	48,801,616.79	24,654,816	28,776,623	51,187,045	26,769,634	27,398,916	49,247,915	32,909,375	37,236,203	50,640,293	33,439,028	34,938,534	446,000,000	100.00%
%	10.9%	5.5%	6.5%	11.5%	6.0%	6.1%	11.0%	7.4%	8.3%	11.4%	7.5%	7.8%	100.0%	

Table 3: Revenue Plan by months for Regional Directorates and LTD

Source: MoF-Treasury / TAK- Information Technology

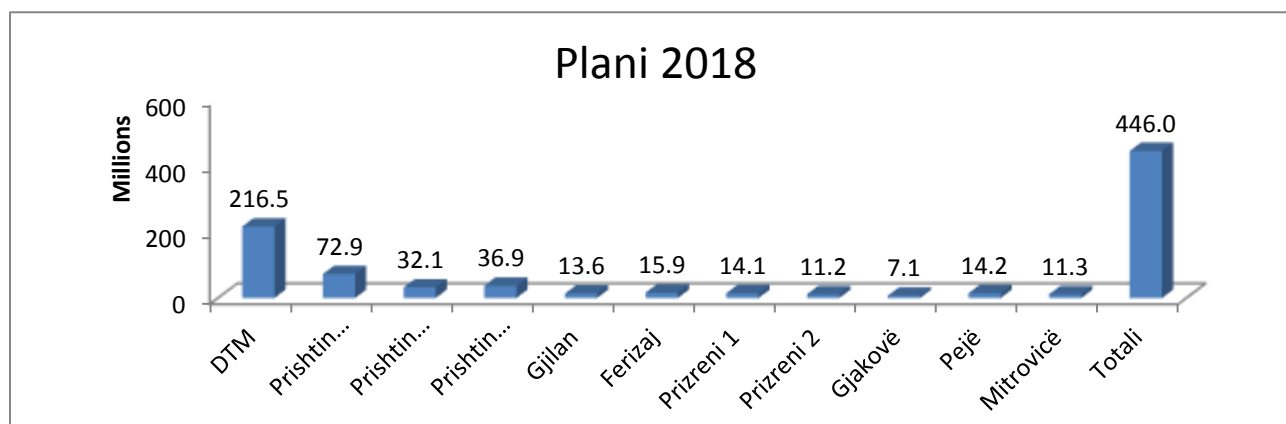


Chart 1: Graphic display of revenue plan by Regional Directorates

Regional Directorates and LTD 2018 Revenue Plan by tax types

Regions	VAT	WT (Salary)	CIT	PIT	WR (rent-int. lottery)	2018 Plan	Share in %
LTD	104,610,872	45,166,642	39,703,335	17,166,348	9,884,741	216,531,937	48.5%
PRISHTINA 1	35,234,172	15,212,656	13,372,550	5,781,828	3,329,297	72,930,504	16.4%
PRISHTINA 2	15,525,842	6,703,416	5,892,578	2,547,747	1,467,046	32,136,629	7.2%
PRISHTINA 3	17,839,383	7,702,307	6,770,644	2,927,392	1,685,654	36,925,380	8.3%
GJILAN	6,578,393	2,840,278	2,496,721	1,079,496	621,596	13,616,484	3.1%
FERIZAJ	7,689,062	3,319,818	2,918,257	1,261,753	726,544	15,915,434	3.6%
PRIZREN 1	6,811,602	2,940,967	2,585,231	1,117,765	643,632	14,099,197	3.2%
PRIZREN 2	5,406,321	2,334,225	2,051,880	887,162	510,846	11,190,435	2.5%
GJAKOVA	3,433,790	1,482,568	1,303,238	563,475	324,461	7,107,532	1.6%
PEJA	6,860,950	2,962,274	2,603,961	1,125,862	648,295	14,201,342	3.2%
MITROVICA	5,481,056	2,366,493	2,080,244	899,426	517,908	11,345,127	2.5%
	215,471,442	93,031,644	81,778,640	35,358,254	20,360,020	446,000,000	
	48.3%	20.9%	18.3%	7.9%	4.6%	100%	100%

Table 4: Revenue Plan by tax types for Regional Directorates and LTD

Source: MoF-Treasury / TAK- Information Technology

Distribution of revenues to the Regional Directorates and tax types was done based on the state of the data from SIGTAS, Treasury and CBK.

Revenue Plan by Regional Directorates is defined based on the share % by the Regional Directorates and LTD on turnover, imports for sales, local purchases, revenue from services, collectable debts and payment of 2017.

Revenues collected by types of taxes 2016-2017 and 2017-2018 plan

Type of tax	Collection			Share in %	Plan		Share in %	Comparison	
	2015	2016	2017		2017	2018		9=7/4	10=7/6
1	2	3	4	5=4/Σ	6	7	8=7/Σ	9=7/4	10=7/6
Value added tax	153,877,977	180,363,400	200,183,257	48.3%	193,875,000	215,471,442	48.3%	107.6%	111.1%
Tax withheld at source (salaries)	71,848,878	80,327,270	86,430,840	20.9%	87,876,000	93,031,645	20.9%	107.6%	105.9%
Corporate Tax	61,433,887	81,278,873	75,976,261	18.3%	89,257,000	81,778,641	18.3%	107.6%	91.6%
Tax on Individual Businesses	31,914,269	33,161,625	32,849,505	7.9%	36,791,000	35,358,253	7.9%	107.6%	96.1%
Rent, lottery, Property right	13,206,038	11,254,117	18,915,430	4.6%	12,201,000	20,360,020	4.6%	107.6%	166.9%
	332,281,049	386,385,285	414,355,294	100%	420,000,000	446,000,000	100%	107.6%	106.2%

Table 5: Revenues collected and planned by types of taxes and by year

Source: MoF-Treasury / TAK-Information Technology

The plan by tax types for 2018 is estimated to amount 446.0 mil. Euros.

The distribution of revenues for 2018 was done based on the structure of revenues collected from January to December 2017 from the Treasury.

Revenues Collected by Regional Directorates and LTD, aggregated by years 2015-2017 and the 2017-2018 plan

Regions	Collection			Share in %	Plan		%	Comparison	
	2015	2016	2017		2017	2018		9=7/4	10=7/6
1	2	3	4	5=4/Σ	6	7	8=7/Σ		
LTD	190,479,657	197,376,169	204,988,523	49.5%	210,468,887	216,531,937	48.5%	105.6%	102.9%
PRISHTINA 1, 2, 3	94,794,535	119,668,268	132,002,189	31.9%	130,863,302	141,992,512	31.8%	107.6%	108.5%
OTHER REGIONS	47,006,856	69,340,850	77,364,582	18.7%	78,667,811	87,475,551	19.6%	113.1%	111.2%
TOTAL	332,281,048	386,385,287	414,355,294	100%	420,000,000	446,000,000	100%	107.6%	106.2%

Table 6: Revenues realized and planned by years grouped according to Regional Directorates and LTD

Source: MoF-Treasury / TAK-Information Technology

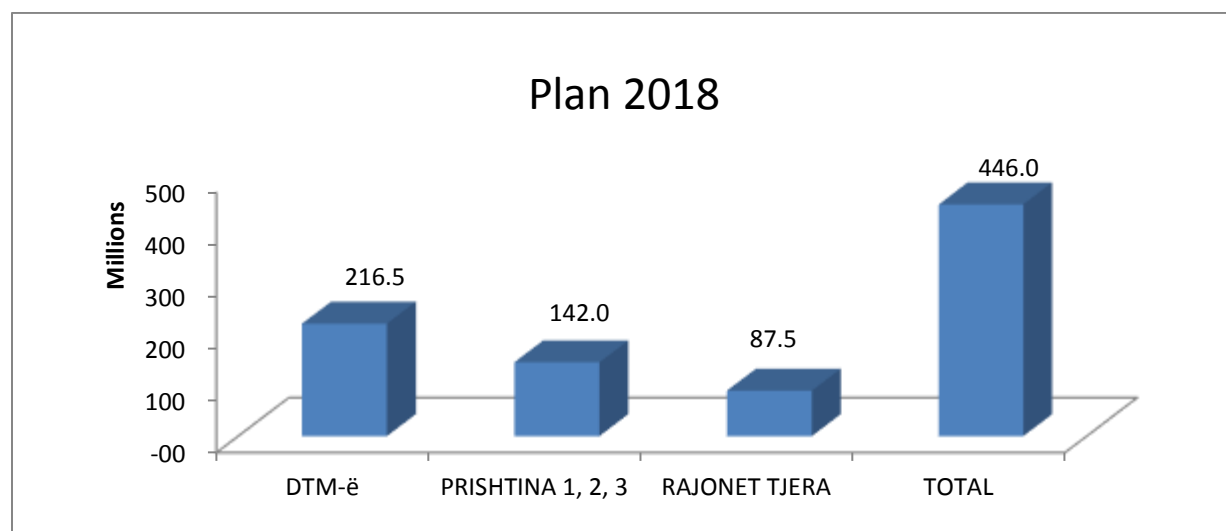


Chart 2: Graphic representation of planned revenues aggregated by Regional Directorates and LTD.

Audit 2018 and 2017 Realization

Regjioni	Nr. i insp. te kont. pa ETM	Nr i insp. Të kont. në ETM	Total Nr. i insp. të kontrollit	Plani I kont.2017 pa ETM	Plani I kont. 2017 ETM	Total plani i kont. 2017	Plani I kont.2018 pa ETM	Plani I kont.2018 ETM	Total plani I kont. 2018	% e pjes. ne total 2018	Kont. e realiz.2017 pa ETM	Kont.e realiz.2017 ETM	Total kont. e realiz. ne 2017	% e pjes. ne total 2017	Krahasimi 2017 /2018		
															16=10/7	17=14/7	18=10/14
1	2	3	4=2+3	5	6	7=5+6	8	9	10=8+9	11=10/Σ	12	13	14=12+13	15	16=10/7	17=14/7	18=10/14
DTM	24	0	24	120	0	120	144	0	144	6.9%	105	0	105	7.3%	120%	87.5%	137%
Prishtinë 1	19	6	25	224	0	224	209	54	263	12.6%	134	31	165	11.4%	117%	73.7%	159%
Prishtinë 2	16	5	21	216	0	216	176	45	221	10.6%	119	25	144	10.0%	102%	66.7%	153%
Prishtinë 3	16	6	22	200	0	200	176	54	230	11.0%	142	27	169	11.7%	115%	84.5%	136%
Gjilan	18	5	23	232	0	232	198	45	243	11.6%	142	32	174	12.1%	105%	75.0%	140%
Ferizaj	16	5	21	216	0	216	176	45	221	10.6%	114	15	129	8.9%	102%	59.7%	171%
Prizreni 1	10	4	14	304	0	304	110	36	146	7.0%	118	16	134	9.3%	100%	85.5%	109%
Prizreni 2	11	4	15	0	0	0	121	36	157	7.5%	108	18	126	8.7%	0%	0.0%	125%
Gjakovë	4	1	5	72	0	72	44	9	53	2.5%	61	5	66	4.6%	74%	91.7%	80%
Pejë	13	5	18	192	0	192	143	45	188	9.0%	116	22	138	9.6%	98%	71.9%	136%
Mitrovicë	16	5	21	200	0	200	176	45	221	10.6%	70	23	93	6.4%	111%	46.5%	238%
Totali	163	46	209	1976	0	1976	1673	414	2087	100.0%	1229	214	1443	100.0%	106%	73%	145%

Table 7: Audit Plan for 2018

Source: Risk Management Division

Audit Plan in regions, except LTD, for 2018 is based on the average number of planned audits by regions, while there is no change in LTD from the 2017 plan.

Audit plan for 2018 has increased for 6% compared to the 2017 plan. Such a plan is in line with IMF recommendations, referring to the latest report of December 2017, requesting to increase the number of audits and reduce the number of visits.

The distribution of the number of such audit is planned based on the number of inspectors located in each region.

Regional Directorates and LTD 2018 Audit Plan by Months

Region	January	February	March	April	May	June	July	August	September	October	November	December	Total
LTD	9	9	16	10	8	13	11	15	9	12	13	19	144
PRISHTINA 1	16	16	29	19	14	24	20	28	16	22	23	36	263
PRISHTINA 2	13	14	24	16	12	20	17	24	14	19	20	28	221
PRISHTINA 3	14	14	25	17	12	21	18	24	14	19	21	31	230
GJILAN	15	15	27	17	13	22	19	26	15	21	22	31	243
FERIZAJ	13	14	24	16	12	20	17	24	14	19	20	28	221
PRIZREN 1	9	9	16	11	8	13	11	16	9	12	13	19	146
PRIZREN 2	9	10	17	11	8	14	12	17	10	13	14	22	157
GJAKOVA	3	3	6	4	3	5	4	6	3	4	5	7	53
PEJA	11	12	21	14	10	17	15	20	12	16	17	23	188
MITROVICA	13	14	24	16	12	20	17	24	14	19	20	28	221
Total	125	130	229	151	112	189	161	224	130	176	188	272	2,087

Table 8: Regional and Directorates LTD 2018 Audit Plan by Months

Source: Risk Management Division

The distribution of the number of audits per month and according to the Regional Directorates/LTD is planned based on the trend of performing the number of inspection according to the previous years as well as the number of inspectors.

Audit distribution plan for 2018

Compulsory audits 10%	Random audits 5%	Reimbursement audits 10%	RISK-BASED AUDITS & VISITS 75%							
Deregistration audit, etc.	Random audits	Reimbursement audits	Sector coverage							
			Construction sector 20%	Wholesale and retail sale sector 20%	Processing industry sector 15%	Real estate activities sector 5%	Financial and insurance activities sector 5%	Accommodation and food service 5%	Other service activities 10%	Other sectors 15%
			Taxpayers size							
			Micro 5%	Small taxpayers 10%		Medium taxpayers 35%		Large & LTD 50%		
			Types of audits							
			Monthly audits 25%		Annual audits 45%			Long audits 30%		

Table 9: 2018 Audit distribution plan

Source: Risk Management Division

Visit plan for 2018 and comparison with the 2017 plan

Rajonet	Nr.i ins.te ek.e kontrollit - vizitave	Nr. insp. Vetem per vizita	Nr. insp. Vizit. në ETM-DTM	Total Nr. insp. te vizit.	Plani vizit. 2017	Plani vizit. 2018 minus 10% I planit 2017	Plani I vizit.2018 per ek.e kontrollave dhe vizitave	Plani I vizit.2018 per ETM 5% dhe DTM	Plani I viz.per ek.e kontrollit	Plani I viz.per ek.e vizitave	Plani I vizit.per inspektor te ETM dhe DTM	Plani I vizit.per inspektor te ek.e kontrollave	Plani I vizit.per inspektor te ek.e vizitave	Total plani I vizitave 2018	Krahasimi I planit 2018 me planin 2017
1	2	3	4	5=2+3+4	6	7	8=7*95%	9=7*5%	10=2*12kon	11=8-10	12=9/4	13=10/2	14=11/3	15=9+10+11	16=15/6
DTM	0	0	24	24	964	868	-00	868	0	0	36	0	0	868	90.0%
Prishtinë 1	19	7	6	32	4,861	4375	4,156	219	228	3928	36	12	561	4,375	90.0%
Prishtinë 2	16	5	5	26	4,687	4218	4,007	211	192	3815	42	12	763	4,218	90.0%
Prishtinë 3	16	4	6	26	4,340	3906	3,711	195	192	3519	33	12	880	3,906	90.0%
Gjilan	18	5	5	28	5,034	4531	4,304	227	216	4088	45	12	818	4,531	90.0%
Ferizaj	16	6	5	27	4,687	4218	4,007	211	192	3815	42	12	636	4,218	90.0%
Prizreni 1	10	5	4	19	3,299	2969	2,820	148	120	2700	37	12	540	2,969	90.0%
Prizreni 2	11	5	4	20	3,299	2969	2,820	148	132	2688	37	12	538	2,969	90.0%
Gjakovë	4	2	1	7	1,562	1406	1,336	70	48	1288	70	12	644	1,406	90.0%
Pejë	13	5	5	23	4,168	3751	3,564	188	156	3408	38	12	682	3,751	90.0%
Mitrovicë	16	10	5	31	4,340	3906	3,711	195	192	3519	39	12	352	3,906	90.0%
Totali	139	54	70	263	41,240	37116	34,436	2,680	1,668	32768	38	12	607	37,116	90.0%

Table 10: 2018 plan of visits per inspector

Source: Risk Management Division

The number of visits scheduled for 2018 is done based on the recommendations of IMF, which has requested the increase of the number of audits and the decrease of the number of visits. The number of visits has decreased for 10% in the 2018 visits plan, compared to the 2017 visits plan, furthermore, in the regions of LTD, a distribution of 5% was done in LTT and 95% in other visit teams.

The distribution of the number of these visits is planned based on the number of inspectors in each region.

Regional Directorates and LTD 2018 Visits Plan per Month

Region	January	February	March	April	May	June	July	August	September	October	November	December	Total
LTD	55	70	85	57	71	76	87	74	68	79	73	73	868
PRISHTINA 1	278	352	427	287	357	382	436	371	344	396	370	375	4,375
PRISHTINA 2	268	339	411	276	344	368	420	358	331	382	357	364	4,218
PRISHTINA 3	248	314	381	256	319	341	389	332	307	354	331	334	3,906
GJILAN	288	365	442	297	370	395	452	385	356	410	383	387	4,530
FERIZAJ	268	339	411	276	344	368	420	358	331	382	357	364	4,218
PRIZREN 1	189	239	289	195	242	259	296	252	233	269	251	255	2,969
PRIZREN 2	189	239	289	195	242	259	296	252	233	269	251	255	2,969
GJAKOVA	89	113	137	92	115	123	140	119	110	127	119	122	1,406
PEJA	238	302	366	246	306	327	374	318	295	340	317	322	3,751
MITROVICA	248	314	381	256	319	341	389	332	307	354	331	334	3,906
Total	2,358	2,986	3,619	2,433	3,029	3,239	3,699	3,151	2,915	3,362	3,140	3,185	37,116

Table 11: 2018 Visits Plan per Month for Regional Directorates and LTD

Source: Risk Management Division

The distribution of the number of visits per month and according to the Regional Directorates/LTD is planned based on the trend of the number of visits conducted according to the previous years as well as the number of audit and visit inspectors.

2018 Forced Collection Plan

Forced collection as last phase in tax compliance cycle, in this context and the forced collection activities, should focus on using more professional methods and on the strict implementation of tax legislation and other sub-legal acts for the collection of default debts and those that will be created during the following year.

The concentration of the entire internal professional potential should be engaged in reducing the percentage of debts that businesses have to TAK at the level of the IMF standard, which means that current year debts must not exceed 10% of revenues from the previous year.

State of debts in Regional Directorates and LTD as a basis for the 2018 plan

Overall debts, date 05.01.2018

Nr.	Regionet	Tatim	Ndëshkim	Interes	Totali	Pensionet	Ndëshkim	Interes	Totali	GJITHSEJ (Tatim dhe Pension)	Borxhi total (pa bazën e pensioneve) deri me 05.01.2018
	1	2	3	4	5=2+3+4	6	7	8	9=6+7+8	10=5+9	11=10-6
1	DTM	3,862,978	1,356,322	843,368	6,062,668	566,241	48,815	28,477	643,533	6,706,202	6,139,961
2	PRISHTINË 1	26,408,328	13,697,308	22,397,939	62,503,574	4,841,406	1,611,771	3,907,658	10,360,835	72,864,410	68,023,004
3	PRISHTINË 2	13,041,610	5,553,289	7,539,943	26,134,841	2,623,885	538,986	1,131,185	4,294,055	30,428,896	27,805,012
4	PRISHTINË 3	15,689,409	8,297,919	9,271,545	33,258,872	2,740,988	765,877	1,513,152	5,020,017	38,278,889	35,537,902
5	GJILAN	10,628,208	5,844,374	9,817,559	26,290,140	2,024,627	586,525	1,797,758	4,408,910	30,699,050	28,674,423
6	FERIZAJ	11,384,571	5,358,330	10,527,869	27,270,770	2,282,426	654,556	1,445,952	4,382,934	31,653,704	29,371,279
7	PRIZREN 1	9,083,514	4,509,696	6,777,954	20,371,163	2,210,544	503,924	1,488,001	4,202,469	24,573,632	22,363,088
8	PRIZREN 2	9,103,289	5,026,996	11,160,740	25,291,026	2,063,011	416,561	1,878,592	4,358,163	29,649,189	27,586,178
9	GJAKOVË	4,184,462	1,534,094	3,030,261	8,748,816	1,523,872	235,608	743,288	2,502,768	11,251,584	9,727,712
10	PEJË	7,742,378	4,294,813	8,248,273	20,285,464	1,809,360	459,774	1,023,717	3,292,852	23,578,316	21,768,955
11	MITROVICË	7,136,669	3,590,032	4,633,407	15,360,107	2,475,715	494,678	1,505,669	4,476,063	19,836,170	17,360,455
	Totali	118,265,414	59,063,171	94,248,857	271,577,443	25,162,075	6,317,076	16,463,449	47,942,600	319,520,043	294,357,968

Table 12: The overall state of debts

Source: Information Technology, TAK

Uncollectible, critical and SOE's debts..., date 05.01.2018

	Regjionet	Borxhet e pambledhshme mbi 6 vite nga data e krijimit (pa pensione baze)	Borxhet kritike (pa pensione bazë) sipas dates së krijimit	Borxhit e nd. shoqerore, org. buxhetore dhe Kooperativa Bujq.	Gjithsej Borxhet e pambledhshme
	1	2	3	4	5=2-4
1	DTM	-	-	12,032	(12,032)
2	PRISHTINE 1	28,976,864	781,996	16,165,874	12,810,990
3	PRISHTINE 2	5,792,551	241,641	1,586,813	4,205,739
4	PRISHTINE 3	6,190,140	173,788	3,095,032	3,095,107
5	GJILAN	9,198,746	292,299	9,037,490	161,256
6	FERIZAJ	13,571,005	49,674	6,390,460	7,180,545
7	PRIZREN 1	8,651,508	36,748	400,817	8,250,691
8	PRIZREN 2	17,453,417	185,643	5,783,699	11,669,718
9	GJAKOVE	3,078,934	209,432	87,880	2,991,054
10	PEJE	12,757,400	188,932	8,315,555	4,441,845
11	MITROVICE	4,824,535	137,401	3,677,673	1,146,861
	Totali	110,495,100	2,297,555	54,553,325	55,941,775

Table 13: Uncollectible, critical and social enterprise debts

Source: Information Technology, TAK

Debts created during 2017 (excluding SOEs, budget organizations, agricultural cooperatives)

Nr.	Regjioni	Tatim	Ndeshkim	Interes	Totali	Pensionet	Ndeshkim	Interes	Totali	GJITHSEJ
	1	2	3	4	5	6	7	8	9	10=5+9-6
1	DTM	3,586,031	1,275,646	813,033	5,674,710	384,644	29,939	19,429	434,012	5,724,079
2	PRISHTINE 1	4,268,884	1,738,898	550,791	6,558,573	1,112,460	171,589	120,332	1,404,381	6,850,495
3	PRISHTINE 2	4,211,381	1,433,603	429,801	6,074,785	941,623	114,947	55,744	1,112,314	6,245,476
4	PRISHTINE 3	5,280,719	2,163,588	757,038	8,201,346	932,840	122,797	70,770	1,126,407	8,394,913
5	GJILAN	3,040,080	1,476,702	416,161	4,932,943	406,549	83,158	44,055	533,762	5,060,157
6	FERIZAJ	3,195,506	1,172,792	449,865	4,818,164	651,339	138,173	71,485	860,998	5,027,823
7	PRIZREN 1	2,291,926	869,662	224,991	3,386,578	400,461	57,360	24,072	481,893	3,468,009
8	PRIZREN 2	1,323,727	646,637	315,753	2,286,117	254,310	41,632	22,755	318,697	2,350,505
9	GJAKOVE	1,214,135	354,016	211,855	1,780,006	210,412	22,698	14,872	247,982	1,817,576
10	PEJE	2,044,211	648,135	210,974	2,903,320	462,601	67,685	32,515	562,802	3,003,521
11	MITROVICE	2,818,687	1,482,067	522,996	4,823,750	408,595	65,521	32,693	506,809	4,921,963
	Totali	33,275,287	13,261,746	4,903,259	51,440,292	6,165,834	915,500	508,723	7,590,057	52,864,515

Table 14: Debts created during 2017

Source: Information Technology, TAK

2018 Debt Collection Plan by Regional Offices

2018 debt collection plan, for LTD

Nr.	Regjionet	Borxhi total (pa bazën e pensioneve) deri me 05.01.2018	Borxhet e pambledhshme (më të vjetra se 6 vite, pa pensione bazë)	Borxhet e nd.shoqerore, org.buxhetore dhe koop. bujqesore	Borxhi në dispozicion	% e inkasimit nga aktivitetet e mbledhjes (DTM 90%)	Borxhet kritike (pa pensione) në bazë të datës së krijimit	Borxhet e krijuara gjatë vitit 2017 (pa pensione bazë dhe nd.shoqerore...)	Inkasimet nga borxhet e mundshme që do të lindin në 2018 (90% të vlerës së borxhit të krijuar në 2017)	Totali i inkasimeve gjatë vitit 2018
1	2	3	4	5=2-3-4	6= 5*90%	7	8	9=8*90%	10=6+9	
1	DTM	6,139,961	-	12,032	6,127,928	5,515,135.43	-	5,724,079	5,151,671	10,666,806

Table 15: 2018 Collection Plan, for LTD

Source: Information Technology, TAK

2018 Collection Plan, for Regions

Nr.	Regjionet	Borxhi total (pa bazën e pensioneve) deri me 05.01.2018	Borxhet e pambledhshme (më të vjetra se 6 vite, pa pensione bazë)	Borxhet e nd.shoqerore, org.buxhetore dhe koop. bujqesore	Borxhi në dispozicion	% e inkasimit nga aktivitetet e mbledhjes (Regjionet 50%)	Borxhet kritike (pa pensione) në bazë të datës së krijimit	Borxhet e krijuara gjatë vitit 2017 (pa pensione bazë dhe nd.shoqerore...)	Inkasimet nga borxhet e mundshme që do të lindin në 2018 (50% të vlerës së borxhit të krijuar në 2017)	Totali i inkasimeve gjatë vitit 2018
1	2	3	4	5=2-3-4	6= 5*50%	7	8	9=8*50%	10=6+9	
1	PRISHTINË 1	68,023,004	12,810,990	16,165,874	39,046,140	19,523,070	781,996	6,850,495	3,425,247.40	22,948,317
2	PRISHTINË 2	27,805,012	4,205,739	1,586,813	22,012,460	11,006,230	241,641	6,245,476	3,122,737.84	14,128,968
3	PRISHTINË 3	35,537,902	3,095,107	3,095,032	29,347,762	14,673,881	173,788	8,394,913	4,197,456.50	18,871,337
4	GJILAN	28,674,423	161,256	9,037,490	19,475,677	9,737,839	292,299	5,060,157	2,530,078.45	12,267,917
5	FERIZAJ	29,371,279	7,180,545	6,390,460	15,800,274	7,900,137	49,674	5,027,823	2,513,911.26	10,414,048
6	PRIZREN 1	22,363,088	8,250,691	400,817	13,711,580	6,855,790	36,748	3,468,009	1,734,004.63	8,589,795
7	PRIZREN 2	27,586,178	11,669,718	5,783,699	10,132,762	5,066,381	185,643	2,350,505	1,175,252.40	6,241,633
8	GJAKOVË	9,727,712	2,991,054	87,880	6,648,778	3,324,389	188,932	3,003,521	1,501,760.32	4,826,149
9	PEJË	21,768,955	4,441,845	8,315,555	9,011,555	4,505,777	209,432	4,505,777	2,252,888.50	5,414,565
10	MITROVICË	17,360,455	1,146,861	3,677,673	12,535,920	6,267,960	137,401	4,921,963	2,460,981.66	8,728,942
Totali		288,218,007	55,953,807	54,541,293	177,722,908	88,861,454	2,297,555	47,140,437	23,570,218	112,431,672

Table 16: 2018 collection plan, for Regions

Source: Information Technology, TAK

Number of cases and allocation of human resources, date 05.01.2018

Nr.	Regjioni	Rastet 0-1000 / euro	Rastet për trajtim nga QTH	Rastet 1000 - 3000 / euro	Rastet mbi 3000 / euro	Rastet për trajtim nga zyrtarët e MD	UE	ZM	Rastet për zyrtarë
	1	2	3	4	5	6=4+5	7	8	9=6/8
1	DTM	27	27	25	88	113	1	1	113
2	PRISHTINE 1	6,109	6,109	673	855	1,528	1	6	255
3	PRISHTINE 2	3,010	3,010	455	624	1,079	1	6	180
4	PRISHTINE 3	3,478	3,478	528	741	1,269		7	181
5	GJILAN	4,039	4,039	348	353	701	1	9	78
6	FERIZAJ	3,954	3,954	496	591	1,087	1	9	121
7	PRIZREN 1	3,129	3,129	459	520	979	1	5	196
8	PRIZREN 2	3,239	3,239	408	393	801	1	4	200
9	GJAKOVE	2,134	2,134	186	242	428	1	5	86
10	PEJE	3,631	3,631	392	425	817	1	5	163
11	MITROVICE	3,544	3,544	377	388	765	1	7	109
	Totali	36,294	36,294	4,347	5,220	9,567	10	64	149

Table 17: No. of cases and allocation of human resources

Source: Information Technology, TAK / Department of Debt and Account Management in the CO, Number of staff in MD

2018 Forced Collection Plan, referring to the recommendations from the latest report of IMF, December 2017, should focus on these parameters and on these goals:

Uncollectible debts

Should be settled within Q1, or at furthest, within Q2/2018. A one-off initiative should be undertaken to clear the debt stock from all uncollectible debts. From the current debt, it can be seen that around 55.9 mil. Euros are debts older than 6 years (excluding base pensions and SOE...), and it almost certain that it is uncollectible. Once this initiative is completed, settlement of uncollectible debts should become a standard and routine procedure. These debts must be settled in all regions within 30 days, after being identified as uncollectible, using the settlement procedures contained in the Debt Manual.

Debt available

Out of the total debt amount amounting to 319.5 mil Euros, the debt available is about 183.8 mil. Euros (regions/LTD), out of which 50% of this value or about 88.9 mil. Euros (for regions) and 90% or 5.5 mil. Euros (for LTD) are planned to be collected through collection activities as a % of collection during this year.

Critical debts

Considering the fact that this category contains critical debts, which after 3 months transform into uncollectible debts, then the immediate request is that this share of debts be treated immediately for the purpose of collecting these assets, amounting to 2.3 mil. Euros.

Potential debts created during 2018

For the purpose of collecting potential debts that will occur during 2018, debts created during 2017 have been taken as a sample, and in this context, about 50% of this value (for regions) and about 90% (for LTD) has been planned to be collected by forced collection activities.

The purpose of establishing such a plan, both ambitious and realistic, is that this phenomenon of debts, which as such, is persistent for many years and is being rated very negatively by all performance evaluation parameters, whether national or international, to be dealt with once and forever, and at the same time be in line with the recommendations of the IMF's latest report (December 2017), where, among other things, it is recommended that TAK's short-term objective shall be the reducing of total debt in less than 10% of collections (debt as a percentage of total collections/revenues).

In this context, our goal is that through this plan, out of the total amount of debts of about 319.5 mi. euro in 2018, around 123.1 mil. euro to be collected, and about 55.9 mil. euro of uncollectible debts to be written-off. As a result of these activities, TAK will succeed in the first year that from the total amount of debts to write-off about 179.0 mil. euro or about 56%, which is also in line with TAK's objectives but also with IMF recommendations.

Budget planned for 2018

Kategoritë e shpenzimeve	Buxheti 2017	Buxheti 2018	%	Shpenzimet e Buxhetit 2017	Krahasimi
1	2	3	4=3/total	5	6=3/2
Pagat dhe Mëditjet	7,012,775	7,037,469	59.8%	6,881,449	100.4%
Mallrat dhe Shërbimet	1,188,597	1,838,597	15.6%	1,528,172	154.7%
Shpenzimet Komunale	168,572	168,572	1.4%	166,618	100.0%
Shpenzimet Kapitale	1,520,000	2,720,000	23.1%	231,453	178.9%
Gjithsej	9,889,944	11,764,638	100%	8,807,692	119.0%

Table 18: Budget planned for 2018

Source: Budget Division

Projects for 2018

Capital Projects for 2018	Project value/amount 2018
Fiscal registers	100,000
Call Centre	20,000
Base Tax System	2,400,000
Software	50,000
Supply with additional hardware (Bled server with storage)	50,000
Report Management System - FATKA	100,000
Total	2,720,000

Table 19: Key Project envisaged for 2018

Source: Budget Division, TAK

ORGANIZIMI TERRITORIAL SIPAS ATK-së

