



Republika e Kosovës - Republika Kosova - Republic of Kosovo
Qeveria - Vlada - Government
Ministria e Financave, Punës dhe Transfereve - Ministarstvo Finansija, Rada i Transfera -
Ministry of Finance, Labour and Transfers
Administrata Tatimore e Kosovës - Poreska Administracija Kosovo - Tax Administration of Kosovo



GUIDELINE ON APPLICATION FOR WAGE AND RENT SUBSIDY

April 2021

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1. Introduction

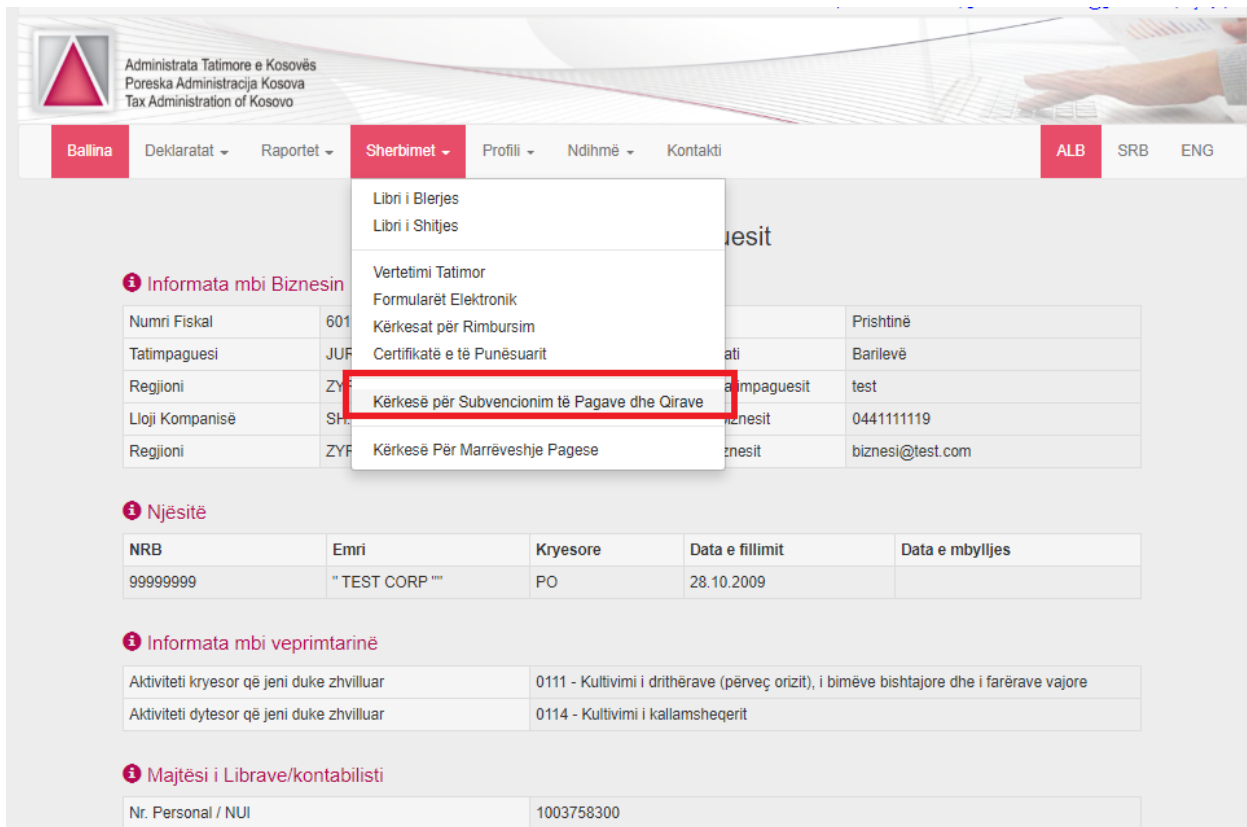
This Guideline is intended for all taxpayers, who have suffered significant reductions in revenues due to restrictions imposed under Decision No. 01/05 of the Government of the Republic of Kosovo dated 05.04.2021. In order to benefit from the measures, based on the Decision No. 08/08 of the Government of the Republic of Kosovo, dated 21.04.2021, regarding the subsidy of business companies (businesses), respectively to subsidize the wage of employees and/or to subsidize the payment of rent, employers and tenants can submit their application by following this Guideline.

First of all the user must have an account opened in EDI (Electronic Services/EDI-Electronic Declaration), in order to log in and be able to make the application in question.

Below you will find a step-by-step elaboration of instructions needed to apply for subsidy of the wages of employees and/or subsidy of the payment of rent.

2. Wage and rent subsidy application

In order to apply for the subsidy of the wage of employees and/or the subsidy of the payment of rent, the user must navigate to the Services/Application for Subsidy of Wages and Rents (highlighted in red) menu, as in the following figure:



The screenshot shows the website of the Tax Administration of Kosovo. The navigation menu includes 'Ballina', 'Deklaratat', 'Raportet', 'Sherbimet', 'Profili', 'Ndihmë', and 'Kontakti'. The 'Sherbimet' menu is open, showing options like 'Libri i Blerjes', 'Libri i Shitjes', 'Vertetimi Tatimor', 'Formularët Elektronik', 'Kërkesat për Rimbursim', 'Certifikatë e të Punësuarit', 'Kërkesë për Subvencionim të Pagave dhe Qirave' (highlighted in red), and 'Kërkesë Për Marrëveshje Pagese'. Below the menu, there are sections for 'Informata mbi Biznesin', 'Njësitë', 'Informata mbi veprimtarinë', and 'Majtësi i Librave/kontabilisti'.

Numri Fiskal	601	Prishtinë
Tatimpaguesi	JUF	Barilevë
Regjioni	ZYF	test
Lloji Kompanisë	SH	044111119
Regjioni	ZYF	biznesi@test.com

NRB	Emri	Kryesore	Data e fillimit	Data e mbylljes
99999999	" TEST CORP ""	PO	28.10.2009	

Aktiviteti kryesor që jeni duke zhvilluar	0111 - Kultivimi i drithërave (përveç orizit), i bimëve bishtajore dhe i farërave vajore
Aktiviteti dytesor që jeni duke zhvilluar	0114 - Kultivimi i kallamsheqerit

Nr. Personal / NUI	1003758300
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Figure 1: Menu to make an application for wage and rent subsidy

Upon that, a page will open, where you can submit your application:



Figure 2: Wage and rent subsidy application page

To create a new application, click on the **“New Application”** button and a page where the user has to complete the application will open (see figure 3). Next, completed Excel files containing employees whose wages are to be subsidized and tenants whose rent are to be subsidized have to be uploaded.

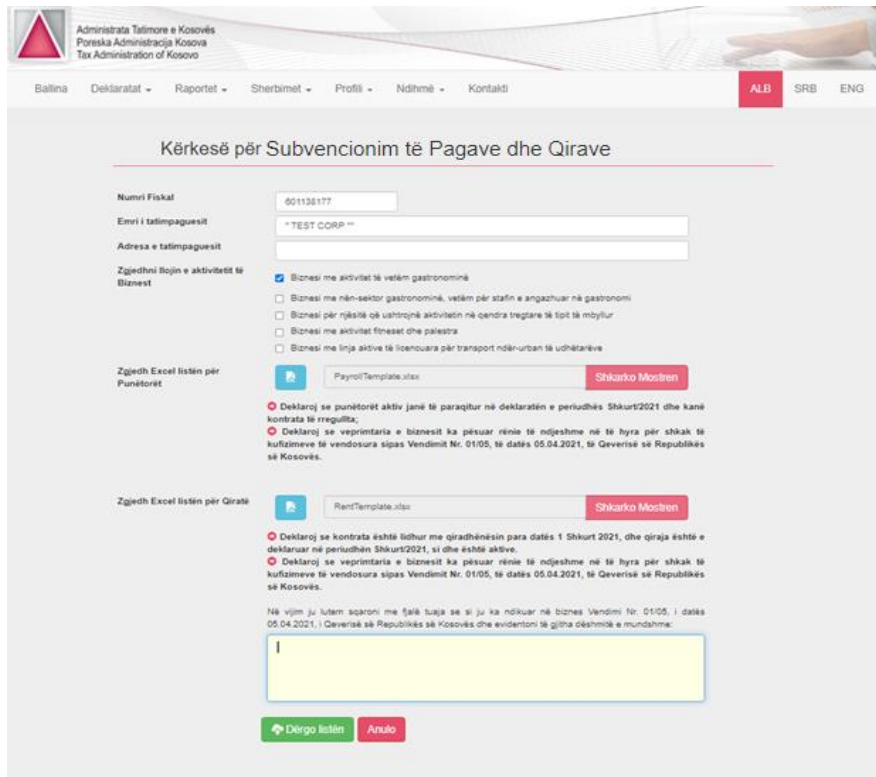


Figure 3: Page during the wage and rent subsidy application process

First, the type of business activity is selected and the templates are downloaded by clicking on the button **“Download Sample”** in the fields **“Select Excel Spreadsheet for Employees”** (figure 4) and **“Select Excel Spreadsheet for Rent”** (figure 5), where the downloaded templates (in Excel format), must be completed carefully.

No.	Name	Surname	Personal number	Position	GROSS salary of the employee	Name of the Bank	Bank account of the employee

Figure 4: Excel spreadsheet for completing data for employees

For your attention when completing the list for employees:

- When completing the information for employees, please be careful because any mismatch/inaccuracy of the personal number and the bank account number will result in the inability to upload the Excel file in the form, as well as the execution of funds in the account of the respective employee. The account of the **EMPLOYEE** must be entered in the last column.

No.	Landlord’s Name	NUI/FNo. /Landlord’s ID	Gross amount of rent excluding VAT (according to the contract) in Euro	Name of the Bank	Bank account of the TENANT

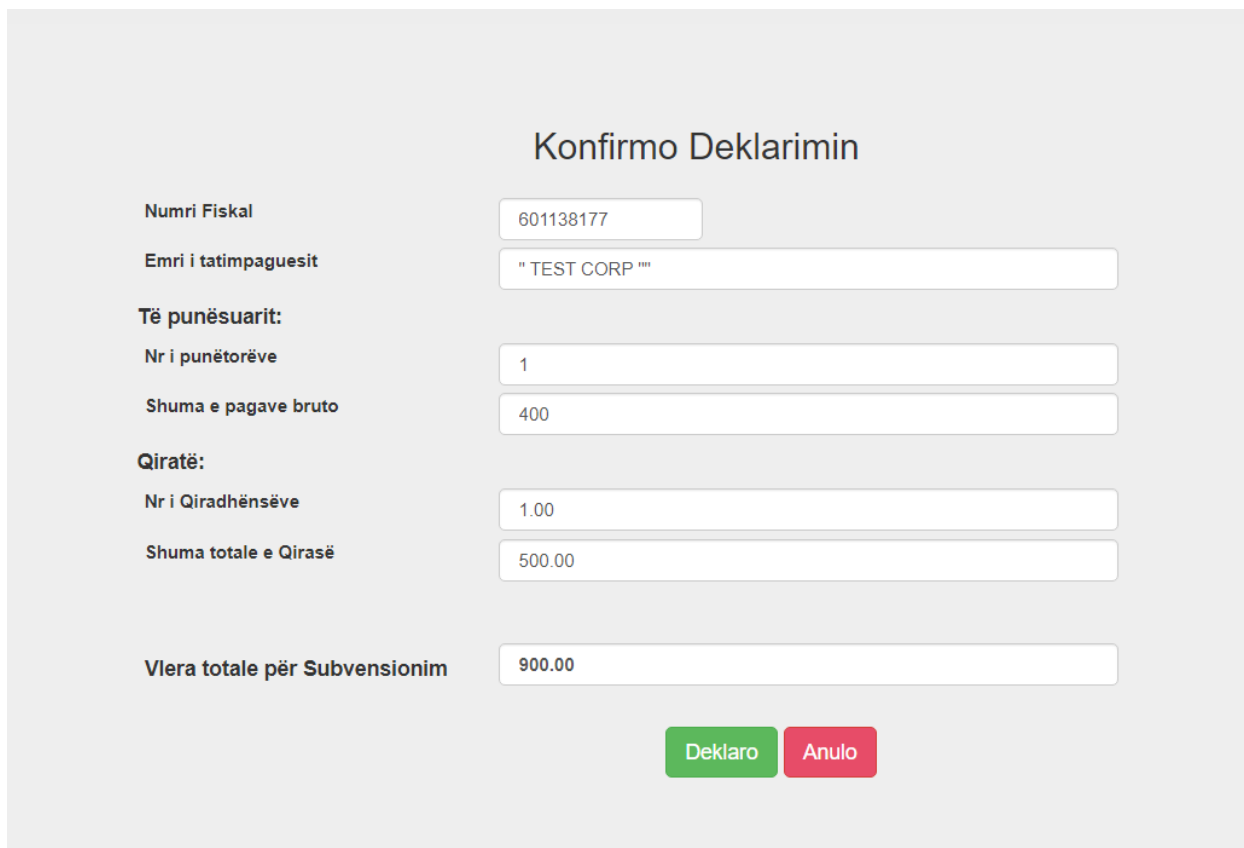
Figure 5: Excel spreadsheet for completing data for rents

For your attention when completing the list for rents:

- When completing the information on rents, please be careful because any mismatch/inaccuracy of the bank account number results in the inability to upload the Excel file to the form, as well as the execution of funds in the account of the respective tenant. The account of the **TENANT** must be entered in the last column.

Excel files are uploaded with the completed data and the comment field regarding the taxpayer’s financial difficulties is completed.

Click on the **“Send List”** button and a page where the data is confirmed will open:



Konfirmo Deklarimin

Numri Fiskal	601138177
Emri i tatimpaguesit	" TEST CORP '""
Të punësuarit:	
Nr i punëtorëve	1
Shuma e pagave bruto	400
Qiratë:	
Nr i Qiradhënsëve	1.00
Shuma totale e Qirasë	500.00
Vlera totale për Subvensionim	900.00

[Deklaro](#) [Anulo](#)

Figure 6: Confirmation of data on declared employees and rents

Press the **“Declare”** button to register the application or **“Cancel”** to cancel it. After pressing **“Declare”**, the page confirming that the application is successfully registered and the button **“Return to the list”** to return to the list of applications pop up (as in fig. 2):

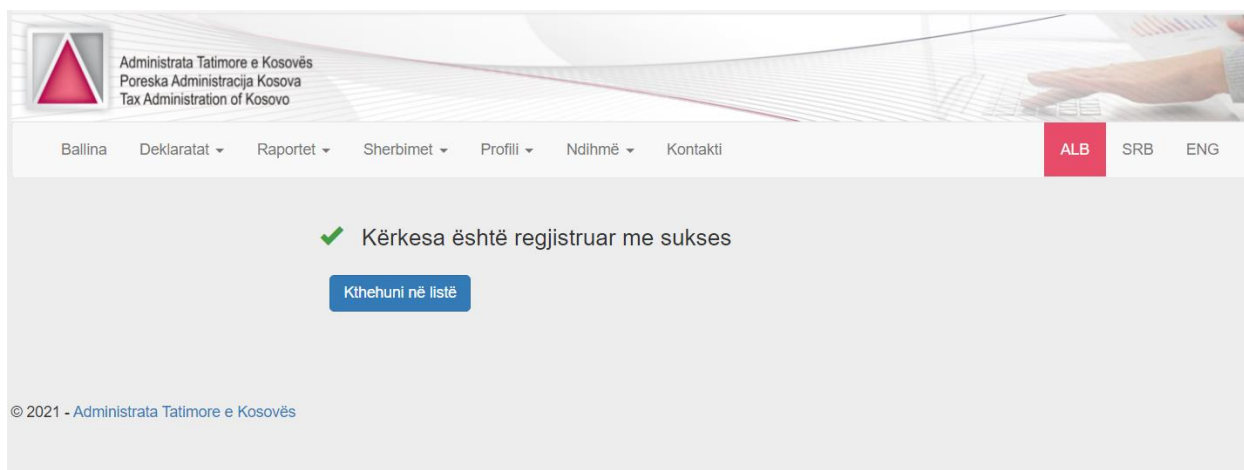



Figure 7: Confirmation of successfully registered application

In figure 2, at the **"Print Application"** button, it is possible to download the application (see fig.9):



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Subvencionim i Pagave dhe Qirasë

(Sipas Vendimit Nr.08/08, datë 21.04.2021 të Qeverisë së Republikës së Kosovës)


 4-1000080019

Tatimpaguesi (Aplikuesi)

Periudha	<input type="text" value="Prill 2021"/>	Data e aplikimit	<input type="text" value="27/04/2021 22-23"/>
NUI / NRF	<input type="text" value="601138177"/>		
Emri i tatimpaguesit	<input type="text" value="TEST CORP"/>		
Adresa e tatimpaguesit	<input type="text"/>		
Kodi / Aktiviteti	<input type="text" value="6831 / Agjencitë e patundshëmive"/>		
Personi kontaktues	<input type="text"/>	Telefoni	<input type="text"/>

Punëtorët dhe Qiradhënësit

	Numri i punëtorëve	Vlera për Subvencionim
Gjithësej punëtor	<input type="text" value="4"/>	<input type="text" value="4,000.00"/>
	Numri i qiradhënësve	Vlera për Subvencionim
Gjithësej qiradhënës	<input type="text" value="2"/>	<input type="text" value="3,000.00"/>

Deklarata e tatimpaguesit

DEKLARATA E APLIKUESIT:

- ✓ Deklaroj se punëtorët aktiv janë të paraqitur në deklaratën e periudhës Shkurt/2021 dhe kanë kontrata të rregullta;
- ✓ Deklaroj se kontrata është lidhur me qiradhënësin para datës 1 Shkurt 2021, dhe qiraja është e deklaruar në periudhën Shkurt/2021, si dhe është aktive.
- ✓ Deklaroj se veprimtaria e biznesit ka pësuar rënie të ndjeshme në të hyra për shkak të kufizimeve të vendosura sipas Vendimit Nr. 01/05, të datës 05.04.2021, të Qeverisë së Republikës së Kosovës.

Vendimi Nr. 01/05 i datës 05.04.2021 i Qeverisë së Republikës së Kosovës ka ndikuar jashtëzakonisht në biznesin tim pasi që nga data 06 Prill 2021 dhe deri më 18 Prill 2021 nuk kam punuar, pasi që ushroj veprimtarinë e Gastronomisë në Qendër Tregtare e cila ishte e mbyllur.

Figure 8: Application for wage and rent subsidy, downloaded by pressing the "Print Application" button

Employers and tenants have the possibility to identify evidence in the **“Upload Evidence/Contracts”** button by providing an explanation of how their business was affected, Decision No. 01/05, dated 05.04.2021, of the Government of the Republic of Kosovo (fig. 3 comment field).



Figure 9: Button where the employer and the tenant upload the necessary evidence for the application for subsidy of wages and rent

For your attention:

The tenant, who applies for rent subsidy is obliged to upload the rent contract.

Also, the taxpayer has the possibility to correct the application, in case of any possible error in the **“Correct the application”** button.

ANNEX 1 - ADDITIONAL INFORMATION

The employer may apply for employee wage subsidy, if it is:

- A business having gastronomy as a sole activity;
- A business having gastronomy as a sub-sector, only for staff engaged in gastronomy;
- A business operating in indoors shopping centres;
- A business having fitness and gyms as activity; and
- A business having active lines licensed for inter-urban passenger transport.

Whereas, the Tenant may apply for rent subsidy, if it is:

- A business having gastronomy as a sole activity; and
- A business operating in indoors shopping centres.

Persons, who will benefit from these measures, will send their applications through the EDI Electronic System, no later than **11 May 2021**.