



REPUBLICA E KOSOVES/REPUBLIKA KOSOVA/REPUBLIC OF KOSOVO  
Qeveria Kosovës / Vlada Kosovo / Government of Kosovo  
Ministria e Financave dhe Transfereve / Ministarstvo Finansija i Transfera  
Ministry of Finance and Transfers  
Administrata Tatimore e Kosovës / Poreska Administracija Kosovo / Tax Administration of Kosovo

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## Tax Administration of Kosovo,

In accordance with the legal competences available under Article 23 of Law No. 06/L-113 on Organization and Functioning of State Administration and Independent Agencies, the legal provisions of Article 30 of Law no. 03/L-222 on Tax Administration and Procedures; Article 40 of Law No. 05/L-037 on Value Added Tax; Article 43 of Law No. 05/L-028 on Personal Income Tax; Article 38 of Law No. 06/L-105 on Corporate Income Tax; Article 89 of Law No. 08/L-176 on Amending and Supplementing the Laws Containing Special Administrative Procedures and their Harmonization with Law no. 05/L-031 on General Administrative Procedure, as well as based on the competences given by Article 3, paragraph 3 of Basic Law No. 03/L-222 on Tax Administration and Procedures, amended and supplemented by Law No. 04/L-102 and Law No. 04/L-223, the Executive Director of the Tax Administration of Kosovo, issues:

### TAK INTERNAL REGULATION NO. 02/2023 ON REIMBURSEMENTS PROCEDURES

#### Article 1 PURPOSE

The purpose of this Internal Regulation is to define, through the creation of written procedures, the legal actions to be undertaken in cases where it comes to the implementation of the legal provisions for reimbursements of Value Added Tax (hereinafter VAT), Personal Income Tax (hereinafter PIT) and Corporate Income Tax (hereinafter CIT).

#### Article 2 SCOPE

This Regulation shall be implemented by the relevant organizational units within Tax Administration of Kosovo, which are competent for the handling and deciding about reimbursement.

### Article 3 LEGAL BASIS

Credits and refunds under the Article 30 of Law No.03/L-222 on Tax Administration and Procedures, quoting:

*"1. Any amount of any tax paid in excess of the amount due shall be applied to the taxpayer's current liability for any other tax or pension contribution due. TAK shall deliver to the taxpayer a notice in writing when such excess payment has been applied to another liability, advising the taxpayer of the amount of credit applied, tax and tax period.*

*2. Where the taxpayer has no other outstanding tax debts owing to TAK, or where there remains an amount of tax overpaid after applying the excess referred to in paragraph 1 of this Article, the taxpayer is entitled to claim a refund from TAK for the amount remaining overpaid.*

*3. The claim for credit and refund of any overpayment of any type of tax may be filed within six (6) years from the date such tax was paid. The location and procedure for claiming a tax refund and determination of adjustment of such refund shall be regulated by sub-legal act..."*

Article 41 of the Administrative Instruction No.15/2010 on implementation of Law no. 03/L-222 on Tax Administration and Procedures, on credits and refunds, quoting:

*"1. Paragraph I of Article 30 of the Law provides TAK the authority to apply any overpayment resulting from a TAK assessment, or reported on a tax declaration submitted by the taxpayer, to any current liability of the taxpayer, irrespective of the type of tax that created the overpayment or the tax liability outstanding. Except as provided in paragraph 3 of this Article, any overpayment may be applied to current tax liabilities by TAK.*

*2. When an overpayment is applied to a current tax liability, TAK shall issue a notice to the taxpayer advising of the application of the overpayment. The notice must include information to show the amount of overpayment and the type of tax and tax period to which the overpayment was attributable, as well as the amount and the type of tax and tax period to which the overpayment was applied.*

*3. Notwithstanding paragraph I of this Section, TAK shall not offset a VAT credit against a tax debt until such credit has been carried forward for three months. If a taxpayer with a VAT credit that was carried forward for three months or more owes a tax debt of more than €5,000, TAK may notify the taxpayer that an audit of the VAT credit will be initiated and, if the credit is determined to be valid, an amount of the credit up to the amount of the tax liability will be applied to the tax liability and the balance will be refunded. In such cases, the taxpayer will not have an option of retaining the credit for application against subsequent VAT tax debts.*

*4. As provided in paragraph 2 of Article 30 of the Law, a taxpayer who has an overpayment on a tax declaration is entitled to claim a refund of that amount, if the overpayment qualifies for a refund (as in the case of a VAT credit)...*

*8. As an exception to paragraph 5 of this article, overpayments in Corporate Income Tax (TAK) or Personal Income Tax (PIT) of less than €500 shall not require submission of a refund claim. Such refunds may be requested by indicating in the relevant VAT statement or PIT Statement,*



*when the taxpayer wants to receive a refund of the overpayment shown in the statement. The taxpayer must include appropriate bank information so that the overpayment can be paid directly to the designated bank account. TAK will process such refund requests immediately upon receipt followed a review of TAK's data which indicates that a refund is appropriate."*

Law No. 05/L-037 on VAT (hereinafter Law on VAT), Article 40, VAT Refund Claims, quoting:

*"1. A taxable person may carry forward the excess VAT credit to the following tax period or may submit a VAT refund claim if the taxable person has carried forward the input VAT excess for three (3) consecutive months. The VAT return of a taxable person reflects an amount of deductions that exceeds the amount of VAT due amount. The excess VAT credit carried forward may be applied against the VAT liability in the succeeding tax periods.*

*2. Without prejudice to the relevant Law on Tax Administration and Procedures and for the purpose of ensuring the correct and straightforward application of this Article, the following procedures shall apply in respect of VAT refund claims:*

*2.1. a taxable person may claim a VAT refund if for three (3) consecutive months is in credit and at the end of the third months the amount of VAT credit exceeds the value of three thousand (3,000) € and if all VAT and other tax returns for all past tax periods have been submitted.*

*2.2. the taxable person that has exports may claim a VAT refund after each tax period, provided that the following conditions are met:*

*2.2.1. the amount of VAT credit exceeds three thousand (3000) € at the end of the tax period;*

*2.2.2. the taxable person complies with all applicable customs and VAT provisions, and;*

*2.2.3. all VAT returns and other tax returns for all past periods are submitted...."*

Administrative Instruction No. 03/2015 on VAT, for implementing the Law No. 05/L-037, Article 59, Request for VAT reimbursement, quoting:

*"1. Compensation of Value Added Tax*

*1.1. In conjunction with Article 40, paragraph 1 of the Law, if the amount of input tax in any tax period (for example one month) is higher than the amount of tax due for the same tax period, the taxpayer has a right to bear the VAT credit to the next tax period. The taxpayer must use this tax credit as payment of tax for the next tax period.*

*1.2. According to the Law on Tax Administration and Procedures, and based on Article 40, paragraph 2 from the Law, the taxable person has the right to claim refund.*

*1.3. According to Article 40, sub-paragraph 2.1 of the Law, the taxable person may request reimbursement of VAT if for three consecutive months is in credit and the end of the third month the amount of credit VAT exceeds 3,000 € provided that taxable person have been able lending at the end of each tax period for VAT during the quarter. It also requires that the taxable person has submitted all the statements of VAT and other taxes for all past tax periods, in accordance with legal requirements.....*

2. *Requirements of VAT refunds on a monthly basis, as refunds for exports:*

*According to Article 40, paragraph 2, sub-paragraph 2.2 of the Law, a taxable person who exports goods can request reimbursement of VAT after each tax period,.....*

3. *Request for reimbursement for contractors of European Commission*

*3.1. Notwithstanding paragraph 2 of this Article, the taxable person has the right to apply for a refund of VAT on a monthly basis for VAT deduction related to the supplies directly funded by the European Commission, in accordance with sub-paragraph 3.1 of Article 33 of the Law, irrespective of the amount of VAT credit....."*

Law No. 05/L-028 on Personal Income Tax, article 43, paragraph 6, quoting:

*"6. If paid amount, or credited amount in compliance with the paragraph 5. of this Article are higher than total amount of tax assigned in compliance with this law, the taxpayer has the right to:*

*6.1. reimbursement on the excess amount of paid tax: or*

*6.2. with the request of the taxpayer, has the right to carry out as advanced payment for the following year. "*

Law No. 06/L-105 on Corporate Income Tax, article 38, paragraph 6, quoting:

*"6. If the amounts paid or credited according to paragraph 5. of this Article are greater than the total tax due determined in accordance with this Law, the taxpayer shall be entitled to:*

*6.1. reimbursement of the excess tax paid; or*

*6.2. upon the request of the taxpayer, he or she is entitled to carry forward that amount as an advance payment for the subsequent year as well as for paying tax liabilities for any type of tax and pension contribution. "*

Law No. 08/L-176 on Amending and Supplementing the Laws Containing Special Administrative Procedures and their Harmonization with Law No. 05/L-031 on General Administrative Procedure, Article 89, quoting:

*"The deadline set out in paragraph 4. of Article 30 of the basic law shall be amended from "sixty (60) days" to "thirty (30) days. "*

Despite the aforementioned legal provisions, according to this Regulation, the taxpayer is not required to fill out and submit the application/form for reimbursement, but only complete the tax return, i.e. the completion of the corresponding column in the tax form according to the types of tax, is considered an application for refund of funds.



#### **Article 4**

#### **REQUEST FOR REFUND**

The request for refund of funds is considered the submission of the tax return for VAT, PIT and CIT, by completing the current columns for refund, such as: column 70 in the VAT form, column 43 in the PIT form and column 48 in the CIT form.

A taxpayer who submits a VAT return and fills out the column 70 on the VAT form, which is considered request for refund, cannot make corrections to that VAT return or to other previous VAT returns.

#### **Article 5**

#### **RIGHT TO VAT/PIT/CIT REFUND**

Any taxable person who meets the conditions set forth in Article 40 of the VAT Law has the right to a VAT refund. To apply for VAT refund, the taxable person must comply with the following criteria:

- a) Have filled out and submitted electronically the VAT return, filling in the corresponding column "Request for refund";
- b) VAT return must be submitted by the 20th of the month following the month for which refund is requested;
- c) If for three consecutive months it is in credit and at the end of the third month the amount of VAT credit exceeds the value of three thousand euros (€3,000.00).

The taxable person who exports goods can request VAT refund after each tax period, respecting the legal conditions stipulated for exporters. This rule does not apply to supplies treated as exports, provided for in Article 33 of the VAT Law.

The taxable person has the right to apply for a VAT refund on a monthly basis for VAT deductible related to the supplies directly funded by the European Commission, adhering to the legal requirements for contractors of the European Commission.

The person, who stops his activity and is in VAT credit, has the right to request refund regardless of the value of the remaining credit.

If the amount of the refund claimed by the taxpayer turns out to be incorrect by TAK's assessment, whether in category "A", "B" or "C", penalties shall apply for the amount overstated, according to the Law on Tax Administration and Procedures, while the approved amount is refunded in compliance with Article 40 on VAT Law.

The Tax Administration of Kosovo will maintain the VAT refund if the taxpayer does not possess records and documents, or if there are indications that the data reported in the VAT return in which the amount of VAT refund is reported and previous statements are not accurate. Such indications should be documented in the official report "Minutes" of the officer, explaining the reasons for not approving the refund requested by category and time frame. Such tax report provides evidence till the taxable person proves otherwise.

The Tax Administration of Kosovo will not recognize the right of deduction of VAT deductible, nor that of the refund, when the taxable person (purchaser) has not performed purchasing transactions of over five hundred euros (€500) made by the taxable person through the bank account.

The Tax Administration of Kosovo with a reasonable decision must notify the taxpayer of keeping the refund and provide an explanation for the reasons of the keeping the refund.

According to the Law on Tax Administration and Procedures, the taxpayer has the right to appeal the decision of the Tax Administration.

The Tax Administration of Kosovo, before proceeding a request for VAT refund to a taxable person, has the right to force that person to prove that the purpose of economic activity is the realization of taxable transactions, which give the right to VAT deduction.

Any taxpayer, who meets the conditions set forth in Article 43 of the Law on PIT or Article 38 of the Law on CIT, within a period of six (6) years, has the right to a refund of overpaid tax.

## **Article 6**

### **OPERATION OF REIMBURSEMENT DIVISION**

Reimbursement Division within the Department of Reimbursements and Calls for Taxpayers is authorized to manage, review and handle requests for tax refunds, subject to the risk analysis procedure and refund criteria.

At the moment when the taxpayer has submitted the tax return through the electronic system or other ways provided for submission of statements according to the legislation, as well as at the same time has completed the current columns [70] - in the VAT form, [43] - in the PIT form and [48] – in the CIT form, it will be considered to have submitted a request for a tax refund.

When the Reimbursement Division receives the request for refund through the electronic system or other ways provided for submission of statements according to the legislation (VAT, PIT or CIT), it delegates this request to the authorized official within the Reimbursement Division for its consideration.

Reimbursement Division is authorized to complete and approve the final refunds forms (CPO – Compulsory Purchase Order, Refund Decision, KR001 – Internal Fund Transfer Form), which forms must be signed by the Director of Department of Reimbursements and Calls for Taxpayers and authorized persons of the Reimbursement Division.



## Article 7 REVIEW OF REFUND BY CATEGORIES

The procedures for reviewing the request for refund shall be implemented taking into consideration the taxpayer's performance from the TAK information system as they are subject to the risk analysis procedure and refund criteria.

From the beginning of the application of the "Reimbursement Management Module (abbreviated - RMM)" all information on reimbursement from the moment of filling in the columns for refunds according to types of taxes and until the approval or rejection of refunds, including categorization, duration, the average time, etc., must be registered in the framework of this System / Module-RMM.

The categorization of refunds is done automatically by the information system itself, based on the refund criteria defined in advance according to category "A", "B" and "C".

All refunds are registered through this module, with the exception of refunds of overpaid funds, refunds of pension contributions, refunds by decision of the Complaints Division in TAK, refunds by Court decision, as well as any other case of refunds that are not included in category of refunds.

When requests for refunds are received and registered by the electronic information system, their categorization by the system should be done automatically, as well as simultaneously the Department for Reimbursements and Calls for Taxpayer is informed about the refund claims.

The Director of the Department for Reimbursements and Calls for Taxpayer, after receiving the request from the system, delegates the refund claims to the Reimbursement Division, i.e. the Head of Division, who then delegates the same request to the corresponding authorized refunds officer, depending from category "A" or "B".

If the system categorizes the refund claim in the "C" category, then the Head of Division delegates such case to RTD/LTD/MTD for further consideration, i.e. to undergo the control procedure. After the control, RTD/LTD/MTD submit the Control Report to the Reimbursement Division, based on which the Reimbursement Division decides on the Taxpayer's request.

Refunds officer, after receiving the request from his Head, verifies and handles the documentation of the refund claims and, depending on whether the legal procedures for Refunds have been adhered to, takes the decision to approve, maintain or reject the refund claim. The review of the request by the refunds officer is handled by written activity provided for category "A" or "B".

Requests for refunds of category "A" and "B", for which, according to the case officer, crediting or transactions are suspicious, the officer with an activity must request from the hierarchy that the case be delegated to RTD/LTD/MTD for verification of accuracy of credit and transactions. At the same time, the Reimbursement Division must notify the taxpayer that the examination of his request will be delayed due to the analysis by operations regarding the points that are required for verification.

In the event that the verification by RTD/LTD/MTD results in findings that affect the change of the amount requested for refund, the case must continue with the control procedure as if it

were of category "C" taxpayer (not to be rejected), where then the inspector must complete the inspection within twenty five (25) calendar days from the date of submission of the refund claims.

Reimbursements Division or RTD/LTD/MTD cannot reject the refund claims if there are any technical irregularities, irregular documents, suspicious invoices, non-issuance of coupons, wrong statements of sales, etc., but such cases should be handled either by the Reimbursement Division or RTD/LTD/MTD and the amount of the refund request should be ascertained correctly.

If the taxpayer has requested a refund in an amount greater than the amount found by the reimbursement officer or inspector, this taxpayer will be penalized for the difference between the approved amount and the requested reimbursement amount. Also, in such cases, other penalties determined by the tax legislation in force will be applied. All outstanding tax liabilities (including penalties) are deducted from the approved amount, while the remainder must be transferred to the taxpayer's account.

Reimbursement Division rejects refund claims for taxpayers of category "A" and "B" when it finds that there are irregularities that are contrary to legal procedures, such as: credit balance below three thousand euros (€3,000.00), there is no credit for three (3) consecutive months (with the exception of export cases, transactions financed by the European Commission, business closure cases, etc.), credit balance carried over beyond six (6) years, payments for purchases over €500.00 between taxable persons were not carried out through the bank account, the recognition of the deductible VAT when the seller is not a VAT declarant, etc.

## **Article 8**

### **REFUND CLAIMS FOR TAXPAYERS OF CATEGORY "A"**

In the event that the system has categorized the taxpayer in category "A", then the officer prepares a report/activity according to the official form through the verification and brief processing from the system data. Based on these activities, the necessary forms are prepared for the execution of the refunds by the Treasury.

Currently these official forms are sent to the Treasury as hard copy. In the future, it is envisaged that refunds will be processed electronically.

If the Refunds Officers suspect any transaction to be suspicious and a prompt verification is required by RTD/LTD/MTD, this verification required by the Reimbursement Division for the said case with certain points, should not take more than two (2) working days including the drafting of a report/activity by RTD/LTD/MTD.

In the event that RTD/LTD/MTD in their reporting activity find that there are significant irregularities affecting the refund claims, then the case should be handled as if it were a category "C" taxpayer.



In this case, the taxpayer shall be notified by the Reimbursement Division that the case was sent for control due to the verification of transactions or any other irregularity identified by the tax officer. Such controls may not last longer than twenty five (25) calendar days from the date of submission of the refund claim.

The duration of review and handling of refund claims when the taxpayer is categorized in "A" must not exceed **seven (7) calendar days**.

## **Article 9**

### **REFUND CLAIMS FOR TAXPAYERS OF CATEGORY "B"**

In the event that the system has categorized the taxpayer in the "B" category, a verification of the information and data is done by the system and if there are no serious irregularities that would require additional verifications by RTD/LTD/MTD, the officer prepares a report or activity according to the official form for the requested refunds.

Whereas, if any additional information is required, then the officer of the Reimbursement Division can communicate with the taxpayer asking for clarifications (via telephone, contact e-mails or official letters, etc.) to clarify such ambiguities and, if necessary, bring explanatory documents (such as invoices of purchases, sales, contracts, etc.). After completing these additional clarifications, within the shortest possible time, the request must be finally reviewed and processed and the request will be approved through the defined forms of activity.

If there are irregularities and deviations from the established legal rules where it is found that without a correct verification the refund cannot be approved, then a visit or activity must be requested from the RTD/LTD/MTD before the refund decision for the taxpayer who requested a refund.

Following the visit, a report will be compiled according to the request from the Reimbursement Division in relation to the case, with specific, detailed points and the activity should not last more than five (5) working days from the moment of the request addressed to RTD/LTD/MTD including the drafting of a report/activity by RTD/LTD/MTD.

Depending on the description of the situation, the RTD/LTD/MTD report will decide that the refund claim will be approved according to the deadline set for category "B" or if this refund claim will be returned to the RTD/LTD/MTD for control, as if it were of the "C" category".

In this case, the Reimbursement Division must notify the taxpayer that the case has been sent for control due to the verification of transactions or any other irregularity identified by the tax officer. Such controls may not last more than twenty five (25) calendar days from the date of submission of the refund claim.

The duration of review and handling of refund claims when the taxpayer is categorized in "A" must not exceed **(15) calendar days**.

#### **Article 10**

### **REFUND CLAIMS FOR TAXPAYERS OF CATEGORY "C"**

In case the system has categorized the taxpayer in category "C", the Reimbursement Division delegates the refund claims to RTD/LTD/MTD. For all these cases sent to RTD/LTD/MTD, tax control procedures must be developed.

After the completion of the tax control by RTD/LTD/MTD, they inform the Reimbursement Division about the results of the tax control. RTD/LTD/MTD must send the Control Report (signed and stamped by the responsible persons) and, if requested, must also send other additional explanatory documents.

Based on the taxpayer's refund claim and on the basis of the report prepared by RTD/LTD/MTD, the Reimbursement Division makes a decision on the taxpayer's refund claim.

Reimbursement Division then generates from the system the following refund forms such as: KR001, CPO, Decision, etc. and the reimbursement module automatically from the initially approved amount covers all tax liabilities (if there are tax liabilities) and carries the remaining part to the taxpayer's account, by filling out the forms for the Treasury for the execution of funds.

If, even after receiving the Control Report and additional clarifications from RTD/LTD/MTD, the Reimbursements Division finds that not all information about irregular transactions has been handled, it may return the same report for review or transfer it to other Departments that deal with the quality control or verification of the transaction between the parties and in this case the refund will be held until the verification of the accuracy of the transactions.

The duration of the tax control procedure in cases of category "C" should not exceed the term of twenty five (25) calendar days from the date of submission of the refund claim. Exceptions are cases where delays are due to objective reasons related to the reasons of the taxpayer.

For all types of "A", "B" and "C" categories, if it is first established through various information sources of TAK, that the taxpayer is involved in any suspicious transaction, the refund request procedure should be handled as if it were of "C" category, then be delegated to RTD/LTD/MTD for tax control.



## **Article 11**

### **TIME FRAMES FOR REVIEW OF REFUND CLAIMS**

The time frame for submitting a refund claim from Information Technology to Department Reimbursements and Calls for Taxpayer is one working day. Each request must be recorded in the special registers of the Reimbursement Management Module – RMM.

From the moment that the refund request must be submitted in the system, the Director of the Department of Reimbursements and Calls for Taxpayers must delegate the request to the Head of the Reimbursements Division within the day.

The Director of the Department of Reimbursements and Calls for Taxpayers in cooperation with the Head of the Reimbursements Division within the shortest possible time delegate the request to the reimbursements officer for consideration of the reimbursements request.

The Reimbursement Officer verifies the necessary documentation on the basis of which he/she assesses whether the reimbursement will be approved or rejected (rejection is made only in cases where they are contrary to the laws in force mentioned above), respecting the time limit according to the categories of reimbursement: "A", "B" and "C".

The time frame for review of reimbursements according to reimbursements categories, including the time used by RTD/LTD/MTD and that of the Reimbursements Division.

The deadline for review and decision related to requests for reimbursement according to Law No. 08/L-176 is thirty (30) calendar days from the date of submission of the request, however, there is a legal possibility that for reasons based in accordance with Article 99 of Law No. 05/L-31 on General Administrative Procedure, this deadline is also postponed for a certain period, but it cannot be longer than the initial deadline.

In such cases, the Reimbursement Division must justify in writing the postponement of the deadline for decision, notifying the applicant within the first thirty (30) days that the examination and decision related to his request has been postponed for a maximum period of thirty (30) additional days from the legal deadline.

## **Article 12**

### **CHECK AFTER REIMBURSEMENT APPROVED**

For category "A" and "B" taxpayers who have been approved for reimbursement through activities (not tax audits), based on the temporary results of the "Risk Analysis" system and other circumstances, TAK reserves the right to check any statement submitted within the time period provided by the applicable legislation in force.

### **Article 13**

#### **REPORTING**

Through the Reimbursement Management Module, the Director of the Department of Reimbursements and Calls for Taxpayers and the Reimbursement Division will have access to all refund claims, including categorization for reimbursement of the taxpayer, determination of the way of review of the refund claims (activity, control fulfillment or tax control), the duration of the examination of reimbursement, delegation, etc. Also, through this application, the refund claims is approved or rejected by the reimbursement officer, which is approved by the Director of the Department of Reimbursements and Calls for Taxpayers.

Reimbursements Division based on the RMM and other information from the system must make periodic analyzes and reports, depending on the requirements of the Senior Management of TAK, the Ministry of Finance, Labor and Transfers and international institutions that support TAK. Reimbursements Division periodically reconciles data with the e Department of Treasury and the TAK Budget Office.

Reimbursements Division, on a periodic basis, after reviewing the cases, must verify the correct and real categorization based on the parameters and results of the reimbursement risk analysis system. This process serves for the evaluation, the periodic control of the categorization of the reimbursements approved with AU005 even after the reimbursements. These cases must be selected according to the sampling method, in a certain percentage of the total cases of approved reimbursements.

### **Article 14**

#### **PROCEDURES FOR THE EXECUTION OF APPROVED REIMBURSEMENT**

At the moment when the reimbursement is approved by the Reimbursements Division, the system must generate form KR001/AU027 where in this form the taxpayer's obligations are automatically covered in order from the oldest obligations.

Completed forms for the transfer of funds in physical or electronic form are forwarded to the Treasury, where records and reports are kept for accepted/approved subjects. Documents for the Treasury - Order for the return of funds and the Decision, must be signed by the Director of the Department of Reimbursements and Calls for Taxpayers.

### **Article 15**

#### **DOCUMENTS NECESSARY FOR EXECUTION OF REIMBURSEMENT**

In order to execute the case in the Treasury, the taxpayer is obliged to bring to the Reimbursements Division these documents for opening the supplier:

- Copy of the Certificate with Unique Business Identification Number/ Fiscal Number;
- Copy of the identity card/passport of the owner/responsible persons;
- Bank confirmation that the account is active and in the name of the business/person who requested the tax reimbursement.



**Article 16**  
**REPEALING PROVISIONS**

With the entry into force of this Regulation, the previous Regulation "TAK Internal Regulation No. 01/2020 on Reimbursement Procedures", dated 12.02.2020.

**Article 17**  
**ENTRY INTO FORCE**

This Internal Regulation shall enter into force on the date of signature by the Executive Director of TAK.

Date: 25/09/2023  
Prishtina

Ilir Murteza

  
Deputy Executive Director of TAK

