



The Director General of the Tax Administration of Kosovo,

Taking into account the legal requirements under Article 20, paragraph 3 of Law No. 06/L-011 on Prevention of Conflict of Interest in Discharge of a Public Function (Official Gazette No. 5/27 April 2018), as well as pursuant to Article 3 of the Basic Law No. 03/L-222 on Tax Administration and Procedures, amended and supplemented by Law No. 04/L-102 and Law 04/L-223, adopts the following:

**INTERNAL REGULATION ON THE PREVENTION OF
CONFLICT OF INTEREST IN THE TAX ADMINISTRATION
OF KOSOVO**

**Article 1
Purpose**

This Internal Regulation aims to establish internal rules and procedures for the prevention of conflict of interest in the Tax Administration of Kosovo (hereinafter referred to as TAK).

**Article 2
Scope**

The provisions of this Internal Regulation shall be mandatory for all TAK officials, unless otherwise provided for by other legal provisions.

**Article 3
Definitions**

For the purposes of this Internal Regulation, the following terms shall have the following meaning:

- 1.1. **TAK official** - includes all TAK employees, regardless of the official position they hold;
- 1.2. **Public interest** - lawful and just material and non-material interest for the benefit of citizens;

- 1.3. **Private interest of the official person** - means any priority for the official person, his/her family, relatives, friends and personal or organizations with which he/she has had or has business relations;
- 1.4. **Decision-making** - the last moment of the decision-making process during which the final content of the act or contract is decided, as well as those preliminary moments of decision-making which are essential and determining, in which the participation, influence and attitude of the official determine the final content of the act or contract, as well as any action of the official in the discharge of a public function;
- 1.5. **Area of responsibility** - includes the duties of the official on the location (field and team) where the official is responsible for carrying out official activities;
- 1.6. **Secondary work** - means the work and commitment that a TAK official performs with payment, or without payment, outside the Tax Administration of Kosovo;
- 1.7. **Conflict of interest** - circumstances in which the official has a private interest, which influences, might influence or seems to influence the impartial and objective performance of his/her official duties;
- 1.8. **Person related to an official** - spouse or the live-in partner, relatives in a direct blood line with no limitations (including but not limited to, grandparents, parents, children, children of children), relatives in an indirect line up to the fourth level (sister, brother, aunt, uncle, as well as their children), adopter, the adopted, relative on the spouse's side up to the third level (spouse's parents, spouse's brother, spouse's sister, as well as their children), as well as every natural or legal person who has had or has a joint pecuniary or non-pecuniary private interest with the official.
- 1.9. **Contractual relationship** - any sale-purchase relationship of movable and immovable property, employment, borrowing, lending, renting, leasing relationship, as well as any other similar relationship.

Article 4

Principles of action of the TAK official for the prevention of conflict of interest

1. Every TAK official shall be obliged to carry out all obligations and instructions provided by laws and bylaws, to identify, report, prevent and avoid conflict of interest.
2. The principles of action and inaction of the TAK official are as follows:
 - 2.1. To exercise his/her function in compliance with the Law, the relevant Code of Conduct and this Internal Regulation;
 - 2.2. To perform his/her work with honesty, consciousness, impartiality, maintain the authority of the official and that of TAK and, through his/her work, strengthen the trust of citizens in TAK;

- 2.3. To act in protection of the public interest and not put his/her private interest before the public interest;
- 2.4. To act with transparency, respecting the right of the institution and the right of the taxpayer;
- 2.5. To be personally responsible for his/her actions during the exercise of official duty;
- 2.6. Not to commit an unlawful or even lawful act during the exercise of his/her official duty, in order to obtain an undue advantage benefit for him/herself or for another person or entity;
- 2.7. For the work he/she performs in the exercise of the function, he/she has no right to solicit or accept any other reward/favour, as well as an offer or promise of reward, apart from the reimbursement permitted on the bases of applicable legal provisions;
- 2.8. To avoid conflict of interest regardless if the conflict is factual, potential or apparent;
- 2.9. Not to use his/her position or function to advance his/her own personal interests or interests of relatives, etc.

Article 5

Forbidden actions for the TAK official

1. In exercising the official duty, the TAK official is forbidden the following actions:
 - 1.1. To request or accept a gift or other undue advantage for him/herself or any other person, or offer or promise for a gift, in order that the official acts or refrains from acting in the performance of his/her public duty;
 - 1.2. To solicit, appropriate, accept rewards, gifts, undue advantage or services for him/herself or other persons as a compensation for his/her determination during decision-making process;
 - 1.3. To influence the decision of any official for undue advantage to themselves or of any other natural or legal person;
 - 1.4. To promise, offer or give gift or any other undue advantage in exchange of any actual or promised gift or undue advantage;
 - 1.5. To influence the contracting, awarding of public works or supplies for undue advantage to themselves or of any other natural and legal person;
 - 1.6. To use confidential information on his/her possession or information obtained in good faith during the discharge of public functions for undue advantage to themselves or to any other natural and legal person;
 - 1.7. To take actions which in a way shall suit to his/her personal interest or to the interest of any other natural or legal person;
 - 1.8. To take actions which in a way shall suit or shall be in favour of private interest of another person to the detriment of the public interest;

- 1.9. To take actions with punitive effects or to become an obstacle for gaining of legal rights of officials or subjects that provide information on cases of conflict of interest of the official, persons related to him/her for this matter.
 - 1.10. To use or allow official assets of TAK to be used, including official documents, for any other purpose that does not comply with the exercise of public duty.
2. The TAK official shall have no right to suggest or propose to the taxpayer, any natural or legal person, regarding the performance of tax-related tasks handled by TAK.
 3. The TAK official may not own a business.
 4. The TAK official may not engage in secondary work without obtaining authorization from the TAK for secondary work.
 5. The TAK official shall not be allowed to designate as the primary employer, the employer in which he/she is engaged for secondary work.

Article 6

Activities permitted to the TAK official

1. The TAK official may be engaged in secondary work in areas such as: science, sports, teaching, training, seminars, research, boards (in Publicly Owned Enterprises, Socially Owned Enterprises and Budget Organizations), culture and humanitarian activities. These activities may be exercised by the TAK official, if there is no conflict of interest or if the activity is not prohibited by other legal provisions.
2. Exceptionally from paragraph 1 of this Article, in specific situations, the Office of Professional Standards (hereinafter referred to as OPS), may allow the engagement of the TAK official in other activities that are not prohibited by this Internal Regulation or applicable law.

Article 7

Engagement in secondary work

1. The TAK official, in addition to working at TAK, may be engaged in any other secondary work.
2. Every TAK official, who wants to engage in secondary work, shall make a written request in advance, filling in the application form for secondary work (Application Form drafted by TAK - Annex No. 1 to this Internal Regulation).
3. The application form shall be filled in with the comment of the Direct Supervisor, within two (2) working days from the date of receipt of the request for secondary work.
4. The filled in and completed application form shall be submitted to the OPS in physical form (via archive) or electronically (via the relevant application), before the secondary work begins.

5. The Office of Professional Standards, within seven (7) working days from the date of receipt of the request for secondary work, shall review and decide on the request of the applicant.
6. The Office of Professional Standards shall reject the request for engagement in secondary work, in cases when:
 - 6.1. The request is not complete;
 - 6.2. Engaging in secondary work conflicts with the legislation of conflict of interest;
 - 6.3. Engaging in secondary work hinders the activity in TAK; and
 - 6.4. The official has completed an official duty within two (2) years to the subject in which he/she wants to engage in secondary work.
7. Permit from the OPS for secondary work shall be issued for an indefinite period.
8. Exception from paragraph 7 of this Article, the secondary work permit issued by TAK may be terminated at any time if it is found that such engagement is contrary to the rules set out in this Internal Regulation and applicable law.
9. The appointees shall act in accordance with the law in force and shall not make a request for secondary work.
10. In cases when the official is appointed by TAK itself to carry out a secondary work, he/she shall not be obliged to obtain permission from the OPS.
11. The request for secondary work shall also be made for engagement in public institutions.
12. The engagement in secondary work may also be approved directly by the Director General of TAK, for any specific request.
13. Regarding the decision of the OPS, the dissatisfied party shall have the right to appeal according to the legislation in force.

Article 8

Obligation for prevention and resolution of conflicts of interest

1. The TAK official shall be obliged to prevent and resolve in the most effective way possible any situation of conflict between his/her public and private interests.
2. The TAK official, in case he/she has suspicion or determines that a conflict of interest has occurred or may occur, shall consult and inform as soon as possible his/her Direct Supervisor or OPS. During this time, the TAK official shall suspend all actions related to this issue, until the relevant decision regarding the case is taken.
3. Any Direct Supervisor, as well as the OPS, shall take all necessary measures to prevent and resolve cases of conflict of interest.
4. In case the Direct Supervisor and the OPS are not able to assess the existence of a conflict of interest, they shall turn to the Anti-Corruption Agency (hereinafter referred to as ACA).
5. In order to prevent the conflict of interest, the Supervisor shall not be allowed to have family or relatives under his/her subordination.

6. The TAK official may not take part in a decision-making process, where his/her relative is or has been involved.
7. The TAK official may not perform any activity, controls, decision making, or any other similar activity, for the relative. In such cases, the case is transferred to another TAK official, who has no connection with the person.
8. The business owned by a relative, which operates in the area of responsibility of a team leader, shall be transferred to another team within the same Regional Directorate.
9. The business owned by a relative, which operates in the area of responsibility of the Regional Operations Director/LTD, shall be transferred to another Regional Operations Directorate for management; however, the Tax Centre shall remain the same.
10. The TAK official may not enter into a contractual relationship directly or through any other person with the taxpayer to whom he/she is conducting or has, within two (2) years, conducted any inspection, tax assessment, debt collection, has issued a decision on his/her appeal, has conducted a tax investigation or has legally represented TAK in relation to that business.
11. At the request of the OPS or the Direct Supervisor, TAK officials shall complete in good faith a statement regarding family or personal businesses providing accounting services (Tables 1 and 2 as Annex attached to this Internal Regulation).
12. The Office of Professional Standards and the Direct Supervisor may, if necessary, request cooperation from other institutions on matters of preventing conflict of interest;
13. The Training Division, as needed, as well as in cooperation with the ACA, shall organize training for TAK officials on the prevention of conflicts of interest.

Article 9

Responsibility of the Direct Supervisor in preventing conflict of interest in TAK

1. Each Direct Supervisor shall be obliged to take all necessary measures to prevent and resolve any case of conflict of interest.
2. The Direct Supervisor shall, based on the available data, take the necessary measures to avoid the appointment or election of a person in certain positions/tasks in which conflict of interest may occur or there already is a conflict of interest.
3. In case the TAK official is suspected of being in a situation of conflict of interest, the Direct Supervisor shall, after analysing and verifying the information, take the following actions:
 - 3.1. Analyse the situation presented on the dilemmas of conflict of interest and decide on the replacement of the official with another official, or notify the OPS to handle the case;
 - 3.2. In cases of suspicion based on a violation of the conflict of interest, initiate disciplinary proceedings in the disciplinary commission, or request the OPS to handle the case;

- 3.3. Initiate procedures for the abrogation of assessments, decisions, as well as any other document issued by the official, which was obtained in circumstances of conflict of interest;
- 3.4. Notify the OPS (responsible official) of the measures taken to prevent conflict of interest, within fifteen (15) days.
4. The Direct Supervisor shall analyse the statements in good faith (Annex: Tables 1 and 2) on conflict-of-interest situations and take all actions to avoid conflict of interest in the shortest possible time.
5. The Direct Supervisor shall, in situations of conflict of interest, seek to limit all possible access to the official in generating information for that taxpayer (i.e., restricting access to information on family, relatives, etc.).

Article 10

Identification and reporting of Conflict of Interest in TAK

1. The Direct Supervisor, based on the statements of private interests of the official, shall be obliged to compare the official duties of his/her subordinates and if he/she identifies that his/her subordinate has performed official activities in circumstances of conflict of interest, he/she shall take all actions under Article 9 of this Internal Regulation.
2. The Office of Professional Standards, based on the Law on Tax Administration and Procedures, shall have the right to identify conflicts of interest.
3. Data regarding the activities to identify conflict of interest shall be confidential.
4. Notwithstanding any other legal obligation, any TAK official who has reasonable knowledge or suspicion of a conflict of interest of any other TAK official shall notify the Direct Supervisor of the official, as well as the OPS or ACA.
5. Any TAK official who identifies that a former TAK official has a conflict of interest, he/she shall be obliged to notify the OPS or ACA within the legal deadline.
6. Any person who has knowledge about the actions of the TAK official of a conflict of interest, is obliged to provide the information available to him regarding the conflict of interest.
7. The person who provides information based on cases of conflict of interest shall enjoy protection in accordance with applicable law.
8. The Office of Professional Standards or the Direct Supervisor, within fifteen (15) days from the date of receipt of the information, shall notify in writing the rapporteur for further review of the information.

Article 11
Handling Conflict of Interest

1. The Office of Professional Standards, in accordance with the legislation in force and this Internal Regulation, shall have the power to seek and obtain evidence from any person who may be aware of the necessary facts, regarding any matter that is subject to handling conflict of interest.
2. The Office of Professional Standards, based on the legislation in force, as well as this Internal Regulation, shall handle the case regarding the conflict of interest.
3. The Direct Supervisor may verify and gather evidence on the case raised, as required by applicable law and this internal Regulation, and informs the OPS.
4. The Office of Professional Standards shall prepare the report for handling the case and if there are findings, the recommendations shall be forwarded to the relevant bodies.
5. The Office of Professional Standards may also request the ACA to handle the case.
6. Handling conflict of interest for administrative matters may not be initiated if the case is statute-barred under the Law on Prevention of Conflict of Interest in Discharge of a Public Function.
7. The Office of Professional Standards may handle the case of conflict of interest in cooperation with the ACA or the Kosovo Police.

Article 12
Attempting and influencing the will of the official

In cases where there is an attempt to influence the will of a TAK official, the official shall notify the supervisor or OPS in writing, in order to avoid any influence on his/her will.

Article 13
Ways of dealing with and resolving conflicts of interest

1. Handling and resolving the conflict of interest for TAK officials shall take place in ways in accordance with the legal provisions according to the Law on Prevention of Conflict of Interest and other laws in force.
2. Some of the basic ways to avoid conflict of interest shall be:
 - 2.1.Restrict to the official certain information related to the exercise of his/her function;
 - 2.2.Not to be assigned tasks that could lead to the emergence of a conflict of interest;

- 2.3. The official shall not be allowed to participate in the decision-making process;
- 2.4. To review or change the duties and competencies of the official
- 2.5. To transfer the official to another task that avoids conflict of interest;
- 2.6. Take the necessary measures to avoid the appointment or election of an official to positions in which a conflict of interest may or has arisen.
- 2.7. In the event of an act taken under the terms (or circumstances) of a conflict of interest, in any way that is noticed, the act taken by the official shall be annulled or revoked as soon as possible and preferably before that act has brought consequences.
- 2.8. The act may be annulled or revoked even when it is judged that the act was taken in conditions of apparent conflict of interest, which may appear on a case-by-case basis or continuously.

Article 14 Sanctions

1. Any violation of the provisions of the Law on Prevention of Conflict of Interest, as well as of this Internal Regulation, shall be considered a disciplinary violation, regardless of possible criminal liability. Disciplinary violations shall be handled in accordance with the rules for civil servants in Kosovo.
2. The provisions of the Law on Prevention of Conflict of Interest and this Internal Regulation shall not exclude the disciplinary and criminal liability of the officials according to the legislation in force.

Article 15 Repealing Provisions

With the entry into force of this Internal Regulation, paragraph 1 of Article 9 of the Code of Ethics and Conduct for Officials of Tax Administration of Kosovo, as well as Decision No. 11-06-92, dated 11.01.2017, on prohibition of engaging in secondary work outside TAK, shall be repealed.

Article 16 Annexes

1. The following annexes are part of this Regulation:

- 1.1. Annex No. I: Application Form for Secondary Work outside the TAK;
- 1.2. Annex No. 2: Form of the Statement on the State of Conflict of Interest;
- 1.3. Annex No. 3: Table 1 - Statement of good faith for family members who have a business;
- 1.4. Annex No. 4: Table 2 - Statement of good faith for family members, employed as an accountant or who have a business with financial services, taxation and accounting.

Article 17
Entry into force

This Internal Regulation shall enter into force on the date signed by the Director General of TAK.

Date: 03/09/2021

Ilir Myrtezaj

/Signed and stamped/
Director General of TAK

**ANNEX No. 1: APPLICATION FORM FOR SECONDARY WORK - ACTIVITY
OUTSIDE THE TAX ADMINISTRATION OF KOSOVO**



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



**APPLICATION FORM FOR SECONDARY WORK - ACTIVITY OUTSIDE THE
TAX ADMINISTRATION OF KOSOVO**

Information on the TAK official who requests a permit for secondary work:

Name and surname	
Identification number	
Current position in TAK	
Phone number	
E-mail address	
Date of completion of the application	
Fiscal Number (if any)	

Information on secondary work:

The name of the subject in which you want to carry out the secondary activity	
Unique Identification Number / Fiscal Number of the entity with which you want to engage in work outside TAK	
Main business activity	
Previous connection with the subject you want to enter into a secondary work contract	
Describe how you managed to find this secondary job	
Data on the subject with whom you want to sign a contract for activity outside TAK (Phone number, e-mail address, address, etc.)	
Have you signed a contract or received a draft contract related to your work outside TAK?	
Did you have any earlier authorization from TAK? If YES please provide details.	
Describe the work tasks related to this activity outside TAK	
Planned period of engagement in this secondary job	
Provide details on secondary work schedule	
Have you performed any official activity on this subject?	

* If the sections are not enough, attach additional pages

Signature

Other pages are completed and signed by the required level

Analysis and comment of the Direct Supervisor:

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Name and surname of the Direct Supervisor: _____

Supervisor's signature: _____

Analysis of the officer from OPS:

Name and surname of the officer from OPS, who has analysed the request	Signature of the officer from OPS, who has analysed the request
<input type="checkbox"/> The request is approved <input type="checkbox"/> The request is rejected <input type="checkbox"/> The request is addressed to the legal office	Date of review by OPS _____



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



FORM OF STATEMENT ON THE STATE OF CONFLICT OF INTEREST

Statement on the state of conflict of interest

To be completed by the staff member

Submitted by:
(Name and surname)

Position:

Name of the person with whom the conflict of interest situation arises:

Relationship (relations) with the mentioned person:

Brief description of the situation:

Date :..... Signature:

To be completed by the Direct Supervisor

.....
Name and surname of the Supervisor

..... is instructed to continue/not to continue with the performance of official duties in the above-mentioned situation.

Date: Signature:

**ANNEX NO. 3 - TABLE 1 - STATEMENT OF GOOD FAITH FOR FAMILY MEMBERS
WHO HAVE A BUSINESS**

(Father, mother, brother, sister, spouse, son, daughter, adoptee, daughter-in-law,
grandfather/grandmother, parents-in-law, step-brother, stepfather/stepmother)

No.	Name and surname of the owner	Name of business	UIN/FN	Region, Municipality and Business Address	Relationship with the business owner	The position you have in that business if you are involved	Relationship with the accountant or the person performing accounting	State the official obligations you have in this business
Name and surname of the TAK Official			Current position in TAK			Official's signature		Date of delivery

**) If the table is not enough, please multiply this page and submit all the information to the Office of Professional Standards*

ANNEX NO. 4 - TABLE 2 - STATEMENT OF GOOD FAITH FOR FAMILY MEMBERS, EMPLOYED AS ACCOUNTANTS OR WHO HAVE A BUSINESS WITH THE ACTIVITY OF FINANCIAL SERVICES, TAXES AND ACCOUNTING

(Father, mother, brother, sister, spouse, son, daughter, adoptee, son-in-law, daughter-in-law, grandfather/grandmother, parents-in-law, step-brother, stepfather/stepmother)

No.	Name and surname of the owner	Name of business	UIN/FN	Region, Municipality and Business Address	Relationship with the business owner	The position you have in that business if you are involved	Name and surname of the family member who works as an accountant or in an accounting firm	State the official obligations you have in this business
Name and surname of the TAK Official			Current position in TAK			Official's signature		Date of delivery

**) If the table is not enough, please multiply this page and submit all the information to the Office of Professional Standards*