



Pursuant to Article 9 of the [Basic Law no. 03/L-222](#) on Tax Administration and Procedures, as [amended and supplemented by Law no. 04/L-102](#) and the [Law no. 04/L-223](#), the General Director of Tax Administration of Kosovo, issues the following:

## PUBLIC EXPLANATORY DECISION NO. 02/2017

### INCENTIVES AND MOTIVATIONS FOR TAKING FISCAL RECEIPTS

#### PURPOSE

The purpose of this Public Explanatory Decision is to define the procedures for the realization of the right of customers, according to Administrative Instruction MF-No. 01/2017 on amending and supplementing Administrative Instruction MF-No. 01/2015 on Using Electronic Equipment and Fiscal Systems.

#### LEGAL BASIS

[Article 4 of Administrative Instruction MF. No. 1/2017](#) on amending and supplementing Administrative Instruction MF-No. 01.2015 on Using Electronic Equipment and Fiscal Systems.

#### DEFINITIONS

The following definitions apply to the purposes of this Public Explanation:

**Electronic Fiscal Devices** - known as EFD or fiscal cash register means a computerized electronic device or system that used for safe registration and issuance of fiscal receipts for retail transactions. The term "Electronic Fiscal Devices" includes those electronic devices such as fiscal cash registers, fiscal printers and similar devices.

**Fiscal receipt** - is a paper document issued by an electronic fiscal device that is of the approved type and which is officially registered in the Tax Administration. The fiscal receipt is a document that registers transactions of goods and services at the point of sale. The fiscal receipt must have at least 18 characters per line printed and must end with the fiscal logo.



**Identity card** - means the official document by which the citizen of the Republic of Kosovo verifies his/her personal identity: citizenship, gender, date of birth, birthplace and the residence address.

**Identity card for foreigners** - is an official document provided to the citizen who, at the time of issuance of this identity card, has been granted temporary or permanent residence in the Republic of Kosovo.

**Citizen** - is a national of the Republic of Kosovo or foreign national.

**Total value** – includes the total value of the fiscal receipt. If the receipt is issued with VAT, it is also understood that VAT is included.

**Account** – The number of the bank account where the reimbursed means from the collection of fiscal receipts will be transferred.

**Envelope number** – is the number that is automatically generated by the TAK system when the application is completed by the citizen.

**Potential Winning Number** - is a number that is generated automatically by TAK System based on an algorithm determined by TAK, based on the Envelope Number, the Name and Surname of the Citizen;

## **INCENTIVES AND MOTIVATIONS FOR TAKING FISCAL RECEIPTS**

All citizens of the Republic of Kosovo that apply for Reimbursement from the collection of fiscal receipts in the following month of each quarter will have the opportunity to be reimbursed if the following criteria are met:

1. Application is done online in the TAK system by filling in the information required in the application within the specified deadline.
2. If qualified for the Winning Drawing Number withdrawn;
3. Submits the envelope with the fiscal receipts, together with the data that have been filled at the time of application;
4. The minimum number of fiscal receipts submitted must be 60 receipts, with the minimum amount being two hundred and fifty euros (250 €);
5. The personal number of the applicant and the bank account must be of the same person;

Potential winners will be reimbursed with ten percent (10%) of the declared value, but not more than one hundred euros (€ 100).

## THE RIGHT TO BENEFIT FROM THE COLLECTION OF FISCAL RECEIPTS

Every citizen is entitled to benefit from the collection of fiscal receipts, regardless of age. Citizens with a personal number issued by the Ministry of Internal Affairs of the Republic of Kosovo may apply: be it Identity Card, Extract or Certificate.

- Application is done online in the TAK system by filling in the information required in the application within the specified deadline. Application is done only once for the same period based on the Applicant's Personal Number;
- The Winning Potential Number will be generated by the TAK System based on an algorithm determined by TAK, based on the Envelope Number, Name and Surname (in cases where the citizen has two surnames, only the first one will be taken for granted) of the citizen;
- After the expiry of the deadline for application, on one of the dates from 1 to 10 of the following month, in cooperation with the Lottery of Kosovo, TAK will organize the withdrawal of Potential Winners (PW) through the Kosovo Public Television (TV).
  - In the withdrawal process, we will have three (3) Potential Winning Numbers, if the number of winners is over 999 to 4500;
    - If the number of winners drawn by the Winning Potential Number is less than 1000, then additional Winning Potential Numbers must be withdrawn until the foreseen condition is met.
    - Any Potential Winning Number withdrawn will have a maximum of one thousand and five hundred (1,500) winners, otherwise, the withdrawal shall be repeated;
- The applicant with the Potential Winning Number withdrawn in live TV broadcasting, must submit his/her envelope with fiscal receipts, physically enclosed, together with the application data in one of TAK's Regional Directorates.

## FISCAL RECEIPTS COLLECTION PERIODS

The collection of fiscal receipts should be done in quarterly periods, as follows:

- The first quarter (Q1) includes January, February, March;
- The second quarter (Q2) includes April, May, June;
- The third quarter (Q3) includes July, August, September, and
- The fourth quarter (Q4) includes October, November, December.

## METHOD OF APPLICATION

Citizens are obliged to complete the application for reimbursement of funds from the collection of fiscal receipts in order for them to apply. The application must be completed electronically through the website of the Tax Administration of Kosovo [www.atk-ks.org](http://www.atk-ks.org).

The steps to complete this application are as follows:

**Example:**

Numri i Plikos (Ju lutem shënojeni këtë numër në pliko!) 1940579

Numri i Personal

Emri

Mbiemri

Numri i llogarisë bankare

Emri Bankës

Numri i telefonit

Email adresa

Numri i kuponëve

Vlera totale e gjithë kuponëve

Dërgo

Once the above application is completed and the "Send (Dërgo)" button is pressed, besides the applicant's other information, the Winning Potential Number will also appear, as in the following example:

I nderuar qytetarë, **Numri Potencial Fitues** për ju është:

**452**

Informacionet tjera së bashku me Numrin Potencial Fitues do t'i pranoni në e-mail.

**Explanation:**

All citizens who cannot complete the above application due to various reasons (not possessing a computer, internet, etc.), can be headed towards any of TAK's Regional Directorates, where services will be provided for the purpose of realization of their request.

## **DEADLINE FOR APPLICATION**

- Application for receipts of the Q1 period is done from 1 April to 30 April of the respective year.
- Application for receipts of the Q2 period is done from 1 July to 30 July of the respective year.
- Application for receipts of the Q3 period is done from 1 October to 30 October of the respective year.
- Application for receipts of the Q4 period is done from 1 January to 30 January of the respective year.

## **DEADLINE FOR WITHDRAWAL OF THE POTENTIAL WINNING NUMBERS AND PUBLICATION**

Following the expiry of the application process, during dates from 1 to 10 of the following month, in cooperation with the Lottery of Kosovo and through the Kosovo Public Television (TV), TAK will organize the withdrawal of three (3) or more Potential Winning Numbers, depending on the fulfilment of the abovementioned criteria.

**If the amount of winners withdrawn by the Winning Potential Number is less than 1000, then the additional Potential Winning Number must be withdrawn until the foreseen condition is met**

Every Potential Winning Number withdrawn will have a maximum of one thousand and five hundred (1,500) winners, otherwise, the withdrawal shall be repeated.

The list of potential winning envelopes will be published on the website of TAK [www.atk-ks.org](http://www.atk-ks.org).

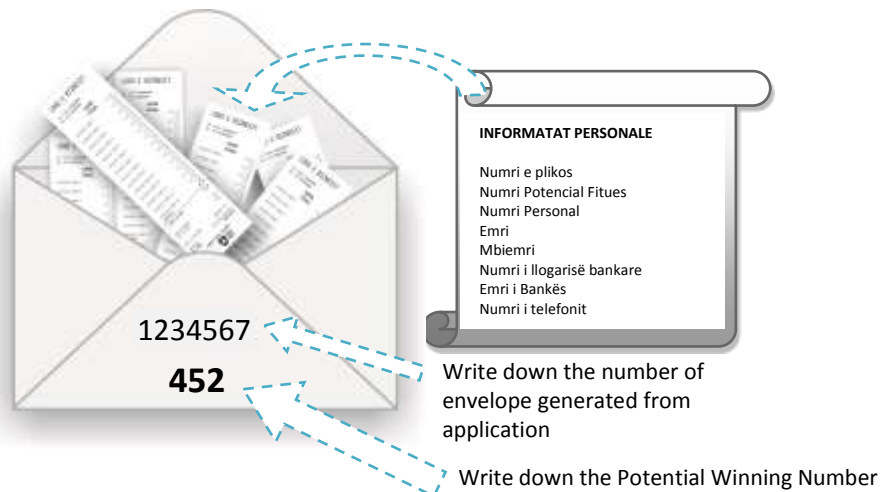
## **DEADLINE FOR SUBMITTING ENVELOPES**

Upon completion of the process of withdrawing Potential Winning Numbers, citizens possessing Potential Winning Number selected from the withdraw should submit the envelope with fiscal receipts, physically enclosed, together with the application data in one of TAK's Regional Directorates within the deadline of five (5) working days after publication of the list on the website of TAK.

When submitting the envelope, you should follow the steps below:

- Place all the collected receipts in the envelope you applied with;
- Write down the number of the envelope generated by the system on the outside of the envelope and the Potential Winning Number (PWN);

- Place the personal data that you have entered during application inside the envelope.



When submitting, the envelope must anyhow contain the **envelope number and the Potential Winning Number**, generated when applying through the system, otherwise, it will not be accepted at TAK service counters.

**Notice:**

*No fiscal receipt transferred from a period to another will be valid for reimbursement purposes.*

**RECEIPT OF ENVELOPES**

The tax official is obliged to receive the envelopes of citizens according to the list published on TAK's website, which have been selected during the Potential Winning Numbers withdrawal process, only after verifying the information entered on the envelope, with the information generated during application in the system, otherwise, the envelope will be rejected.

After the receipt of the envelope, the tax official is obliged to provide the citizen with the proof of receipt of the envelope, with the following data:

 <p><b>DËSHMI PËR PRANIM TË PLIKOS ME KUPONA FISKAL</b></p>	
<p>Nr. i Plikos</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div>	<p>Nr. Potencial Fitues</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div>
<p>Data e pranimit:</p>	

## **VERIFICATION OF ENVELOPES**

Upon receipt of envelopes, TAK will verify the fiscal receipts on the following basis: validity, amount, number of fiscal receipts as well as personal notes in the application.

The envelope that does not meet the criteria listed above, will be eliminated from the right of reimbursement.

## **THE DEADLINE FOR REIMBURSEMENT OF FUNDS**

Reimbursement of funds for all eligible envelopes will be done within the legal deadlines.

## **ENTRY INTO FORCE**

This Public Explanatory Decision shall apply from the date of entry into force of the Administrative Instruction MF. No. 1/2017 on amending and supplementing Administrative Instruction MF-No. 01/2015 on Using Electronic Equipment and Fiscal Systems, abrogating the Public Explanatory Decision No. 02/2015 Procedures for implementation of Article 26 of Administrative Instruction MF. No. 01/2015 Submitting Fiscal Receipts and Reimbursement.

Date: \_\_\_\_/\_\_\_\_/2017

Director General, TAK

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(Sakip Imeri)