



Administrata Tatimore e Kosovës
Poreska Administracija Kosova
Tax Administration of Kosovo

2023

Annual Risk Treatment Plan

Prishtina, December 2022

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II. Introduction

The drafting of the risk management plan for 2023 is based on the Strategic Plan 2021-2025, on the measurements and assessments made to the risk management results so far defined in the detailed risk management plan for 2022 as well as in the results achieved by field activities and taxpayers' declarations.

Based on the detailed risk treatment plan for 2022, TAK implemented this plan and at the same time measured and evaluated the results achieved. The analysis and evaluations have enabled taking of decisions for further treatment or non treatment of those risks and the inclusion of new risks for treatment in 2023. In this regard, various activities that will be developed in 2023 for the actions against compliance risks are also foreseen, in accordance with the segmentation carried out according to the activities described in this Strategy.

The plan as such describes in detail the activities and actions that the compliance operations must undertake and the support that the latter must have from the various divisions in order to deal with the identified risks, which will lead to the reduction of the tax gap. The key performance indicators described in this plan will be used to determine whether we are successful in meeting our objectives and at the same time monitoring the implementation of this plan is a very important component.

In this regard, it is worth mentioning that the actions undertaken so far in the Risk Management Division have enabled TAK to achieve a sound data base related to the accurate receipt of information on the activities of its officials in operations, which gives the opportunity to identify, analyze, supervise and measure the results of the work and at the same time measures and analyzes the phenomena that present a potential risk in the fulfillment of tax obligations by taxpayers.

The further implementation of the Compliance Strategy according to the process of segmentation and risk analysis will continue even further in close coordination with the management level of compliance operations, education and service of taxpayers, control and information technology.

III. Risk management process

Based on the recommendations of the IMF and other international institutions, TAK is implementing the OECD model for managing compliance risks. The model in question presents a structured process for the systematic identification, assessment, prioritization and treatment of risks, and this process also enables evaluation of the impact of the measures undertaken in the function of risk management. It provides a convenient framework for developing an effective risk-based compliance program. The model also demonstrates its cyclical nature of compliance in the planning process and is a learning system.

The compliance risk management process helps to identify different steps in the decision-making cycle, and allows us to clarify the decision-making process at each stage of the process before moving on to the next stage. It also allows us to better measure the quality of each of the individual stages of the decision-making process, making it easier to detect errors. This model also ensures that counterresponses are evaluated for their effect and cost-effectiveness. Each year a risk assessment process is carried out, according to the model described below.

Similarly, the risk treatment, which will be described below, will follow a certain model of action development, which is reflected here. The strategy makes it clear that the knowledge and awareness of taxpayers about what is required of them is very important to achieve the fulfillment of their obligations. Therefore, many of the actions will begin with an information campaign, targeting those groups of taxpayers whom TAK wants to change their tax behavior in relation to the compliance with tax obligations.



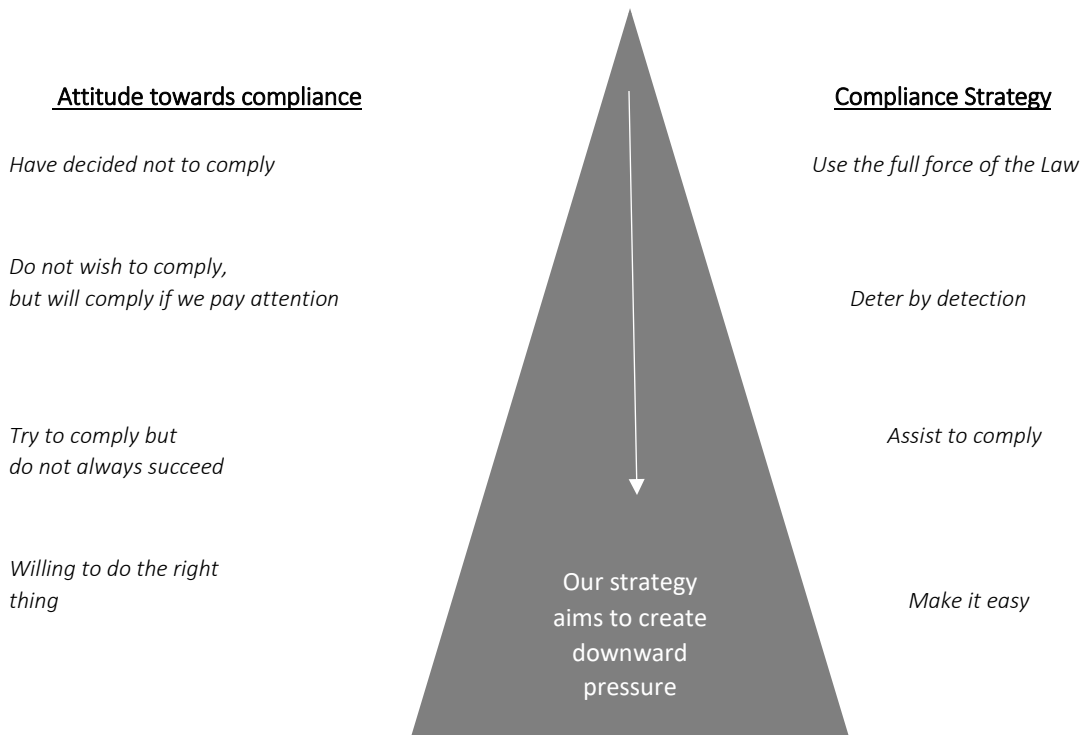
Figure 1: Risk management process
Data source: OECD



Figure 2: Risk management approach
Data source: Risk Management Division, TAK

IV. Implementation of compliance strategy

The measures and activities foreseen in this plan will aim to increase the efficiency of the implementation of the existing legal framework, thus resulting in the increase of voluntary compliance through the prevention of non-compliance by applying strict legal measures to all non-compliant taxpayers. Our compliance approach is based on the TAK compliance model (below) which recognizes different taxpayer attitudes towards compliance, ranging from willing to do the right thing (declaring tax liability) to those who have decided not to comply with their tax obligations. Taxpayer behavior is influenced by a number of factors such as: Industry, Economic, Psychological, Political, Sociological and Business factors.



The compliance pyramid in the figure shows the attitudes of taxpayers and the corresponding TAK strategy, against different taxpayers behaviors. As it can be seen from the pyramid, most taxpayers fall into the bottom two parts of the pyramid and are willing to do the right thing, while a smaller number of taxpayers make up the top two parts where taxpayer behavior becomes less compliant. In our approach, the goal of compliance is to apply downward pressure and motivate taxpayers towards being willing to do the right thing voluntarily.

V. Identification of compliance risks for 2023

- Analysis of the current state of treatments for 2022

The process of identifying tax compliance risks is one of the most important processes in the entire risk management process. A series of analysis have been carried out, in which risk identification and assessment have been supported. The analysis that have already been carried out, despite their limitations and lack of completeness, provide the starting point for making a risk assessment for the further development of a risk-based TAK approach.

In order to support and facilitate the decision-making process regarding the risks that will have to be dealt with in 2023, the risks, namely the existing treatments of 2022 and the results obtained from these treatments, have been analyzed, in order to have a better view of achieved results or eventual setbacks and lessons learned from the past experience. The identification of risks for 2023 was made using the segmentation of taxpayers as a starting point. Consequently, the basic segmentation is based mainly on the sizes and sectors of activity of the taxpayers, these segments then served as a starting point for the further identification of risks.

The results of the audits carried out according to the treatments for 2022: Out of 1,667 controls completed during 2022, 1,115 or over 66% of them were carried out based on the 2022 risk treatment plan. Based on the analysis made for this period we come to the conclusion that the highest number of the performed audits were reached in the treatments such as: continuous crediting or non-payment of VAT and inconsistencies in declarations. For more details, we present the following tables:

Treatments	Number of audits	Tax	Fines	Interest	Total
Accommodation and food service	54	298,049	100,624	34,845	433,517
Purchases of goods greater than sales	2	7,024	2,519	699	10,242
Declaration with zero	2	9,959	2,367	929	13,255
Inflation of expenditure	5	22,391	6,960	2,043	31,393
Limited audit	82	1,260,388	585,349	503,944	2,349,681
Full audit	420	9,661,340	3,567,375	1,566,252	14,794,968
VAT refund audit	143	877,233	631,964	60,831	1,570,028
Short audit	56	383,313	97,726	41,146	522,185
Audits outside the 2022 plan	4	6,838	3,106	1,106	11,050
Corrections with reduction of tax liability	1	10,308	1,770	306	12,384
Continuous crediting	66	775,457	103,765	15,440	894,662
Non-declaration of rent	2	621	372	157	1,150
Non-declaration of income by high income earners	9	46,523	17,650	4,710	68,882
Non-declaration of income from online sales and crypto currency	1	956	271	92	1,320
Non-registration	1	-	-	-	-
Non-declaration of Purchase Book and Sales Book	1	581	265	138	984
Non-declarants	6	39,301	22,623	5,307	67,231
Records not kept accurately	46	953,700	308,855	93,363	1,355,918
Construction	12	478,339	152,527	48,644	679,510
Under-declaration of selling prices	1	-	-	-	-
Operation with the continuous losses	10	85,652	29,043	9,597	124,291
Primary	187	4,218,143	1,405,207	599,388	6,222,737
Informal employment	1	726	222	26	974
Secondary	1	198,699	76,048	41,691	316,437
Wholesale and retail trade	2	6,005	2,014	982	9,001
Total:	1,115	19,341,545	7,118,622	3,031,634	29,491,801

Table 1: Controls performed based on the treatment of risks in 2022
Database: VKME, Sharepoint

*RISK MANAGEMENT AND PLANNING DEPARTMENT – RISK MANAGEMENT DIVISION
Annual risk management plan for 2023*

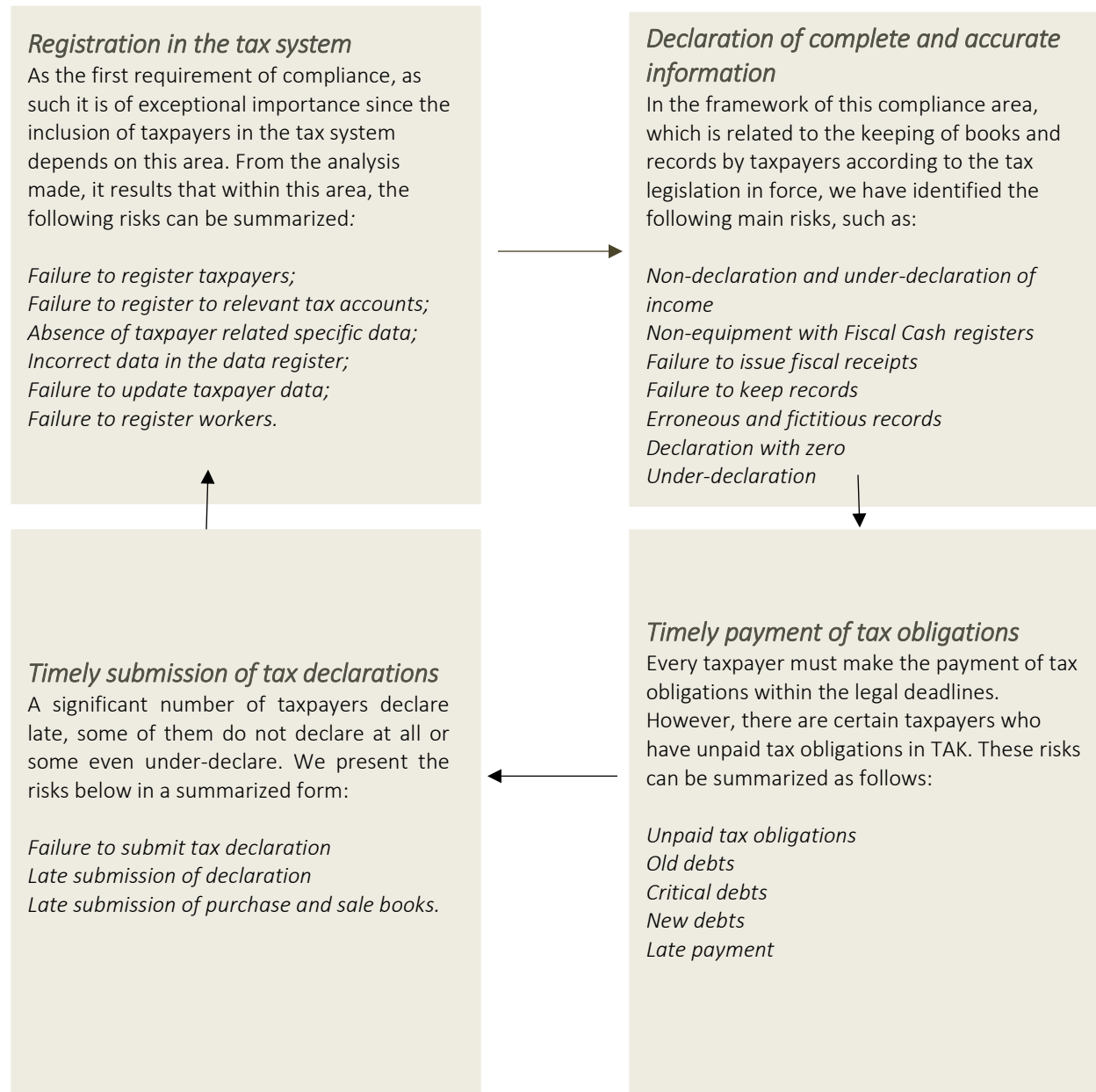
Results from compliance visits carried out according to treatments for 2022: Out of over 8 thousand compliance visits, more than 5 thousand or over 63% of them were carried out based on the 2022 risk treatment plan. Based on the analysis made for this period we come to the conclusion that the highest number of compliance visits and activities have been achieved in treatments such as: non-declarants and delays. For more details, we present the following tables:

Treatment	Number of visits	Number of employees	Goods without origin	Lack of stock	Turnover	Tax	Crediting	Loss
Accommodation and food service	746	217	2,765	3,680	1,078,245	77,585	40,870	275,828
Purchases of goods greater than sales	35	3	-	111,803	1,299,143	45,845	29,753	6,062
Declaration with zero	123	63	-	49,897	1,118,213	115,489	16,183	55,254
Inflation of expenditure	84	-	-	153,066	914,620	172,249	54,838	338,841
Corrections with reduction of tax liability	90	-	746	7,879	962,910	95,571	20,335	91,243
Continuous crediting	435	24	34,547	2,931,725	11,502,815	570,421	1,015,239	241,648
Goods without documentation & out of stock	1,263	348	896,940	26,994,329	41,444,739	2,185,472	2,691,937	90,910
Non-application of the opposite charge	5	-	-	-	-	4,500	-	-
Non-declaration of rent	17	2	-	-	61,886	5,947	2,404	25,611
Non-declaration of income by high income earners	3	-	-	-	-	-	-	-
Non-declaration of income from online sales and crypto currencies	9	-	-	-	7,453	215	-	-
Non-registration	18	2	-	642	72,280	8,711	-	-
Non-declaration of Purchase Book and Sales Book	69	1	2,324	50,521	2,937,361	21,369	80,231	122,734
Non-declarants	320	40	149,264	57,042	6,403,024	313,362	44,840	241,344
Records not kept accurately	389	74	24,248	2,233,243	5,223,595	892,192	263,320	269,362
Non-withholding of taxes	60	34	9,047	41,875	161,067	33,889	311	19,808
Non-payment of tax liabilities	20	-	-	18,650	1,718,853	47,644	6,129	-
Non-payment of VAT	15	1	-	17,726	330,978	26,462	641	-
Inconsistencies of the declaration with the information that should be provided	351	51	5,198	640,214	12,641,164	1,425,426	328,002	648,265
Non-registration in VAT	50	2	6,900	30,279	403,410	53,992	5,504	-
Construction	108	3	52	1,337,563	29,591,177	1,683,698	404,433	69,155
Under-declaration of selling prices	40	2	-	429,103	1,007,478	76,783	69,836	8,604
Under-declarants	415	26	6,528	293,700	8,635,416	337,181	112,190	192,342
Operation with continuous losses	98	2	-	38,097	975,284	105,618	66,061	1,413,274
Informal employment	584	398	7,964	182,422	623,282	66,067	21,419	1
Wholesale and retail trade	124	6	7,020	118,133	893,777	19,639	22,830	-
Late payments and debts	39	1	-	2,094	15,857	2,722	-	-
Disallowed deductions	20	-	-	385	32,657	290,200	6,752	105,542
Total	5,530	1,300	1,153,544	35,744,071	130,056,684	8,678,250	5,304,059	4,215,829

Table 2: Compliance visits performed based on 2022 risk treatments
Database: VKME, Sharepoint

- Risks according to compliance areas

The responsibility of the Tax Administration of Kosovo is to administer the applicability of all types of taxes that are foreseen in the tax legislation of Kosovo, which as such is synthesized in four separate requirements, listed as follows:



*RISK MANAGEMENT AND PLANNING DEPARTMENT – RISK MANAGEMENT DIVISION
Annual risk management plan for 2023*

- Risks by tax type, size and sector

The risks divided and grouped according to tax types have gone through a consolidation process, where some risks are listed in a risk description and as a result of this process we have the following list of consolidated risks, divided according to tax types, size and sector.

VAT compliance risks, by size and sector

	<i>Field of compliance</i>	<i>Description:</i>	<i>Size</i>	<i>Measures for treatment</i>	<i>Timeline</i>	<i>Success criteria</i>
Non-registration	Registration in the tax system	There are still taxpayers who continue to be below the threshold for VAT registration, based on the legislation in force. Additionally, this treatment will also include taxpayers exercising their activity while not registered in TAK.	Small and medium	Information	January-December	Increase in the number of businesses registering for VAT by 15% and of new taxpayers by 10%.
			Sector	Education		
			Trade, Service and Manufacturing	Visits		
				Audits		
				Risk analysis		
	<i>Field of compliance</i>	<i>Description:</i>	<i>Size</i>	<i>Measures for treatment</i>	<i>Timeline</i>	<i>Success criteria</i>
Under-declaration of selling price	Declaration of complete and accurate information	Treatment of businesses that do not correctly declare the selling price of the goods, according to the open market value.	Medium, large and LTD	Information	February-March July-August October-November	Increase by 30% of the results from the operational activities of ROD/ETM/LTD.
			Sector	Education		
			Trade, Service, Construction, Real Estate	Visits		
				Audits		
				Risk analysis		
	<i>Field of compliance</i>	<i>Description:</i>	<i>Size</i>	<i>Measures for treatment</i>	<i>Timeline</i>	<i>Success criteria</i>
Non-declaration of PB and SB	Timely submission of tax declarations	Businesses that for whatever reason do not declare their sales and purchase books on time. This treatment will also include discrepancies between purchases and sales by buyers (Purchase Book) and sellers (Sale Book) as well as unidentified businesses in the purchase and sale books.	Medium, large and LTD	Information	January-December	Reducing the number of businesses that delay submissions by 15% and those that have non-compliance by 20%.
			Sector	Education		
			All sectors	Audits		
				Inspection		
				Risk analysis		
	<i>Field of compliance</i>	<i>Description:</i>	<i>Size</i>	<i>Measures for treatment</i>	<i>Timeline</i>	<i>Success criteria</i>
Purchase of goods greater than sales	Declaration of complete and accurate information	Treatment of businesses that do not submit correct declarations by submitting the value of purchases higher than that of sales during the year.	Medium and large	Information	January-September	Handling 40% of cases that have submitted declarations where purchases are higher than sales.
			Sector	Education		
			Trade, Service, Construction, Manufacturing	Visits		
				Audits		
				Risk analysis		

*RISK MANAGEMENT AND PLANNING DEPARTMENT – RISK MANAGEMENT DIVISION
Annual risk management plan for 2023*

Compliance risks in PIT and CIT, by size and sector

	<i>Field of compliance</i>	<i>Description:</i>	<i>Size</i>	<i>Measures for treatment</i>	<i>Timeline</i>	<i>Success criteria</i>
Failure to keep accurate records	Declaration of complete and accurate information	Businesses that avoid tax obligations by not keeping records properly, such as: not being equipped with fiscal cash registers, not issuing fiscal coupons, using non-fiscal equipment, keeping double records, not informing TAK about changes in primary code or address, etc.	All	Information Education	January-December	Treatment of 30% of cases that had a history of not keeping records properly.
			Sector	Visits Audits Risk analysis		
Inflating expenses	Declaration of complete and accurate information	Businesses that have a low payment ratio in relation to the declared turnover. In order to deal with these cases, steps must be taken through activities in the field in order to verify the incurred expenses if they are correct or if there are impermissible deductions.	Medium, large and LTD	Information Education	April-June September- November	Treatment of all high risk cases by risk analysis.
			Sector	Visits Audits Risk analysis		
Under declarations	Declaration of complete and accurate information	Registered businesses that under-declare, declare and pay 37.5 euros quarterly. This risk also includes those businesses that stay for a long time near the threshold to enter the real income tax scheme.	Medium and large	Information Education	January-December	Treatment of all high risk cases processed by risk analysis.
			Sector	Visits Audits Risk analysis		
Declaration with zero	Declaration of complete and accurate information	Businesses which constantly present a turnover of zero euros in their declarations.	Micro, small, medium, large	Information Education	January-December	Treatment of over 50% of cases that continuously declare zero turnover.
			Sector	Visits Audits Risk analysis		

VI. Specific compliance plans for 2023

Based on the risk identification analysis reflected in this document according to the divisions presented as well as based on the recommendations of the IMF, below, we will present the specific compliance plans that must be addressed and implemented during 2023.

During 2023, 8 projects will be implemented, 6 of which are ongoing projects, while 2 projects will be designed and will begin to be implemented in 2023. The projects which are ongoing and will continue to be implemented during 2023 include the following:

- Construction;
- Informal Employment;
- Accommodation and Food Service;
- Lack of stock & Goods without origin;
- Non-filers and
- VAT crediting.

Whereas two projects which will be drafted and start implementation during 2023 are regarding:

- People with high incomes and
- Non-declaration of income in PIT.

The specific plan for the treatment of persons with high incomes

<i>Description of the industry:</i>	High income earners who have undeclared incomes in TAK for which no tax has been paid, income from abroad, income from capital as well as income from various sources that have not been declared.	<i>Objectives:</i>	Identification and treatment of natural persons who do not declare the various incomes that they may have, either income from abroad, income from capital or other income.																																							
<i>Actions:</i>		<i>Success criteria</i>																																								
Information campaign through print and electronic media Drafting and dissemination of brochures SMS and e-mail notifications. Visits, and receiving information from third parties Audits and publication of their results Provision of information regarding investments in trusts and funds abroad Launch of the voluntary declaration initiative in exchange for immunity from prosecution Contacting taxpayer advisors - lawyers and accountants		20% increase in declarations based on actual capital income declarations. 10% increase in declarations based on current declarations for natural persons																																								
<i>Measuring the effect and assessment:</i>	<i>Treatment measures:</i>		<i>Taxpayers size</i>																																							
Measurements are made on a three-month basis. Comparison of the data with the planned data and their graphic presentation of the degree of realization of the plan	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #333; color: white;"> <th></th> <th>Jan</th> <th>Feb</th> <th>Mar</th> <th>Apr</th> <th>May</th> <th>June</th> <th>July</th> <th>Aug</th> <th>Sep</th> <th>Oct</th> <th>Nov</th> <th>Dec</th> </tr> </thead> <tbody> <tr> <td style="background-color: #333; color: white;">Compliance audits</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>6</td> <td>8</td> <td>9</td> <td>6</td> <td>6</td> <td>6</td> <td>5</td> <td>4</td> </tr> <tr> <td style="background-color: #333; color: white;">Audits</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>3</td> <td>2</td> <td>2</td> <td>3</td> <td>3</td> <td>3</td> <td>2</td> <td>2</td> </tr> </tbody> </table>			Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Compliance audits	-	-	-	-	6	8	9	6	6	6	5	4	Audits	-	-	-	-	3	2	2	3	3	3	2	2	Taxpayers of all sizes will be treated: micro, small, medium, large and LTD
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec																														
Compliance audits	-	-	-	-	6	8	9	6	6	6	5	4																														
Audits	-	-	-	-	3	2	2	3	3	3	2	2																														
		<i>Taxpayers sector</i>																																								
		Taxpayers of all sectors will be treated based on the economic activity in which the taxpayer is registered.																																								

Specific plan for non-declaration of income in PIT

<i>Description of the industry:</i>		Businesses registered within the micro, small, medium and large segments as well as natural persons with small and large incomes who do not declare, interrupt the declaration or submit a late declaration, in particular the activities in: trade, services, art, construction, etc.											
<i>Objectives:</i>		<i>Actions:</i>						<i>Success criteria:</i>					
Identification and undertaking of the necessary steps by TAK in order for the aforementioned taxpayers to make their declarations within the legally determined deadlines.		Use of Call Centres Media campaigns followed by brochures and instructions, etc. Visits Audits and publication of their results						Treatment of all cases generated by the application for managing such cases of non-declarants, banning declarants within the segments: large, medium, small and micro businesses					
<i>Measuring the effect and assessment:</i>		<i>Treatment measures:</i>											
Measurements are made on a three-month basis. Comparison of the data with the planned data and their graphic presentation of the plan realization level													
		<i>Taxpayers size:</i>											
		Taxpayers of all sizes will be treated: micro, small, medium, large and LTD											
		<i>Taxpayers sector:</i>											
		Taxpayers of all sectors will be treated											

VII. Plan related to compliance audits and audits for 2023

The plan related to compliance activities includes all audits and compliance activities, which include specific compliance plans and risk groups for 2023. The selection of cases for audits within this plan will be based exclusively on the risk module, thereby selecting cases that have a high risk assessment. While, regarding compliance audits, they will also be assigned by the risk module with a more pronounced focus on small businesses, focusing on handling risks with a high level of risk. Below, the table of distribution of compliance visits related to complementary compliance activities is presented.

Audits opened by ROD/LTD 10%	RISK-BASED AUDITS 90%									
Audits opened by ROD/MTD/LTD	Sectoral/group coverage									
	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%
Audits opened by ROD/MTD/LTD	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%
Compliance audits 20% by ROD/LTD	RISK-BASED COMPLIANCE AUDITS 80%									
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%	

VIII. Distribution of compliance audits and audits by risks for 2023

The activities carried out in the field must aim at the objectives of all the treatments disclosed above and must be implemented every time based on preventive efforts to the extent that taxpayers fail to voluntarily comply with their tax obligations. Next, we will present the plan of activities such as compliance checks and checks based on the plan for 2023.

RISK MANAGEMENT AND PLANNING DEPARTMENT – RISK MANAGEMENT DIVISION
Annual risk management plan for 2023

ACTIVITIES	Total	LTD	ETM	Prishtina 1	Prishtina 2	Prishtina 3	Gjilan	Ferizaj	Prizren 1	Prizren 2	Gjaloja	Peja	Mitrovica
Total compliance audits	8,848	0	400	1,188	1,188	1,320	792	792	660	528	264	660	1,056
Risk-based compliance visits (80%)	7,078	0	320	951	951	1,056	633	633	528	423	211	528	844
Unscheduled compliance visits (20%)	1,770	0	80	237	237	264	159	159	132	105	53	132	212
Total audits	2,456	224	360	390	221	260	260	169	130	117	52	143	130
Risk-based audits (90%)	2,210	202	324	351	199	234	234	152	117	105	47	129	117
Refund audits 15%	332	30	49	52	30	35	35	23	18	16	7	19	18
Random audits 5%	111	10	16	18	10	12	12	8	6	5	2	6	6
Audits upon request from third parties 5%	111	10	16	18	10	12	12	8	6	5	2	6	6
Audits by joint teams TAK-KC 5%	111	10	16	18	10	12	12	8	6	5	2	6	6
Audits proposed by DRM	1,545	142	227	245	139	163	163	105	81	74	34	91	81
Unscheduled audits (10%)	246	22	36	39	22	26	26	17	13	12	5	14	13
Distribution of activities according to specific plans and group of risks													
1. Construction													
Compliance audits	305	0	14	41	41	46	27	27	23	18	9	23	36
Audits	106	13	15	20	8	11	11	7	4	4	2	6	5
2. Accommodation													
Compliance audits	364	0	16	49	49	54	33	33	27	22	11	27	43
Audits	230	1	34	36	21	24	24	24	22	13	5	14	12
3. Informal employment													
Compliance audits	942	0	43	127	127	141	84	84	70	56	28	70	112
Audits	29	3	4	5	3	3	3	2	1	1	1	2	2
4. Non-declarants													
Compliance audits	718	0	32	96	96	107	64	64	54	43	21	54	87
Audits	39	7	6	6	4	4	4	2	1	2	1	2	2
5. Goods without origin and shortage in stocks													
Compliance audits	848	0	38	114	114	127	76	76	63	51	25	63	101
Audits	207	19	30	33	19	22	22	14	8	10	5	12	11
6. Crediting in VAT													
Compliance audits	768	0	36	102	103	115	69	69	57	45	23	57	92
Audits	208	19	31	33	19	22	22	14	11	10	4	12	11
7. High income earners													
Compliance audits	50	0	2	7	7	7	4	4	5	3	1	4	6
Audits	20	4	3	3	2	2	2	1	1	1	0	1	1
8. Non-declaration of income in PIT													
Compliance audits	364	0	16	49	49	54	33	33	27	22	11	27	43
Audits	147	17	22	23	13	16	16	5	8	7	3	9	8
9. Group of risks													
Compliance audits	2719	0	123	366	365	405	243	243	202	163	82	203	324
Audits	559	59	82	86	50	59	59	36	25	26	13	33	29
Non-registration													
Compliance audits	310	0	15	42	41	46	28	28	23	18	9	23	37
Audits	21	2	3	3	2	2	2	1	1	1	0	2	1
Under-declaration of selling price													
Compliance audits	226	0	10	30	30	34	20	20	17	14	7	17	27
Audits	85	8	12	13	8	9	9	6	4	4	2	5	4
Non-declaration of BP and BS													
Compliance audits	311	0	14	42	42	46	28	28	23	19	9	23	37
Audits	88	8	13	14	8	9	9	6	5	4	2	5	5
Purchases greater than sales													
Compliance audits	311	0	14	42	42	46	28	28	23	19	9	23	37
Audits	85	10	12	13	8	9	9	6	3	4	2	5	4
Failure to keep accurate records													
Compliance audits	475	0	21	64	64	71	42	42	35	28	16	35	57
Audits	72	8	11	11	6	8	8	3	4	3	2	4	4
Inflating expenses													
Compliance audits	412	0	19	55	55	61	37	37	31	25	12	31	49
Audits	72	8	11	11	6	8	8	5	2	3	2	4	4
Under-declaration													
Compliance audits	361	0	16	49	49	54	32	32	27	21	11	27	43
Audits	77	7	11	12	7	8	8	5	4	4	2	5	4
Declaration with zero													
Compliance audits	313	0	14	42	42	47	28	28	23	19	9	24	37
Audits	59	8	9	9	5	6	6	4	2	3	1	3	3

RISK MANAGEMENT AND PLANNING DEPARTMENT – RISK MANAGEMENT DIVISION
Annual risk management plan for 2023

ACTIVITIES	Total	January	February	March	April	May	June	July	August	September	October	November	December
Total compliance audits	8,848	656	803	992	889	536	798	777	1,047	737	635	513	465
Risk-based compliance audits (80%)	7,078	525	642	794	711	429	638	622	838	590	508	410	371
Unscheduled compliance audits (20%)	1,770	131	161	198	178	107	160	155	209	147	127	103	94
Total audits	2,456	55	166	293	177	207	225	145	115	288	301	250	234
Risk-based audits (90%)	2,210	50	149	264	159	186	203	131	104	259	271	225	211
Refund audits 15%	332	7	22	40	24	28	30	20	16	39	41	34	32
Random audits 5%	111	2	7	13	8	9	10	7	5	13	14	11	11
Audits upon request from third parties 5%	111	2	7	13	8	9	10	7	5	13	14	11	11
Audits by joint teams TAK-KC 5%	111	2	7	13	8	9	10	7	5	13	14	11	11
Audits proposed by DRM	1,545	35	105	185	112	130	142	91	72	181	190	157	147
Unscheduled audits (10%)	246	6	17	29	18	21	23	15	12	29	30	25	23
Distribution of activities according to specific plans and group of risks													
1. Construction													
Compliance audits	305	0	28	34	31	22	32	31	42	29	22	18	16
Audits	106	2	7	13	8	9	10	13	14	12	8	5	5
2. Accommodation													
Compliance audits	364	43	33	41	37	22	33	32	43	21	26	14	19
Audits	230	5	16	27	17	19	21	14	11	27	28	23	22
3. Informal employment													
Compliance audits	942	70	85	107	95	57	85	81	111	78	68	55	50
Audits	29	2	2	3	2	2	3	2	1	3	4	3	3
4. Non-declarants													
Compliance audits	718	59	70	80	72	43	60	58	85	59	52	42	38
Audits	39	4	3	5	3	3	3	2	2	3	3	4	4
5. Goods without origin and shortage in stocks													
Compliance audits	848	68	77	95	85	51	76	74	100	68	61	49	44
Audits	207	5	25	30	16	17	19	5	5	19	25	21	20
6. Crediting in VAT													
Compliance audits	768	57	70	86	77	47	69	67	91	64	55	45	40
Audits	208	3	14	26	15	18	19	7	8	28	28	22	20
7. High income earners													
Compliance audits	50	0	0	0	0	6	8	9	6	6	6	5	4
Audits	20	0	0	0	0	3	2	2	3	3	3	2	2
8. Non-declaration of income in PIT													
Compliance audits	364	0	0	0	15	32	43	43	43	50	52	43	43
Audits	147	0	0	0	5	12	18	15	15	21	21	20	20
9. Group of risks													
Compliance audits	2719	228	279	351	299	149	232	227	317	215	166	139	117
Audits	559	14	38	81	46	47	47	31	14	64	69	57	51
Non-registration													
Compliance audits	310	30	28	45	36	19	28	27	37	20	11	13	16
Audits	21	0	1	3	2	2	2	1	1	2	3	2	2
Under-declaration of selling price													
Compliance audits	226	28	29	55	23	9	7	10	27	13	6	13	6
Audits	85	2	6	13	6	7	7	5	2	10	10	9	8
Non-declaration of BP and BS													
Compliance audits	311	25	28	35	36	19	28	27	37	26	22	18	10
Audits	88	2	6	15	6	7	6	5	2	10	12	9	8
Purchases greater than sales													
Compliance audits	311	26	29	40	33	10	28	27	37	26	22	15	16
Audits	85	2	6	14	6	7	6	5	2	10	10	9	8
Failure to keep accurate records													
Compliance audits	475	35	43	53	56	29	43	42	56	40	34	17	25
Audits	72	2	5	9	5	6	7	4	3	8	9	7	7
Inflating expenses													
Compliance audits	412	31	42	46	48	25	37	35	45	34	30	24	18
Audits	72	2	5	9	7	6	7	4	1	8	9	7	7
Under-declaration													
Compliance audits	361	27	37	42	36	19	33	32	41	30	26	21	18
Audits	77	2	5	9	8	6	7	5	2	9	9	8	7
Declaration with zero													
Compliance audits	313	26	43	35	31	19	28	27	37	26	15	18	8
Audits	59	2	4	9	6	6	5	2	1	7	7	6	4

ORGANIZIMI TERRITORIAL SIPAS ATK-së

