



Administrata Tatimore e Kosovës  
Poreska Administracija Kosova  
Tax Administration of Kosovo

# ANNUAL WORK PLAN

# 2019



The Annual Work Plan 2019 was adopted by TAK's high-level management at the regular meeting for this year, held on 08.02.2019, and as such it is considered as a final version and ready for implementation during 2019

## CONTENT

TABLES.....	3
FIGURES.....	3
INTRODUCTION .....	4
Vision, Mission and Values .....	5
Vision .....	5
Mission.....	5
Our values .....	5
Revenue Plan by Tax Periods and Tax Types for 2019 .....	6
2019 Revenue Plan by Regional Directorates and LTD .....	7
2019 plan and comparison of revenues before and after businesses moving from regions to LTD and vice versa.....	8
Regional Directorates and LTD 2019 Revenue Plan by months.....	9
Regional Directorates and LTD 2019 Revenue Plan by tax types .....	10
Revenues collected by types of taxes 2017-2018 and 2018-2019 plan.....	11
Revenues Collected by Regional Directorates and LTD, grouped by years 2016-2018 and the 2018-2019 plan.....	12
Audit plan for 2019 and realization 2018 .....	13
Regional Directorates and LTD Audit Plan for 2019 by Months.....	14
Plan of visits for 2019 realization 2018.....	15
Regional Directorates and LTD 2019 Visit Plan by months .....	16
Plan of distribution of visits for 2019.....	17
2019 Forced Collection Plan .....	18
2019 debts collection plan by regional offices .....	18
Budget planned for 2019 .....	23
Projects for 2019 .....	23

## TABLES

Table 1: Revenue Plan by Tax Periods and Tax Types.....	6
Table 2: 2019 Revenue plan compared to 2018 collection and plan.....	7
Table 3: 2019 plan and comparison of revenue before and after transfer of businesses .....	8
Table 4: Revenue plan by months for Regional Directorates and LTD .....	9
Table 5: Revenue plan by tax types for Regional Directorates and LTD .....	10
Table 6: Revenues collected and planned by types of taxes and by year.....	11
Table 7: Revenues collected and planned by years grouped by Regional Directorates and LTD .....	12
Table 8: Audit plan for 2019 .....	13
Table 9: Audit plan for 2019 by months for Regional Directorates and LTD .....	14
Table 10: 2019 plan of visits per inspectors Source: TAK,VKME .....	15
Table 11: Regional Directorates and LTD 2019 plan of visits by months Source: TAK/VKME .....	16
Table 12: Plan of distribution of visits for 2019 .....	17
Table 13: Plan of tax treatment and collection for 2019 Information technology, TAK.....	19
Table 14: Pension Contribution collection plan Source: Information Technology, TAK.....	20
Table 15: No. of cases and allocation of human resources Source: Information Technology, TAK .....	21
Table 16: Budget planned for 2019 Source: Budget Division .....	23
Table 17: Main projects foreseen for 2019 .....	23

## FIGURES

Chart 1: Graphic representation of planned revenues aggregated by Regional Directorates and LTD .....	12
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## INTRODUCTION

TAK's 2019 Annual Work Plan has been compiled based on objectives set by relevant Departments based on TAK's Strategic Plan 2015-2020, and on the 2019 Risk Treatment Plan.

To address these challenges, and to work towards achieving the TAK vision, five strategic priorities have been set, including:

- \* Staff skills enhancement;
- \* Improving TAK's key tax processes;
- \* Reducing the level of informal economy;
- \* Upgrading of information technology to enable more efficient works within TAK and improved taxpayers services;
- \* Ensuring an effective organizational structure, supported by strong governance mechanisms and clear accountability.

Kosovo Tax Administration is responsible for collecting in-country revenues from taxes, which include: Value Added Tax, Personal Income Tax and Corporate Income Tax.

In 2019, domestic revenues planned under the approved Law on Budget, amount to € 516.4 million.

Realization of revenues is primarily oriented towards voluntary compliance of obligations by providing the necessary information and procedures so that taxpayers can pay their tax obligations at the lowest possible cost.

2019 Work Plan is also based on the Risk Treatment Plan (RTP) 2019, a plan to be treated and developed during this year, for risk treatment and increase the revenues and also increase the voluntary compliance in accordance with segmentation carried out according to business activities.

The 2019 Work Plan sets forth and includes objectives and actions set by other Departments within TAK.

In view of meeting such objectives and set actions, the TAK budget is projected to amount to € 14.5 mil.

## Vision, Mission and Values

### Vision

“Be trustworthy and respected and well comparable with leading tax administrations in Europe”.

A good tax system is a product of good tax policies and legislation, and a good administration. We defined our vision as such because experiences around the world show that revenue collection is more effective when taxpayers do voluntary tax compliance and this is achieved when they trust and respect the tax authority as well as consider it to be highly competent.

### Mission

“We are here to collect taxes and contributions in order to support Kosovo's economic development and wellbeing of its citizens.”

We will be successful if the expected government revenues are collected to ensure important government services, largely through the voluntary compliance by taxpayers under Kosovo tax laws and if employers make the required contributions for pension savings and other contributions to their employees.

### Our values

1. Professionalism
2. Integrity and Honesty
3. Efficiency and Effectiveness
4. Service Excellence
5. Transparency

We have chosen these values because we consider that they reflect things we believe to be more important as we strive to implement our mission and reach our vision. We believe that these values should be applicable in the way we treat taxpayers and different partners we work with, and how we work with each other and other TAK members. We want these values to be noticeable in everything we do.

### Revenue Plan by Tax Periods and Tax Types for 2019

Description	VAT	WT <sup>1</sup> Budget salaries	WT Other salaries	CIT	PIT	WR (rent-int.-lottery)	2019 Plan	Share in %
1	2	3	4	5	6	7	8=2+3+4+5+6+7	9=8/Σ
January	21,814,505	2,773,067	5,606,939	18,462,295	7,246,469	2,322,134	58,225,409	11.28%
February	19,006,828	2,923,143	5,321,994	1,143,602	768,492	1,890,293	31,054,352	6.01%
March	17,405,135	2,804,125	5,638,248	2,873,497	1,963,551	1,827,256	32,511,813	6.30%
April	17,490,450	2,831,333	6,315,105	25,546,478	10,192,827	1,875,153	64,251,345	12.44%
May	19,841,956	2,891,712	5,896,342	1,468,542	661,760	2,148,602	32,908,914	6.37%
June	17,029,553	3,364,758	5,981,972	883,734	428,318	1,951,417	29,639,753	5.74%
July	15,852,645	2,899,524	6,086,574	19,880,352	7,129,699	2,370,117	54,218,911	10.50%
August	23,535,734	2,919,366	6,211,463	1,284,782	785,088	2,270,987	37,007,420	7.17%
September	28,294,019	2,857,817	6,082,462	820,647	703,065	2,088,698	40,846,709	7.91%
October	20,449,727	2,928,225	6,439,823	22,677,944	7,629,833	2,115,937	62,241,490	12.05%
November	20,949,365	3,209,890	6,255,923	1,090,905	552,768	2,041,426	34,100,278	6.60%
December	23,170,838	3,254,973	6,681,450	3,253,915	700,974	2,331,456	39,393,606	7.63%
<b>Total</b>	<b>244,840,755</b>	<b>35,657,934</b>	<b>72,518,297</b>	<b>99,386,694</b>	<b>38,762,845</b>	<b>25,233,476</b>	<b>516,400,000</b>	<b>100.00%</b>
%	47.41%	6.91%	14.04%	19.25%	7.51%	4.89%	100.00%	

**Table 1: Revenue Plan by Tax Periods and Tax Types**

Source: MoF-Treasury / TAK-Information Technology

- In 2019 Revenue Plan, the distribution of revenues by months was made based on the structure of monthly revenues January-December 2018 (after the transfer of businesses from DTM to Regions and vice versa), reported during 2018 by ATK/Treasury, revenues that are harmonised with the plan set by the Ministry of Finances in the 2019 Law on Budget.
- The distribution by type of taxes is based on the structure of revenues by months and types of taxes during the period January-December 2018, prepared by TAK/Treasury.

<sup>1</sup> WT / Budget salaries – The tax withheld from salaries of employees of state institutions.

## 2019 Revenue Plan by Regional Directorates and LTD

Regions	Implementation			%	Plan		%	Comparison Plan 2019 / 2018 Plan 2019 / Implementation 2018	
	2016	2017	2018		2018	2019		9 = 7/6	10=7/4
1	2	3	4	5=4/2	6	7	8=7/2	9 = 7/6	10=7/4
LTD	208,525,692	204,125,517	211,690,757	46.3%	216,531,937	252,007,169	48.8%	116.4%	119.0%
Prishtina 1	63,831,208	70,263,066	48,487,531	10.6%	41,896,511	55,735,183	10.8%	133.0%	114.9%
Prishtina 2	20,963,317	28,369,264	32,445,845	7.1%	32,136,629	34,623,660	6.7%	107.7%	106.7%
Prishtina 3	29,500,734	33,624,151	38,943,703	8.5%	36,925,380	43,481,451	8.4%	117.8%	111.7%
Gjilan	10,028,258	12,218,093	13,971,836	3.1%	13,616,484	13,058,371	2.5%	95.9%	93.5%
Ferizaj	12,188,938	14,676,999	15,884,717	3.5%	15,915,434	17,966,483	3.5%	112.9%	113.1%
Prizren 1	9,447,998	11,820,276	14,348,337	3.1%	14,099,197	16,354,687	3.2%	116.0%	114.0%
Prizren 2	8,048,294	9,954,464	11,910,552	2.6%	11,190,435	12,622,742	2.4%	112.8%	106.0%
Gjakova	6,055,323	6,563,899	7,857,175	1.7%	7,107,532	7,563,849	1.5%	106.4%	96.3%
Peja	9,713,745	12,684,282	14,044,638	3.1%	14,201,342	14,772,882	2.9%	104.0%	105.2%
Mitrovica	8,081,778	10,055,283	12,926,929	2.8%	11,345,127	12,555,589	2.4%	110.7%	97.1%
HD <sup>2</sup> .	-	-	34,286,475	7.5%	31,033,992	35,657,934	6.9%	114.9%	104.0%
Total	386,385,285	414,355,294	456,798,495	100.0%	446,000,000	516,400,000	100.0%	115.8%	113.0%

**Table 2: 2019 Revenue plan compared to 2018 collection and plan**

Source: MoF-Treasury / ATK-information Technology

- The data on revenues collected in 2018 by Regional Directorates, the data we used as a basis for the 2019 forecast, are taken from SIGTAS and CBK.
- Revenue Plan by Regional Directorates is defined based on the share % by the Regional Directorates and LTD on turnover, imports for sales, local purchases for sale, revenue from services, collectable debts and payment of 2018.

<sup>2</sup> From 1 January 2019, the existing Tax Center was changed from "Prishtina 1" to the new Tax Center "H.O. - Head Office ", in order for the withheld tax on salaries of state institutions employees to be presented separately from Tax Center "Prishtina 1", and for the purpose of more fair reporting and more realistic planning of revenues in regional ATK offices.



## 2019 plan and comparison of revenues before and after businesses moving from regions to LTD and vice versa

LTD Regions and ZQ	2018 PLAN (before businesses transfer LTD/Regions for 2019)	REVENUES 01/2018 to 12/2018 (before businesses transfer LTD/Regions)	Compar. REVENUE 2018 with 2018 PLAN (before businesses transfer LTD/Regions)	Comparison Revenue with 2018 PLAN	REVENUE 01/2018 to 12/2018 (after businesses transfer LTD/Regions)	2019 PLAN (after businesses transfer LTD/Regions)	Compar. 2019 PLAN with 2018 PLAN (before transfer of businesses)	Compar. 2019 PLAN with 2018 REVENUE (before transfer of businesses)	Compar. 2019 PLAN with 2018 REVENUE (after transfer if businesses)	Participation in 2018 PLAN	Participation in REVENUE 01/2018 to 12/2018	Participation in REVENUE 01/2018 to 12/2018	Participation in 2019 PLAN
1	2	3	4=(3-2)	5=4/2	6	7	8=7/2	9=7/3	10=7/6	11=2/Total	12=3/Total	13=6/Total	14=7/Total
LTD	216,531,937	211,690,758	-4,841,180	-2.2%	227,285,364	252,007,169	116.4%	119.0%	110.9%	48.5%	46.3%	49.8%	48.8%
PRISHTINA 1	41,896,512	48,487,531	6,591,019	15.7%	44,905,698	55,735,183	133.0%	114.9%	124.1%	9.4%	10.6%	9.8%	10.8%
PRISHTINA 2	32,136,629	32,445,845	309,217	1.0%	28,387,977	34,623,660	107.7%	106.7%	122.0%	7.2%	7.1%	6.2%	6.7%
PRISHTINA 3	36,925,380	38,943,703	2,018,323	5.5%	37,136,797	43,481,451	117.8%	111.7%	117.1%	8.3%	8.5%	8.1%	8.4%
GJILAN	13,616,484	13,971,836	355,352	2.6%	12,599,673	13,058,371	95.9%	93.5%	103.6%	3.1%	3.1%	2.8%	2.5%
FERIZAJ	15,915,434	15,884,717	-30,718	-0.2%	15,187,903	17,966,483	112.9%	113.1%	118.3%	3.6%	3.5%	3.3%	3.5%
PRIZREN 1	14,099,197	14,348,337	249,140	1.8%	13,597,246	16,354,687	116.0%	114.0%	120.3%	3.2%	3.1%	3.0%	3.2%
PRIZREN 2	11,190,435	11,910,552	720,117	6.4%	11,566,719	12,622,742	112.8%	106.0%	109.1%	2.5%	2.6%	2.5%	2.4%
GJAKOVA	7,107,532	7,857,175	749,642	10.5%	7,539,478	7,563,849	106.4%	96.3%	100.3%	1.6%	1.7%	1.7%	1.5%
PEJA	14,201,342	14,044,638	-156,703	-1.1%	12,692,831	14,772,882	104.0%	105.2%	116.4%	3.2%	3.1%	2.8%	2.9%
MITROVICA	11,345,127	12,926,929	1,581,802	13.9%	11,612,335	12,555,589	110.7%	97.1%	108.1%	2.5%	2.8%	2.5%	2.4%
HD.	31,033,992	34,286,475	3,252,483	10.5%	34,286,475	35,657,934	114.9%	104.0%	104.0%	7.0%	7.5%	7.5%	6.9%
Total	446,000,000	456,798,496	10,798,496	2.4%	456,798,496	516,400,000	115.8%	113.0%	113.0%	100.0%	100.0%	100.0%	100.0%

Table 3: 2019 plan and comparison of revenue before and after transfer of businesses

Source: MoF-Treasury / TAK-Information Technology

### Regional Directorates and LTD 2019 Revenue Plan by months

Regions	January	February	March	April	May	June	July	August	September	October	November	December	2019 Plan	% share in total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15=14/Σ
LTD	29,068,369	14,746,507	15,572,904	32,196,649	15,735,153	13,773,471	26,901,855	17,869,112	19,913,949	31,092,282	16,192,881	18,944,035	252,007,169	48.80%
Prishtina 1	6,428,908	3,261,412	3,444,182	7,120,774	3,480,066	3,046,211	5,949,751	3,952,023	4,404,270	6,876,527	3,581,300	4,189,759	55,735,183	10.80%
Prishtina 2	3,993,749	2,026,046	2,139,586	4,423,548	2,161,877	1,892,359	3,696,088	2,455,065	2,736,009	4,271,817	2,224,765	2,602,751	34,623,660	6.70%
Prishtina 3	5,015,472	2,544,370	2,686,957	5,555,227	2,714,952	2,376,482	4,641,660	3,083,146	3,435,963	5,364,679	2,793,928	3,268,614	43,481,451	8.40%
Gjilan	1,506,249	764,127	806,948	1,668,349	815,356	713,706	1,393,986	925,932	1,031,890	1,611,123	839,074	981,632	13,058,371	2.50%
Ferizaj	2,072,387	1,051,331	1,110,247	2,295,413	1,121,815	981,960	1,917,928	1,273,952	1,419,736	2,216,679	1,154,448	1,350,587	17,966,483	3.50%
Prizren 1	1,886,470	957,014	1,010,646	2,089,489	1,021,175	893,867	1,745,869	1,159,664	1,292,370	2,017,818	1,050,881	1,229,424	16,354,687	3.20%
Prizren 2	1,456,000	738,635	780,028	1,612,692	788,155	689,897	1,347,482	895,043	997,466	1,557,376	811,082	948,884	12,622,742	2.40%
Gjakova	872,470	442,608	467,412	966,364	472,282	413,403	807,444	536,331	597,706	933,217	486,020	568,594	7,563,849	1.50%
Peja	1,704,013	864,453	912,897	1,887,396	922,409	807,413	1,577,010	1,047,503	1,167,373	1,822,657	949,241	1,110,516	14,772,882	2.90%
Mitrovica	1,448,254	734,706	775,879	1,604,113	783,962	686,227	1,340,314	890,281	992,160	1,549,091	806,767	943,836	12,555,589	2.40%
HD	2,773,067	2,923,143	2,804,125	2,831,333	2,891,712	3,364,758	2,899,524	2,919,366	2,857,817	2,928,225	3,209,890	3,254,973	35,657,934	6.90%
<b>Total</b>	<b>58,225,409</b>	<b>31,054,352</b>	<b>32,511,813</b>	<b>64,251,345</b>	<b>32,908,914</b>	<b>29,639,753</b>	<b>54,218,911</b>	<b>37,007,420</b>	<b>40,846,709</b>	<b>62,241,489</b>	<b>34,100,278</b>	<b>39,393,606</b>	<b>516,400,000</b>	<b>100.00%</b>
<b>% share</b>	<b>11.30%</b>	<b>6.00%</b>	<b>6.30%</b>	<b>12.40%</b>	<b>6.40%</b>	<b>5.70%</b>	<b>10.50%</b>	<b>7.20%</b>	<b>7.90%</b>	<b>12.10%</b>	<b>6.60%</b>	<b>7.60%</b>	<b>100.00%</b>	

**Table 4: Revenue plan by months for Regional Directorates and LTD**

Source: MoF-Treasury / TAK-Information Technology

### Regional Directorates and LTD 2019 Revenue Plan by tax types

Regions	VAT	WT Budget salaries	WT Other salaries	CIT	PIT	WR (rent-int.-lottery)	2019 Plan	Share in %
1	2	3	4	5	6	7	8	9=8/Σ
LTD	128,346,633	-	38,014,420	20,319,659	52,098,955	13,227,503	252,007,169	48.8%
Prishtina 1	28,385,792	-	8,407,462	4,493,999	11,522,469	2,925,462	55,735,183	10.8%
Prishtina 2	17,633,745	-	5,222,861	2,791,750	7,157,957	1,817,347	34,623,660	6.7%
Prishtina 3	22,144,996	-	6,559,028	3,505,965	8,989,181	2,282,280	43,481,451	8.4%
Gjilan	6,650,596	-	1,969,811	1,052,913	2,699,635	685,416	13,058,371	2.5%
Ferizaj	9,150,286	-	2,710,183	1,448,660	3,714,319	943,035	17,966,483	3.5%
Prizren 1	8,329,402	-	2,467,049	1,318,699	3,381,103	858,435	16,354,687	3.2%
Prizren 2	6,428,732	-	1,904,098	1,017,788	2,609,575	662,550	12,622,742	2.4%
Gjakova	3,852,250	-	1,140,981	609,883	1,563,720	397,016	7,563,849	1.5%
Peja	7,523,792	-	2,228,439	1,191,156	3,054,087	775,408	14,772,882	2.9%
Mitrovica	6,394,531	-	1,893,968	1,012,373	2,595,692	659,025	12,555,589	2.4%
HD	-	35,657,934	-	-	-	-	35,657,934	6.9%
Total	244,840,755	35,657,934	72,518,297	38,762,845	99,386,694	25,233,476	516,400,000	100.0%
Share in %	47.4%	6.9%	14.0%	7.5%	19.2%	4.9%	100.0%	

**Table 5: Revenue plan by tax types for Regional Directorates and LTD**

Source: MoF-Treasury /TAK-Information technology

- Distribution of revenues to the Regional Directorates and tax types was done based on the state of the data from SIGTAS, Treasury and CBK.
- Revenue Plan by Regional Directorates is defined based on the share % by Regional Directorates and LTD on turnover, imports for sale, local purchases for sale, revenue from services, collectable debts and payment of 2018.

### Revenues collected by types of taxes 2017-2018 and 2018-2019 plan

Type of tax	Collection			Share in %	Plan		Share in %	Comparison 2019 / 2018 Plan 2019 Plan/ 2018 Collection	
	2016	2017	2018		2018	2019		9=7/6	10=7/4
1	2	3	4	5=4/Σ	6	7	8=7/Σ	9=7/6	10=7/4
Value Added Tax	180,363,401	196,635,189	215,184,335	47.1%	215,471,442	244,840,755	47.4%	113.6%	113.8%
Tax withheld at source – Budget salaries	-	-	34,286,475	7.5%	31,033,992	35,657,934	6.9%	114.9%	104.0%
Tax withheld at source – Other salaries	80,327,270	86,561,097	63,734,494	14.0%	61,997,653	72,518,297	14.0%	117.0%	113.8%
Corporate tax	81,278,873	77,936,657	87,348,447	19.1%	81,778,640	99,386,694	19.2%	121.5%	113.8%
Tax on individual businesses	33,161,625	35,148,476	34,067,683	7.5%	35,358,253	38,762,845	7.5%	109.6%	113.8%
Rent, lottery, Property right	11,254,117	18,073,875	22,177,062	4.9%	20,360,020	25,233,476	4.9%	123.9%	113.8%
<b>Total</b>	<b>386,385,286</b>	<b>414,355,294</b>	<b>456,798,495</b>	<b>100%</b>	<b>446,000,000</b>	<b>516,400,000</b>	<b>100%</b>	<b>115.8%</b>	<b>113.0%</b>

**Table 6: Revenues collected and planned by types of taxes and by year**

Source: MoF-Treasury / TAK-Information Technology

- Plan by tax types for 2019 is estimated to amount 516.4 million euros
- The distribution of revenues for 2019 was done based on the structure of revenues collected from January to December 2018 from the Treasury.

### Revenues Collected by Regional Directorates and LTD, grouped by years 2016-2018 and the 2018-2019 plan

Regions	Collection			Share in %	Plan		Share in %	Comparison 2019 / 2018 Plan 2019 Plan/ 2018 collection	
	2016	2017	2018		2018	2019		9=7/6	10=7/4
I	2	3	4	5=4/Σ	6	7	8=7/Σ		
LTD	208,525,692	204,125,517	211,690,757	46.3%	216,531,937	252,007,169	48.8%	116.4%	119.0%
PRISHTINA 1, 2, 3	114,295,259	132,256,481	119,877,079	26.2%	110,958,520	133,840,294	25.9%	120.6%	111.6%
OTHER REGIONS	63,564,334	77,973,296	90,944,184	19.9%	87,475,551	94,894,603	18.4%	108.5%	104.3%
HD	-	-	34,286,475	7.5%	31,033,992	35,657,934	6.9%	114.9%	104.0%
<b>Total</b>	<b>386,385,285</b>	<b>414,355,294</b>	<b>456,798,495</b>	<b>100.0%</b>	<b>446,000,000</b>	<b>516,400,000</b>	<b>100.0%</b>	<b>115.8%</b>	<b>113.0%</b>

**Table 7: Revenues collected and planned by years grouped by Regional Directorates and LTD**

Source: MoF-Treasury / TAK-Information Technology



**Chart 1: Graphic representation of planned revenues aggregated by Regional Directorates and LTD**

### Audit plan for 2019 and realization 2018

Regions	No. insp. Ek. KTR. Regions	No. insp. in LTD and ETM	Total No.Insp. of KTR.	Plan KTR. 2018 Ek. KTR.	Plan KTR. 2018 LTD & ETM	Total Plan KTR. 2018	Total KTR. collected 2018	% share in Total Realiz. KTR. 2018	No.KTR.2019 for insp. of Ek. KTR.	Plan KTR. 2019 for Ek. KTR.	No.KTR.2019 for insp. of LTD & ETM	Plan KTR. 2019 for LTD & ETM	Total Plan KTR. 2019	% share in Total plan KTR. 2019	Comparison 2019 / 2018 Plan 2019 plan 2018 collection	
1	2	3	4=(2+3)	5	6	7=(5+6)	8	9=8/Σ	10	11=2*10	12	13=3*12	14=(11+13)	15=14/Σ	16=14/7	17=14/8
LTD		24	24		144	144	129	7.5%			7	168	168	7.5%	117%	130.2%
Prishtina 1	20	7	27	209	54	263	180	10.5%	12	240	10	70	310	13.8%	118%	172.2%
Prishtina 2	14	6	20	176	45	221	157	9.2%	12	168	10	60	228	10.2%	103%	145.2%
Prishtina 3	13	6	19	176	54	230	145	8.5%	12	156	10	60	216	9.6%	94%	149.0%
Gjilan	22	5	27	198	45	243	229	13.4%	12	264	10	50	314	14.0%	129%	137.1%
Ferizaj	16	4	20	176	45	221	175	10.2%	12	192	10	40	232	10.3%	105%	132.6%
Prizren 1	10	4	14	110	36	146	146	8.5%	12	120	10	40	160	7.1%	110%	109.6%
Prizren 2	10	4	14	121	36	157	145	8.5%	12	120	10	40	160	7.1%	102%	110.3%
Gjakova	4	1	5	44	9	53	54	3.2%	12	48	10	10	58	2.6%	109%	107.4%
Peja	12	5	17	143	45	188	169	9.9%	12	144	10	50	194	8.6%	103%	114.8%
Mitrovica	13	5	18	176	45	221	185	10.8%	12	156	10	50	206	9.2%	93%	111.4%
<b>Total</b>	<b>134</b>	<b>71</b>	<b>205</b>	<b>1,529</b>	<b>558</b>	<b>2,087</b>	<b>1,714</b>	<b>100.0%</b>	<b>12</b>	<b>1,608</b>	<b>10</b>	<b>638</b>	<b>2,246</b>	<b>100.0%</b>	<b>108%</b>	<b>131.0%</b>

**Table 8: Audit plan for 2019**

Data Source: TAK, VKME

- Audit plan for 2019 has increased for 8% compared to 2018 plan. Referring to IMF reports, it is recommended to increase the number of audits and reduce the number of visits.
- The distribution of the number of such audits is planned based on the number of inspectors located in each region.

### Regional Directorates and LTD Audit Plan for 2019 by Months

Regions	January	February	March	April	May	June	July	August	September	October	November	December	Total
	1	2	3	4	5	6	7	8	9	10	11	12	Σ
LTD	11	11	18	12	9	15	13	18	11	14	15	21	168
Prishtina 1	19	19	34	22	17	28	24	33	19	26	27	42	310
Prishtina 2	13	14	25	17	12	21	18	25	14	20	21	28	228
Prishtina 3	13	13	23	16	11	20	17	23	13	18	20	29	216
Gjilan	19	19	35	22	18	28	25	34	19	27	28	40	314
Ferizaj	14	15	25	17	13	21	18	25	15	20	21	28	232
Prizren 1	10	10	17	12	9	14	12	18	10	13	14	21	160
Prizren 2	10	10	17	11	9	14	12	17	10	14	14	22	160
Gjakova	3	4	7	4	3	5	4	7	3	5	5	8	58
Peja	11	12	22	14	10	18	15	21	12	17	18	24	194
Mitrovica	12	13	22	15	11	19	16	22	13	18	19	26	206
<b>Total</b>	<b>135</b>	<b>140</b>	<b>245</b>	<b>162</b>	<b>122</b>	<b>203</b>	<b>174</b>	<b>243</b>	<b>139</b>	<b>192</b>	<b>202</b>	<b>289</b>	<b>2,246</b>

**Table 9: Audit plan for 2019 by months for Regional Directorates and LTD**

Data source: TAK, VKME

### Plan of visits for 2019 realization 2018

Regions	No. insp. Ek. KTR. Regions	No. insp. LTD and ETM	No. insp. of visits	Total No. Insp.	Plan of visits 2018	Realization of visits 2018	Plan of visits 2019	Plan of visits for insp. Ek. KTR.	Plan of visits for Ek. KTR. Regions	Share in %	Plan of visits. insp. LTD and ETM	Plan of visits for LTD and ETM	Share in %	Plan of visits for insp. Ek. visits	Plan of visits for Ek. visits	Share in %	Comparison Plan 2019 / 2018 Plan 2019 / Realisation 2018	
																	18=8/6	19=8/7
1	2	3	4	5=(2+3+4)	6	7	8	9	10=2*9	11=10/8	12	13=3*12	14=13/8	15	16=4*15	17=16/8	18=8/6	19=8/7
LTD	0	24	0	24	868	1,136	720	0	0	0%	30	720	100.0%	0	0	0%	83%	63%
Prishtina 1	20	7	10	37	4,375	4,605	4,411	12	240	5.4%	30	210	4.8%	419	4,190	95.0%	101%	96%
Prishtina 2	14	6	7	27	4,218	5,414	3,221	12	168	5.2%	30	180	5.6%	419	2,933	91.1%	76%	59%
Prishtina 3	13	6	6	25	3,906	4,235	2,983	12	156	5.2%	30	180	6.0%	419	2,514	84.3%	76%	70%
Gjilan	22	5	6	33	4,531	7,029	3,935	12	264	6.7%	30	150	3.8%	419	2,514	63.9%	87%	56%
Ferizaj	16	4	6	26	4,218	4,846	3,102	12	192	6.2%	30	120	3.9%	419	2,514	81.0%	74%	64%
Prizren 1	10	4	5	19	2,969	4,766	2,269	12	120	5.3%	30	120	5.3%	419	2,095	92.3%	76%	48%
Prizren 2	10	4	5	19	2,969	4,658	2,269	12	120	5.3%	30	120	5.3%	419	2,095	92.3%	76%	49%
Gjakova	4	1	2	7	1,406	1,524	841	12	48	5.7%	30	30	3.6%	419	838	99.6%	60%	55%
Peja	12	5	6	23	3,751	3,754	2,745	12	144	5.2%	30	150	5.5%	419	2,514	91.6%	73%	73%
Mitrovica	13	5	9	27	3,906	4,334	3,221	12	156	4.8%	30	150	4.7%	419	3,771	117.1%	82%	74%
Total	134	71	62	267	37,117	46,301	29,717	12	1,608	5.4%	30	2,130	7.2%	419	25,978	87.4%	80%	64%

**Table 10: 2019 plan of visits per inspectors**

Source: TAK, VKME

- The number of planned visits for 2019, is done based on the recommendations of IMF requesting to increase the number of audits and decrease the number of visits. In the plan of visits for 2019 the number of visits has been decreased for 20% compared to the plan of visits for 2018, furthermore in regions, except DTM, the distribution has been made according to Table no.10.
- The distribution of the number of these visits is planned based on the number of inspectors in each region.
- Out of the total visits it is planned that 10% of them are set by the Risk management Division, whereas the rest of the visits will be organized by regions themselves based on the distribution table from risk analyses and depending on the request.



- In the column 9, under “number of visits for inspectors Ek. Ktr.) only compliance visits are presented, whereas other visits that are related to controls are included in the controls (since in regions there are specific teams for visits).

### Regional Directorates and LTD 2019 Visit Plan by months

Regions	January	February	March	April	May	June	July	August	September	October	November	December	Total
	1	2	3	4	5	6	7	8	9	10	11	12	Σ
LTD	46	57	71	47	59	63	72	61	56	66	61	61	720
Prishtina 1	280	355	431	289	360	385	440	374	347	399	373	378	4,411
Prishtina 2	205	259	314	211	263	281	321	273	253	291	273	277	3,221
Prishtina 3	189	240	291	196	244	260	297	254	234	270	253	255	2,983
Gjilan	250	317	384	259	321	343	393	334	309	356	333	336	3,935
Ferizaj	197	249	302	203	253	271	309	263	243	281	263	268	3,102
Prizren 1	144	183	220	149	185	198	226	193	178	206	192	195	2,269
Prizren 2	144	183	220	149	185	198	226	193	178	206	192	195	2,269
Gjakova	53	68	82	55	69	74	83	71	66	76	71	73	841
Peja	174	220	268	180	224	239	274	233	216	249	232	236	2,745
Mitrovica	205	259	314	211	263	281	321	274	253	292	273	275	3,221
<b>Total</b>	<b>1,887</b>	<b>2,390</b>	<b>2,897</b>	<b>1,949</b>	<b>2,426</b>	<b>2,593</b>	<b>2,962</b>	<b>2,523</b>	<b>2,333</b>	<b>2,692</b>	<b>2,516</b>	<b>2,549</b>	<b>29,717</b>

**Table 11: Regional Directorates and LTD 2019 plan of visits by months**

Source: TAK/VKME

## Plan of distribution of visits for 2019

Distribution of visits related to complementary compliance activities 2019					
Sector coverage					
Wholesale and retail sale sector 30%	Processing industry sector 20%	Other service activities 15%	Financial and insurance activities sector 5%	Real estate activities sector 10%	Other sectors 20%
=100%					
Taxpayers size					
Micro & Small 50%		Medium 30%		Large & LTD 20%	
=100%					
types of visits and their focus					
Reliability of documents 25%	Visits for Fiscal Cash Registers 15%	Visit for monitoring & collection of info 10%	Reimbursement visits 10%	Visits related to non-declaration 10%	Other visits 30%
<ul style="list-style-type: none"> <li>• Continuous crediting;</li> <li>• Transactions with non-active taxpayers in purchase-sale books;</li> <li>• Frequent corrections of statements;</li> <li>• Non-compliance of statements with the information of third parties.</li> </ul>	<ul style="list-style-type: none"> <li>• Businesses not equipped with Fiscal Register;</li> <li>• Failure to issue fiscal coupons;</li> <li>• The turnover in the register greater than the one declared.</li> </ul>	<ul style="list-style-type: none"> <li>• Visits to business that under-declare;</li> <li>• Visits to businesses that have an increased work intensity;</li> <li>• Other visits with the aim to collect carious information.</li> </ul>	<ul style="list-style-type: none"> <li>• Visits related to the purpose of verifying the amount of reimbursement required by taxpayers.</li> </ul>	<ul style="list-style-type: none"> <li>• Non-declaration in VAT, PD, CD, IS, QS, WR, IR, WM;</li> <li>• Delays in declaring VAT, PD, CD, IS, QS, WR, IR, WM;</li> <li>• Zero declaration in VAT, PD, CD, IS, QS, WR, IR, WM;</li> <li>• Non-declaration in books (PB &amp; SB).</li> </ul>	<ul style="list-style-type: none"> <li>• Continuous losses;</li> <li>• Circulation near the threshold for registration on VAT or PD / CD;</li> <li>• The tax liability is lower than the average for the sector;</li> <li>• Other visits for registration or deregistration.</li> </ul>
=100%					

**Table 12: Plan of distribution of visits for 2019**

Source: Risk Management Division

## 2019 Forced Collection Plan

Forced Collection as last phase in tax compliance cycle, in this context and the forced collection activities, should focus on using more professional methods and on the strict implementation of tax legislation and other sub-legal acts for the collection of default debts and those that will be created during the following year.

The concentration of the entire internal professional potential should be engaged in reducing the percentage of debts that businesses have to TAK at the level of the IMF standard, which means that current year debts must not exceed more than 10% of revenues from the previous year.

## 2019 debts collection plan by regional offices

Plan of Forced Collection for 2019 has been done separately:

- Planning of Tax Debts Collection for LTD and Regions for 2019
- Planning of Pension Contributions Debt Collection for LTD and Regions for 2019

## Plan of Tax Debt Collection (Treatment–Collection) for 2019 - LTD and Regions

No.	Regions	Total of ACTIVE debts (including debts over 6 years)	Debts older than 6 years (without pension contributions, Socially owned enterprises, Budget organizations, Agriculture Coop, Political Parties, Public enterprises and Public Limited Comp)	Debts of Socially owned enterprises, Budget organizations, Political Parties and Agriculture Coop.	Pension Contributions Debts	Active Debt Available (Not including debts older than 6 years)	Debts created during 2018 (without basic pensions and Socially Owned Enterprises, Budget Organizations, Political Parties, Agriculture Cooperatives) [Planned to be created in 2019 and collection potential]	Total of debts available + debts created during 2019, (Without Pension Contributions)	Total plan of TREATMENT of TAX debts for 2019	TAX debts plan for COLLECTION 2019
1	2	3	4	5	6	7=(3-5-6)	8	9=(7+8)	10=(9*90%)	11=(10*100%)
1	LTD	12,754,032	0	99,478	816,392	11,838,162	4,007,543	15,845,705	14,261,135	14,261,135
1	2	3	4	5	6	7=(3-5-6)	8	9=(7+8)	10=(9*50%)	11=(10*80%)
1	PRISHTINA 1	94,114,791	18,924,771	33,781,276	10,206,752	50,126,763	4,553,089	54,679,852	27,339,926	21,871,941
2	PRISHTINA 2	35,040,500	2,801,047	1,485,499	4,908,230	28,646,771	3,606,385	32,253,156	16,126,578	12,901,262
3	PRISHTINA 3	40,608,262	3,598,762	2,981,499	5,154,637	32,472,126	3,320,298	35,792,424	17,896,212	14,316,970
4	GJILAN	29,131,517	10,874,398	9,055,900	4,512,205	15,563,412	1,508,589	17,072,001	8,536,001	6,828,800
5	FERIZAJ	35,338,869	9,381,225	6,247,620	4,755,610	24,335,639	2,050,135	26,385,774	13,192,887	10,554,310
6	PRIZREN 1	25,389,865	3,949,829	440,993	4,327,564	20,621,308	1,295,820	21,917,128	10,958,564	8,766,851
7	PRIZREN 2	31,765,970	9,379,002	7,684,450	4,681,532	19,399,988	805,597	20,205,585	10,102,793	8,082,234
8	GJAKOVA	11,245,407	3,484,182	2,048,940	2,551,582	6,644,885	723,779	7,368,664	3,684,332	2,947,466
9	PEJA	25,826,153	9,564,409	7,954,778	3,410,184	14,461,191	1,804,260	16,265,451	8,132,726	6,506,180
10	MITROVICA	23,628,972	5,785,683	3,756,375	4,996,692	14,875,905	1,529,089	16,404,994	8,202,497	6,561,998
Total		364,844,338	77,743,308	75,536,808	50,321,380	238,986,150	25,204,584	264,190,734	138,433,649	113,599,147

**Table 13: Plan of tax treatment and collection for 2019**

Information technology, TAK

- From the Total Tax Debt Treatment Plan for LTD, for 2019 it is planned to treat 90% of them according to the Forced Collection procedures, whereas from this percentage of treatment 100% of the Debt is collected, whereas
- From the Total Tax Debts Treatment Plan for Regions for 2019, it is planned to treat 50% of them according to the Forced Collection procedures, and from this percentage of treatment, 80% of this debt is collected.

### Pension Contributions Debt Collection Plan for 2019 – LTD and Regions

No.	Regions	Pension Contribution Debts	Pension Contribution Debts created during 2018 (planned to be created in 2019 and collection Potential)	Total debts available + Pension Contributions Debts created during 2019	PENSION CONTRIBUTIONS debt collection plan for 2019
1	2	3	4	5=3+4	6=5*90%
1	LTD	816,392	583,702	1,400,094	1,260,085
1	2	3	4	5=3+4	6=5*50%
1	PRISHTINA 1	10,206,752	1,555,005	11,761,757	5,880,879
2	PRISHTINA 2	4,908,230	1,127,106	6,035,336	3,017,668
3	PRISHTINA 3	5,154,637	794,770	5,949,407	2,974,704
4	GJILAN	4,512,205	378,026	4,890,231	2,445,116
5	FERIZAJ	4,755,610	630,113	5,385,723	2,692,862
6	PRIZREN 1	4,327,564	414,901	4,742,465	2,371,233
7	PRIZREN 2	4,681,532	206,484	4,888,016	2,444,008
8	GJAKOVA	2,551,582	228,232	2,779,814	1,389,907
9	PEJA	3,410,184	505,843	3,916,027	1,958,014
10	MITROVICA	4,996,692	460,586	5,457,278	2,728,639
Total		50,321,380	6,884,768	57,206,148	29,163,112

**Table 14: Pension Contribution collection plan**

Source: Information Technology, TAK

### Number of cases and their distribution by Forced Collection Offices during 2019

No.	Region	Cases 0-1000 euro	Cases for treatment by CC	Cases 1000 - 3000 euros	Cases over 3000 euros	Cases for treatment by MD officials	UE	ZM	Cases per MD official
	1	2	3	4	5	6=4+5	7	8	9=6/8
1	LTD	25	25	21	97	118	1	2	59
2	PRISHTINA 1	3,579	3,579	511	693	1,204	1	8	151
3	PRISHTINA 2	1,809	1,809	175	240	415	1	7	59
4	PRISHTINA 3	3,702	3,702	358	438	796	1	8	100
5	GJILAN	3,359	3,359	389	471	860	1	7	123
6	FERIZAJ	3,200	3,200	435	526	961	1	10	96
7	PRIZREN 1	5,730	5,730	814	1,066	1,880	1	3	627
8	PRIZREN 2	2,825	2,825	471	744	1,215	1	4	304
9	GJAKOVA	3,159	3,159	556	789	1,345	1	6	224
10	PEJA	3,009	3,009	466	510	976	1	5	195
11	MITROVICA	2,772	2,772	354	404	758	1	8	95
	Total	33,169	33,169	4,550	5,978	10,528	11	68	155

**Table 15: No. of cases and allocation of human resources**

Source: Information Technology, TAK

2019 Forced Collection Plan, referring to the recommendations from the latest report of IMF, should focus on these parameters and on these goals:

**Uncollectible debts:**

A one-off initiative should be undertaken to clear the debt stock from all uncollectible debts. From the current debt stock, it can be seen that around 77.7 million Euros are debts older than 6 years (excluding base pensions and SOE....), and the majority is uncollectible.

Settlement of uncollectible debts should be done pursuant to Article 43 paragraph 3 of Law 03/L-222 and standard MD procedures as they are identified as uncollectible debts.

**Critical debts:**

Considering the fact that this category contains critical debts, which after 3 months transform into uncollectible debts, it is an immediate request that this share of debts be treated immediately for the purpose of collecting these assets.

**Potential debts created during 2019:**

For the purpose of collecting potential debts that will occur during 2019, debts created during 2018 have been taken as a sample, and in this context, about 90% for LTD and 50% for Regions has been planned to be included in the total of treatment and collection according to the percentage indicated in table no. 13 and relevant explanations.

The purpose of establishing such a plan, both ambitious and realistic, is that this phenomenon of debts, which as such, is persistent for many years and is being rated very negatively by all performance evaluation parameters, whether national or international, to be dealt with once and forever, and at the same time be in line with the recommendations of the IMF's latest report, where, among other things, it is recommended that TAK's short-term objective shall be the reducing of total debt in less than 10% of collections (debt as a percentage of total collections/revenues).

### Budget planned for 2019

Categories of expenses	Budget 2018	Budget 2019	%	Budget expenditures 2018	Comparison
1	2	3	4=3/total	5	6=3/2
SALARIES AND PERDIEMS	7,231,019	7,567,386	52.1%	7,231,019	104.7%
GOODS AND SERVICES	1,838,597	2,288,597	15.8%	1,750,985	124.5%
MUNICIPAL SERVICES	176,747	271,696	1.9%	172,130	153.7%
CAPITAL EXPENSES	509,711	4,400,000	30.3%	117,709	863.2%
Total	9,756,074	14,527,679	100.0%	9,271,843	148.9%

**Table 16: Budget planned for 2019**

Source: Budget Division

### Projects for 2019

Capital projects 2019	Project value 2019
Fiscal registers	960,000
Call Centre	100,000
IT development strategy	2,090,000
Software	50,000
Supply with additional hardware	400,000
IT equipment (PC, Printers, other devices)	200,000
Renovation of TAK facilities in Gjilan, Ferizaj, Prizeren, Gjakova, Mitrovica, as well as upgrading the building of the head office in Prishtina.	300,000
Supply with generator	100,000
Replacing oil reservoirs in regional offices	50,000
Capacity building and cyber security management	150,000
Total	4,400,000

**Table 17: Main projects foreseen for 2019**

Source: Budget Division, TAK



## ORGANIZIMI TERRITORIAL SIPAS ATK-së



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