



Republika e Kosovës – Republika Kosova – Republic of Kosovo
Qeveria – Vlada – Government
Ministria e Financave – Ministarstvo za Finansije – Ministry of Finance
Administrata Tatimore e Kosovës – Poreska Administracija Kosovo – Tax Administration of Kosovo



REPORT ON THE REIMBURSEMENT PERFORMANCE PROCESS

FOR THE PERIOD JANUARY - SEPTEMBER / 2019

October 2019

Reporting Period: *January- September/2019*,

The report is compiled and edited by:

Data source from the new reimbursement module (IT) system

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Note: This report is compiled using the data of Kosovo Tax Administration (TAK) performance, collected by the Electronic Refund Management Module. The module in question was adopted by TAK as part of the TAK and Ministry of Finance reforms under the Kosovo Government's agenda on the improvement of business environment. Through the performance-based management, TAK aims at reducing the duration of reimbursements and further ease of the tax administration burden for taxpayers.

This report is published on a regular quarterly basis by TAK. Annual performance results are published along with quarterly data during the fourth quarter of the year and are integrated into the annual TAK work report.

1. SUMMARY

During this nine-month period of 2019, the Tax Administration of Kosovo (TAK) received 3043 tax reimbursement claims, out of which 2176 were approved, while 632 reimbursement cases were rejected (other cases received for reimbursements are reimbursements under review, pending and cancelled reimbursements - table no.2).

The working days average for processing a claim up to the refund (reimbursement) during this nine-month period is 16.7 days, starting from 22,8 days in January and decreasing to 17.7 days in September. For VAT, the average of reimbursement days during this nine-month period is 19.67 days, in PIT 15,59 days, whereas for CIT is 19.39 days.

According to the risk profile, the reimbursement claims for low-risk taxpayers have been completed within a quarterly average of 17.81 days, which is still higher than the requirements of the new regulation on the reimbursement process. On the other hand, the claims of medium-risk taxpayers have been addressed within a quarterly average of 27.74 working days, while high-risk taxpayers' claims have been completed within 46.05 days, which also exceeds the time set forth in the internal regulation.

According to TAK regional centres, in regards to the reimbursement claims, *Prishtina 2* has processed the highest number of claims, namely *414 cases* (approved reimbursements). *Prizreni 2* has the lowest average of days spent in the reimbursement process, a quarterly average of 7.0 days.

ROD Prizreni 1 has reviewed the reimbursement claims for Value Added Tax in the shortest time possible, with an average of 9,49 days.

The highest reimbursement amount within a quarter was executed by the *Regional Operations Directorate LTD*, in the amount of EUR 10,085 million (approved amount).

Annex I of this Report contains data on *approved reimbursements* and *rejected reimbursements*, obtained from the system for three types of taxes.

This **Annex** also describes the staying periods of reimbursement cases in three levels (*Regional Operations Director, Team Leader and Inspector*) by RODs and months, and finally, an average of cases reviewed by RODs, where, in most RODs, the Director's review time is longer than the time spent at TL.

Table 1: Reimbursements for January-September/2019

Region	CLAIMS		APPROVALS		DEBT	PENSION			TAXPAYER	AVERAGE
	Number	Amount	Number	Amount	Tax, Penalties, Interest	Base	Penalties	Interest	Transfer	of days
LTD	58	13,784,153.31	45	10,085,245.33	1,386,820.61	121,731.78	6,050.27	4,545.49	8,566,097.18	39.8
FERIZAJ	177	2,930,595.09	118	1,985,957.11	357,959.01	17,953.82	2,675.73	2,011.59	1,605,356.96	18.2
GJAKOVA	124	1,430,639.22	69	744,742.26	114,667.43	8,803.49	290.78	216.32	620,764.24	11.0
GJILAN	194	2,573,909.86	137	2,097,528.98	324,375.71	41,426.05	5,850.22	3,049.17	1,722,827.83	10.0
MITROVICA	276	1,678,884.16	217	1,129,077.26	193,108.78	10,323.61	1,654.46	999.96	922,990.45	14.9
PEJA	473	3,305,448.97	345	2,280,173.21	370,908.24	86,598.62	17,328.28	8,409.83	1,796,928.24	24.7
PRISHTINA 1	560	8,052,064.85	394	4,430,282.92	411,192.06	59,455.74	4,355.83	3,067.79	3,952,211.50	22.0
PRISHTINA 2	542	4,812,027.06	414	1,871,482.65	300,841.67	79,299.18	7,946.46	4,485.75	1,478,909.59	13.8
PRISHTINA 3	271	5,099,527.57	182	2,966,229.26	628,046.52	30,261.43	4,627.44	2,166.70	2,301,127.17	13.6
PRIZREN 1	224	3,641,932.48	146	2,751,333.09	633,364.44	100,124.92	11,960.38	8,630.08	1,997,253.27	9.0
PRIZREN 2	144	1,979,349.73	109	1,354,541.91	223,963.68	6,627.10	426.81	512.51	1,123,011.81	7.0
TOTAL	3043	49,288,776.28	2176	31,696,593.98	4,945,248.15	562,605.74	63,166.66	38,095.19	26,087,478.24	16.7

Based on the data for the nine-month period from Q1 to Q3/2019, **Table 1** – during this period there are 3043 claims, with an amount of € 49,288,532.30; the number of approved claims is 2176, and their amount is € 31,696,593.98; the total debts are € 5,609,115.74, PC base debt is € 562,605.74 (this amount should be transferred to the Kosovo Pension Savings Trust), while the amount transferred to the taxpayers' account is € 26,087,478.24. The average days for this period – Q3/2019 is 16.7 days, which is lower compared to the previous periods. Transferred amount is the difference between the approved amount and obligations.

Table 2: The reimbursement process according to statistics

REGION	PENDING	APPROVED	REJECTED	CANCELLED	TOTAL
LTD		45	15	3	63
FERIZAJ		118	60	13	191
GJAKOVA		69	41	16	126
GJILAN		137	24	31	192
MITROVICA		217	75	10	302
PEJA		345	75	61	481
PRISHTINA 1		394	104	58	556
PRISHTINA 2		414	102	33	549
PRISHTINA 3		182	65	33	280
PRIZREN 1		146	46	35	227
PRIZREN 2		109	25	9	143
		2176	632	302	3110

Table 2 shows the statistical data of the approved, reviewed, rejected, and cancelled claims. It is compiled according to the dates of approval (01.01-30.09.2019), whereas there are also cases that have been added according to previous claims - before 01.01.2019 (from the previous year, cases transferred from 2018), as well as the cancelled cases and those under review (clarification provided by the IT system).

2. Average Reimbursement Time

This indicator will show the average value of the reimbursement process duration for claims made during a period of three months by all the TAK Directorates. This indicator generally represents the performance of TAK, if the average reimbursement duration is within the time frame defined by the tax payment indicator reforms.

The average days for the reimbursement process for all three types of taxes (VAT, PIT and CIT) on all approved and rejected claims and by tax periods.

Table 2.1

Description	No. of rejected claims	Average duration (days)
January	142	31.16
February	68	16.67
March	85	20.32
April	95	19.17
May	87	25.5
June	33	17.82
July	45	21.49
August	50	19.76
September	27	14
Total	632	20.65

Table 2.2

Description	No. of approved claims	Average duration (days)
January	224	18.52
February	379	14.7
March	320	14.64
April	283	19.17
May	225	25.5
June	79	17.82
July	222	16.79
August	268	12.15
September	176	14.5
Total	2176	17.09

Data from **Tables 2.1 and 2.2** indicate that for the period *January-September/2019*, there are a total of 632 rejected claims and 2176 approved reimbursement claims. The average of days for

rejections in this nine-month period is 20.65 days, while the average of days for approvals for the same period is 17.09 days.

3. The average reimbursement days based on types of taxes

Table 3.1: Average days for CIT, PIT and VAT

Description	CIT	PIT	VAT
January	29.97	16.31	22.8
February	10.39	13.59	18.52
March	13.17	13.84	15.23
April	18.39	15.71	21.98
May	22.11	28.10	20.7
June	22.5	14.64	20.27
July	22.71	16.39	18.62
August	24.28	8.66	21.21
September	11.01	13.12	17.71
Total average	19.39	15.59	19.67

Data in the **Table 3.1** have been taken from the summary statistical report and the analytical report and refer to the approved, rejected and cancelled reimbursements. In the last column of the table is the average showing the duration of the reimbursement cases review by type of tax.

Table 3.2: The amount of rejected claims and the average days for reimbursements rejected, by tax types.

Description	CIT	PIT	VAT
January	439,096.76	36727.89	3,169,693.12
February	18,988.29	36,105.08	500,401.97
March	41,092.75	30,017.33	41,092.75
April	49,108.67	55,702.70	952,195.32
May	135,361.76	11,922.25	1,580,730.86
June	30,765.77	838.89	713,998.87
July	0	1,179.26	2,873,433.32
August	30337.55	5,676.57	3,034,880.17
September	19,021.68	511.65	803,706.51
Average days	33.98	24.9	19.58

Table 3.2 shows the amount of claims rejected by periods (January-September) and by type of taxes and, in the last column, the average for each type of tax. Data presented in this table have

been obtained from the MTR analytical report and may differ from the Table No. 1, as data in this table have been presented by date of approval, whereas in Table No. 1 by date of the claim.

Table 3.3: The amount of approved claims and the average days for reimbursements approved, by tax types

Description	CIT	PIT	VAT
January	184,941.21	50,114.37	2,801,828.66
February	28,339.7	93,114.00	3,539,754.65
March	24,783.32	84,804.20	2,377,171.01
April	251,659.58	64,614.89	1,656,148.53
May	265,061.73	37,570.97	4,910,109.20
June	4,104.44	8,071.07	3,498,295.08
July	64,777.63	51,596.38	4,797,243.75
August	37,183.84	78,383.93	4,654,553.24
September	282.19	49,341.01	2,087,202.83
Average days	20.65	15.29	20.11

Table 3.3 shows the amounts of reimbursements approved by periods, types of taxes as well as the average for each type of tax for these periods. Data contained in this table have been taken from the MTR analytical report and presented by date of approval.

4. Average reimbursement time by type of tax

This indicator will show the average value of the duration of reimbursement process and the claims made over a nine-month period by all Regional Operations Directorates of TAK. This indicator will generally represent the TAK's performance if the average time of reimbursements is within the timeframe defined by tax payment indicator reforms.

Tablet 4.1: Average days of reimbursements for Value Added Tax in ROD/LTD

ROD	January	February	March	April	May	June	July	August	September	Average
DTM	12.7	15	12.5	27.5	84	18.6	38.6	45.9	26.5	31.25
FERIZAJ	20.18	12	15	25.87	21.81	18.5	17.27	15.85	15	17.94
GJAKOVA	22	18.4	15.5	23.33	16	23	15	24	18.67	17.1
GJILAN	7.7	14.6	8.82	37.66	13.6	13.6	14.82	12.3	13.4	14.31
MITROVIC A	35.45	17.7	20	19.25	17	21.25	15.31	15.2	18.29	16
PEJA	37.73	25.78	35.33	19.27	25.15	28	23.69	17.83	16.43	21.27
PRISHTINA 1	23.71	19.27	14.5	24.89	16.4	23	25.35	17.35	23.73	18.28
PRISHTINA 2	24.55	27	16.67	20.8	15.87	22	18.09	29.9	17.89	18.69

PRISHTINA 3	20.43	16.25	14.25	15.2	20	4	20	22.63	18	14.48
PRIZREN 1	9.22	16.13	13.08	13.5	12.67	9.4	7.14	7.5	6	9.49
PRIZREN 2	9	26.67	9.63	16	12.63	17	17.29	9	9.99	13.13

Table 4.1 shows the data on the average days of reimbursements for each ROD/LTD for VAT type tax. According to the data presented above, the Directorate of Prizren 1 has the best average on handling of the reimbursements for VAT, with an average of 9.49 days, followed by Prizren 2 with 13.13 days. Whereas LTD has the highest average: 31.25 days.

Table 4.2: Average days of reimbursements for Corporate Income Tax in ROD/LTD

ROD	January	February	March	April	May	June	July	August	September	Mesatarja
LTD	46	0	0	17.2	36	64	112	0	0	55.04
FERIZAJ	39.33	4.5	8.33	14	30.5	0	0	21	0	19.61
GJAKOVA	0	6.33	5	22	1	0	1	0	0	7.06
GJILAN	56.5	9.5	3	9.8	0	9	0	0	0	17.56
MITROVICA	20.25	26.7	61.25	184	0	0	0	0	0	73.05
PEJA	1	11.5	0	0	24	15	0	0	0	12.87
PRISHTINA 1	24.25	16.33	22.5	14.31	6.71	2	19	23.34	0	16.05
PRISHTINA 2	29.74	9	5.75	14.56	25.33	0	0	43	15.34	20.39
PRISHTINA 3	47.8	5	10.5	9.41	24	0	0	21	9	18.10
PRIZREN 1	7	0	5.14	22.33	37	0	0	0	0	17.87
PRIZREN 2	1	3	4	4.23	2	0	2.670	0	2	2.7

Table 4.2 shows the data on the average of reimbursement days for the type of tax on CIT, by ROD/LTD and the average for the nine-month period.

According to the data, the Directorate of Prizren 2 has the best average for handling of reimbursement for CIT, with an average of 2.70 days, whereas the Directorate Mitrovica has the highest average of 73.05 days. The table shows that there is also average indicated with zero (0) – the explanation is that there were no claims for CIT reimbursements in these Directorates for these periods.

Table 4.3: Average days of reimbursement for Personal Income Tax in ROD/LTD

ROD	January	February	March	April	May	June	July	August	September	Average
LTD	0	0	0	12.5	0	0				12.5
FERIZAJ	25.75	24.21	13.78	13.5	6	9.25	11	12.7	9	13.91
GJAKOVA	12.14	5.7	7	6.53	6	0	3.29	21	1	7.83
GJILAN	4.35	7	7.73	5.1	13	3	15.99	8	5.5	7.74
MITROVICA	16.46	11.09	7.31	12.19	5.15	13	6.38	2.71	6.87	9.01
PEJA	10.84	18.8	24.94	31.02	40.67	19	34.81	20.53	11.22	23.54

PRISHTINA 1	29	20.13	19	24.18	33.82	26.29	29.13	13.52	23.84	24.32
PRISHTINA 2	23.8	9.51	10.41	10.8	13.92	7.27	13.71	5.78	9.4	11.62
PRISHTINA 3	18.45	6	11.37	8.14	9.7	4.67	11.88	11.16	8.55	9.99
PRIZREN 1	11.37	5.62	7.61	20.37	10.3	16	4.4	8	10.43	10.45
PRIZREN 2	5.55	5.25	3.41	4.93	3.33	1	2	1	2.75	3.25

Table 4.3 shows the data on the average days of reimbursements for the type of tax on PIT, by ROD/LTD and average for the nine-month period of 2019.

According to above data, *ROD Prizren 2* has the best average for handling of reimbursements for PIT, with an average of 3.25 days, whereas the *DOR Prishtina 1* has the highest average of 24.32 days.

5. Average time of reimbursement approved/rejected according to risk profile/categorization

Table 5.1: Category A for all types of reimbursements

REGION	No. of cases	Average time / days
LTD	12	23.6
FERIZAJ	53	19.75
GJAKOVA	33	12.18
GJILAN	127	11.7
MITROVICA	224	23.08
PEJA	260	36.02
PRISHTINA 1	369	27.17
PRISHTINA 2	44	15.57
PRISHTINA 3	105	9.64
PRIZREN 1	163	10.21
PRIZREN 2	91	4.11

Table 5.1 shows the number of cases approved / rejected for this nine-month period and the average of days according to Category A (activity) for all ROD/LTD. It should be noted that the Directorates which have complied with the regulation by Category A (under which the handling deadline is 7 days in maximum) are: only *Prizren 2* (4.11 days), *Prishtina 3* (9.64), and *Prizreni 2* (10.21 days). All the other directorates did not comply with the rule under category A criterion.

Table 5.2: Category B for all types of reimbursements with activity

REGION	No. of cases	Average time / days
LTD	34	26.74
FERIZAJ	123	18.64

GJAKOVA	71	10.20
GJILAN	19	18.00
MITROVICA	58	19.60
PEJA	149	28.16
PRISHTINA 1	107	17.33
PRISHTINA 2	450	17.81
PRISHTINA 3	130	20.16
PRIZREN 1	23	9.77
PRIZREN 2	39	12.09

Table 5.2 shows the number of cases approved / rejected for this nine-month period and the average of days according to Category B (activity), for all *ROD/LTD*. It should be noted that the Directorates which have complied with the regulation by Category B- activity (under which the handling deadline is 7 days) are only: *Prizren 1* (9.77 days). The other directorates (excluding *Prizren 2* and *Gjakova*) are beyond the deadline for reviewing the cases that are related to this category.

Table 5.3: Category B1 for all types of reimbursements – with audits

REGION	No. of cases	Average time / days
LTD	3	25.33
FERIZAJ	1	19
GJAKOVA	2	41
GJILAN	4	21.25
MITROVICA	0	0
PEJA	1	14
PRISHTINA 1	3	37
PRISHTINA 2	6	24.8
PRISHTINA 3	1	34
PRIZREN 1	4	30
PRIZREN 2	1	31

Table 5.3 shows the number of cases approved/rejected for this nine-month period of 2019 and average of days by Category B (audit), for all *ROD/LTD*. The table shows that a part of *ROD* have not reviewed the cases according to this category, although those that have reviewed are beyond the deadline set out by the Regulation (under which the handling deadline is maximum of 20 days), with the exception of *ROD Peja 1* (14 days) and *Ferizaj* (19 days). Very few cases have been approved / rejected according to this category.

Table 5.4: Category C for all types of reimbursements/returns

REGION	No. of cases	Average time / days
LTD	15	89.18
FERIZAJ	1	69

GJAKOVA	4	30.16
GJILAN	11	32.6
MITROVICA	10	56.46
PEJA	10	51.87
PRISHTINA 1	19	49.28
PRISHTINA 2	16	37.62
PRISHTINA 3	11	22.87
PRIZREN 1	2	33.5
PRIZREN 2	3	34

Table 5.4 shows the number of cases approved/rejected for the nine-month period of 2019 and the average of days by Category C (audit), for all *ROD/LTD*. The Directorates which have complied with the regulation by Category C (under which the handling deadline is maximum 30 days), are: *Prishtina 3* (22.87 days) *Gjakova* (30.16 days), close to that are *Gjilan*, *Prizren 1* and *Prizren 2*, whereas other *ROD/LTD* are beyond the specified limit.

6. Average reimbursement time by Regional Operations Directorates

Table 6.1. Average reimbursement time by Regional Operations Directorates

DIRECTORATES	January	February	March	April	May	June	July	August	September	Average
LTD	36	15	25	23	56.57	50	50.83	45.9	26.5	36.5
FERIZAJ	26.89	21.53	14.4	20.5	22.94	14.8	14.83	13.96	12.99	18.09
GJAKOVA	13.64	8.81	9.54	12.78	11.77	23	8.6	23.4	11.6	13.68
GJILAN	17.62	10.1	8.87	9.56	14.9	7.2	15.28	11.91	11.15	11.84
MITROVICA	21.25	12.46	15.42	43.83	10.33	18.5	10.85	4.16	10.49	16.36
PEJË	21.62	22.16	27.79	30.35	39.48	25.25	31.11	19.34	13.05	25.57
PRISHTINA 1	30.15	20.2	21.42	27.57	27.84	24.3	26.01	15.72	23.8	24.11
PRISHTINA 2	28.47	11.46	12.27	12.75	16.93	16.17	14.62	11.34	11.28	15.03
PRISHTINA 3	24.19	10.74	13.82	13.03	14.18	12	15.67	15.35	10.57	14.39
PRIZREN 1	12.24	8.38	10.69	19.77	15.26	9.81	6	7.72	8.82	10.96
PRIZREN 2	6.45	9.5	5.33	7.82	7	9	11.91	7.4	5.38	7.75

Table 6.1 shows the data of average time of reimbursements in *ROD/LTD* for approved reimbursements and those rejected by months, and the average of each *ROD* per day at the bottom of the column. The table shows that the Directorate which has spent less than average of working days for reimbursement is *Prizren 2* with an average of: 7.75 days, whereas *ROD* with the highest average of days spent for reimbursements is *LTD*, with 36.50 days. (The data in this table have been obtained from the *MTR* system - the average time spent by *ROD*).

7. Amounts Reimbursed by type of tax

a) Claimed amount

Table 7.1: The amount of claimed reimbursement by ROD/LTD and type of tax (CIT, PIT and VAT)

Description	CIT	PIT	VAT	Total
January	33,720.10	115190.96	4,192,343.42	4,341,254.48
February	37142.21	141,166.77	4,192,505.09	4,370,814.07
March	319,894.65	144,932.57	6,166,253.11	6,631,080.33
April	364,181.92	48886.35	4,848,694.22	5,261,762.49
May	161450.27	32,042.20	5590315.65	5,783,808.12
June	28380.41	18660.79	6,224,651.28	6,271,692.48
July	64,610.41	64,789.43	5,358,098.44	5,487,498.28
August	8,070.03	81,468.79	4,894,404.45	4,983,943.27
September	19,303.87	36,008.96	6,101,609.93	6,156,922.76
Total	1036753.87	683,146.82	47,568,875.59	49,288,776.28

b) Approved amount

Table 7.2: The amount of approved reimbursements by ROD/LTD and type of tax (CIT, PIT and VAT)

Description	CIT	PIT	VAT	Total
January	184941.2	49272.43	2800448.33	3,034,661.97
February	28264.63	92989.29	3539754.65	3,661,008.57
March	24783.32	82768.82	2377171.01	2,484,723.15
April	251659.6	64614.89	1656148.53	1,972,423.00
May	265061.7	37570.97	4910109.2	5,212,741.90
June	4104.44	8071.07	3498295.08	3,510,470.59
July	64777.63	51596.38	4797243.75	4,913,617.76
August	37183.84	78383.93	4654553.24	4,770,121.01
September	282.19	49341.01	2087202.83	2,136,826.03
				31,696,593.98

c) The amounts transferred to the taxpayer's account

Table 7.3: The amount of reimbursement transferred to the **taxpayers' account** by *ROD/LTD* and type of tax (CIT, PIT and VAT)

Description	CIT	PIT	VAT	Total
January	170,633.70	42,023.68	1,402,450.94	1,615,108.32
February	25,496.88	82,359.64	3,232,185.40	3,340,041.92
March	18,533.90	72,239.98	1,811,117.31	1,901,891.19
April	160,323.55	53,253.69	1,437,030.64	1,650,607.88
May	252,157.05	37,519.39	3,987,607.62	4,277,284.06
June	692.81	7,234.23	3,055,252.76	3,063,179.80
July	62,921.07	47,812.08	4,122,026.69	4,232,759.84
August	20,220.30	74,954.96	4,020,038.18	4,115,213.44
September	0	48,340.05	1,843,051.74	1,891,391.79
Total				26,087,478.24

d) The amounts transferred to the taxpayers' obligations:

Table 7.4: The amount of reimbursements transferred to **obligations** by *ROD/LTD* and by type of tax (CIT, PIT, and VAT).

Description	CIT	PIT	VAT	Total
January	13,758.85	4,780.89	1,328,636.88	1,347,176.62
February	2,456.03	9,673.75	218,258.19	230,387.97
March	5,362.15	9,307.93	519,891.94	534,562.02
April	88,273.13	8,503.45	195,050.69	291,827.27
May	12,853.85	51.58	716,057.28	728,962.71
June	3,411.63	836.84	406,188.65	410,437.12
July	1,856.56	3,403.25	644,319.67	649,579.48
August	16,963.54	2,030.75	532,607.72	551,602.01
September	282.19	837.41	199,593.35	200,712.95
Total				4,945,248.15

8. Amounts reimbursed by ROD/LTD

Table 8.1: The approved reimbursed amount by type of tax in ROD/LTD

Directorates	CIT	PIT	VAT	Total
LTD	487,178.78	0	9,598,066.55	10,085,245.33
FERIZAJ	18056.18	21,328.03	1,946,572.90	1,985,957.11
GJAKOVA	6,897.34	15,695.49	722,149.43	744,742.26
GJILAN	84,782.89	18463.27	1,994,282.82	2,097,528.98
MITROVICA	0	70,007.81	1059069.45	1,129,077.26
PEJA	0	55648.1	2,224,525.11	2,280,173.21
PRISHTINA 1	68,738.10	94,258.26	4,267,286.56	4,430,282.92
PRISHTINA 2	91,501.10	137,909.52	1,642,072.03	1,871,482.65
PRISHTINA 3	75,896.83	45,454.71	2,844,877.72	2,966,229.26
PRIZREN 1	2923.5	24,444.43	2,723,965.16	2,751,333.09
PRIZREN 2	25,083.85	31,399.17	1,298,058.89	1,354,541.91
Total	861,058.57	514,608.79	30,320,926.62	31,696,593.98

Table 8.1 shows the data of approved reimbursements for each type of tax in *ROD/LTD*. As can be seen from the table, the highest reimbursement amount is the amount in the VAT, whereas the ROD that has approved the highest amount of reimbursement is LTD.

ANNEX I

I: Average reimbursement time by Regional Operational Directorates and type of tax

The average number of days of the reimbursement claim process starting from delegation, review up to the approval

DIRECTORATES	January	February	March	April	May	June	July	August	September	Average
LTD										
Duration										
Delays at the Director	17.9	2.7	4	4.71	3.57	2.2	2.8	5.8	2.8	
Delays at the TL	2.1	0	0	0.43	3.14	3.4	0.17	1.4	0.25	
Delays at the Inspector	16	12.33	21	17.86	49.86	44.44	47.83	38.7	23.5	
Total	36	15	25	23	56.57	50	50.8	45.9	26.55	36.53
Ferizaj										
Delays at the Director										
Delays at the Director	12.22	14.47	2.64	2.95	5.28	3.02	2	1.8	1.8	
Delays at the TL	3.64	1.32	1.52	3.09	1.28	2.5	2.33	4.71	3.33	
Delays at the Inspector	11.03	5.74	10.24	14.45	16.39	9.1	10.5	7.46	7.83	
Total	26.89	21.53	14.4	20.5	22.94	14.8	14.83	13.97	12.96	18.09
Gjakova										
Delays at the Director										
Delays at the Director	4.04	2.48	1.46	2.06	2	2.67	1.8	5	2	
Delays at the TL	3	1.1	1	1.06	0.85	1.17	1.27	5	1.4	
Delays at the Inspector	6.6	5.27	7.07	9.67	8.92	19.17	5.53	13.4	8.2	
Total	13.64	8.8	9.54	12.78	11.77	23	8.6	23.4	11.6	13.68

Mitrovica										
Total number of claims										
Delays at the Director	9.12	4.75	9.94	6.74	2.61	3.75	3.3	2	2.3	
Delays at the TL	2.75	1.65	1.52	4	1.39	2.5	1.85	0.44	2.36	
Delays at the Inspector	9.38	6.07	3.97	33.09	6.33	12.25	5.69	1.7	5.86	
Total	21.25	12.46	15.43	43.83	10.33	18.5	10.84	4.14	10.52	16.37
Peja										
Delays at the Director	3.24	5.22	8.51	8.11	12.63	8.51	7.3	1.9	2.2	
Delays at the TL	4.5	2.52	3.14	2.22	5.88	3.14	7.67	3.3	1.55	
Delays at the Inspector	13.78	14.41	16.27	20.02	20.97	16.27	16.13	14.11	9.3	
Total	21.62	22.15	27.92	30.35	39.48	27.92	31.1	19.31	13.05	25.88
Prishtina 1										
Delays at the Director	7.27	4.34	6.66	5.9	7.19	7.33	7.6	4.8	8	
Delays at the TL	2.75	1.19	3.31	3.62	3.01	1.81	4.56	2.86	3.8	
Delays at the Inspector	20.12	14.67	11.85	18.05	17.64	15.15	13.89	8.1	12.04	
Total	30.14	20.2	21.82	27.57	27.84	24.3	26.05	15.76	23.84	24.17
Prishtina 2										
Delays at the Director	9.6	2.78	2.81	3.34	1.76	2.33	5	2.03	1.9	
Delays at the TL	6	1.05	0.88	0.84	0.83	0.67	1.83	1.08	0.92	
Delays at the Inspector	12.78	7.63	8.58	8.56	14.34	13.17	7.81	8	8.46	
Total	28.47	11.46	12.27	12.75	16.93	16.17	14.64	11.11	11.28	15
Prishtina 3										
Delays at the Director	12.02	3.9	4.62	3.4	3.24	2.4	5.8	3.9	2.8	

Delays at the TL	4.02	0.46	1.41	1.47	0.53	1	1.27	2.14	2.26	
Delays at the Inspector	8.14	6.37	7.79	8.17	10.41	8.6	8.57	9.31	5.47	
Total	24.18	10.72	13.82	13.03	14.18	12	15.64	15.35	10.53	14.38
Prizren 1										
Delays at the Director	1.48	2.38	3.47	3.08	2.95	2.31	1.8	2.4	2.7	
Delays at the TL	1.12	0.82	0.06	1.08	0.42	0.31	0.42	0.33	0.18	
Delays at the Inspector	9.64	5.18	7.16	15.62	11.89	7.19	3.75	5	5.91	
Total	12.24	8.38	10.69	19.77	15.26	9.81	5.97	7.73	8.79	10.96
Prizren 2										
Delays at the Director	0.91	3.86	2.1	2.62	2	1.5	1.6	1.8	1.4	
Delays at the TL	0.27	0.43	0.13	0.47	0.16	0.5	0.45	0.6	0.75	
Delays at the Inspector	5.27	5.21	3.1	4.74	4.84	7	9.82	5	3.25	
Total	6.45	9.5	5.33	7.82	7	9	11.87	7.4	5.4	7.75
Gjilan										
Delays at the Director	10.62	2.4	1.93	3.59	3.2	1.4	2.9	1.9	2	
Delays at the TL	1	0.84	0.77	0.59	1	1.2	0.67	0.73	0.29	
Delays at the Inspector	6	6.84	6.17	5.38	10.7	4.6	11.72	9.27	8.86	
Total	17.62	10.08	8.87	9.56	14.9	7.2	15.29	11.9	11.15	11.84

ANNEX II.

II: The reimbursed amount by region and type of tax

ROD	TYPE OF TAX	APPROVED REIMBURSEMENT AMOUNTS (in Euro)
LTD	CIT	487,178.78
	PIT	0
	VAT	9,598,066.55
Total		10,085,245.33
Ferizaj	CIT	18,056.18
	PIT	21,328.03
	VAT	1,946,572.90
Total		1,985,957.11
Gjakova	CIT	6,897.34
	PIT	15,695.49
	VAT	722,149.43
Total		744,742.26
Gjilan	CIT	84,782.89
	PIT	18,463.27
	VAT	1,994,282.82
Total		2,097,528.98
Mitrovica	CIT	0.00
	PIT	70,007.81
	VAT	1,059,069.45
Total		1,129,077.26
Peja	CIT	0.00
	PIT	55,648.10

	VAT	2,224,525.11
Total		2,280,173.21
Prishtina 1	CIT	68,738.10
	PIT	94,258.26
	VAT	4,267,286.56
Total		4,430,282.92
Prishtina 2	CIT	91,501.10
	PIT	137,909.52
	VAT	1,642,072.03
Total		1,871,482.65
Prishtina 3	CIT	75,896.83
	PIT	45,454.71
	VAT	2,844,877.72
Total		2,966,229.26
Prizren 1	CIT	2,923.5
	PIT	24,444.43
	VAT	2,723,965.16
Total		2,751,333.09
Prizren 2	CIT	25,083.85
	PIT	31,399.17
	VAT	1,298,058.89
Total		1,354,541.91
Grand total		31,696,593.98