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Ministria e Financave – Ministarstvo za Finansije – Ministry of Finance
Administrata Tatimore e Kosovës – Poreska Administracija Kosovo – Tax Administration of Kosovo



REPORT ON THE TAX REIMBURSEMENT PERFORMANCE PROCESS

FOR THE PERIOD JANUARY – MARCH / 2019

April 2019

Reporting period: January- March /2019, (Q1/2019)

Report is compiled and edited by:

Source of data from the new reimbursement module system (IT)

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Note: This report is compiled from performance data of the Tax Administration of Kosovo (TAK) collected by the Electronic Reimbursement Management Module. The module in question was adopted by TAK as part of the TAK and Ministry of Finance reforms within the agenda of the Kosovo Government to improve the business environment. TAK aims to reduce the time of reimbursement and further ease the burden of tax administration for taxpayers through performance-based management.

In February 2017, TAK adopted the Internal Regulation on Reimbursement Procedures (<http://www.atk-ks.org/wp-content/uploads/2017/08/Rregullore-e-Brendshme-per-Procedurat-e-rimbursimit-te-TVSH-se2c-TAP-dhe-TAK-1.pdf>) whereby has taken the following reforms: 1) has eliminated the need of a physical reimbursement claim and integrated it into digital tax declarations; 2) has shortened the deadline for reimbursements from the legal limit of 60 days to 30 days; 3) has adopted the risk-based management of reimbursement claims.

Based on this reformed process, TAK, in June 2018, has adopted the electronic reimbursement module which 1) enables the delegation, processing and electronic recording of the entire reimbursement process; 2) provides credible data on monitoring the performance indicators; and 3) enables the tracking of the status of the reimbursement claim from the taxpayer himself/herself through EDI electronic system.

This report is published on a regular quarterly basis by TAK. Annual performance results are published along with quarterly data during the fourth quarter of the year and are integrated into the TAK's annual work report.

1. SUMMARY

In the first quarter of 2019 (Q1 2019), Tax Administration of Kosovo (TAK) received 1,574 reimbursement claims, out of which 931 has been approved, while 295 claims have been rejected (from received reimbursements, other claims are reimbursements under review - pending and rejected reimbursements - Table No. 2).

The average working days for processing of a claim up to the day of refund (reimbursement) during the first quarter of 2019 was 17.09 days, starting from 17,84 days in January and decreasing to 14.08 days in March. For VAT, the quarterly average of reimbursement days is 18.85 days, for PIT is 14.58 days, whereas for CIT is 17.48 days.

According to the risk profile, reimbursement claims for low-risk taxpayers have been completed within a quarterly average of 19.32 days, which is still higher than the requirements of the new Regulation on the reimbursement process. On the other hand, the medium-risk taxpayers' claims have been addressed within a quarterly average of 24.63 working days, whereas high-risk taxpayers' claims have been completed within 31.74 days, which also exceeds the time limit according to internal regulation for a lower percentage.

By TAK regional centers, Prishtina 1 leads in the performance of the claim reimbursement, processing the highest number of claims out of 167 cases (approved reimbursements). Prizren 2 has the lowest average of the days spent in the reimbursement process, with a quarterly average of 6.3 days. Gjilan recorded the quickest review of Reimbursement Claims for Value Added Tax, with an average of 10.37 days.

The highest reimbursement value in a quarter was executed by Regional Operational Directorate - LTD, in the amount of EUR 2.65 million (approved amount).

Annex I of this report shows the data obtained from the system for the three types of taxes and for forms of reimbursements such as approved and rejected reimbursements. This **Annex** also describes the status of Reimbursement cases in three levels (Regional Operations Director, Team Leader and Inspector) by RODs and months, and finally, an average of cases reviewed by RODs, where, in most RODs, the time for review at the Regional Director is longer than the time spent at the TL and in some RODs the time spent at the Regional Director is longer than the time spent at the Inspector (reasons may be technical).

Table 1: Reimbursements for January, February, and March/2019

Directorates	CLAIMS		APPROVED		DEBT	PENSION			TAXPAYER	AVERAGE
	Number	Amount	Number	Amount	Tax, Penalties, Interest	Base	Penalties	Interest	Transfer	of days
LTD	23	4,796,712.18	11	2,650,896.27	1,152,217.34	0.00	478.58	311.09	1,497,889.26	30.7
FERIZAJ	89	830,334.61	44	351,047.35	19,987.78	1,201.20	0.00	0.00	329,858.37	20.3
GJAKOVA	72	302,408.68	31	255,445.65	11,784.39	7,819.14	253.10	208.54	235,380.48	9.5
GJILAN	114	1,195,860.43	66	854,069.34	106,775.05	25,805.46	3,858.29	2,155.29	715,475.25	9.4
MITROVICA	149	394,448.67	113	255,014.36	94,127.75	3,986.53	1,289.61	789.92	154,820.55	15.5
PEJA	281	990,734.89	155	792,330.49	85,650.78	29,854.92	3,610.45	1,904.35	671,309.99	19.6
PRISHTINA	288	1,111,321.37	167	564,240.44	50,429.52	30,119.39	3,173.67	2,302.96	478,214.90	21.1
PRISHTINA 2	213	901,810.62	151	436,710.24	23,715.39	2,725.08	102.49	152.55	410,014.73	15.4
PRISHTINA 3	136	2,846,709.88	77	1,487,184.63	244,543.08	19,158.89	2,503.71	1,100.38	1,219,878.57	15.2
PRIZREN 1	126	1,312,927.02	69	1,068,410.14	270,428.68	51,970.74	7,619.65	5,427.64	732,963.43	8.6
PRIZREN 2	83	775,161.83	47	469,502.30	52,484.85	1,291.69	33.31	17.03	415,675.42	6.3
TOTAL	1574	15,458,430.18	931	9,184,851.21	2,112,144.61	173,933.04	22,922.86	14,369.75	6,861,480.95	15.5

Based on quarterly data for Q1/2019, **Table 1**– during this period we have 1574 claims, where the amount of these claims reaches 15,458,430.18€, the number of approved claims for this quarter is 931, and their amount is: EUR 9,184,851.21, total debts are in the amount of: EUR 2,112,144.61, base debt on PC is in the amount of EUR 173,933.04 (as this amount should be transferred to the Kosovo Pension Savings Trust), whereas the amount transferred to the taxpayers' account is EUR 6,861,480.95. The average of days for this period - Q1/2019 is 15.5 days.

Table 2: The reimbursement process according to statistics

REGION	PENDING	UNDER REVIEW	APPROVED	REJECTED	CANCELLED	TOTAL
LTD		12	11	3	0	26
FERIZAJ		8	44	36	7	95
GJAKOVA		3	31	17	10	61
GJILAN		2	66	10	6	99

MITROVICA		5	113	43	6	167
PEJA		41	155	31	51	278
PRISHTINA 1		79	167	35	12	287
PRISHTINA 2		13	151	50	22	236
PRISHTINA 3		4	77	40	13	134
PRIZREN 1		21	69	22	20	132
PRIZREN 2		1	47	8	3	59
		189	931	295	159	1574

Table 2 shows the statistical data of the approved, reviewed, rejected, and cancelled claims. The table was compiled according to the date of approval (01.01-31.03.2019), whereas there are also cases that have been entered according to the previous claims - before 01.01.2019 (from the previous quarter) as well as the cases cancelled and those under review (clarification was provided by the IT system).

2. Average reimbursement time

This indicator will indicate the average value of the duration of the claim reimbursement process made over a 3-month period from all TAK Directorates. This indicator generally presents TAK performance if the average duration of the reimbursement is within the timeframe determined by tax payment indicator reform.

The average days for the reimbursement process for all three types of taxes for all approved and rejected claims and by tax periods.

Table 2.1

Description	January	February	March	Total
Number of rejected claims DCM	142	68	85	295
Average duration (days)	31.16	16.67	20.32	22.72

Table 2.2

Description	January	February	March	Total
Number of approved claims DCM	228	382	321	931
Average duration (days)	18.52	14.7	14.64	15.95

The data on the tables (2.1 and 2.2) indicate that for the period January, February, March 2019, there were a total of 295 rejected claims and 931 approved claims for reimbursement/refund.

Average of days for rejection in this quarter is 22.72 days, while the average of days for approval days for the same quarter is 15.95 days.

3. The average reimbursement time by type of tax

Table 3.1: Average days for CIT; PIT and VAT

Tax	January	February	March	TOTAL AVERAGE
CIT	29.97	10.39	13.17	17.84
PIT	16.31	13.59	13.84	14.58
VAT	22.8	18.52	15.23	18.85

The data in this table are taken from the Summary Statistical Report and the Analytical Report and refer to approved, rejected and cancelled reimbursements. In the last column of the table is the average which indicates the duration of review of reimbursement cases by type of tax.

Table: 3.2: Amount of rejected claims and the average days for reimbursements rejected by type of tax.

Tax	January	February	March	TOTAL AVERAGE
CIT	439,096.76	18,988.29	41,092.75	34.04
PIT	36,727.89	36,105.08	30,017.33	23.95
VAT	3,169,693.12	500,401.97	41,092.75	21.50

Table 3.2 shows the number of claims rejected by periods (January, February, and March) and by type of tax and, in the last column, the average for each type of tax.

Table 3.3: Amount of approved claims and the number of average days for reimbursement approved by type of tax

Tax	January	February	March	AVERAGE TOTAL
CIT	184,941.21	28,339.79	24,783.32	23.70
PIT	50,114.37	93,114.00	84,804.20	14.58
VAT	2,801,828.66	3,539,754.65	2,377,171.01	17.90

Table 3.3 reflects the amount of reimbursements claims approved by periods and type of tax as well as the average for each type of tax for these periods.

4. The average reimbursement time by type of tax

This indicator will indicate the average value of the duration of reimbursements and claims made over a three (3) month period by all Regional Operations Directorates of TAK. This indicator will generally represent the TAK's performance if the average time of reimbursements is within the timeframe defined by the tax payment indicator reform.

Table 4.1: Average days of reimbursements for Value Added Taxes in ROD/LTD

REGION	FRM	January	February	March	Average
LTD	VAT	12.7	15	12.50	13.40
FERIZAJ	VAT	20.18	12	15	15.73
GJAKOVA	VAT	22	18.4	15.5	18.63
GJILAN	VAT	7.7	14.6	8.82	10.37
MITROVICA	VAT	35.45	17.7	20	24.38
PEJA	VAT	37.73	25.78	35.33	32.94
PRISHTINA 1	VAT	23.71	19.27	14.5	19.16
PRISHTINA 2	VAT	24.55	27	16.67	22.74
PRISHTINA 3	VAT	20.43	16.25	14.25	16.98
PRIZREN 1	VAT	9.22	16.13	13.08	12.81
PRIZREN 2	VAT	9	26.67	9.63	15.10

Table 4.1 – Indicates the average days of reimbursements for each ROD/LTD for VAT. According to the data presented above, the Directorate of Gjilan has the best average on handling the reimbursements for VAT, with an average of 10.37 days; Prizren 1 comes second with 12.81 days. Peja has the highest average, namely 32.94 days.

Table 4.2: Average days of reimbursements for Corporate Income Tax in ROD/LTD

REGION	FRM	January	February	March	Average
LTD	CIT	46	0	0	46.00
FERIZAJ	CIT	39.33	4.5	8.33	17.39
GJAKOVA	CIT	0	6.33	5	5.67
GJILAN	CIT	56.5	9.5	3	23.00
MITROVICA	CIT	20.25	26.7	61.25	36.07
PEJA	CIT	1	11.5	0	6.25
PRISHTINA 1	CIT	24.25	16.33	22.5	21.03

PRISHTINA 2	CIT	29.74	9	5.75	14.83
PRISHTINA 3	CIT	47.8	5	10.5	21.10
PRIZREN 1	CIT	7	0	5.14	6.07
PRIZREN 2	CIT	1	3	4	2.7

Table 4.2 indicates the average days of reimbursements for CIT, by ROD/LTD, and also shows the average for the period Q1/2019.

According to the data, Directorate of Prizren 2 has the best average for the handling of reimbursements for CIT, with an average of 2.7 days, while the LTD Directorate has the highest average, namely 46 days. In the table it is noticed that there is an average of zero (0) - the explanation is that in these Directorates there were no reimbursement claims for CIT during these periods.

Table 4.3: Average days of reimbursement for Personal Income Tax in ROD/LTD

REGION	FRM	January	February	March	Average
LTD	PIT	0	0	0	0.00
FERIZAJ	PIT	25.75	24.21	13.78	21.25
GJAKOVA	PIT	12.14	5.7	7	8.28
GJILAN	PIT	4.35	7	7.73	6.36
MITROVICA	PIT	16.46	11.09	7.31	11.62
PEJA	PIT	10.84	18.8	24.94	18.19
PRISHTINA 1	PIT	29	20.13	19	22.71
PRISHTINA2	PIT	23.8	9.51	10.41	14.57
PRISHTINA 3	PIT	18.45	6	11.37	11.94
PRIZREN 1	PIT	11.37	5.62	7.61	8.20
PRIZREN 2	PIT	5.55	5.25	3.41	4.74

Table 4.3 indicates the data on the average days of reimbursements for PIT, by ROD/LTD, and also shows the average for the period Q1/2019.

According to the data above, ROD Prizren 2 has the best average for the handling of reimbursements for PIT, with an average of 4.74 days; LTD has not reviewed a single case, whereas the Directorate Prishtina 1 has the highest average, namely 22.71 days.

5. Average time of reimbursement approved by risk profile - categorization

Table 5.1 : Category A for all types of reimbursements

REGION	No. of cases	Average time/days
LTD	3	67
FERIZAJ	33	22.82

GJAKOVA	16	12.69
GJILAN	66	11.10
MITROVICA	128	13.72
PEJA	140	22.71
PRISHTINA 1	175	22.75
PRISHTINA 2	25	17.68
PRISHTINA 3	44	8.23
PRIZREN 1	84	9.3
PRIZREN 2	44	4.52

Table 5.1 shows the number of approved/rejected cases for the first quarter and the average of the days by Category A - activity for all RODs/LTD. It should be emphasized that amongst the Directorates which have complied with the regulation by category A (under which the handling deadline is maximum 7 days) is Prizren only 2 (4.52 days), with Prishtina 3 (8.23) and Prizren 1 (9.3 days) being close to that target. While all the other directorates did not comply with the rule under category A criterion.

Table 5.2: Category B for all types of reimbursements with activity

REGION	No. of cases	Average time/days
LTD	11	20.81
FERIZAJ	47	20.94
GJAKOVA	30	8.20
GJILAN	7	9.14
MITROVICA	22	26.64
PEJA	39	22.26
PRISHTINA 1	22	19.09
PRISHTINA 2	173	16.33
PRISHTINA 3	71	21.94
PRIZREN 1	3	8.7
PRIZREN 2	10	13.4

Table 5.2- indicates the number of cases for the first quarter 2019 and the average of the days by category B - activity for all ROD/LTD. It should be emphasized that the Directorates which are close to the target under regulation by category B- activity (under which the handling deadline is 7 days) are: Gjakova: 8.2 days; Prizren 1 - 8.7 days; Gjilan: 9.14 days. While the other directorates are far from observing the deadline for reviewing the cases related to this category.

Table 5.3: Category B1 for all types of reimbursements - with audits

REGION	No. of cases	Average time /days
LTD	0	0
FERIZAJ	0	0

GJAKOVA	0	0
GJILAN	0	0
MITROVICA	0	0
PEJA	0	0
PRISHTINA 1	1	66
PRISHTINA 2	1	55
PRISHTINA 3	0	0
PRIZREN 1	3	30
PRIZREN 2	1	31

Table 5.3 indicates the number of approved/rejected cases for the first quarter 2019 and the average of the days by category B - control for all ROD/LTD. From the table it is seen that most of the RODs have not reviewed the cases according to this category, and those that have been reviewed are beyond the deadline as provided in the Regulation (under which the handling deadline is maximum 20 days). Prizren1 - 30 days, Prizren 2 - 31 days, Prishtina 2 - 55 days, Prishtina 1 - 66 days and other RODs have not reviewed cases by this category, so they are marked with zero in these columns.

Table 5.4: Category C for all types of reimbursements/refunds

REGION	No. of cases	Average time/day
LTD	0	0
FERIZAJ	0	0
GJAKOVA	2	25.5
GJILAN	3	30.33
MITROVICA	6	26.17
PEJA	7	65.43
PRISHTINA 1	4	38.50
PRISHTINA 2	2	32.50
PRISHTINA 3	2	17.50
PRIZREN 1	1	18.00
PRIZREN 2	0	0

Table 5.4 indicates the number of approved/rejected cases for the first quarter of year 2019 and the average of days by category C - control for all ROD/LTD. Directorates which have complied with the regulation by category C (under which the handling deadline is maximum 30 days) is Prishtina 2 (17.5 days), Prizren 1 (18 days), Gjakova (25.5 days), Mitrovica (26.17 days), while other RODs are beyond the specified limit (30 days) or have not reviewed reimbursements under this category - they are marked with zero in these columns.

6. Average reimbursement time by Regional Operational Directorates

Table 6.1. Average reimbursement time by Regional Operational Directorates

DIRECTORATES	JANUARY	FEBRUARY	MARCH	AVERAGE
LTD	36	15	25	25.33
FERIZAJ	26.89	21.53	14.4	20.94
GJAKOVA	13.64	8.81	9.54	10.66
GJILAN	17.62	10.1	8.87	12.2
MITROVICA	21.25	12.46	15.42	16.38
PEJA	21.62	22.16	27.79	23.86
PRISHTINA 1	30.15	20.20	21.42	23.92
PRISHTINA 2	28.47	11.46	12.27	17.4
PRISHTINA 3	24.19	10.74	13.82	16.25
PRIZREN 1	12.24	8.38	10.69	10.44
PRIZREN 2	6.45	9.5	5.33	7.09

Table 6.1 indicates data on average time of reimbursements in RODs/LTD for approved reimbursements and those rejected by months, and the average of each ROD per day at the bottom of the column. The table shows that the Directorate which has spent less than average working days for reimbursement is Prizren 2, with an average of: 7.09 days, whereas the ROD with the highest average of days spent for reimbursement is the LTD, with 25.33 days.

7. Amounts reimbursed by type of tax

a) Claimed amount

Table 7.1: The amount of claimed reimbursement by ROD/LTD and type of tax (CIT, PIT, and VAT).

MONTH	VAT	PIT	CIT	TOTAL
January	4,192,343.42	115,190.96	33,720.10	4,341,254.84
February	4,192,505.09	141,639.07	37,844.34	4,371,988.50
March	6,166,253.11	150,124.31	400,294.91	6,716,672.33

b) Approved amount

Table 7.2: The amount of approved reimbursement by ROD/ LTD and type of tax (CIT, PIT, and VAT)

MONTH	VAT	PIT	CIT	TOTAL
January	2,801,828,66	50,114.37	184,941.21	3,036,884.24

February	3,539,754.65	93,114.00	28,339.79	3,661,208.44
March	2,377,171.01	84,804.20	24,783.32	2,486,758.53

c) The amounts transferred to taxpayer's account

Table 7.3: The amount of reimbursement transferred to the **taxpayer's account** by ROD/LTD and by type of tax (CIT, PIT, and VAT).

MONTH	VAT	PIT	CIT	TOTAL
January	1,402,450.94	42,865.62	170,633.70	1,615,950.26
February	3,232,185.40	82,466.35	25,572.04	3,340,223.79
March	1,811,117.31	74,275.36	18,533.90	1,903,926.57

d) The amounts transferred to the taxpayer's obligations:

Table 7.4: The amount of reimbursements transferred to **obligations** by regions ROD/LTD and by type of tax (CIT, PIT, and VAT).

MONTH	VAT	PIT	CIT	TOTAL
January	1,328,636.88	4,780.89	13,758.85	1,347,176.62
February	218,276.19	9,673.75	2,456.03	230,405.97
March	519,891.94	9,307.93	5,362.15	534,562.02

8. Amounts reimbursed by ROD/LTD

Table 8.1: The approved reimbursed amount by type of tax in ROD/LTD.

Directorates	CIT	PIT	VAT	Total
LTD	169,255.27	0	2,481,641.00	2,650,896.27
FERIZAJ	1,616.15	5,925.68	343,505.52	351,047.35
GJAKOVA	1,975.52	3,861.24	249,608.89	255,445.65
GJILAN	29,050.27	7,542.74	817,476.33	854,069.34
MITROVICA	0	40,289.55	214,724.81	255,014.36
PEJA	0	20,685.97	771,644.51	792,330.49
PRISHTINA 1	336.26	45,252.69	518,651.49	564,240.44
PRISHTINA 2	5017.93	50,656.65	381,035.66	436,710.24
PRISHTINA 3	21457.90	24,634.95	1,441,091.78	1,487,184.63
PRIZREN 1	2,465.26	16,064.95	1,049,879.93	1,068,410.14

PRIZREN 2	6,889.76	13,118.15	449,494.39	469,502.30
Total:	9,184,851.21			

Table 8.1 indicates the data of approved reimbursements for each type of tax in ROD /LTD. As can be seen from the table, the highest reimbursement amount is the amount in the VAT, and the ROD that has approved the highest amount of reimbursement is LTD.

ANNEX I

I: Average reimbursement time by Regional Operational Directorates and type of tax

The average number of days of the reimbursement claim process starting from delegation, review and finally approval.

REGION	January	February	March	Average
LTD average				
Total number of claims				
Duration				
Delays at the Director	17.9	2.7	4	
Delays at the TL	2.1	0.0	0.0	
Delays at the Inspector	16	12.33	21	
Total (January + February + March: 3) = 25.33	36	15	25	25.33
Ferizaj				
Total number of claims				
Delays at the Director	12.22	14.47	2.64	
Delays at the TL	3.64	1.32	1.52	
Delays at the Inspector	11.03	5.74	10.24	
Total	26.89	21.53	14.4	21.71
Gjakova				
Total number of claims				
Delays at the Director	4.04	2.48	1.46	
Delays at the TL	3.0	1.1	1	
Delays at the Inspector	6.6	5.27	7.077	

Total	13.64	8.8	9.54	10.66
Mitrovica				
Total number of claims				
Delays at the Director	9.12	4.75	9.94	
Delays at the TL	2.75	1.65	1.52	
Delays at the Inspector	9.38	6.07	3.97	
Total	21.25	12.46	15.43	16.38
Peja				
Delays at the Director	3.34	5.22	8.51	
Delays at the TL	4.5	2.52	3.14	
Delays at the Inspector	13.78	14.41	16.27	
Total	21.62	22.15	27.92	23.85
Prishtina 1				
Delays at the Director	7.27	4.34	6.66	
Delays at the TL	2.75	1.19	3.31	
Delays at the Inspector	20.12	14.67	11.85	
Total	30.14	20.20	21.82	24.05
Prishtina 2				
Delays at the Director	9.6	2.78	2.81	
Delays at the TL	6	1.05	0.88	
Delays at the Inspector	12.78	7.63	8.58	
Total	28.47	11.46	12.27	17.40
Prishtina 3				
Delays at the Director	12.02	3.9	4.62	
Delays at the TL	4.02	0.46	1.41	
Delays at the Inspector	8.14	6.37	7.79	
Total	24.18	10.72	13.82	16.24
Prizren 1				
Delays at the Director	1.48	2.38	3.47	
Delays at the TL	1.12	0.82	0.06	
Delays at the Inspector	9.64	5.18	7.16	
Total	12.24	8.38	10.69	10.44
Prizren 2				
Delays at the Director	0.91	3.86	2.1	
Delays at the TL	0.27	0.43	0.13	

Delays at the Inspector	5.27	5.21	3.10	
Total	6.45	9.5	5.33	7.09
Gjilan				
Delays at the Director	10.62	2.4	1.93	
Delays at the TL	1	0.84	0.77	
Delays at the Inspector	6	6.84	6.17	
Total	17.62	10.08	8.87	12.19

ANNEX II.

II: The reimbursed amount by region and type of tax

REGION	TYPE OF TAX	CLAIMED REIMBURSEMENT AMOUNTS (in Euro)
LTD	CIT	169,255.27
	PIT	0.00
	VAT	2,481,641.00
Total		2,650,896.27
Ferizaj	CIT	1,616.15
	PIT	5,925.68
	VAT	343,505.52
Total		351,047.35
Gjakova	CIT	1,975.52
	PIT	3,861.24
	VAT	249,608.89
Total		255,445.65
Gjilan	CIT	29,050.27
	PIT	7,542.74
	VAT	817,476.33
Total		854,069.34
Mitrovica	CIT	0.00
	PIT	40,289.55
	VAT	214,724.81
Total		255,014.36
Peja	CIT	0.00
	PIT	20,685.97
	VAT	771,644.51
Total		792,330.49
Prishtina 1	CIT	336.26
	PIT	45,252.69
	VAT	518,651.49
Total		564,240.44
Prishtina 2	CIT	5017.93
	PIT	50,656.65
	VAT	381,035.66

Total		436,710.24
Prishtina 3	CIT	21457.90
	PIT	24,634.95
	VAT	1,441,091.78
Total		1,487,184.63
Prizren 1	CIT	2,465.26
	PIT	16,064.95
	VAT	1,049,879.93
Total		1,068,410.14
Prizren 2	CIT	6,889.76
	PIT	13,118.15
	VAT	449,494.39
Total		469,502.30
Grant total		9,184,851.21