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Qeveria e Kosovës / Vlada Kosova / Government of Kosovo	
Ministria e Financave / Ministarstvo za Financije / Ministry of Finance	
Administrata Tatimore e Kosovës / Poreska Administracija Kosovo / Tax Administration of Kosovo	
Nr. ifaqeve Broj stranica Org. Jedin. Org. Unit	Dr. Prot. Prot. No.
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Pursuant to the authorizations conferred by Article 3 and 7 of the Basic Law No. 03/L-222 on Tax Administration and Procedures, as amended and supplemented by Law No. 04/L-102 and Law No. 04/L-223, the General Director of the Tax Administration of Kosovo issues the following:

## REGULATION ON ROLE AND SCOPE OF THE TAXPAYER ADVOCATE

### Article 1

#### Purpose

The purpose of this Regulation is to define the functions, responsibilities and procedures to be applied by the Taxpayers' Advocate, as well as the taxpayers' rights and the procedures they must follow to address their concerns to the Taxpayer Advocate.

### Article 2

#### The Role of the Taxpayer Advocate

The Taxpayer Advocate is established within TAK in order to protect the taxpayers' rights established by Law and to assist taxpayers in resolving problems and issues which they claim have not been handled in a fair and timely manner.

### Article 3

#### Organization of the Taxpayer Advocate

1. The Taxpayer Advocate shall be an Office directly accountable to the General Director of the Tax Administration and shall be located in the General Directorate.
2. The Taxpayer Advocate shall be assisted by a sufficient number of officials in the discharge of its powers and responsibilities.

#### **Article 4**

##### **Scope and Authority of the Taxpayer Advocate**

1. In carrying out its function, the Taxpayer Advocate shall have the authority to:
  - 1.1. Monitor the procedures carried out by TAK officials in order to ensure observance of the taxpayers' rights;
  - 1.2. Review all taxpayers' claims in a fair and impartial manner;
  - 1.3. Request and receive information from any TAK official for purposes of reviewing taxpayers' claims;
  - 1.4. Request information and documentation from the taxpayer in relation to the claim lodged, and the matter raised by, him or her.
  - 1.5. Give recommendations to the General Director regarding actions to be taken by TAK officials;
  - 1.6. Issue decisions on waiving penalties in accordance with the Law;
  - 1.7. Identify matters affecting the taxpayers' rights and request the attention of senior management concerning such matters;
  - 1.8. Recommend improvements or amendments to the tax legislation or to TAK's internal procedures related to tax administration;
  - 1.9. Be involved in all discussions on initiatives and TAK procedure changes in order to endorse the taxpayers' interests;
  - 1.10. Carry out any other action authorized by the General Director.
2. The Taxpayer Advocate shall not be a substitute for regular procedures or appeals procedures.
3. If the taxpayer claims that the procedures related to resolving a matter ascertained by the taxpayer have not been carried out in a fair or timely manner, the Taxpayer Advocate shall be authorized to review any taxpayer's claims and recommend actions for resolving the matter.
4. The right to address the Taxpayer Advocate under paragraph 3 of this Article shall arise only after the regular procedures have been followed in the regional directorates/LTDs or relevant departments of the General Directorate under the jurisdiction of which falls the review/administration of the procedure relating to the disputed matter. The deadline for addressing the Taxpayer Advocate under this Article shall be ninety (90) days from the date of resolution of the disputed matter.
5. The Taxpayer Advocate shall not review taxpayers' claims involving matters concerning which tax investigations have been initiated or which have been addressed to the court or other competent bodies.

## Article 5

### Rules and Procedures for claims review by the Taxpayer Advocate

1. As defined in this Regulation, any taxpayer or group of taxpayers claiming that their rights or legitimate interests have been violated shall have the right to address the Taxpayers' Advocate and seek its intervention to settle the disputed matter or addressing the situation resulting from the violated or denied right.
2. No particular form shall be required for notices or claims addressed to the Taxpayer Advocate. However, they shall clearly state the subject matter of the notice/claim and may be lodged in hard copy or electronic format.
3. Any taxpayer's claim for violations of his or her rights shall be addressed in the name of the Taxpayer Advocate. The claim may be submitted directly to the Taxpayer Advocate Office or to the offices of regional directorates.
4. Where the taxpayer challenges a decision of the Appeals Department (AD) regarding the matter referred to in paragraph 3 of Article 4 of this Regulation, the right to address the Taxpayer Advocate shall arise after expiry of the legal deadline (30 days) for challenging decisions of the AD with the Basic Court, but not longer than ninety (90) days from the date of receipt of the AD decision. Moreover, before the Taxpayer Advocate reviews the claim, the taxpayer shall be required to prove that he or she has not initiated a dispute with the Basic Court against the decision of the AD.
5. After the taxpayer's notice or claim has been submitted, the Taxpayer Advocate shall initially decide whether to accept or refuse the claim for review.
6. In the event that the Taxpayer Advocate rules not to accept the matter for review, it shall inform the taxpayer of the reason for such decision or instruct the taxpayer for further action.
7. In the event that the Taxpayer Advocate rules to accept the matter for review, it shall undertake, based on its authorizations, all necessary actions for the investigation and review of the taxpayer's claim.
8. The Taxpayer Advocate shall review the claim and notify the taxpayer of the outcome thereof within fifteen (15) business days from the day of receipt of the claim. Exceptionally, in cases where additional information must be sought from the taxpayer or TAK officials, the review of the request and the notice to the taxpayer shall be carried out within thirty (30) business days from the day of receipt of the claim.

9. After reviewing the taxpayer's claim, the Taxpayer Advocate shall issue a notice to the taxpayer or a recommendation to the TAK.
10. The recommendation issued by the Taxpayer Advocate may be:
  - 10.1. Recommendation to perform a certain procedural action that has not been initiated or has not been performed correctly; or
  - 10.2. Recommendation for annulment of a decision and reconsideration of the disputed matter.
11. The recommendation by the Taxpayer Advocate referred to in paragraph 10 of this Article shall be implemented within fifteen (15) business days and the Taxpayer Advocate and the taxpayer shall be notified of the implementation of the recommendation within this deadline.
12. The services of the Taxpayer Advocate in protecting the taxpayer's rights and interests shall be free of charge.

#### **Article 6**

#### **Entry into force**

This Regulation shall enter into force on the date of its signature and shall abrogate any other previously issued document relating to the Taxpayer Advocate.

Date: 24/12 2018

