

What are the consequences for a taxpayer, if fails to comply with the agreement on instalment payment of the dept?

Persons who enter into agreements with the Tax Administration of Kosovo concerning the instalment payment of debts for the period 01 January 2009 until 31 December 2014, and fail to comply with the terms of the Agreement, shall be placed by the Tax Administration of Kosovo in the debtors list, thus making them liable to all outstanding debts in accordance with legal requirements applicable prior to the conclusion of the agreement.

Which tax payers are released of such procedure?

Taxpayers who have outstanding debts until 31 December 2008, and their total amount of the basic debt is small amounts from 1€ to 100€, shall not undergo the same procedure for debt forgiveness, rather they shall be deleted automatically by the Tax Administration of Kosovo.

Who shall have the right to benefit from debt forgiveness?

Only taxpayer who take advantage of this opportunity and meet the required obligation within the period of one (1) year from the day of entry into force of the Law on Public Debt Forgiveness, shall benefit from the debt forgiveness.



Administrata Tatimore e Kosovës
Poreska Administracija Kosova
Tax Administration of Kosovo

Contact:

Each taxpayer must address to the relevant regional office of Tax Administration, with the aim of fulfilling the procedures foreseen by TAK, and benefit from tax forgiveness.

Regions	Address
<i>Prishtinë</i>	<i>Rruga: Nënë Tereza, objekti i ish Gërmisë</i>
<i>Prizreni</i>	<i>Rruga: William Walker PN</i>
<i>Peja</i>	<i>Sheshi: Skënderbeu PN</i>
<i>Ferizaj</i>	<i>Rruga: Dëshmorët e Kombit PN</i>
<i>Gjilani</i>	<i>Rruga: Skënderbeu PN</i>
<i>Mitrovica</i>	<i>Rruga: Agim Hajrizi PN</i>
<i>Gjakova</i>	<i>Rruga: Nënë Tereza PN</i>

For additional information regarding Debt Forgiveness, please contact the **Call Centre** of the Tax Administration of Kosovo..

Tel. 038 222 165

**Benefiting from Tax
Administration of Kosovo
debt forgiveness**



Benefiting from the Law on Public Debt Forgiveness

The Law No. 05/L-043 on Public Debt Forgiveness allows taxpayer to benefit from the settlement of old debts and other liabilities with the Tax Administration of Kosovo (TAK).

Who can benefit from the TAK debt forgiveness?

All natural and legal persons who are indebted to TAK for the period until 31 December 2008 are eligible to benefit debt forgiveness, if they meet the criteria set out, and undergo the procedures provided by TAK for forgiving such debts.

What are the criteria a taxpayer must fulfil in order to benefit debt forgiveness?

In order to benefit from TAK's debt forgiveness, the taxpayer shall:

- Pay the full amount of the basic tax (principal) for the period 01 January 2009 until 31 December 2014, or
- Enter an agreement with TAK regarding the instalments payment of debts for the period 01 January 2009 until 31 December 2014.

All persons whom have outstanding obligations to the Tax Administration of Kosovo shall benefit from public debt forgiveness for the period until **31 December 2008**, provided the same pay the principal amount in full for the period **01 January 2009** until **31 December 2014**

All taxpayer who enter into agreements with TAK regarding the instalment payment of the debt, and maintain such an agreement, shall benefit from the public debt forgiveness, excluding interest and fees thereof.

Are there discounts for the after-2008 period?

All persons who meet the abovementioned criteria, in addition to complete forgiveness of the debt for the period until **31 December 2008**, shall also benefit from the forgiveness of fees, penalties, interest and any other liability deriving from late payment of the basic debt for the period **01 January 2009** until **31 December 2014**.

Furthermore, all taxpayer whom have no outstanding debt prior to **31 December 2008**, and they debt are dated from **01 January 2009** until **31 December 2014**, if they shall pay the entire amount of the principal for the period **01 January 2009** until **31 December 2014**, shall benefit the forgiveness of penalties, interest and penalties until **31 December 2014**.

Case	Debt prior to 31 December 2008	Debt after 01 January 2009	Paid immediately		Paid with instalment	
			Pay	Forgiven	Pay	Forgiven
1	Old debt	Basic tax Punishment Interest Fees	Basic tax	Old debt Punishment Interest Fees	Basic tax Interest Fees	Old debt Punishment
2	0	Basic tax Punishment Interest Fees	Basic tax	Punishment Interest Fees	Basic tax Interest Fees	Punishment
3	Old debt	0	0	Old debt	x	x
4	<100€ of basic tax	Basic tax Punishment Interest Fees	Basic tax	100€ Punishment Interest Fees	Basic tax Interest Fees	100€ Punishment
5	<100€ of basic tax	0	x	100 €	x	x