

## 12. Is it allowed FED de-registration or transferring it to another business?

It is allowed for the **taxpayer to de-register FED** or to transfer it to another business if all the procedures were respected and the approval from TAK is secured. Technical aspect of de-registration or transferring FED is obligation of licensed economic operator.

## 13. If I do not install FED do I get any penalty?

For each taxpayer that fails to install FED will be applied penalties as provided by Tax Legislation until the cancelation of Fiscal Number.

## 14. What might happen if manipulated with FED?

Each person trying to manipulate with FED will be subject to denunciation and prosecution based on Criminal Code of Republic of Kosovo”.

## Person that does not get Fiscal Receipt:

- Harms itself and the others
- Does not contribute in economic development of the State
- Does not fulfill one of the citizens obligation
- Helps fiscal evasion

*Ask for Fiscal Receipt, contribute to your future!*

# Create general welfare, get Fiscal Receipt!

## TAK Contact

If you need more information, we encourage you to review the laws and relevant administrative instructions. These are available in our website [www.atk-ks.org](http://www.atk-ks.org). If you are not able to find responses in your questions, TAK staff is in your disposal to assist you, therefore please contact the nearest office of TAK.

## Telephone:

LTU : 038/200-346-41

Prishtina-1: 038/200-255-02

Prishtina-2: 038/200-255-59

Prishtina-3: 038/200-255-60

Prizreni: 029/244-901

Peja: 039/432-812

Ferizaj: 0290/320-387

Gjilani: 0280/326-967

Mitrovica: 028/530-059

Gjakova: 0390/330-021

Headquarter: 038/200-250-17

## Corporate toll free line:

**0800-80-800**

Address: Corner of the streets Bill Clinton & Dëshmorët e Kombit  
10000 Pristine, Kosovo  
Tel & Fax: +381 (0)38 200 250 17 & 200 250 07  
Email: [info@atk-ks.org](mailto:info@atk-ks.org); Web: [www.atk-ks.org](http://www.atk-ks.org)



Administrata Tatimore e Kosovës  
Poreska Administracija Kosova  
Tax Administration of Kosovo

INSTALL

FISCAL DEVICE

AND ISSUE

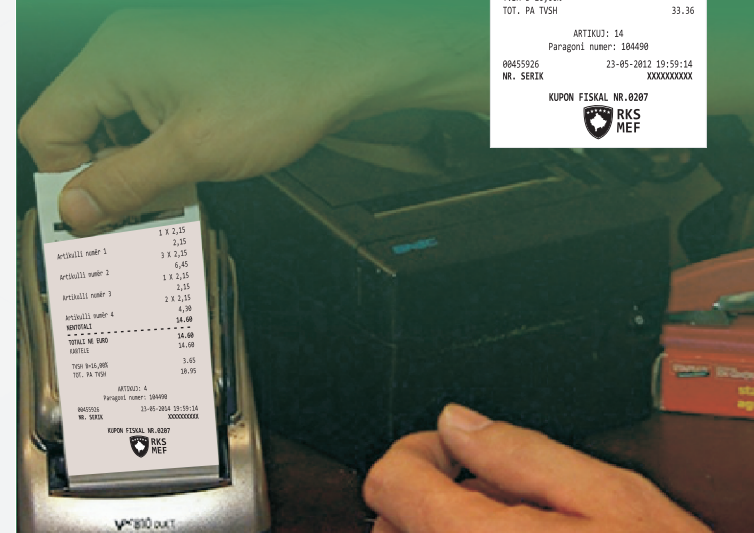
FISCAL RECEIPT!

## LOGO E BIZNESIT

NR. FISKAL 600000000  
NR. TVSH 300000000

Artikulli numer 1	1 X 2,15	2,15
Artikulli numer 2	1 X 2,15	2,15
Artikulli numer 3	1 X 2,15	2,15
Artikulli numer 4	1 X 2,15	2,15
Artikulli numer 5	1 X 2,15	2,15
Artikulli numer 6	1 X 2,15	2,15
Artikulli numer 7	1 X 2,15	2,15
Artikulli numer 8	1 X 2,15	2,15
Artikulli numer 9	2 X 2,15	4,30
Artikulli numer 10	1 X 2,15	2,15
Artikulli numer 11	1 X 2,15	2,15
Artikulli numer 12	3 X 2,15	6,45
Artikulli numer 13	1 X 2,15	2,15
Artikulli numer 14	2 X 2,15	4,30
NETOTALI		38.70
TOTALI NE EURO		38.70
KARTELE		38.70
TVSH B=16,00%		5.34
TOT. PA TVSH		33.36

ARTIKUJ: 14  
Paragjoni numer: 104490  
00455926 23-05-2012 19:59:14  
NR. SERIK XXXXXXXXXXXX  
KUPON FISKAL NR. 0207  
RKS  
MEF



## 1. Who should install Fiscal Device?

Taxpayers that carry out supplies of services/goods in retail or wholesale trade, where for that supply it is not required to be issued an invoice in accordance with tax legislation, are obligated to install *Fiscal Electronic Device (FED)*.

## 2. Where should be done the request for Fiscal Device?

All taxpayers that are obligated to install Fiscal Device should make a request at one of the **licensed operators supplying with FED**.

## 3. Who is making installation of Fiscal Device?

The installation of Fiscal Electronic Device is done only by **authorized technicians from licensed Operators**. After the approval by **Tax Administration of Kosovo**, the installation will be done at the taxpayer's sales point.

## 4. Which documents are required to get FED?

- Certificate of Fiscal Number,
- Certificate of Business Registration,
- VAT Certificate (if taxpayer is VAT filer).

## 5. When should be issued Fiscal Receipt?

*For every supply of goods/services for final consummator should be issued the Fiscal Receipt*. Issuing Fiscal Receipt is obligatory at the moment of supplying goods/services.

## 6. What are the elements of Fiscal Receipt?

- **The head of Fiscal Receipt** (taxpayer's name, address, phone number; fiscal number; VAT certificate number)
- **Cash Register number** (FED), name and number of operator that served
- **Date and time**
- **Goods/services description**, quantity, price per unit and the total associated with a VAT relevant rate.
- **Rebates**
- **Total in Euro(€)**
- **Total without VAT**
- **VAT**
- **Payment form**
- **Number of items**
- **Number of fiscal receipt**
- **Serial number of FED**
- **Fiscal Logo**



## 7. When should be closed daily report from FED?

At the end of the day, taxpayer is obligated to print daily tax report "**Z-Report**". Also, it is obligated to transmit the data in TAK server on monthly bases.

## 8. How to record the return of goods purchased with fiscal receipt?

Returned goods should be recorded by vendor in a special book – "**Book of Returns**", and to be proofed with the original Fiscal Receipt. Return of goods should be done with a form determined by TAK, which can be taken from TAK regional offices.

## 9. How to act in cases when Fiscal Device is not functioning?

In cases when Fiscal Device is not functioning for different reasons, the taxpayer is obligated to use **Tax Coupons**, which preliminarily have to be sealed by TAK – in relevant office of Taxpayer Service. Each transaction with cash should be recorded in these coupons and at the end of the day have to be registered in sales book.

Also, in order to eliminate defect or servicing of FED, the taxpayer is obligated to notify licensed operator where the device was bought.

## 10. How to act in case when Fiscal Receipt is issued with errors?

The taxpayer is obligated to make the necessary **corrections** in cases when Fiscal Receipt is issued with errors and at the same time to notify TAK – relevant Regional Office.

## 11. Do I have the right to make changes in Fiscal Device?

Taxpayer has the right to ask for intervention in Fiscal Device, but without approving of Tax Administration of Kosovo cannot be done any changes in using FED.