



REPUBLIKA E KOSOVËS - REPUBLIKA KOSOVA - REPUBLIC OF KOSOVO
QEVERIA E KOSOVËS - VLADA KOSOVA - GOVERNMENT OF KOSOVO
MINISTRIA E EKONOMISË DHE FINANCAVE - MINISTARSTVO ZA PRIVREDU I FINANSIJE - MINISTRY OF ECONOMY AND FINANCE
ADMINISTRATA TATIMORE E KOSOVËS - PORESKA ADMINISTRACIJA KOSOVA - TAX ADMINISTRATION OF KOSOVO

TAX ADMINISTRATION OF KOSOVO

TAXPAYERS' CHARTER

The rights and the obligations
you need to know

2009
www.atk-ks.org

ENTRODUSTION

Our aim is to define and publicise taxpayers' rights and obligations so that taxpayers have confidence in the fairness and equity of the tax system but are also aware of the implication of non-compliance.

The mission of the Tax Administration of Kosovo is to develop voluntary compliance to the highest level in accordance with the laws and regulations in force as well as to provide professional, transparent and effective services for the community.

The "Taxpayers' Charter" has been prepared to be a simple, comprehensive and explanatory guideline for building a modern relationship between the tax authority and the taxpayers, based on mutual trust and respect.

Our service is a right of every citizen.

Sakip Imeri, Dep/Director ATK-së

Introduction

"Every person is required to pay taxes and other contributions as provided by law" (Article 119 of the Constitution of the Republic of Kosovo)

"Public expenditure and the collection of public revenue shall be based on the principles of accountability, effectiveness, efficiency and transparency" (Article 120 of the Constitution of the Republic of Kosovo)

To respect the tax law is an essential civic responsibility.

In a modern country the citizens are required to pay taxes and other charges which fund the government programs and the provision of public services and high standards of education, welfare, health, social protection, defence, law enforcement and transportation infrastructure can be ensured and made possible only by collecting taxes properly.

The Tax Administration of Kosovo, in performing its duties and commitments, operates on the fundamental principle that taxpayers will act in accordance with the law when they are treated with respect and fairness and provided with all the information, advice, assistance and other services they need to comply with their obligations.

This Taxpayer Charter will help you to understand your basic rights and obligations under the tax system and explains what you can expect from us when dealing with you.

Your rights

01 Your right to be informed, assisted and heard

We will treat you with courtesy and consideration at all times and will, in normal circumstances, strive to:

- help you to understand and meet your tax obligations;
- explain to you the reasons for decisions made by us concerning your affairs ;
- finalize refund requests as quickly as possible and, where the law allows, pay you interest on the amount ;
- reply to written enquiries as quickly as possible ;
- deal with urgent requests as quickly as possible ;
- answer your telephone call promptly and without unnecessary transfer ;
- keep your costs in complying with the law to a minimum ;
- give you the opportunity to have your certified legal or taxation adviser present during any investigation ;
- send you, by the end of the investigation or its completion, the relevant minutes or a written advice of the result of the investigation and the reasons for the decisions we have taken ;
- send you, where an assessment has been issued, details of how the assessment was calculated .

You have to know that the TAK will provide you with guidance by issuing public and individual rulings to explain how to interpret and apply the provisions of the tax legislation.

We will widely spread and make these rulings public

02 The right to pay no more than the correct amount of tax

We will:

- act with integrity and impartiality in all our dealings with you, so that you pay only the tax legally due and that all credits, benefits, refunds and other entitlements are properly applied .

03 Your right to certainty

We will, in normal circumstances, strive to :

- provide you with advice about the tax implications of your actions ;
- let you know as soon as possible before the conduct of an interview or a request for the production of documents ;
- advise you of the scope of an interview and our requirements ;
- arrange a suitable time and place for the interview and allow you time to prepare the records .

You have to know that we may require you both clearly described documents and records and to develop at a time and a place designated an examination concerning your tax liability.

04 Your right to privacy

We will:

- only make enquiries about you when required to check that you have complied with your tax obligations ;
- only seek access to information relevant to our enquiries ;
- treat any information obtained, received or held by the us as private .

05 Your right to confidentiality and secrecy

We will:

- not use or divulge any personal or financial information about you unless you have authorized us in writing to do so or in situations where permitted by law;
- only permit those employees within the administration who are authorized by law and require your personal or financial information to administer programs and legislation, to access your information .

You have to know that our tax officials have to act and behave according to the TAK Code of Conduct and violations and misconducts can be investigated by the Professional Standard Office (PSO) .

06 Your right to appeal

We will, in normal circumstances, strive to :

- fully explain your rights of review, objection and appeal if you are unsure of them or need clarification ;
- review your case if you believe that we have misinterpreted the facts, applied the law incorrectly or not handled your affairs properly ;
- ensure that the review is completed in a comprehensive, professional and impartial manner by a representative who has not been involved in the original decision ;
- determine your objection as quickly as possible unless we require more information to do so, or the issues are unusually complex ;
- give you reasons if your objection has been completely or partially disallowed ;
- request further information from you only where it is necessary to resolve the issues in dispute .

*You have to know that there are comprehensive complaints and appeal procedures open to all taxpayers and we encourage you to avail of these if you are in any way dissatisfied with an assessment and an official determination issued by **us or the final decision by the Appeals Division***

Availing of Tax Administration Appeals Division's own complaints procedure will never prejudice your rights to lodge a formal appeal, within the statutory time limits, to the Independent Review Board against the decision of the Appeals Division and successively to a court of competent jurisdiction .

In the disputes the proof burden is upon you .

Full details are in the Law No. 2004/48 on "Tax Administration and Procedures", as amended by Law No.03/L-071

Your obligations

07 Your obligation to be honest

We expect you to :

- provide complete and accurate information as and when required;
- declare all your assessable income in your income tax return ;
- claim only deductions, rebates and credits to which you are entitled ;
- answer questions completely, accurately and honestly ;
- explain the full facts and circumstances when you seek tax advice or when you request a private ruling .

You have to know that we will action your claim for refunds within 60 days of the receipt of the request and ensure that details of the amount of taxes to be refunded are timely forwarded to the Ministry of Economy and Finance or, in case of pension and contributions, to the Pension Saving Trust.

If the refund will not be applied within 60 days, we will pay accrued interest on the amount to be refunded.

The interest rate is prescribed by the Ministry of Economy and Finance

08 Your obligation to be co-operative

We expect you:

- to co-operate with tax officials and treat them with courtesy, consideration and respect, as we do in our dealings with you .

You have to know that, unless exceptional circumstances warrant otherwise, the tax officials are allowed to access to the premises where a person carries on a business only when authorized by the Director of TAK in writing for this specific purpose

09 Your obligation to pay taxes on time

We expect you to :

- pay the full amount of your taxes by the due dates ;
- pay the full amount of any balance outstanding resulting from assessment or reassessment ;
- help us to develop a mutually acceptable payment arrangement if you cannot pay any outstanding balance in full and have exhausted all reasonable possibilities of obtaining the necessary funds by borrowing or re-arranging your financial affairs ;
- withhold and remit by due dates all taxes withheld or collected on behalf of others ;
- advise us as soon as practical if some event beyond your control has affected your ability to pay taxes on time so that appropriate arrangements can be put into place to assist you .

You have to know that all taxes are to be paid to a bank or a financial institute licensed by the Central Banking of Kosovo (CBK).

Be aware that the tax officials are prohibited from receiving payment referred to any tax, unless they are designated to do so in writing by the Director General of TAK. Be aware that you are required to pay or withhold due taxes within the dates specified in the relevant legislation

10 Your obligation to use a fiscal identification number for tax purposes

We expect you :

- to use the fiscal number, assigned to you by the tax administration, in all the relations connected with establishing tax obligations;
- if you are a non resident person subject to taxation in accordance with our tax legislation, to appoint a fiscal representative prior to starting any economic activity in Kosovo.

11 Your obligation to provide accurate information and documents on time

We expect you to :

- file correct returns and documents within time limits specified;
- provide complete and accurate information by certain dates;
- take reasonable care in preparing the tax returns, documents and information;
- inform us of relevant events such as incorporation, opening a business, correspondence address changes, moving the place of business, ceasing business in a timely manner so that we can administer tax legislation properly, efficiently and effectively

You have to know that we will provide you with the proper forms and their completion instructions for submitting the tax declarations . If you discover an error in your tax declaration, within five years from its filing you may submit an amended declaration with the additional tax due or paid in excess

12 Your obligation to keep records

We expect you to :

- keep sufficient records and books to enable you to meet your tax obligations ;
- keep sufficient records and books for the required retention period ;
- take reasonable care in preparing records and books ;
- allow us access to records and books so that we can check your tax obligations .

You have to know that a person carrying on a business has to create the accounting in written or electronic form and the specific books, records and inventory of goods to be prepared and kept are provided in the relevant tax.

In any case you will retain the books and the records for a period of at least six years after the end of the tax period which they are referred to.

Risks of non-compliance with the obligations

13 If you do not meet your tax obligations

You should know that ;

- the law may provide for sanctions, fines and/or interest to be imposed ;
- the law may provide the tax administration with collection and enforcement instruments ;
- the tax evasion and violations can imply criminal offences and prosecution action may be taken in more serious cases.

You have to know that our tax penalty system provides sanctions :

- *if you fail to file a tax return ;*
- *if you fail to pay the due tax ;*
- *if you understates the correct amount of tax due or overstates the correct amount of a tax refund ;*
- *if you fail to create, retain or provide records ;*
- *if you fail to file an information statement ;*
- *if you fail to withhold, pay and remit taxes ;*
- *if you commit VAT violations ;*
- *if you have in position goods without origin .*

A lien on your property arises in an amount equal to your tax debts and, if you refuse to pay the assessed tax within 10 days after delivering an assessment notice, we can levy on your property, except for child support and social assistance payments, essential clothing, basic food, furniture and personal effects .

For more information

If you have an enquiry about your tax, we provide a number of ways for you to seek information from us :

Web: www.atk-ks.org

E-mail: info@atk-ks.org ;
standardet.profesionale@atk-ks.org

Fax: 038 / 200 25 007

Infolines:

- **personal** 038 / 200 250 46
- **business** 038 / 200 250 17
- **contributions** 038 / 200 255 19

Regional offices telephone numbers :	
Prishtinë	038/ 200 255 17
Prizren	029/ 214 963
Pejë	039/ 433 927
Gjilan	0280/ 32 967
Mitrovicë	028/ 530 059
Ferizaj	0290/ 320 387
Gjakovë	0390/ 330 021

Feedback on the charter

If you have any questions or comments about this charter you can :

e-mail: info@atk-ks.org

COUNTRY WIDE ORGANIZATION



LEGEND

- IPristina 1
- IPristina 2
- IMitrovicë
- IFerizaj
- IGjilan
- IPejë
- IPrizren
- IGjakovë