TAXPAYER CHARTER
Introduction

The Taxpayer Charter has been prepared in the form of a simple, comprehensive, and explanatory guideline for building a healthy relationship between the Tax Administration of Kosovo (hereinafter TAK) and taxpayers, based on mutual trust and respect.

Through this relationship it is intended to increase the voluntary compliance, by treating all taxpayers equally and without prejudice, clarifying things as much as possible, and by being transparent and responsible in TAK's relations with the taxpayer, as well as in the provision of services in an effective and efficient manner.

The Taxpayer Charter is a guideline which outlines the taxpayer rights and obligations. Therefore, our goal is to outline the rights and obligations of taxpayers so that taxpayers have confidence in the fairness and impartiality of the tax system, but also are aware of the implications of non-compliance.
The development of the Taxpayer Charter is one of TAK’s priorities and responsibilities to the public, it promotes the values of equality and respect for the rights of taxpayers and is in line with TAK’s commitment to improve the quality of service and communication by all TAK staff.

The publication of the Taxpayer Charter contributes positively to the creation of a better tax climate in the country and is addressed to every taxpayer and every tax official, to precede any voluntary interaction between them for the benefit of respecting mutual tax rights and obligations.
We will be successful if the expected government revenues are collected to provide important government services, largely through voluntary compliance by taxpayers under Kosovo’s tax laws, and if employers provide the required contributions for pension savings and other contributions to their employees.

Mission

“We are here to collect taxes and contributions, to support the public interest and well-being of the citizens of Kosovo.”

We will be successful if the expected government revenues are collected to provide important government services, largely through voluntary compliance by taxpayers under Kosovo’s tax laws, and if employers provide the required contributions for pension savings and other contributions to their employees.
A good tax system is a product of good tax policies and legislation, and a good administration. We have described our vision in this way because experiences around the world show that revenue collection is most effective when taxpayers voluntarily comply with tax requirements and this is achieved when they trust and respect the tax authority and consider it to be very competent.

Vision

“To be reliable and respected, as well as to be well comparable to the leading tax administrations in Europe.”

Our values

- Transparency
- Integrity
- Professionalism

The Tax Administration of Kosovo is based on transparency, integrity, and professionalism, as described in the work tasks and relationships with partners and society. Also, these values are an important basis of TAK’s current strategy and activities.
The right to be informed

Every taxpayer has the right to know what he/she needs to do to comply with the tax legislation. He/she has the right to receive information or a written response from TAK, on the meaning and application of tax legislation, regarding the reasons and manner of assessment and decision taken.

This assistance is provided by TAK, through the Taxpayer Service Office at the Head Office and the Taxpayer Service Offices established in each Regional Directorate.

The taxpayer can also be informed through public information from TAK, which makes the following available: tax legislation, administrative instructions issued in implementation of laws, public explanations, various manuals, handbooks, etc.
The right to receive assistance

The taxpayer is entitled to free assistance to know his/her legal rights, his/her tax obligations, and his/her benefits. This assistance is provided by TAK in a clear and simple language through: the website, the Taxpayer Service Offices in the Regional Directorates, and the Taxpayer Service Office at the Head Office.

The taxpayer can request guidance on how the law applies to a specific transaction, and TAK will provide the clarification based on legal interpretation.

If the taxpayer contacts TAK by phone, TAK’s staff will answer the taxpayer’s question or inform him/her when they can get a full answer if they are unable to do so immediately. If the taxpayer communicates with TAK in writing, TAK will try to respond within the shortest time possible.
The right to be treated fairly and impartially

The taxpayer has the right to be treated with courtesy, consideration, and respect. Also, the taxpayer has the right to be treated with integrity and fairness, to have his/her concerns and problems or complaints resolved as fairly and as quickly as possible.

It is an obligation for TAK to treat any taxpayer in a professional, impartial and ethical manner, on any matters relating to his/her liabilities and tax records, administered by TAK.
The right to be notified

Every taxpayer has the right to be notified in time of the following:
- Any document issued by TAK;
- Any action or omission, made for the collection of tax liabilities, which affects his/her property;
- The reasons, but also the legal basis for issuing an assessment or decision in his/her address.

On the other hand, TAK has the obligation to send, in a timely manner, any assessment or decision issued to the taxpayer, as well as to provide the legal basis and any other appropriate explanation, at the same time informing the taxpayer about the rights and obligations related to the assessment or decision issued.

The taxpayer loses this right when TAK has concrete and reliable evidence that tax collection is at risk.
The right to protection of data confidentiality

The Tax Administration of Kosovo is obliged to protect the confidentiality of your tax data, personal and financial data that have been entrusted to us, or data that it has been able to obtain through various ways.

This data will be used by TAK only for purposes permitted by law, accessible only to TAK employees for the purpose of performing their legal obligations.

Any data of tax and financial nature, which are obtained through taxpayers' declarations, tax audits, tax assessments conducted, and information obtained from third parties or from various other sources on these taxpayers are considered confidential data.
The right to be represented

The taxpayer has the right to represent himself/herself or be represented by another representative at will, for tax matters.

The taxpayer’s representative is a person chosen by the taxpayer to represent him/her in relation to tax matters under a written authorization. The taxpayer’s representative assumes all the rights and obligations of the taxpayer, with whom TAK is obliged to cooperate.

The appointment of a taxpayer representative does not relieve the taxpayer of tax liabilities or eventual errors. The taxpayer will be responsible for the accuracy and timeliness of the information provided.
The right to seek evidence

The taxpayer has the right, at any time, to request from TAK, an electronic or written copy, the same as the original, of any document in his/her individual file. In addition, he/she has the right to request printed copies of electronic data related to his/her situation.
The right to pay taxes correctly

The Tax Administration of Kosovo is accountable to the taxpayer, ensuring him/her that it will act with integrity and impartiality in all its relations with taxpayers, in order to have all taxes paid correctly as provided for by applicable tax legislation.
The right to be heard

Before receiving a formal determination or a final decision by the Kosovo Tax Administration, the taxpayer has the right to expect to be heard carefully by the latter, to provide the necessary clarifications and to present his/her claims, which may be presented in writing and orally, swearing that the information to be presented is true and correct.

Also, the taxpayer has the right to ensure that his/her explanations and claims will be reviewed with care and honesty by TAK, in order to make fair decisions and in accordance with applicable law.
The right to pay tax liabilities in instalments

The taxpayer is expected to pay the tax liability in the right amount and at the right time, as defined by law. If the taxpayer faces temporary financial difficulties which may cause delays in the payment of tax liabilities, the taxpayer has the right to request that the tax liabilities be paid in instalments, making a payment plan for a reasonable period of time.

To do this, the taxpayer must prove the financial difficulties, agree with TAK on a reasonable payment agreement and abide by that agreement.
The right to complain

Any taxpayer who considers that his/her rights have been violated because of the actions or omissions of tax officials, has the right to complain to the Regional Directorate or the General Directorate of TAK.

Also, in any case, when the taxpayer does not agree with an assessment by TAK and believes that the latter has not concretely implemented the law, he/she has the right to appeal to the Appeals Division in the General Directorate of TAK.

If the taxpayer is not satisfied with the decision of the Appeals Division, he/she has the right to continue his/her appeal procedure before the Basic Court.

The right to be protected by a Taxpayer Advocate

Taxpayer Advocate protects the rights of the taxpayer defined by law, and assists the taxpayer in resolving problems and issues, which he/she claims have not been treated fairly or in a timely manner by TAK.

The right to turn to Taxpayer Advocate arises only after the regular procedures have been followed in the Regional Directorate/DLTP or the relevant Departments in the General Directorate, which have under their jurisdiction the review/administration of the procedure related to the disputed matter.

Any claim by the taxpayer for a potential violation of his/her rights can be addressed to the Taxpayer Advocate. You can submit the request in physical form directly to the Office of the Taxpayer Advocate in the General Directorate of TAK or through the Regional Directorates/DLTP, while the request electronically can be submitted to the following e-mail address: Avokati.Tatimpaguesve@atk-ks.org.
The right during the audit

The taxpayer has the right to be notified in advance by TAK about the start time of the audit, the place where it will be performed, the types of taxes to be audited, tax periods that will be included in the audit, etc.

The taxpayer has the right to be treated in a polite and respectful manner at all times, including the period when information is sought, and when he/she is being interviewed or audited.

The integrity, professionalism, respect, and cooperation are TAK’s main values that the taxpayer should see during a tax audit.

The taxpayer has the right to ensure that TAK will not interfere unnecessarily against him/her.
The right to be re-audited

Upon request from the taxpayer as well as upon recommendations from the Complaints Unit and/or the Taxpayers' Advocate, the General Director of TAK, may order a new tax audit in case the tax official has not acted in accordance with the procedures established by law.

The re-audit cannot be performed by the tax official and the direct supervisor who participated in the first assessment.

The Tax Administration of Kosovo will not re-audit a tax period that includes the same type of tax that was previously audited and for which an assessment-notice was issued by TAK, where such re-audit will result in an unfavorable outcome to the taxpayer, except as provided by law.
TAXPAYER OBLIGATIONS
The honesty of the taxpayer is essential to the functioning of any tax system. Accordingly, the taxpayer must always exercise reasonable and sincere diligence in order to comply with his/her tax liabilities.

Every taxpayer is obliged to:

- Provide objective, complete, and accurate data, within the required deadlines and in accordance with applicable tax legislation;
- Sign complete, objective statements, without any concealment or fraud;
- Request deductions and refunds only for the amount due by law;
- Respond to any information requested by TAK, clearly and precisely;
- Fully explain the facts and circumstances when seeking tax advice or when seeking any individual explanatory decision.
Obligation to provide information

Every taxpayer is obliged to:

- Sign declarations, draft documents for tax purposes and submit them within the set deadline;
- Provide complete and accurate information, in form, content, and within the deadline;
- Inform TAK about any change in his/her tax situation, from the beginning of economic activity, including: change of address, change of activity, closure of activity, etc.

The taxpayer must provide accurate information to TAK in accordance with the tax legislation, and the latter will use the information provided by the taxpayer to identify the taxpayer.
Obligation to cooperate

Every taxpayer is obliged to:

- Cooperate with TAK employees, with courtesy and respect;
- Submit in due time any data required by TAK;
- Facilitate entry into the premises where the economic activity is exercised, in accordance with the legal conditions determined for this purpose;
- Provide and receive correspondence, being informed of reasonable deadlines and not to practice any invalid reasoning that may create delays;
- Be aware of the consequences and accept them, in cases of non-compliance with the requirements related to tax liabilities.
Obligation to pay taxes

Every taxpayer is obliged to:

- Declare and pay the full amount of tax liabilities, within the deadlines set by law;
- Declare and pay the full and correct amount of any tax liability, including any penalties and interest imposed;
- Accept and respect a plan for immediate tax debt payment or in the form of payment in installments.
- Be careful in providing complete and accurate information on tax returns and other documents required to provide to fulfill tax liabilities.
Every taxpayer is obliged to:

- Prepare, maintain and preserve accounting books and documents, according to the requirements set by law and in accordance with legal deadlines;
- Prepare accurate tax returns based on accounting documentation;
- Make available to TAK any books, records and accounting documents, in physical or electronic form, during the exercise of audit or tax compliance;
- Keep the documentation in the deadlines determined by law;
- Submit to TAK any documentation, analysis, as well as an informative program, if asked.
Obligation to **notify** the Tax Administration of Kosovo of any **changes**
Every taxpayer has the obligation to notify TAK of any change in personal circumstances, responsible persons or business information, which may affect the manner of determining the tax liability and rights of the taxpayer. Such changes include: tax residence, personal and business addresses, change in business activity, or any other data which may affect the tax liability.

Updating registration data is important for TAK to communicate correctly with the taxpayer. Therefore, any person who makes any changes to the registration information is required to notify TAK of any changes made.
Obligation to know your tax responsibilities and the consequences of non-compliance

Every taxpayer should be aware of his/her tax obligations, as well as the consequences of non-compliance with tax legislation.

The taxpayer must be aware of his/her personal responsibilities for all information communicated by him/her or on his/her behalf. Although the taxpayer may be represented by another person, this does not in any way change the taxpayer's liability.

If the taxpayer does not fulfill his/her tax obligations, the tax legislation provides for the imposition of fines, penalties and interest, and criminal prosecution in the field of taxes.
RUNNING LOG

9m 21s
9m 54s
Where to contact TAK:

<table>
<thead>
<tr>
<th>Region</th>
<th>Telephone number</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Call Center</td>
<td>+383 (0) 38 / 222 165</td>
<td>Street: Vudro Vilson No. 37, Arbëri</td>
</tr>
<tr>
<td>Debt collection</td>
<td>+383 (0) 38 / 222 167 203</td>
<td>Street: Richard Holbrooke, Veternik</td>
</tr>
<tr>
<td>DTM</td>
<td>+383 (0) 38 / 200 255 23</td>
<td>Street: Fehmi Agani 41</td>
</tr>
<tr>
<td>Prishtina 1</td>
<td>+383 (0) 38 / 200 255 02</td>
<td>Street: Vudro Vilson No. 37, Arbëri</td>
</tr>
<tr>
<td>Prishtina 2</td>
<td>+383 (0) 38 / 200 255 60</td>
<td>Street: Vudro Vilson No. 37, Arbëri</td>
</tr>
<tr>
<td>Prishtina 3</td>
<td>+383 (0) 38 / 200 255 61</td>
<td>Street: Vudro Vilson No. 37, Arbëri</td>
</tr>
<tr>
<td>Prizren</td>
<td>+383 (0) 29 / 625 903</td>
<td>Street: William Walker NN</td>
</tr>
<tr>
<td>Peja</td>
<td>+383 (0) 39 / 432 812</td>
<td>Square: Skënderbeu NN</td>
</tr>
<tr>
<td>Ferizaj</td>
<td>+383 (0) 290 / 320 387</td>
<td>Street: Dëshmorët e Kombit PN</td>
</tr>
<tr>
<td>Gjilan</td>
<td>+383 (0) 280 / 326 967</td>
<td>Street: Skënderbeu NN</td>
</tr>
<tr>
<td>Mitrovica</td>
<td>+383 (0) 28 / 530 059</td>
<td>Street: Agim Hajrizi NN</td>
</tr>
<tr>
<td>Gjakova</td>
<td>+383 (0) 390 / 330 021</td>
<td>Street: Nënë Tereza NN</td>
</tr>
</tbody>
</table>

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