



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

VAT DECLARATION AND REMITTANCE FORM

UNIREF

[1] Tax Period : **TV** [2]

[3] Business Registration Number:

[4] Tax Temporary Number

[5] Name of the Business [5]

[6] Business New Address [6]

(If it is different from last declaration)

Telephone

[7] Name of the Owner [7]

Telephone

[8a] Put a Cross here if no transactions happened during the previous tax period. Just sign and submit the declaration at the authorized bank.

[8b] Put 'X' in the appropriate box if not filing for the first time for this tax period

Addition Data Correction Payment Only

Output VAT for the month	Taxable Value	Output Tax
[9] Exempt Supplies	[9] <input type="text"/>	
[10] 0 Rated Agriculture Supplies	[10] <input type="text"/>	
[11] Exports, intra FRY outflows and 0% Rated Supplies	[11] <input type="text"/>	
[12] Taxable Supplies at Normal Rate of 15%	[12] <input type="text"/>	[13] <input type="text"/>

Input VAT for the month	Taxable Value	Input Tax
[14] Purchases with no VAT and with nondeductible VAT	[14] <input type="text"/>	
[15] 0 Rate Agriculture Purchases	[15] <input type="text"/>	
[16] Imports and intra FRY inflows	[16] <input type="text"/>	[17] <input type="text"/>
[18] Domestic Taxable Purchases at normal Rate of 15%	[18] <input type="text"/>	[19] <input type="text"/>

Adjustments	VAT Credit Balance	
[20] VAT Credit Carried Forward from the previous month	[20] <input type="text"/>	
[21] Request for refund of the excess tax made during month	[21] <input type="text"/>	
[22] Credit Balance from the previous month [20]-[21]		[22] <input type="text"/>
[23] Total Credit Balance for the month [23]=[17]+[19]+[22]		[23] <input type="text"/>
[24] Remaining Credit Balance [24]=[23]-[13] if [23]>[13]	[24] <input type="text"/>	
(send it to box[20] of the next tax period declaration)		
[25] VAT Remittable [25]=[13]-[23] if [13]>[23]		[25] <input type="text"/>
[26] Penalties for late Filing and Payment		[26] <input type="text"/>
[27] Total Liability Remittable [25]+[26]		[27] <input type="text"/>
[28] Amount Payable		[28] <input type="text"/>

I, declare that the information included is accurate.
 Name and Signature

dd/mm/yy
 ____/____/____

Bank Payment Part

Signature and Stamp _____	Account Number : 1000420070000373	Amount of Tax paid _____ €
	Text:	
	Date ____/____/____	

Instruction on how to complete VAT Declaration and Remittance Form

Vat declaration has three main parts:

First Part

Box [1]- Fill out the tax period, in example July 2004

Box [3]- Put Business Registration Number

Box [4]- If you have one, put the Temporary Tax Number

Box [5]- Fill out the name of the business

Box [6]- Provide your Business New Address

Box [7]- Provide the name of the owner/manager

Box [8a]- If there are no transactions at all during the month, put a 'X' and sign and submit the return at the bank counters.

Box [8b]- Additional – means additional declaration within a same month.

Correction – means change of the data reported previously for that calendar month

Additional Payment – means that you want to make additional payment only, without changing any data previously reported for the same calendar month.

Second Part

Box [9] Fill out your exempt supplies. Take it from the column 'f' of the Sales Book

Box [10] Fill out supplies with 0 rate, agriculture supplies

Box [11] Fill out 0 rated supplies, exports and intra FRY outflows. Take it from the column 'g' of the Sales Book

Box [12] Fill out taxable supplies at normal rate. Take it from the column 'h' of the sales book

Box [13] Fill out VAT charged during the month. Take it from the column 'i' of the sales book

Box [14] Fill out the exempt purchases and those with nondeductible VAT. Take it from the column 'f' of the Purchase Book

Box [15] Fill out the agriculture zero rated purchases

Box [16] Fill out your imports and intra FRY inflows. Use the column 'g' of the Purchase Book

Box [17] Fill out VAT paid on imports and intra FRY inflows. Use the column 'h' of the Purchase

Box [18] Fill out the value of domestic taxable purchases. Take it from the column 'i' of the Purchase Book

Box [19] Show the VAT paid on domestic purchases. Take it from column 'j' of the Purchase Book.

Box [20] Fill out the excess VAT carried forward from the previous month. Take it from box [24] of the previous month tax return

Box [21] If the balance showed in box [20] is carried forward for six consecutive months and the value is higher than 5,000 Euro you are entitled to a refund

Box [22] If $[20] > [21]$ make the difference $[20] - [21]$ and put the result at box [22]

Box [23] Sum up the Input Tax Credit $[23] = [17] + [19] + [22]$

Box [24] Calculate the remaining Credit Balance $[24] = [23] - [13]$ if $[23] > [13]$

Box [25] Calculate VAT Remittable $[25] = [13] - [23]$ if $[13] > [23]$

Box [26] Put any penalty and interest for late filing and payment

Box [27] Total Liability $= [25] + [26]$

Box [28] Put the amount you are remitting with this declaration.

Third Part

Sign and date the Tax Return and leave the third part blank to be filled out by the tellers of the bank. After the three copies are signed and stamped the teller will keep the first two copies and turn back the third one to you. Note that the date of submission at the bank will be automatically scanned by our computers to charge or not penalties and interest for late filing and payment.