



Pursuant to Article 9 of the Law Nr. 03/L-222 on the Tax Administration and Procedures, the Director General of Tax Administration of Kosovo, issues:

## PUBLIC EXPLANATORY DECISION NO. 02/2015

### PROCEDURES FOR IMPLEMENTATION OF ARTICLE 26 OF ADMINISTRATIVE INSTRUCTION NO. 01/2015

### SUBMITTING FISCAL RECEIPTS AND REIMBURSEMENT

#### PURPOSE

The purpose of this Public Explanatory Decision is to define the procedures for the realization of the right of consumers, pursuant to Article 26 of the Administrative Instruction no. 01/2015 on the use of fiscal electronic devices and systems.

#### DEFINITION

The following definitions are used for the purposes of this Public Explanation:

**Fiscal Electronic Devices** - known as the FED or fiscal cash register, it means a computerized electronic device or system, which is used for secure registration and issuance of tax receipts for retail or wholesale transactions for which there is no need to issue receipt in accordance with the applicable legislation. The term "Fiscal Electronic Device" includes those electronic devices such as electronic fiscal cash registers, fiscal printers, fiscal devices for electronic signature and related devices.

**Fiscal receipt** - it is a paper document issued by the fiscal device which is of the approved type and which is officially registered in Tax Administration. Fiscal receipt is a document through which is recorded trading of goods and services at the point of sale. Fiscal receipt must have printed at least 18 characters per line and should end with the fiscal logo.

LOGO E BIZNESIT

NR. FISKAL 6000000000  
NR. TVSH 3000000000

Artikulli numër 1	1 X 2,15	2,15
Artikulli numër 2	1 X 2,15	2,15
Artikulli numër 3	1 X 2,15	2,15

---

TOTALI NE EURO 6,45  
KASHIELL 0,45  
TVSH 11% 0,88  
TOT. PA TVSH 5,57

ARTIKULLI: 14  
Paragjafat numër: 104650  
ADRESA: 73-05-2012 80-10-14  
NR. SIREK XXXXXXXXX

KUPON FISKAL NR. 0207  
RKS  
MEF



**ID card** - means the document through which the citizen of the Republic of Kosovo confirms his personal identity, citizenship, gender, date of birth, place of birth and the address of residence.

**ID card for foreign nationals** - it is an official document which is provided to a citizen who at the time of issuance of this ID card, he/she is allowed the temporary or permanent residence in the Republic of Kosovo.

**Certificate / Extract** – means the official document with which it is identified the person under age 16 years old.

**Citizen** – is the citizen of the Republic of Kosovo or foreign citizen.

**Total amount**– includes the total amount of the fiscal receipt. If the receipt is issued with VAT, it is also meant the inclusion of VAT.

**Bank account** – Bank account number where the reimbursed funds will be deposited from collection of fiscal receipts.

**Number of the envelope**– is the number that is generated automatically by the TAK system on the occasion of completion of the application from the citizen.

### **INCENTIVES AND MOTIVATION FOR OBTAINING FISCAL RECEIPTS**

For all customers who submit fiscal receipts to TAK, it will be applied the reimbursement of taxable value of all fiscal receipts in the following month of each quarter, according to these criteria:

- **Group I** - Envelopes with more than 30 coupons and with the value from 250 € up to 500 €, will be reimbursed with 10 €;
- **Group II** - Envelopes with more than 40 coupons and with the value from 501€ up to 800€, will be reimbursed with 15€;
- **Group III** - Envelopes with more than 50 coupons and with the value higher than 800 €, will be reimbursed with 20€;

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

Every citizen regardless of age has the right to benefit from the collection of fiscal receipts. Citizens who are over 16 years old and possess an ID card issued by the Ministry of Internal Affairs of the Republic of Kosovo may apply, therefore citizens under age 16 years old should apply with personal number based on their birth Certificate / Extract.



## PERIODS OF COLLECTION OF FISCAL RECEIPTS

Collection of fiscal receipts should be done on quarterly basis, as follows:

- First Quarter (Q1) covers the period of January, February, March;
- Second Quarter (Q2) covers the period of April, May, June;
- Third Quarter (Q3) covers the period of July, August, September, and
- Fourth Quarter (Q4) covers the period of October, November, December.

## DEADLINE FOR SUBMITTING THE ENVELOPES

- Q1 period receipts, are accepted from 1 April until 30 April of the respective year.
- Q2 period receipts, are accepted from 1 July until 31 July of the respective year.
- Q3 period receipts, are accepted from 1 October until 31 October of the respective year.
- Q4 period receipts are accepted from 1 January until 31 January of the following year.

### Note:

*No fiscal receipt transferred from one period to another period will not be valid for the purposes of reimbursement.*

## METHOD OF APPLICATION

Every citizen is obliged to complete the application for reimbursement of funds from the collection of fiscal receipts. The application must be electronically filled through the website of the Tax Administration of Kosovo [www.atk-ks.org](http://www.atk-ks.org), at the link <https://kuponatfiskal.atk-ks.org>

Please set the correct data in the application form. The data should be the same with those within envelope.

TAK shall not be responsible if you have not set correct data, such as: personal number, bank's account number and bank's name!

The steps to complete this application, are as follows:

Nr. Plikos:	<input type="text"/>
Nr. Personal:	<input type="text"/>
Emri:	<input type="text"/>
Mbiemri:	<input type="text"/>
Nr. Llogarisë bankare:	<input type="text"/>
Emri Bankës:	<input type="text"/>
Nr. Telefonit:	<input type="text"/>
Email adresa:	<input type="text"/>
Nr. Kuponëve	<input type="text"/>
Vlera totale e gjithë kuponëve:	<input type="text"/>
<input type="button" value="Dërgo"/>	

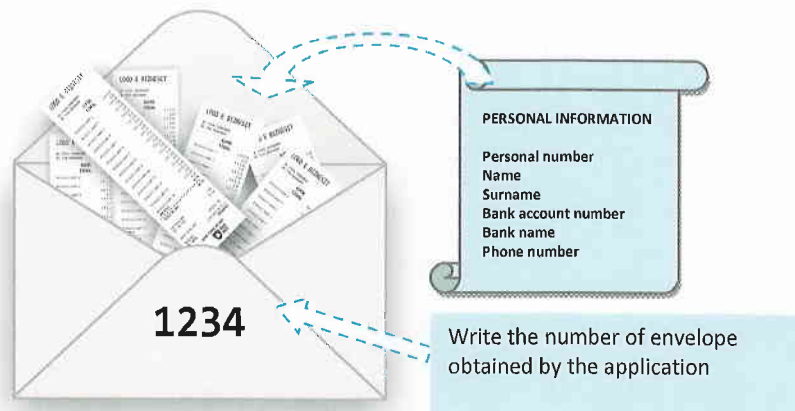
Example:

Nr. Plikos:	<input type="text" value="1234"/>
Nr. Personal:	<input type="text" value="1234567890"/>
Emri:	<input type="text" value="Fijan"/>
Mbiemri:	<input type="text" value="Fisteku"/>
Nr. Llogarisë bankare:	<input type="text" value="1234567890123456"/>
Emri Bankës:	<input type="text" value="BANKA"/>
Nr. Telefonit:	<input type="text" value="044111111"/>
Email adresa:	<input type="text" value="test@gmail.com"/>
Nr. Kuponëve	<input type="text" value="55"/>
Vlera totale e gjithë kuponëve:	<input type="text" value="1200€"/>
<input type="button" value="Dërgo"/>	



After completing the above application click the "Send" button, and must proceed as follows:

- Place all the collected receipts in an envelope;
- Write the number of envelope on the outer site of the envelope, as in the above example the number "1234";
- Place in the envelope the personal information and the number of personal bank account.



Envelope, when submitted must have the **number of envelope**, which is generated during completion of the application. The envelope that has no number, will not be accepted at the service counters at TAK.

### **Clarification:**

All citizens, who cannot fill the above application due to different reasons (lack of computer equipment, internet, etc.) can go to any of the regional offices of TAK, where the services will be provided for realization of their requests.

### **SUBMISSION OF ENVELOPES**

Every person who applies for reimbursement of funds from collection of fiscal receipts is obliged to respect the rules according to the groups defined in Article 26 of the Administrative Instruction no. 01/2015.

An envelope should be in line with one of the defined groups, which means that:

- In the first group the minimum number of fiscal receipts must be 30 and their total value in minimum must be 250€;
- In the second group the minimum number of fiscal receipts must be 40 and their total value in minimum must be above 500 €;
- In the third group the minimum number of fiscal receipts must be 50 and their total value in minimum must be above 800€;



Envelopes can be submitted at any regional office of the Tax Administration of Kosovo.

**Note:**

*A person has a right to submit only one envelope within a quarter.*

**ACCEPTANCE OF THE ENVELOPES**

Tax officials who are authorized to accept envelopes with fiscal receipts that were collected with the purpose of fund reimbursement are obliged upon acceptance to verify the number of receipts and their validity.

After the data are verified on the envelope, the tax officer has an obligation to give to the citizens a proof of accepting the envelope, with the data:

	<b>DËSHMI PËR PRANIM TË PLIKOS ME KUPONA FISKAL</b>
Nr. i Plikos	Nr. i Kuponëve
Data e pranimit:	

**DEADLINE FOR REIMBURSEMENT OF FUNDS**

Reimbursement of funds for all the envelopes that are valid, will be done within the legal timeframe.

Date: 19 / 06 /2015

Acting Director General, TAK  
  
(Nahit Sharku)  
