

Administrata Tatimore e Kosovës  
Poreska Administracija Kosova  
Tax Administration of Kosovo

# WORK PLAN FOR 2023



# Work Plan for 2023

December 2022, Prishtina

## TABLE OF CONTENT

TABLES.....	3
FIGURES.....	3
INTRODUCTION.....	4
Vision, Mission and Values.....	5
Vision.....	5
Mission.....	5
Our values.....	5
Revenue plan by tax periods and tax types for 2023.....	6
Revenue plan for 2023 according to regional Directorates – MTD and LTD.....	7
The 2023 revenue plan by months for the Regional Directorates – MTD and LTD.....	8
2023 revenue plan by types of taxes for Regional Directorates – MTD and LTD.....	9
Revenues executed according to types of taxes 2020-2022 and plan 2022-2023.....	10
Revenues executed by Regional Directorates – MTD and LTD, grouped for the years 2020-2022 and the 2022-2023 plan.....	11
Audit plan for 2023 and execution for 2022.....	12
Regular Audit Plan for 2023.....	13
CV audit plan for 2023.....	14
Audit plan for 2023 by Months for Regional Directorates – MTD and LTD.....	15
Regular Audit Plan for 2023 by Months for Regional Directorates – MTD and LTD.....	16
The CV audit plan for 2023 by Months for the Regional Directorates – MTD and LTD.....	17
Compliance audit plan for 2023 and execution for 2022.....	18
Plan of compliance audits for 2023 by Months for the Regional Directorates – MTD and LTD.....	19
Audit distribution plan for 2023.....	20
2023 Compliance Audit Distribution Plan.....	21
Mandatory Collection Plan for 2023.....	22
Tax debt reduction plan for 2023.....	22
Plan for the Collection of Tax Debts and Pension Contributions for 2023.....	25
Old Debt Cancellation Plan.....	28
Planned Budget for 2023.....	29
Projects for 2023.....	29

## TABLES

Table No. 1: Revenue plan by tax periods and types of taxes .....	6
Table No. 2: Revenue plan for 2023 compared to the execution and plan of 2022.....	7
Table No. 3: Revenue plan by months for Regional Directorates, MTD and LTD.....	8
Table No. 4: Revenue plan by types of taxes for Regional Directorates, MTD and LTD.....	9
Table No. 5: Executed and planned revenues by types of taxes and by years .....	10
Table No. 6: Executed and planned revenues by year grouped by Regional Directorates, MTD and LTD .....	11
Table No. 7: Audit plan for 2023.....	12
Table No. 8: Regular audit plan for 2023.....	13
Table No. 9: CV audit plan for 2023 .....	14
Table No. 10: Audit plan for 2023 by Months for Regional Directorates, MTD and LTD.....	15
Table No. 11: Regular Audit Plan for 2023 by Months for Regional Directorates – MTD and LTD.....	16
Table No. 12: The CV audit plan for 2023 by Months for the Regional Directorates – MTD and LTD.....	17
Table No. 13: Total plan of compliance audits by number of inspectors Data source: TAK, VKME.....	18
Table No. 14: 2023 plan of compliance audits by month and regional directorates Data source: TAK, VKME .....	19
Table No. 15: Audit distribution plan for 2023 Source: Risk Management Division .....	20
Table No. 16: 2023 Compliance Audit Distribution Plan Source: Risk Management Division .....	21
Table No. 17: Debt handling and collection plan for 2023.....	25
Table No. 18: Plan for the Collection of Tax Debt and Pension Contributions for 2023 Source: Department of Debt Collection Management (DDCM).....	26
Table No. 19 Debt Cancellation Plan by region Source: Department of Debt Collection Management.....	28
Table No. 20: Planned Budget for 2023 Source: Budget Division.....	29
Table No. 21: Main projects foreseen for 2023 Source: Budget Division.....	29

## FIGURES

Chart I: Graphic presentation of planned revenues grouped by Regional Directorates, MTD and LTD .....	11
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## INTRODUCTION

The Annual Work Plan of TAK has been prepared based on the objectives set by the relevant Departments based on the TAK Strategic Plan for 2022-2026, and the Risk Treatment Plan for 2023.

To address these challenges, and to work towards achieving TAK's vision, five strategic priorities have been established, namely:

- \* Increasing staff abilities/skills;
- \* Improving key tax processes of TAK;
- \* Reducing the level of the informal economy;
- \* Upgrading information technology to enable more efficient operations within TAK and improved services for taxpayers;
- \* Ensuring an effective organizational structure, supported by strong governance mechanisms and clear accountability.

The Tax Administration of Kosovo is responsible for the collection of internal tax revenues, which include: Value Added Tax, Personal Income Tax and Corporate Income Tax.

In 2023, local revenues planned according to the Law on Budget, based on recommendations from the Ministry of Finance, Labour and Transfers, amount to 895.8 million Euros.

The execution of revenues is mainly oriented towards the voluntary fulfilment of obligations, providing the necessary information and procedures, so that taxpayers can fulfil their tax obligations at the lowest possible cost.

The work plan for 2023 is based on the Risk Treatment Plan (RTP) for 2023, which will be addressed and developed during this year, with the aim of addressing the risks and increasing revenues and raising voluntary compliance in accordance with the segmentation carried out according to business activities.

The Work Plan for 2023 defines and includes the objectives and actions set by other departments within TAK.

For the achievement of these objectives and defined actions, the budget of TAK is foreseen in the amount of 16.5 million Euros.

## Vision, Mission and Values

### Vision

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

A good tax system is the 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 make voluntary compliance, and this is achieved when they trust and respect the tax authority and consider it to be very competent.

### Mission

“We are here to collect taxes and contributions, to support the economic development 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 to pension savings and other contributions to their employees.

### Our values

1. Professionalism
2. Integrity and Honesty
3. Efficiency and Effectiveness
4. Perfection of Services
5. Transparency

We have selected these values because we consider them to reflect the things we believe will be most important as we strive to carry out our mission and achieve our vision. We believe that these values should be applicable to the way we treat taxpayers and the various partners we work with, as well as how we will work with each other and other TAK members. We want these values to be evident in everything we do.

## Revenue plan by tax periods and tax types for 2023

Description	VAT	WT -Budget Salaries	WT - Other salaries	CIT	PIT	WR (rent-int. lottery)	Plan 2023	% of participation
1	2	3	4	5	6	7	8=2+3+4+5+6+7	9=8/Σ
January	40,735,766	3,159,509	10,305,118	28,616,924	10,705,856	3,804,660	97,327,834	10.9%
February	32,562,371	3,481,322	9,566,467	2,140,428	1,124,453	3,275,348	52,150,390	5.8%
March	28,663,029	3,243,439	10,046,566	6,380,102	3,301,335	3,091,851	54,726,321	6.1%
April	31,685,617	3,069,335	11,007,186	43,624,916	13,766,396	3,517,486	106,670,936	11.9%
May	32,775,439	3,146,066	10,896,029	5,940,169	1,845,733	4,339,046	58,942,482	6.6%
June	33,307,725	2,998,844	11,145,323	3,692,226	1,411,288	3,634,331	56,189,736	6.3%
July	35,631,860	2,811,418	11,635,606	36,199,609	11,240,698	4,270,163	101,789,354	11.4%
August	43,434,350	2,880,117	11,319,105	2,903,659	1,085,337	3,630,292	65,252,859	7.3%
September	49,274,379	2,880,802	11,872,475	2,775,101	1,147,637	3,732,120	71,682,513	8.0%
October	37,330,105	3,110,114	11,935,341	36,847,743	11,730,352	3,750,596	104,704,250	11.7%
November	37,927,783	2,965,831	11,339,092	1,989,943	1,126,952	3,437,952	58,787,552	6.6%
December	41,325,718	3,065,749	13,785,751	4,503,510	1,074,546	3,820,499	67,575,772	7.5%
Total	444,654,142	36,812,544	134,854,058	175,614,330	59,560,583	44,304,343	895,800,000	100.0%
%	49.64%	4.11%	15.05%	19.60%	6.65%	4.95%	100.00%	

Table No. 1: Revenue plan by tax periods and types of taxes

Source: MF-Treasury / TAK-Information Technology

In the Revenue Plan for 2023, the distribution of revenues by months and types of taxes is done based on the average of the generated revenues of 2018-2019-2021 (revenues reported by TAK/Treasury), to reach the determined amount of 895.8 million Euros.

## Revenue plan for 2023 according to regional Directorates – MTD and LTD

Regions	Realization			%	Plan		%	Plan comparison 2023/2022	Plan comparison 2023/Realization 2022
	2020	2021	2022		2022	2023			
1	2	3	4	5=4/Σ	6	7	8=7/Σ	9 = 7/6	10=7/4
LTD	220,234,370	256,309,713	335,844,382	47.4%	328,094,743	443,725,846	49.5%	135.2%	132.1%
ET M	-	-	128,928,262	18.2%		165,765,199	18.5%	0.0%	128.6%
Prishtina 1	54,211,278	77,543,408	54,683,081	7.7%	93,516,454	67,984,439	7.6%	72.7%	124.3%
Prishtina 2	31,297,702	47,493,065	31,020,034	4.4%	53,068,336	35,915,561	4.0%	67.7%	115.8%
Prishtina 3	37,987,845	54,136,451	34,248,610	4.8%	58,336,138	37,919,581	4.2%	65.0%	110.7%
Gjilan	12,998,505	19,790,800	12,391,327	1.7%	21,571,972	13,685,508	1.5%	63.4%	110.4%
Ferizaj	15,288,444	25,175,809	18,328,999	2.6%	28,699,978	21,618,713	2.4%	75.3%	117.9%
Prizren 1	13,929,709	19,777,050	15,264,404	2.2%	22,150,226	19,150,629	2.1%	86.5%	125.5%
Prizren 2	11,232,737	16,182,838	10,112,593	1.4%	17,639,294	11,367,148	1.3%	64.4%	112.4%
Gjakova	7,798,259	9,325,506	7,333,015	1.0%	11,179,851	10,359,148	1.2%	92.7%	141.3%
Peja	12,293,517	18,376,951	12,905,155	1.8%	21,403,077	16,972,141	1.9%	79.3%	131.5%
Mitrovica	11,755,532	16,778,670	11,786,550	1.7%	19,127,388	14,523,544	1.6%	75.9%	123.2%
Head O. -Budget P	38,011,935	36,812,544	35,925,733	5.1%	36,812,544	36,812,544	4.1%	100.0%	102.5%
Total	467,039,833	597,702,805	708,772,146	100.0%	711,600,000	895,800,000	100.0%	125.9%	126.4%

Table No. 2: Revenue plan for 2023 compared to the execution and plan of 2022

Source: MF-Treasury / TAK-Information Technology

- The revenues generated for 2022, 2021 and 2020 according to the Regional Directorates, were obtained from SIGTAS and CBK.
- The revenue plan according to the Regional Directorates is determined by taking as a basis the % of participation according to the Regional Directorates, MTD<sup>1</sup> and LTD in: turnover, imports for sale, local purchases for sale, revenues from services as well as payment for the period January-December 2022.

<sup>1</sup> Revenues for MTD are planned based on the organizational structure of 27.09.2022.



## The 2023 revenue plan by months for the Regional Directorates – MTD and LTD

Region	January	February	March	April	May	June	July	August	September	October	November	December	Plan 2023	% part. in total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15=14/Σ
LTD	48,644,389	25,140,907	26,594,434	53,517,321	28,822,670	27,476,738	51,128,882	32,219,793	35,540,796	52,480,329	28,835,742	33,323,845	443,725,846	49.5%
ET M	18,172,362	9,392,032	9,935,035	19,992,771	10,767,449	10,264,642	19,100,509	12,036,532	13,277,178	19,605,376	10,772,333	12,448,979	165,765,199	18.5%
Prishtina 1	7,452,939	3,851,906	4,074,605	8,199,534	4,415,999	4,209,786	7,833,595	4,936,482	5,445,302	8,040,653	4,418,002	5,105,637	67,984,439	7.6%
Prishtina 2	3,937,320	2,034,927	2,152,577	4,331,739	2,332,932	2,223,991	4,138,417	2,607,898	2,876,703	4,247,804	2,333,990	2,697,261	35,915,561	4.0%
Prishtina 3	4,157,015	2,148,472	2,272,687	4,573,442	2,463,105	2,348,086	4,369,333	2,753,414	3,037,218	4,484,823	2,464,223	2,847,763	37,919,581	4.2%
Gjilan	1,500,303	775,402	820,232	1,650,595	888,956	847,445	1,576,930	993,731	1,096,158	1,618,612	889,359	1,027,783	13,685,508	1.5%
Ferizaj	2,369,997	1,224,887	1,295,704	2,607,411	1,404,266	1,338,691	2,491,044	1,569,777	1,731,579	2,556,888	1,404,903	1,623,567	21,618,713	2.4%
Prizren 1	2,099,428	1,085,049	1,147,781	2,309,738	1,243,949	1,185,860	2,206,656	1,390,564	1,533,894	2,264,983	1,244,513	1,438,214	19,150,629	2.1%
Prizren 2	1,246,148	644,047	681,283	1,370,980	738,365	703,885	1,309,794	825,391	910,466	1,344,415	738,700	853,674	11,367,148	1.3%
Gjakova	1,135,644	586,935	620,869	1,249,406	672,889	641,467	1,193,646	752,198	829,729	1,225,197	673,194	777,973	10,359,148	1.2%
Peja	1,860,607	961,619	1,017,215	2,046,993	1,102,443	1,050,962	1,955,637	1,232,380	1,359,406	2,007,329	1,102,943	1,274,609	16,972,141	1.9%
Mitrovica	1,592,174	822,884	870,460	1,751,670	943,392	899,338	1,673,494	1,054,583	1,163,282	1,717,728	943,820	1,090,719	14,523,544	1.6%
Head Office	3,159,509	3,481,322	3,243,439	3,069,335	3,146,066	2,998,844	2,811,418	2,880,117	2,880,802	3,110,114	2,965,831	3,065,749	36,812,544	4.1%
Total	97,327,834	52,150,390	54,726,321	106,670,936	58,942,482	56,189,736	101,789,354	65,252,859	71,682,513	104,704,250	58,787,552	67,575,772	895,800,000	100.0%
%	10.9%	5.8%	6.1%	11.9%	6.6%	6.3%	11.4%	7.3%	8.0%	11.7%	6.6%	7.5%	100.0%	

**Table No. 3:** Revenue plan by months for Regional Directorates, MTD and LTD

Source: MF-Treasury / TAK-Information Technology

### 2023 revenue plan by types of taxes for Regional Directorates – MTD and LTD

Regions	VAT	WT -Budget Salaries	WT -Other Salaries	PIT	CIT	WR (rent-int.lottery)	Plan 2023	% of participation
1	2	3	4	5	6	7	8	9=8/Σ
LTD	229,694,315		69,661,356	30,767,120	90,716,828	22,886,227	443,725,846	49.5%
ET M	85,808,217		26,023,791	11,493,849	33,889,604	8,549,739	165,765,199	18.5%
Prishtina 1	35,192,088		10,673,005	4,713,914	13,898,971	3,506,461	67,984,439	7.6%
Prishtina 2	18,591,660		5,638,451	2,490,318	7,342,700	1,852,431	35,915,561	4.0%
Prishtina 3	19,629,039		5,953,066	2,629,273	7,752,409	1,955,794	37,919,581	4.2%
Gjilan	7,084,292		2,148,514	948,927	2,797,912	705,863	13,685,508	1.5%
Ferizaj	11,190,909		3,393,962	1,499,001	4,419,804	1,115,037	21,618,713	2.4%
Prizren 1	9,913,307		3,006,493	1,327,869	3,915,220	987,740	19,150,629	2.1%
Prizren 2	5,884,195		1,784,550	788,177	2,323,939	586,288	11,367,148	1.3%
Gjakova	5,362,404		1,626,302	718,284	2,117,860	534,298	10,359,148	1.2%
Peja	8,785,615		2,664,488	1,176,817	3,469,843	875,379	16,972,141	1.9%
Mitrovica	7,518,101		2,280,079	1,007,035	2,969,243	749,087	14,523,544	1.6%
Head O. -Budget Plan	-	36,812,544	-	-	-	-	36,812,544	4.1%
<b>Total</b>	<b>444,654,142</b>	<b>36,812,544</b>	<b>134,854,058</b>	<b>59,560,583</b>	<b>175,614,330</b>	<b>44,304,343</b>	<b>895,800,000</b>	<b>100.0%</b>
<b>% of participation</b>	<b>49.6%</b>	<b>4.1%</b>	<b>15.1%</b>	<b>6.6%</b>	<b>19.6%</b>	<b>4.9%</b>	<b>100.0%</b>	

**Table No. 4:** Revenue plan by types of taxes for Regional Directorates, MTD and LTD

Source: MF-Treasury / TAK-Information Technology

- The distribution of revenues in the regional Directorates and types of taxes is done based on the state of data from SIGTAS, the Treasury and CBK.
- The revenue plan according to the types of tax for the Regional Directorates is determined based on the execution of 2022, the measurement criteria (imports for sale, local purchases for sale, turnover, revenues from services and payments for the period January-December 2022), as well as the executed revenue increased by % of participation in the amount of 895.8 million Euros.
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### Revenues executed according to types of taxes 2020-2022 and plan 2022-2023

Type of tax	Realization			% of participation	Plan		% of participation	Plan comparison 2023/2022	Plan 2023 / Realization 2022
	2020	2021	2022		2022	2023			
1	2	3	4	5=4/Σ	6	7	8=7/Σ	9=7/6	10=7/4
Value Added Tax	223,138,952	292,911,419	336,366,622	47.5%	352,033,139	444,654,142	49.6%	126.3%	132.2%
WT -Budget Salaries	38,011,935	36,812,544	35,925,733	5.1%	36,812,544	36,812,544	4.1%	100.0%	102.5%
WT -Other Salaries	74,158,951	93,046,466	106,829,487	15.1%	111,743,162	134,854,058	15.1%	120.7%	126.2%
Corporate Tax	85,480,660	114,454,395	159,946,436	22.6%	138,163,088	175,614,330	19.6%	127.1%	109.8%
Individual Business Tax	26,407,181	33,842,184	40,217,843	5.7%	40,860,983	59,560,583	6.6%	145.8%	148.1%
Rent, lottery, property rights	19,842,154	26,635,797	29,486,025	4.2%	31,987,085	44,304,343	4.9%	138.5%	150.3%
<b>TOTAL</b>	<b>467,039,833</b>	<b>597,702,805</b>	<b>708,772,146</b>	<b>100%</b>	<b>711,600,000</b>	<b>895,800,000</b>	<b>100%</b>	<b>125.9%</b>	<b>126.4%</b>

**Table No. 5:** Executed and planned revenues by types of taxes and by years

Source: MF -Treasury / TAK-Information Technology

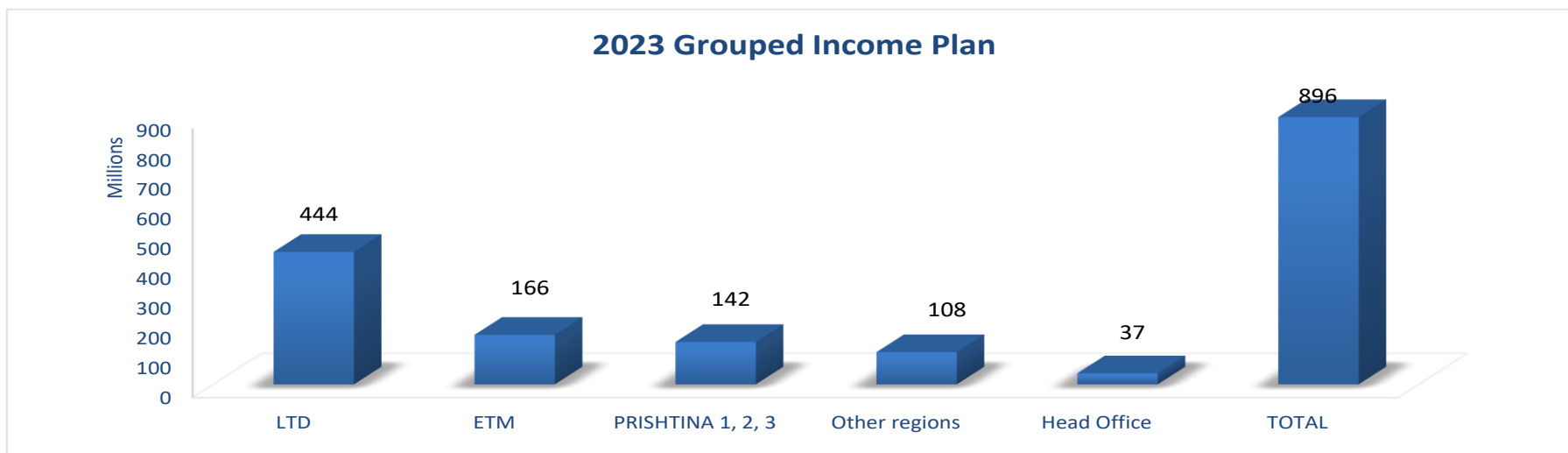
- The plan according to types of taxes for 2023 is in the amount of 895.8 million Euros. The total revenue plan for 2023 compared to the Revenue Plan for 2022 has increased by 25.9%, while compared to the execution of 2022, it has increased by 26.4%.

### Revenues executed by Regional Directorates – MTD and LTD, grouped for the years 2020-2022 and the 2022-2023 plan

Regions	Realization			% of participation	Projection		%	Plan Comparison 2023/2022	Plan 2023 / Realization 2022
	2020	2020	2022		2022	2023			
1	2	3	4	5=4/Σ	6	7	8=7/Σ	9=7/6	10=7/4
LTD	220,234,370	256,309,713	335,844,382	47.4%	328,094,743	443,725,846	49.5%	135.2%	132.1%
ETM			128,928,262	18.2%	-	165,765,199	18.5%	0%	128.6%
PRISHTINA 1, 2, 3	123,496,825	179,172,925	119,951,725	16.9%	204,920,929	141,819,580	15.8%	69.2%	118.2%
Other regions	85,296,703	125,407,624	88,122,043	12.4%	141,771,785	107,676,831	12.0%	76.0%	122.2%
Head Office	38,011,934.57	36,812,544	35,925,733	5.1%	36,812,544	36,812,544	4.1%	100.0%	102.5%
TOTAL	467,039,833	597,702,805	708,772,146	100.0%	711,600,000	895,800,000	100.0%	125.9%	126.4%

**Table No. 6:** Executed and planned revenues by year grouped by Regional Directorates, MTD and LTD

Source: MF-Treasury / TAK-Information Technology



**Chart 1:** Graphic presentation of planned revenues grouped by Regional Directorates, MTD and LTD

### Audit plan for 2023 and execution for 2022

Regions	Number of financial audit inspectors in the Region	Number of inspectors in MTD and LTD	Total number of audit inspectors	Number of audits for 2023 for inspectors of audit teams	Number of audits for 2023 for MTD and LTD inspectors	Audit plan for 2023 for financial audit	Audit plan for 2023 for MTD and LTD	Total Audit Plan for 2023	% of participation in the Total Audit Plan for 2023	Total Audit Plan for 2022	Total Audits conducted for 2022	% of participation in the total of audits conducted for 2022	2023 Plan/2022 Plan Comparison	Plan 2023/ Implementation 2022
1	2	3	4=(2+3)	5	6	7=2*5	8=3*6	9=(7+8)	10=9/Σ	11	12	13=12/Σ	14=9/11	15=9/12
LTD	0	28	28	0	8	0	224	224	9%	196	153	8%	114%	146%
MTD	0	36	36	0	10	0	360	360	15%	441	0	0%	0%	0%
Prishtina 1	30	0	30	13	0	390	0	390	16%	275	257	14%	142%	152%
Prishtina 2	17	0	17	13	0	221	0	221	9%	132	200	11%	167%	111%
Prishtina 3	20	0	20	13	0	260	0	260	11%	209	236	13%	124%	110%
Gjilan	20	0	20	13	0	260	0	260	11%	231	242	13%	113%	107%
Ferizaj	13	0	13	13	0	169	0	169	7%	143	153	8%	118%	110%
Prizren 1	10	0	10	13	0	130	0	130	5%	121	159	9%	107%	82%
Prizren 2	9	0	9	13	0	117	0	117	5%	110	132	7%	106%	89%
Gjakova	4	0	4	13	0	52	0	52	2%	22	44	2%	236%	118%
Peja	11	0	11	13	0	143	0	143	6%	99	141	8%	144%	101%
Mitrovica	10	0	10	13	0	130	0	130	5%	99	115	6%	131%	113%
<b>Total</b>	<b>144</b>	<b>64</b>	<b>208</b>	<b>13</b>	<b>-</b>	<b>1872</b>	<b>584</b>	<b>2456</b>	<b>100%</b>	<b>2078</b>	<b>1832</b>	<b>100%</b>	<b>118%</b>	<b>134%</b>

**Table No. 7:** Audit plan for 2023

Data source: TAK, VKME

The total audit plan for 2023 compared to the audit plan for 2022 has increased by 18%, while compared to the execution for 2022, it has increased by 34%.

The distribution of the number of these audits is planned based on the number of inspectors in each region.

## Regular Audit Plan for 2023

Regions	Number of financial audit inspectors in the Region	Number of inspectors in MT D and LT D	Total number of audit inspectors	Number of audits for 2023 for inspectors of audit teams	Number of audits for 2023 for MT D and LT D inspectors	Audit plan for 2023 for financial audit	Audit plan for 2023 for MT D and LT D	Total Audit Plan for 2023	% of participation in the Total Audit Plan for 2023
1	2	3	4=(2+3)	5	6	7=2*5	8=3*6	9=(7+8)	10=9/Σ
LT D	0	28	28	0	5	0	140	140	8%
MT D	0	36	36	0	7	0	252	252	15%
Prishtina 1	30	0	30	9	0	270	0	270	16%
Prishtina 2	17	0	17	9	0	153	0	153	9%
Prishtina 3	20	0	20	9	0	180	0	180	11%
Gjilan	20	0	20	9	0	180	0	180	11%
Ferizaj	13	0	13	9	0	117	0	117	7%
Prizren 1	10	0	10	9	0	90	0	90	5%
Prizren 2	9	0	9	9	0	81	0	81	5%
Gjakova	4	0	4	9	0	36	0	36	2%
Peja	11	0	11	9	0	99	0	99	6%
Mitrovica	10	0	10	9	0	90	0	90	5%
Total	144	64	208	9	-	1296	392	1688	100%

Table No. 8: Regular audit plan for 2023

Data source: TAK, VKME

## CV audit plan for 2023

Regions	Number of financial audit inspectors in the Region	Number of inspectors in MTD and LTD	Total number of audit inspectors	Number of audits for 2023 for inspectors of audit teams	Number of audits for 2023 for MTD and LTD inspectors	CV Audit plan for 2023 for financial audit	CV Audit Plan for 2023 for MTD and LTD	Total CV Audit Plan for 2023	% of participation in the CV Audit Plan for 2023
1	2	3	4=(2+3)	5	6	7=2*5	8=3*6	9=(7+8)	10=9/Σ
LTD	0	28	28	0	3	0	84	84	11%
MTD	0	36	36	0	3	0	108	108	14%
Prishtina 1	30	0	30	4	0	120	0	120	16%
Prishtina 2	17	0	17	4	0	68	0	68	9%
Prishtina 3	20	0	20	4	0	80	0	80	10%
Gjilan	20	0	20	4	0	80	0	80	10%
Ferizaj	13	0	13	4	0	52	0	52	7%
Prizren 1	10	0	10	4	0	40	0	40	5%
Prizren 2	9	0	9	4	0	36	0	36	5%
Gjakova	4	0	4	4	0	16	0	16	2%
Peja	11	0	11	4	0	44	0	44	6%
Mitrovica	10	0	10	4	0	40	0	40	5%
Total	144	64	208	4	3	576	192	768	100%

Table No. 9: CV audit plan for 2023

Data source: TAK, VKME

### Audit plan for 2023 by Months for Regional Directorates – MTD and LTD

Regions	January	February	March	April	May	June	July	August	September	October	November	December	Total
	1	2	3	4	5	6	7	8	9	10	11	12	Σ
LTD	5	15	27	16	19	21	13	10	26	27	23	22	224
MTD	8	24	44	26	30	33	21	17	42	44	37	34	360
Prishtina 1	9	26	46	28	33	36	23	19	46	49	40	35	390
Prishtina 2	4	16	26	16	19	20	13	10	26	27	23	21	221
Prishtina 3	6	18	31	19	22	24	16	12	30	32	26	24	260
Gjilan	6	17	32	19	22	24	16	12	30	32	26	24	260
Ferizaj	4	12	19	12	14	16	10	7	20	21	17	17	169
Prizren 1	3	9	15	9	11	12	7	6	16	16	13	13	130
Prizren 2	3	8	14	9	10	10	7	6	13	14	12	11	117
Gjakova	1	3	6	4	4	4	3	3	6	6	5	7	52
Peja	3	10	17	10	12	13	9	7	17	17	15	13	143
Mitrovica	3	8	16	9	11	12	7	6	16	16	13	13	130
<b>Total</b>	<b>55</b>	<b>166</b>	<b>293</b>	<b>177</b>	<b>207</b>	<b>225</b>	<b>145</b>	<b>115</b>	<b>288</b>	<b>301</b>	<b>250</b>	<b>234</b>	<b>2456</b>

**Table No. 10:** Audit plan for 2023 by Months for Regional Directorates, MTD and LTD

Data source: TAK, VKME



## Regular Audit Plan for 2023 by Months for Regional Directorates – MTD and LTD

Regions	January	February	March	April	May	June	July	August	September	October	November	December	Total
	1	2	3	4	5	6	7	8	9	10	11	12	Σ
LTD	3	10	17	10	12	13	8	6	16	17	14	14	140
MTD	6	17	31	18	21	23	15	12	29	31	26	23	252
Pristina 1	6	18	32	19	23	25	16	13	32	34	28	24	270
Pristina 2	3	11	18	11	13	14	9	7	18	19	16	14	153
Pristina 3	4	12	22	13	15	17	11	8	21	22	18	17	180
Gjilan	4	12	22	13	15	17	11	8	21	22	18	17	180
Ferizaj	3	8	13	8	10	11	7	5	14	15	12	11	117
Prizren 1	2	6	11	6	8	8	5	4	11	11	9	9	90
Prizren 2	2	6	10	6	7	7	5	4	9	10	8	7	81
Gjakova	1	2	4	3	3	3	2	2	4	4	4	4	36
Peja	2	7	12	7	8	9	6	5	12	12	10	9	99
Mitrovica	2	6	11	6	8	8	5	4	11	11	9	9	90
Total	38	115	203	120	143	155	100	78	198	208	172	158	1688

Table No. 11: Regular Audit Plan for 2023 by Months for Regional Directorates – MTD and LTD

Data source: TAK, VKME

### The CV audit plan for 2023 by Months for the Regional Directorates – MTD and LTD

Regions	January	February	March	April	May	June	July	August	September	October	November	December	Total
	1	2	3	4	5	6	7	8	9	10	11	12	Σ
LTD	2	5	10	6	7	8	5	4	10	10	9	8	84
MTD	2	7	13	8	9	10	6	5	13	13	11	11	108
Pristina 1	3	8	14	9	10	11	7	6	14	15	12	11	120
Pristina 2	1	5	8	5	6	6	4	3	8	8	7	7	68
Pristina 3	2	6	9	6	7	7	5	4	9	10	8	7	80
Gjilan	2	5	10	6	7	7	5	4	9	10	8	7	80
Ferizaj	1	4	6	4	4	5	3	2	6	6	5	6	52
Prizren 1	1	3	4	3	3	4	2	2	5	5	4	4	40
Prizren 2	1	2	4	3	3	3	2	2	4	4	4	4	36
Gjakova	0	1	2	1	1	1	1	1	2	2	1	3	16
Peja	1	3	5	3	4	4	3	2	5	5	5	4	44
Mitrovica	1	2	5	3	3	4	2	2	5	5	4	4	40
<b>Total</b>	<b>17</b>	<b>51</b>	<b>90</b>	<b>57</b>	<b>64</b>	<b>70</b>	<b>45</b>	<b>37</b>	<b>90</b>	<b>93</b>	<b>78</b>	<b>76</b>	<b>768</b>

**Table No. 12:** The CV audit plan for 2023 by Months for the Regional Directorates – MTD and LTD

Data source: TAK, VKME

## Compliance audit plan for 2023 and execution for 2022

Regions	Number of LTD and MTD inspectors	Number of financial audit inspectors in the Region	Number of inspectors for compliance audits	Total number of inspectors	Number of compliance audits per compliance audits inspector	Compliance Audits Plan per compliance Audit inspector	Total Plan of compliance audits for 2023	Visits Plan for 2022	Visits conducted in 2022	2023 Plan/2022 Plan Comparison	Plan 2023/ Implementation 2022
0	1	2	3	4=(1+2+3)	5	6=(4*5)	7=6	8	9	10=7/8	11=7/9
LTD	0	0	0	0	0	0	0	196	251	0%	0%
MTD	5	0	0	5	80	400	400	0	0	0%	0%
Prishtina 1	0	0	9	9	132	1188	1188	1184	1186	100%	100%
Prishtina 2	0	0	9	9	132	1188	1188	884	1141	134%	104%
Prishtina 3	0	0	10	10	132	1320	1320	1028	1384	128%	95%
Gjilan	0	0	6	6	132	792	792	864	878	92%	90%
Ferizaj	0	0	6	6	132	792	792	622	723	127%	110%
Prizren 1	0	0	5	5	132	660	660	562	690	117%	96%
Prizren 2	0	0	4	4	132	528	528	426	518	124%	102%
Gjakova	0	0	2	2	132	264	264	172	235	153%	112%
Peja	0	0	5	5	132	660	660	576	814	115%	81%
Mitrovica	0	0	8	8	132	1056	1056	714	943	148%	112%
Total	5	0	64	69	-	8848	8848	7228	8763	122%	101%

Table No. 13: Total plan of compliance audits by number of inspectors

Data source: TAK, VKME

- The plan of compliance audits<sup>2</sup> for 2023 compared to the visit plan for 2022 has increased by 22%, while compared to the execution of 2022, it is higher by 1%.
- The distribution of the number of these visits is planned based on the number of inspectors in each region.

<sup>2</sup> Compliance audits are planned for 2023, based on the recommendations of the Senior Management, "compliance visits" should be called "compliance audits".

### Plan of compliance audits for 2023 by Months for the Regional Directorates – MTD and LTD

Region	January	February	March	April	May	June	July	August	September	October	November	December	Total
	1	2	3	4	5	6	7	8	9	10	11	12	Σ
LTD	0	0	0	0	0	0	0	0	0	0	0	0	0
MTD	30	36	45	40	24	36	35	47	33	29	23	22	400
Prishtina 1	88	108	133	119	72	107	104	141	99	85	69	63	1188
Prishtina 2	88	108	133	119	72	107	104	141	99	85	69	63	1188
Prishtina 3	98	120	148	133	80	119	116	156	110	95	77	68	1320
Gjilan	59	72	89	80	48	71	70	94	66	57	46	40	792
Ferizaj	59	72	89	80	48	71	70	94	66	57	46	40	792
Prizren 1	49	60	74	66	40	59	58	78	55	47	38	36	660
Prizren 2	39	48	59	53	32	47	46	62	44	38	31	29	528
Gjakova	18	23	30	27	16	27	23	31	22	19	15	13	264
Peja	49	60	74	66	40	59	58	78	55	47	38	36	660
Mitrovica	79	96	118	106	64	95	93	125	88	76	61	55	1056
Total	656	803	992	889	536	798	777	1047	737	635	513	465	8848

**Table No. 14:** 2023 plan of compliance audits by month and regional directorates

Data source: TAK, VKME

- The distribution of the number of these compliance audits is planned based on the number of inspectors in each region.
- Out of the total compliance audits, it is planned that 90% of the compliance audits will go to the implementation of the 2023 Risk Treatment Plan, while the rest of the compliance audits are assigned by the Regions themselves based on the distribution table from the Risk Analysis as well as depending on the requirements.

### Audit distribution plan for 2023

Open audits by ROD/LTD 10%	RISK-BASED AUDITS 90%									
	Sectoral/group coverage									
Open audits by ROD/MTD/LTD	Construction sector 7%	Accommodation and Food Service Sector 15%	Informal employment 2%	Non-declarants 3%	Goods without origin and shortage in stocks 13%	VAT crediting 13%	High income earners 1%	Non-declaration of income in PIT 10%	Other sectors 36%	= 100%
	Sizes of taxpayers									
	ROD 75%			MTD 15%			LTD 10%			= 100%
Types of controls										
Refund audits 15%		Random audits 5%		Third party audits 5%		Audits by joint teams TAK-Customs 5%		Audits proposed by DRM 70%		= 100%

**Table No. 15:** Audit distribution plan for 2023

Source: Risk Management Division

Of the total number of audits, it is planned that 90% will go to the implementation of the 2023 Risk Management Plan, while the rest of the visits will be assigned by the Regions themselves based on the distribution table from the Risk Analysis as well as depending on the demand.

### 2023 Compliance Audit Distribution Plan

Compliance audits 20% by ROD/LTD	<b>RISK-BASED COMPLIANCE AUDITS 80%</b>									
Compliance audits by ROD/MTD	Sectoral/group coverage									
	Construction sector 5%	Accommodation and Food Service Sector 5%	Informal employment 13%	Non-declarants 10%	Goods without origin and shortage in stocks 12%	VAT crediting 11%	High income earners 1%	Non-declaration of income in PIT 5%	Other sectors 38%	= 100%
	Sizes of taxpayers									
	ROD 95%					MTD 5%				= 100%

**Table No. 16:** 2023 Compliance Audit Distribution Plan  
Source: Risk Management Division

Of the total compliance audits, it is planned that 80% of the visits will go to the implementation of the Risk Treatment Plan 2023, while the rest of the visits are assigned by the Regions themselves based on the distribution table from the Risk Analysis as well as depending on the demand.

### Mandatory Collection Plan for 2023

The Department of Debt Collection Management (DDCM) is a well-organized structure of TAK that handles the collection of tax debts with integrity and competence, focusing on legal procedures and serving with technological innovation, in such a way as to perfectly achieve the strategic objectives of TAK in reducing the percentage of the debt stock share in the total revenue within one year achieved by taxes. To ensure that we stay focused on our mission, we rely on the Tax Debt Reduction Plan for the January-December 2023 period.

The planning process of reducing the debt stock is part of the TAK strategic plan for the 2022-2026 period, which aims to bring balance to TAK, in the collection of debt in relation to the revenues collected according to foreseen estimates, and in order to achieve this goal, we must be efficient in providing services to taxpayers and handling debts according to the foreseen legal and organizational procedures.

Tax collectors must perform in accordance with the foreseen legal procedures and other TAK documents such as TAK's Strategic Plan and DDMC's operational plan related to debt collection.

### Tax debt reduction plan for 2023

The Department of Debt Collection Management, being a new organizational structure consolidated in a single centre, will cultivate an environment that promotes the improvement of performance in work processes, which are carried out within the framework of Divisions with specific tasks, the basic purpose of which is repayment of tax liabilities. This structure should be understood as a balanced organizational innovation in the debt handling, debt collection and the provision of efficient services to taxpayers as an important component of cooperation between TAK and taxpayers.

Separate actions in the performance of work must result in meticulous legal and ethical behaviour and must be viewed from the perspective of closing the process in handling the case within the framework of responsibilities within the Division.

The Department of Debt Collection Management (DDCM) must ensure that TAK's expectations are exceeded in debt handling, debt collection, implementation of all procedures and the provision of better services to taxpayers.

Therefore, in order to achieve these objectives, it is imperative to have an action plan that ensures success in reducing the tax debt, determined for 2023.

Therefore, in order to achieve the planned objectives, it is necessary to identify and evaluate the factors that may jeopardize the success of a project or the achievement of a goal (in this case, the collection of tax debt). This identification of risk factors in debt collection also helps us determine preventive measures to reduce the probability of these factors (non-payment) that may occur and to identify countermeasures to successfully deal with these debt payment restrictions.

Risk management is the identification and assessment of risk priorities. Risk analysis is part of the risk management procedure, through which we ensure the rational and more effective use of human and technical resources, to be able to distribute the workload more efficiently in handling debts, especially large debts with priority.

In order to draft a realistic plan, we must first identify the current state of debts at the end of 2022, namely as at 31.12.2022.

From the data provided by the General Reports<sup>3</sup>, the state of tax debts is as follows:

Total Active Debt is €470,711,004.00

Total Debt, without public enterprises, socially-owned enterprises and budget organizations, is €422,532,909.66

Total Old Debt is €123,246,453.50

Total Collectible Debt with PC is €355,256,194.23

Total Collectible Debt without PC €287,687,567.00

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<sup>3</sup> General Reports - Report 30.2, dated 27.12.2022



## Potential debts created during 2023

In order to collect potential debts that will arise during 2023, the debts created during 2022 were taken as a basis, and in this context, it is planned that within 2023, these new debts created will be collected through full payment and payment by agreement.

Respectively, the handling of new debt with collection procedures, depending on the date of creation, should be covered over 90%. The purpose of timely handling of new debt provides us with the easiest possibility of timely collection.

New debts affect the increase of the debt stock if they are not handled in accordance with the collection procedures.

The basic objective of the Debt Collection Plan for 2023 is to reduce the stock of active debt by 16.3%.

And this objective is achievable based on the new organizational structure where the tax debt is handled in accordance with the basic principles of DDCM operation:

- The principle of moving forward and concluding the specific work process in the divisions
- The principle of time in the execution of processes in Divisions, through IT, the time limit for the completion of the case in the process has been programmed.

The data related to the payments made in 2021 and 2022<sup>4</sup> and the trend of new debts created in 2022 assure us that TAK's objective in 2023 is the collection of €177,297,174.00.

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<sup>4</sup> General Reports – Debt Analysis – Report 28.14 Trend of Payments and Debts

### Plan for the Collection of Tax Debts and Pension Contributions for 2023

Month	Debt	Subsequent Growth	Subsequent payment	Stock Status	Starting stock minus subsequent stock
	1	2	3	4=(1+2)-3	5=(3-2)
January	470,711,004	7,333,356	10,062,423	467,981,937	2,729,067
February	467,981,937	7,243,777	12,851,155	462,374,559	5,607,378
March	462,374,559	7,504,321	14,204,260	455,674,620	6,699,939
April	455,674,620	7,983,084	17,045,112	446,612,592	9,062,028
May	446,612,592	7,983,084	12,950,155	441,645,521	4,967,071
June	441,645,521	6,983,210	15,500,000	433,128,731	8,516,790
July	433,128,731	6,825,010	17,500,112	422,453,629	10,675,102
August	422,453,629	7,504,263	12,850,625	417,107,267	5,346,362
September	417,107,267	7,983,084	16,583,333	408,507,018	8,600,249
October	408,507,018	8,504,254	16,583,333	400,427,939	8,079,079
November	400,427,939	11,250,321	15,583,333	396,094,927	4,333,012
December	396,094,927	13,450,081	15,583,333	393,961,675	2,133,252
<b>Total</b>		100,547,845	177,297,174	5,145,970,415	76,749,329

**Table No. 17:** Debt handling and collection plan for 2023

Source: Department of Debt Collection and Management

In 2023, we plan to collect €177,297,174.00, and with this collection, the debt stock in the circumstances of increased new debt by €100.5 million, the debt stock decreases by 16.3%.

#### Debt Collection Plan for 2023

- Planning the Collection of Tax Debt for 2023
- Planning the Collection of Pension Contribution Debts for 2023

Month	Tax debt collection plan	Pension Contributions collection plan	2022 Total tax collection and PC Plan
	1	2	3=1+2
January	8,049,938	2,012,485	10,062,423
February	10,280,924	2,570,231	12,851,155
March	11,363,408	2,840,852	14,204,260
April	13,636,090	3,409,022	17,045,112
May	10,360,124	2,590,031	12,950,155
June	12,400,000	3,100,000	15,500,000
July	14,000,090	3,500,022	17,500,112
August	10,280,500	2,570,125	12,850,625
September	13,266,666	3,316,667	16,583,333
October	13,266,666	3,316,667	16,583,333
November	12,466,666	3,116,667	15,583,333
December	12,466,666	3,116,667	15,583,333
<b>Total</b>	<b>141,837,739</b>	<b>35,459,435</b>	<b>177,297,174</b>

**Table No. 18:** Plan for the Collection of Tax Debt and Pension Contributions for 2023

Source: Department of Debt Collection Management (DDCM)

In the period January-December 2023, we plan to collect €141.8 million in taxes and €35.4 million in Pension Contributions

- From the Total Tax Debt Handling Plan for DDCM for 2023, we plan to handle 100% of debts over €100,000 according to procedures, in conformity with the Mandatory Collection.
- From the Total Tax Debt Handling Plan for DDCM for 2023, we plan to handle 80% of debts from €50 thousand to €100 thousand according to the procedures, in conformity with the Mandatory Collection,

- From the Total Tax Debt Handling Plan for DDCM for 2023, we plan to handle 70% of debts from €20 thousand to €50 thousand according to the procedures, in conformity with the Mandatory Collection.
- From the Total Tax Debt Handling Plan for DDCM for 2023, we plan to handle 50% of debts from €2,000 to €5,000 according to the procedures, in conformity with the Mandatory Collection.
- From the Total Tax Debt Handling Plan for DDCM for 2023, we plan to handle 50% of debts from €1,000 to €2,000 according to the procedures, in conformity with the Mandatory Collection.
- 30% of debts from €500 to €1,000 are handled according to the procedures, in conformity with the Mandatory Collection.
- 30% of debts from €100 to €500 are handled according to the procedures, in conformity with the Mandatory Collection.

### Old Debt Cancellation Plan

Month	LT D	PRISHTINA 1	PRISHTINA 3	PRISHTINA 3	GJILAN	FERIZAJ	PRIZREN 1	PRIZREN 2	PEJA	GJAKOVA	MITROVICA	DEBT CANCELLATION PLAN
1	177,224											177,224
2	375,297	3,152,038	736,338	2,497,087	531,070	1,596,250	919,084	453,937	987,103	428,925	813,112	12,490,241
3	521,246	4,728,057	809,972	1,387,270	615,367	1,995,312	1,148,855	756,562	1,148,855	428,925	1,219,668	14,760,090
4	400,246	3,528,057	911,219	1,387,270	984,588	1,995,312	1,148,855	756,562	1,233,879	530,925	1,219,668	14,096,580
5	416,997	3,998,464	1,063,089	1,618,482	984,588	1,995,312	1,148,855	756,562	1,233,879		885,623	14,101,849
6		2,399,079	1,328,861	2,023,103	984,588	1,995,312	1,148,855	786,452	1,318,902			11,985,151
7		1,898,784	1,328,861	3,034,654	984,588							7,246,886
8		2,531,711	1,328,861	3,034,654	656,392							7,551,618
9		2,531,711	1,328,861	1,618,482	328,196							5,807,250
10		2,531,711	1,450,678	1,618,482	412,354							6,013,225
11		3,152,038										3,152,038
12												
PLAN 2023	1,891,010	30,451,651	10,286,739	18,219,484	6,481,730	9,577,497	5,514,503	3,510,073	5,922,618	1,388,775	4,138,072	97,382,152
TOTAL	2,084,985	31,520,381	13,859,484	20,626,389,47	8,123,616	10,542,621	7,641,605	5,001,187	8,079,114	2,407,893	5,594,534	115,454,810

**Table No. 19** Debt Cancellation Plan by region

Source: Department of Debt Collection Management

As of 27.12.2022, the debt that cannot be collected as it has become old as a result of expiration of the collection time, in accordance with Article 33 of Law No. 03/L-222 on Tax Administration and Procedures, is in the amount of €115.454.809,78. In 2023, it is planned that 90.7% of this debt, in the amount of €97.382.152,03, be cancelled in accordance with the foreseen legal procedures.

## Planned Budget for 2023

Expenditure categories	Budget 2022	Budget 2023	%	2022 Budget Expenditures	Comparison
1	2	3	4=3/total	5	6=3/2
SALARIES AND WAGES	7,732,579	8,024,226	48.6%	7,716,938	103.8%
GOODS AND SERVICES	2,923,513	3,988,584	24.2%	2,743,039	136.4%
UTILITIES	361,696	361,696	2.2%	144,555	100.0%
SUBSIDIES - TRANSFERS	40,000	40,000	0.2%	17,139	100.0%
CAPITAL EXPENDITURES	2,200,000	4,100,000	24.8%	316,987	186.4%
<b>Total</b>	<b>13,257,788</b>	<b>16,514,506</b>	<b>100.0%</b>	<b>10,938,657</b>	<b>124.6%</b>

**Table No. 20:** Planned Budget for 2023

Source: Budget Division

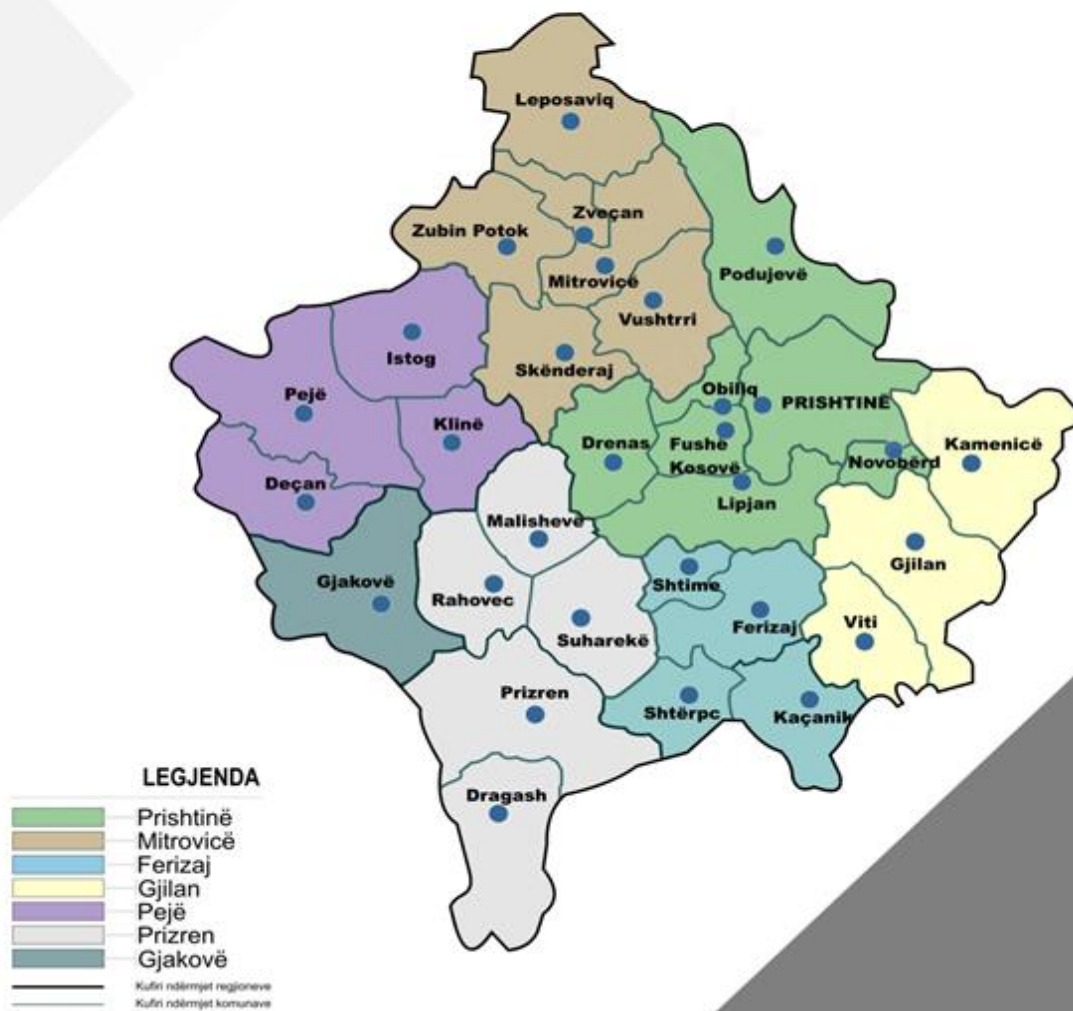
## Projects for 2023

2023 Capital projects	Project value
Fiscal cash registers	300,664
Call centre	7,729
New tax base system	1,891,607
Software	50,000
Equipment with additional hardware (Blade server with storage)	500,000
Renovation of TAK facilities in Gjiilan, Ferizaj, Prizren, Gjakova, Mitrovica, as well as the superstructure of the facility in the Head Office in Prishtina.	250,000
Capacity building and cyber security management	200,000
Purchase of cars for the needs of the Tax Administration of Kosovo	600,000
Electronic archive	250,000
IT equipment supply	20,000
Security Camera System - TAK	15,000
Entry and exit management system - TAK	15,000
<b>Total</b>	<b>4,100,000</b>

**Table No. 21:** Main projects foreseen for 2023

Source: Budget Division

# ORGANIZIMI TERRITORIAL SIPAS ATK-së



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