



Republika e Kosovës – Republika Kosova – Republic of Kosovo
Qeveria – Vlada – Government
Ministria e Financave – Ministarstvo za Finansije – Ministry of Finance
Administrata Tatimore e Kosovës – Poreska Administracija Kosovo – Tax Administration of Kosovo



REPORT ON THE REIMBURSEMENT PERFORMANCE PROCESS

FOR THE PERIOD APRIL – JUNE / 2019

July 2019

Reporting Period: April-June / 2019, (TM2/2019)

The report is compiled and edited by:

Data source from the new reimbursement module (IT) system

Department of Tax Audits, TAK

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Note: This report is compiled using the data of Kosovo Tax Administration (TAK) performance, collected by the Electronic Refund Management Module. The module in question was adopted by TAK as part of the TAK and Ministry of Finance reforms under the Kosovo Government's agenda on the improvement of business environment. Through the performance-based management, TAK aims at reducing the duration of reimbursements and further ease of the tax administration burden for taxpayers.

In February 2017, TAK adopted the Internal Rules 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>) by which, the TAK undertook the following reforms: 1) eliminated the physical claim for reimbursements and integrated it into digital tax declarations; 2) reduced the deadline for reimbursements from the legal limit of 60 days to 30 days; 3) adopted management of claims for reimbursement according to risk.

Based on this reformed process, in June 2018 TAK adopted the electronic refund module, which: 1) enables the delegation, processing and electronic record keeping of the entire reimbursement process; 2) provides credible data for the monitoring of performance indicators; and 3) enables the taxpayer to follow the status of his/her reimbursement claim through the 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 annual TAK work report.

1. SUMMARY

In the second quarter of 2019 (April, May, June), the Tax Administration of Kosovo (TAK) received 972 tax reimbursement claims, out of which, 587 were approved, while 215 reimbursement cases were rejected (other cases received for reimbursements are reimbursements under review, pending and cancelled reimbursements - table no.2).

The working days average for processing a claim up to the refund (reimbursement) during the second quarter of 2019 was 19.00 days, starting from 18.69 days in April and rising to 19.14 days in June. For VAT, the average quarterly of reimbursement days is 20.98 days, in TAP 19.48 days, while for TAK is 21.00 days.

According to the risk profile, the reimbursement requirements for low-risk taxpayers have been completed within a quarterly average of 17.97 days, which is still higher than the requirements of the new regulation on the reimbursement process. On the other hand, the demands of medium-risk taxpayers have been addressed within a quarterly average of 22.66 working days, while high-risk taxpayers' claims have been completed within 46.94 days, which also exceeds the time set forth in the internal regulation for a low percentage.

According to TAK regional centres, in regards to the reimbursement claims, Prishtina 1 is leading ahead, having processed the highest number of claims, 128 cases (approved

reimbursements). The lowest average of days spent in the reimbursement process is held by Prizren 2, a quarterly average of 7.0 days. Claims for Value Added Tax reimbursement were most quickly reviewed by ROD Prizren 2, with an average of 11.86 days.

The highest reimbursement amount within a quarter was executed by the Regional Operations Directorate DTM, in the amount of 4.40 million Euros (approved sum).

In Annex I of this report there is data obtained from the system for the three types of taxes and forms of reimbursements, such as the approved and rejected reimbursements. This **Annex** also describes the staying periods 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 Director's review time is longer than the time spent at TL (reasons may be technical).

Table 1: Reimbursements for April-June/2019

DIRECTORIES	CLAIMS		APPROVALS		DEBT	PENSION			TAXPAYER	AVERAGE
	Number	Amount	Number	Amount	Tax, Penalties, Interest	Base	Penalties	Interest	Transfer	Of days
LTD	33	4,003,223.54	21	4,396,699.70	231,186.72	121,731.78	5,571.69	4,234.40	4,033,975.11	43.1
FERIZAJ	57	1,468,755.47	35	1,066,953.02	263,134.76	7,569.56	616.75	370.30	795,261.65	18.4
GJAKOVA	44	790,040.76	18	202,536.85	53,059.94	419.93	7.00	2.51	149,047.47	12.3
GJILAN	64	553,449.90	42	544,738.26	90,594.75	4,669.57	397.54	237.70	448,838.70	9.1
MITROVICA	53	505,070.00	24	99,267.01	15,023.48	2,850.08	55.48	45.52	81,292.45	26.4
PEJA	175	1,021,950.93	115	647,876.80	174,661.25	45,483.31	8,872.80	4,778.88	414,080.56	33.4
PRISHTINA 1	222	4,234,900.83	128	1,572,077.86	207,249.53	12,148.33	862.12	548.92	1,351,268.96	24.0
PRISHTINA 2	129	1,712,241.69	89	422,693.97	36,621.87	4,439.05	185.34	91.98	381,355.73	13.8
PRISHTINA 3	72	970,087.23	38	228,322.48	26,454.73	3,805.58	1,003.91	404.37	196,653.89	10.4
PRIZREN 1	61	1,305,934.15	35	1,036,067.79	271,020.28	33,003.30	2,989.31	2,199.80	726,855.10	11.6
PRIZREN 2	62	741,753.25	42	478,401.75	62,219.79	2,963.78	327.75	448.31	412,442.12	7.0
TOTAL	972	17,307,407.75	587	10,695,635.49	1,431,227.10	239,084.27	20,889.69	13,362.69	8,991,071.74	19.0

Based on the second quarter data for Q2 / 2019, **Table 1** - during this period there are 972 claims, with an amount of € 17,307,407.75; the number of approved claims is 587 and their amount is: 10,695,635.49 Euros; the total debts are: 1,704,563.75 Euros; KP base debt is 239,084.27 Euros (this amount should be transferred to the Kosovo Pension Savings Trust), while the amount transferred to the taxpayers' account is: 8,991,071.74 Euros. The average day for this period - Q2 / 2019 is 19.00 days, which is higher compared to the previous period (Q1 / 2019).

Table 2: The reimbursement process according to statistics

REGION	PENDING	UNDER REVIEW	APPROVED	REJECTED	CANCELLED	TOTAL
LTD		5	21	5	2	33
FERIZAJ		1	35	15	6	57
GJAKOVA		1	18	19	5	43
GJILAN		8	42	7	7	64
MITROVICA		4	24	21	4	53
PEJË		19	115	33	9	176
PRISHTINA 1		20	128	47	27	222
PRISHTINA 2		5	89	28	7	129
PRISHTINA 3		4	38	14	16	72
PRIZREN 1		0	35	13	13	61
PRIZREN 2		1	42	13	6	62
		68	587	215	102	972

Table 2 shows the statistical data of the approved, reviewed, rejected, and cancelled claims. It is compiled according to the dates of approval (01.04-30.06.2019), whereas there are also cases that have been added according to previous claims - before 01.04.2019 (from the previous quarter), as well as the cancelled cases and those under review (clarification provided by the IT system).

2. Average Reimbursement Time

This indicator will indicate the average value of the reimbursement process duration for claims made during a period of three months by all the TAK Directorates. This indicator generally represents the performance of TAK, if the average reimbursement duration is within the time frame defined by the tax payment indicator reforms.

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

Table 2.1

Description	April	May	June	Total
Number of rejected claims DCM	95	87	33	215
Average duration (days)	24.18	27.9	21.79	24.62

Table 2.2

Description	April	May	June	Total
Number of rejected claims DCM	283	225	79	587
Average duration (days)	19.17	25.5	17.82	20.83

Data from tables (2.1 and 2.2) indicate that, for the period April-June / 2019 there are a total of 215 rejected claims and 587 Approved Reimbursement claims. The average of days for rejections in this quarter is 24.62 days, while the average of days for approvals for the same quarter is 20.83 days.

3. The average reimbursement days based on types of taxes

Table 3.1: Average days for CIT, PIT and VAT

Tax	April	May	June	TOTAL AVERAGE
CIT	18.39	22.11	22.5	21
PIT	15.71	28.10	14.64	19.48
VAT	21.98	20.70	20.27	20.98

Data in this table are taken from the Summary Statistical Report and the Analytical Report and refer to the approved, rejected and cancelled reimbursements. In the last column of the table is the average showing the duration of the reimbursement cases review by type of tax. The average review time in this quarter has increased compared to the previous quarter.

Table: 3.2: The amount of rejected claims and the average days for reimbursements rejected, according to tax types.

Tax	April	May	June	TOTAL AVERAGE
CIT	49,108.67	135,361.76	30,765.77	18.34
PIT	55,702.70	11,922.25	838.89	26.85
VAT	952,195.32	1,580,730.86	713,998.87	18.34

Table 3.2 shows the amount of claims rejected by periods (April, May and June) and by type of taxes and, in the last column, the average for each type of tax.

Table 3.3: The amount of approved claims and the average days for reimbursements approved, according to tax types

Tax	April	May	June	TOTAL AVERAGE
CIT	251,659,58	265,061.73	4,104.44	17.24
PIT	64,614.89	37,570.97	8,071.07	21.50
VAT	1,656,148.53	4,910,109.20	3,498,295.08	22.56

Table 3.3 shows the amount of Reimbursements approved by periods, types of taxes as well as the average for each type of tax for these periods. The average review time in this quarter for the PIT and VAT tax types has increased compared to the previous quarter.

4. Average reimbursement time by type of tax

This indicator will show the average value of the duration of reimbursement process and the claims made over a three (3) months 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 tax payment indicator reforms.

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

REGION	FRM	April	May	June	Average
LTD	VAT	27.5	84	18.6	43.37
FERIZAJ	VAT	25.87	21.81	18.5	22.03
GJAKOVA	VAT	23.33	16	23	20.78
GJILAN	VAT	37.66	13.6	13.6	21.42
MITROVICA	VAT	19.25	17	21.25	19.16
PEJA	VAT	19.27	25.15	28	21.14
PRISHTINA 1	VAT	24.89	16.4	23	21.43
PRISHTINA 2	VAT	20.8	15.87	22	19.56
PRISHTINA 3	VAT	15.2	20	4	13.07
PRIZREN 1	VAT	13.5	12.67	9.4	11.86
PRIZREN 2	VAT	16	12.63	17	15.21

Table 4.1 – Indicates the data on the average days of reimbursements for each ROD / LTD for VAT type tax. According to the data presented above, the Directorate of Prizren 1 has the best average on handling of the reimbursements for VAT, with an average of 11.86 days, followed by Prishtina 3 13.07 days. Whereas LTD has the highest average: 43.37 days.

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

REGION	FRM	April	May	June	Average
LTD	CIT	17.2	36	64	39.07
FERIZAJ	CIT	14	30.5	0	22.25
GJAKOVA	CIT	22	1	0	11.5
GJILAN	CIT	9.8	0	9	9.4
MITROVICA	CIT	184	0	0	184
PEJA	CIT	0	24	15	19.5
PRISHTINA 1	CIT	14.31	6.71	2	7.67
PRISHTINA 2	CIT	14.56	25.33	0	19.94
PRISHTINA 3	CIT	9.41	24	0	16.7
PRIZREN 1	CIT	22.33	37	0	29.67
PRIZREN 2	CIT	4.23	2	0	3.11

Table 4.2 – Indicates the data on the average of reimbursement days for the type of tax on CIT, by ROD/LTD and the average for the period Q2/2019.

According to the data, the Directorate of Prizren 2, has the best average for handling of reimbursement for CIT, with an average of 3.11 days, whereas the Directorate Mitrovica has the highest average of 184 days. The table shows that there is also average indicated with zero (0) – the explanation is that there were no claims for CIT reimbursements in these Directorates for these periods.

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

REGION	FRM	April	May	June	Average
LTD	PIT	12.5	0	0	12.5
FERIZAJ	PIT	13.5	6	9.25	9.58
GJAKOVA	PIT	6.53	6	0	6.26
GJILAN	PIT	5.1	13	3	7.03
MITROVICA	PIT	12.19	5.15	13	10.11
PEJA	PIT	31.02	40.67	19	30.23
PRISHTINA 1	PIT	24.18	33.82	26.29	28.09
PRISHTINA 2	PIT	10.8	13.92	7.27	10.66
PRISHTINA 3	PIT	8.14	9.7	4.67	7.5
PRIZREN 1	PIT	20.37	10.3	16	15.56
PRIZREN 2	PIT	4.93	3.33	1	3.09

Table 4.3 - Indicates the data on the average days of reimbursements for the type of tax on PIT, by ROD/LTD and average for the period Q2/2019.

According to above data, ROD Prizren 2 has the best average for handling of reimbursements for PIT, with an average of 3.09 days, whereas the Peja Directorate has the highest average of 30.23 days.

5. Average time of reimbursement approved/rejected according to risk profile/categorization

Table 5.1: Category A for all types of reimbursements

REGION	Number of cases	Average time / days
LTD	5	23.6
FERIZAJ	14	15.42
GJAKOVA	6	12.33
GJILAN	39	7.10
MITROVICA	27	25.85
PEJA	87	39.59
PRISHTINA 1	107	31.48
PRISHTINA 2	10	12.5
PRISHTINA 3	27	9.67
PRIZREN 1	32	15.87
PRIZREN 2	34	4.29

Table 5.1 indicates the number of cases approved/ rejected for the second quarter and the average of days according to category A - activity, for all ROD/LTD. It should be noted that the Directorates which have complied with the regulation by category A (under which the handling deadline is 7 days) are: only Prizren 2 (4.29 days), Gjilan (7.10), and Pristina 3 (9.67). 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	Number of cases	Average time / days
LTD	10	31.8
FERIZAJ	35	20.77
GJAKOVA	27	11.15
GJILAN	5	22.2
MITROVICA	15	16.33
PEJA	58	29.46
PRISHTINA 1	58	16.98
PRISHTINA 2	98	13.06
PRISHTINA 3	23	16.08
PRIZREN 1	14	9.64
PRIZREN 2	19	11.16

Table 5.2- indicates the number of cases for the second quarter 2019 and the average of days by category B - activity, for all ROD/LTD. It should be noted that the Directorates which have complied with the regulation by category B- activity (under which the handling deadline is 7 days) are only: Prizren 1: 9.64. While the other directorates are beyond the deadline for reviewing the cases that are related to this category.

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

REGION	No. of cases	Average time / day
LTD	3	25.3
FERIZAJ	0	0
GJAKOVA	2	41
GJILAN	3	23
MITROVICA	0	0
PEJA	0	0
PRISHTINA 1	1	16
PRISHTINA 2	3	30.67
PRISHTINA 3	0	0
PRIZREN 1	1	30
PRIZREN 2	0	0

Table 5.3 - indicates the number of cases approved/ rejected for the second quarter of 2019 and average of days by category B - control, for all ROD/LTD. The table shows that a part of ROD have not reviewed the cases according to this category, although those that have reviewed are beyond the deadline set out by the Regulation (under which the handling deadline is maximum of 20 days), with the exception of ROD Prishtina 1 - 16 days, Gjakova – 41 days, Gjilan – 23 days, Prishtina 2 – 30.67 days, Prizren 1 - 30 days. Other RODs have not reviewed cases by this category, therefore these columns are marked with zero.

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

REGION	No. of cases	Average time / days
LTD	8	86.37
FERIZAJ	1	69
GJAKOVA	2	32
GJILAN	2	26.5
MITROVICA	3	108.33
PEJA	3	27.33
PRISHTINA 1	9	42.78

PRISHTINA 2	6	33
PRISHTINA 3	2	30.53
PRIZREN 1	1	31
PRIZREN 2	2	29.5

Table 5.4- indicates the number of cases approved/ rejected for the second quarter of 2019 and the average of days by category C – control, for all ROD/LTDs. The Directorates which have complied with the regulation by category C (under which the handling deadline is maximum 30 days), are: Gjilan - 26.5 days, Prizren 2 - 29.5 days, close to that are also Prizren 1 (31 days) and Gjakova (32 days), whereas other RODs are beyond the specified limit.

6. Average reimbursement time by Regional Operations Directorates

Table 6.1. Average reimbursement time by Regional Operations Directorates

DIRECTORATES	APRIL	MAY	JUNE	AVERAGE
LTD	23	56.57	50	43.19
FERIZAJ	20.5	22.94	14.8	19.41
GJAKOVA	12.78	11.77	23	15.85
GJILAN	9.56	14.9	7.2	10.55
MITROVICA	43.83	10.33	18.5	24.22
PEJA	30.35	39.48	25.25	31.69
PRISHTINA 1	27.57	27.84	24.3	26.45
PRISHTINA 2	12.75	16.93	16.17	15.28
PRISHTINA 3	13.03	14.18	12	13.07
PRIZREN 1	19.77	15.26	9.81	14.95
PRIZREN 2	7.82	7	9	7.94

Table 6.1 shows the data of average time of reimbursements in ROD/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 of working days for reimbursement is Prizren 2 with an average of 7.94 days, whereas ROD with the highest average of days spent for reimbursements is LTD, with 43.19 days. (The data in this table have been obtained from the MTR system - the average time spent by RODs).

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
April	2,610,193.93	121,367.79	301,337.20	3,032,898.92
May	6,833,486.38	49,667.22	405,948.44	7,289,102.04
June	4,275,160.75	9,097.45	51,997.31	4,336,255.51

b) Approved amount

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

MONTH	VAT	PIT	CIT	TOTAL
April	1,656,148.53	64,614.89	251,659.58	1,972,423.00
May	4,910,109.20	37,570.97	265,061.73	5,212,741.90
June	3,498,295.08	8,071.07	4,104.44	3,510,470.59

c) The amounts transferred to the taxpayer's account

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

MONTH	VAT	PIT	CIT	TOTAL
April	1,437,030.64	53,253.69	160,323.55	1,650,607.88
May	3,987,607.62	37,519.39	252,157.05	4,277,284.06
June	3,055,252.76	7,234.23	692.82	3,063,179.80

d) The amounts transferred to the taxpayers' 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
April	219,117.89	11,361.20	91,336.03	321,815.12
May	922,501.58	51.58	12,904.68	935,457.84
June	443,042.32	836.84	3,411.63	447,290.79

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	258,243.51	0	4,138,456.19	4,396,699.70
FERIZAJ	16,353.05	5,184.56	1,045,415.41	1,066,953.02
GJAKOVË	3,200.00	9,943.24	189,393.61	202,536.85
GJILAN	55,732.62	10,119.09	478,886.55	544,738.26
MITROVICË	0	4,447.78	94,819.23	99,267.01
PEJË	0	19,735.02	628,141.78	647,876.80
PRISHTINË 1	56,568.87	17,332.07	1,498,176.92	1,572,077.86
PRISHTINË 2	75,368.10	22,108.79	325,217.08	422,693.97
PRISHTINË 3	37,565.27	5,823.55	184,933.66	228,322.48
PRIZREN 1	458.24	3,908.76	1,031,700.79	1,036,067.79
Prizreni 2	17,336.09	11,654.07	449,411.59	478,401.75
Total :				10,695,635.49

Table 8.1- shows 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, whereas 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 up to the approval.

REGION	April	May	June	Average
LTD average				
Total number of claims				
Duration				
Delays at the Director	4.71	3.57	2.2	
Delays at the TL	0.43	3.14	3.4	

Delays at the Inspector	17.86	49.86	44.4	
Total (April + May + June :3) = 25.33	23	56.57	50.00	43.19
Ferizaj				
Total number of claims				
Delays at the Director	2.95	5.28	3,02	
Delays at the TL	3.09	1.28	2.5	
Delays at the Inspector	14.45	16.39	9.10	
Total	20.50	22.94	14.8	19.41
Gjakova				
Total number of claims				
Delays at the Director	2.06	2	2.67	
Delays at the TL	1.06	0.85	1.17	
Delays at the Inspector	9.67	8.92	19.17	
Total	12.78	11.77	23	15.85
Mitrovica				
Total number of claims				
Delays at the Director	6.74	2.61	3.75	
Delays at the TL	4	1.39	2.5	
Delays at the Inspector	33.09	6.33	12.25	
Total	43.83	10.33	18.5	24.22
Peja				
Delays at the Director	8.11	12.63	8.51	
Delays at the TL	2.22	5.88	3.14	
Delays at the Inspector	20.02	20.97	16.27	
Total	30.35	39.48	27.92	32.58
Prishtina 1				
Delays at the Director	5.9	7.19	7.33	
Delays at the TL	3.62	3.01	1.81	
Delays at the Inspector	18.05	17.64	15.15	
Total	27.57	27.84	24.3	26.57
Prishtina 2				
Delays at the Director	3.34	1.76	2.33	
Delays at the TL	0.84	0.83	0.67	

Delays at the Inspector	8.56	14.34	13.17	
Total	12.75	16.93	16.17	15.28
Prishtina 3				
Delays at the Director	3.4	3.24	2.4	
Delays at the TL	1.47	0.53	1	
Delays at the Inspector	8.17	10.41	8.6	
Total	13.03	14.18	12	13.07
Prizren 1				
Delays at the Director	3.08	2.95	2.31	
Delays at the TL	1.08	0.42	0.31	
Delays at the Inspector	15.62	11.89	7.19	
Total	19.77	15.26	9.81	14.95
Prizren 2				
Delays at the Director	2.62	2	1.5	
Delays at the TL	0.47	0.16	0.5	
Delays at the Inspector	4.74	4.84	7	
Total	7.82	7	9	7.94
Gjilan				
Delays at the Director	3.59	3.2	1.4	
Delays at the TL	0.59	1	1.2	
Delays at the Inspector	5.38	10.7	4.6	
Total	9.56	14.9	7.2	10.55

ANNEX II.

II: The reimbursed amount by region and type of tax

REGION	TYPE OF TAX	APPROVED REIMBURSEMENT AMOUNTS (in Euro)
LTD	CIT	258,243.51
	PIT	0

	VAT	4,138,456.19
Total		4,396,699.70
Ferizaj	CIT	16,353.05
	PIT	5,184.56
	VAT	1,045,415.41
Total		1,066,953.02
Gjakova	CIT	3,200.00
	PIT	9,943.24
	VAT	189,393.61
Total		202,536.85
		55,732.62
Gjilan	CIT	
	PIT	10,119.09
	VAT	478,886.55
Total		544,738.26
Mitrovica	CIT	0.00
	PIT	4,447.78
	VAT	94,819.23
Total		99,267.01
Peja	CIT	0.00
	PIT	19,735.02
	VAT	628,141.78
Total		647,876.80
Prishtina 1	CIT	56,568.87
	PIT	17,332.07
	VAT	1,498,176.92
Total		1,572,077.86
Prishtina 2	CIT	75,368.10
	PIT	22,108.79
	VAT	325,217.08
Total		422,693.97
Prishtina 3	CIT	37,565.27
	PIT	5,823.55
	VAT	184,933.66
Total		228,322.48
Prizren 1	CIT	458.24
	PIT	3,908.76
	VAT	1,031,700.79
Total		1,036,067.79
Prizren 2	CIT	17,336.09
	PIT	11,654.07
	VAT	449,411.59
Total		478,401.75
Grand total		10,695,635.49