Tax Administration of Kosovo,

Pursuant to Article 48 of Law No. 08/L-257 on the Administration of Tax Procedures, the General Director of the Tax Administration of Kosovo issues:

**GUIDELINES NO. 01/2024 REGARDING PROCEDURES FOR PROVISION WITH A TAX CERTIFICATE**

**Article 1**

**Purpose**

The purpose of this Guidelines is to inform persons/taxpayers about procedures that must be followed for provision with a Tax Certificate, the responsibilities of Taxpayer Service and Education officials in the regional Directorates to issue Tax Certificate, and responsibilities of Information Technology officials in TAK to enable the generation of the Tax Certificate.

**Article 2**

**Scope**

This Guidelines is mandatory for implementation by all Taxpayer Service and Education officials, who are responsible for issuing Tax Certificates, as well as Information Technology officials who are responsible for configuring and functionalizing the system for generating Tax Certificates. Also, this Guidelines is applicable to all persons/taxpayers who request Tax Certificate from TAK.

**Article 3**

**Tax Certificate**

The Tax Certificate is a document that shows current tax status of the person/taxpayer, issued by TAK and which will be used for various purposes. The Tax Certificate issued by TAK does not have a stamp/signature, but is a final document. The Tax Certificate’s content authenticity can be verified at any time through the TAK electronic address [http://evetetimi.atk-ks.org](http://evetetimi.atk-ks.org). The institutions that accept the Tax Certificate, have the opportunity to verify that that Tax Certificate is identical to the Tax Certificate status of that person/taxpayer in TAK, on the date when the certificate was issued.
Article 4
Generation of Tax Certificate

The Tax Certificate for natural business persons and legal persons is issued by TAK only:
- In cases where the taxpayer does not have any outstanding tax liability; and
- In cases where the taxpayer has outstanding obligations, however, he is in an agreement to pay that debt in instalments.

So, the generation of the Tax Certificate for the natural business person and the legal person is issued with one of the following conditions:
- The person is registered in TAK and has no current outstanding tax debts or other tax obligations; or
- The person is registered in TAK and has current outstanding tax debts, however, he is in an agreement to pay the debt in instalments.

Whereas, the Tax Certificate for the non-business natural person (individual) is issued by TAK only:
- In cases where the person does not have any outstanding tax liability;
- In cases where the person has outstanding obligations, however, he is in an agreement to pay that debt in instalments; and
- In cases where TAK does not have records of the person.

So, generation of the Tax Certificate for the non-business natural person (individual) is issued with one of the following statuses:
- The person is registered in TAK and has no current outstanding tax debts or other tax obligations; or
- The person is registered in TAK and has current outstanding tax debts; however, he is in an agreement to pay the debt in instalments; or
- TAK has no record of the person.

Note: The non-business natural person, who does not have a tax account opened at TAK, is provided with a Tax Certificate at the time of application, depending on his status at TAK, such as:
- If the person is on a payroll from the employer in the last six (6) years, the Tax Certificate is generated with the status that the person is registered in TAK and has no current outstanding tax debts or other tax obligations; or
- If the person is not on any payroll list from the employer in the last six (6) years, the Tax Certificate is generated with the status that TAK has no record of the person.
Article 5
Non-Generation / Non-Issuance of Tax Certificate

The Tax Administration does not generate/issue a Tax Certificate for a person/taxpayer who has outstanding obligations, unless the person/taxpayer for the outstanding obligations is in an agreement to pay the debt in instalments.

The Tax Certificate is not issued by TAK in cases where the person/taxpayer:
- Has outstanding debts;
- Missing any tax declaration for any type of tax/contribution in the last six (6) years;
- VAT Certificate has been cancelled;
- Has a Passive status;
- The Purchase Book and the Sales Book are missing for any monthly period when the taxpayer is declaring for VAT. For taxpayers registered for VAT before January 2017, the obligation to report books is from 01 January 2017, while for taxpayers registered for VAT after January/2017, the obligation to report books is from the date of registration for VAT and onwards.
- The Purchase Book and the Sales Book are missing for any quarterly period when the taxpayer is NOT declaring for VAT. For taxpayers who are not declaring for VAT, the obligation to report books is from 01.04.2024 and onwards. While for the taxpayer registered after January/2024 period, the obligation to report the books is from the first date of the following month after the registration quarter.

Example:
- for taxpayers registered in Q1/2024, the obligation to report the books is from 01.04.2024;
- for taxpayers registered in Q2/2024, the obligation to report the books is from 01.07.2024;
- for taxpayers registered in Q3/2024, the obligation to report books is from 01.10.2024;
- for taxpayers registered in Q4/2024, the obligation to report books is from 01.01.2025.

Note: Among other things, outstanding debts should also be considered when the taxpayer declares advance instalments and according to the IL or QL form he has a payment obligation. Also, the lack of a tax declaration, among other things, should also be considered when the taxpayer has not declared the advance instalments with the IL or QL form.

When the person/taxpayer does not meet the aforementioned criteria to be provided with a Tax Certificate, the Information Technology must disable the generation of the Tax Certificate electronically, and a message must be presented stating which of the above criteria the taxpayer is not meeting.

Also, even in cases where the taxpayer applies for a Tax Certificate manually, while the person/taxpayer does not fulfil the above-mentioned criteria to be provided with a Tax Certificate, the message about the above criteria not fulfilled by the taxpayer must be presented to the Office of Taxpayer Service and Education as well. If the taxpayer does not meet the payment criteria, but the person/taxpayer provides evidence of payments, which are still unprocessed, the Information Technology must enable the generation of the Tax Certificate through the Office of Taxpayer Service and Education.
Article 6
Application for Tax Certificate

The application for Tax Certificate can be made electronically through the TAK website (non-business natural person) and through the EDI Electronic System (business natural person and legal entity). Also, the application for Tax Certification by the person/taxpayer can be made manually at the relevant regional Office of Taxpayer Service and Education.

Taxpayers Service and Education in the regional Directorate is obliged at any time to be ready to provide a person/taxpayer interested for Tax Certificate with necessary information about how to obtain the required document. Instructions about documents that must be submitted in the case of the manual application for Tax Certificate must be public and placed in a place where it can be seen or obtained freely by the person/taxpayer.

Article 7
Electronic provision with Tax Certificate

To be provided with a Tax Certificate electronically, the taxpayer must use the EDI Electronic System. Whereas, a non-business natural person uses the TAK website or the direct link https://evertetimi.atk-ks.org/ to be provided with a Tax Certificate electronically.

Article 8
Provision with Tax Certificate online through the Electronic EDI System

Through the EDI Electronic System, natural business persons and legal entities can be provided with a Tax Certificate for the following purposes:

- Visa application;
- Tender application;
- Acquisition of citizenship;
- Release from citizenship;
- Maternity leave;
- Extension of the residence permit in Kosovo;
- Application for license;
- Application for extension of license;
- Application for extension of lines;
- Application for loan;
- Application for grant;
- Application for donation;
- Application for subsidy;
- Application for change of surname; and
- Application for customs warehouse.
In cases where the taxpayer (business) requests a Tax Certificate for any other reason, which is not listed above, the provision of the Tax Certificate is made only at the relevant Office of Taxpayer Service and Education, like:

- Deregistration of business;
- Change of business form;
- Annual turnover;
- Deregistration of the Fiscal Electronic Device/Fiscal System;
- Others.

**Article 9**

**Steps to be followed by the taxpayer (natural business person and legal person), to be provided with a Tax Certificate online through the EDI Electronic System**

**Step 1:** Click on the address [www.atk-ks.org](http://www.atk-ks.org) and login to the website of the Tax Administration of Kosovo. After logging in, click on the link **EDI-electronic declaration**.
Step 2: After clicking on the link **EDI-Electronic Declaration**, the following window opens, in which you must fill in the fields:
- **User** - enter the Unique Identification Number or Fiscal Number;
- **Password** - enter the password sent by TAK upon registration in the EDI system or the password you changed after TAK has sent it to you.
- **Code** - Type the code in the message, such as 38c9

After filling in the fields, press the button **Log in**....

![Log in screenshot](image)

**You do not have any account?**
Register
Regjistrohuni si Individual
Forgotten password? Reset
Change e-mail address click here

Step 3: You are now logged in to the EDI Electronic System, click on the link **Services**.

![Login successful](image)

**Informativa mbështesin**
- **Fiscal number**: 601158177
- **Taxpayer**: JURIDIK
- **Region**: ZYRA QENDRORE
- **Company type**: SH.P.K.
- **Region**: ZYRA QENDRORE

**Njësia**
- **BRN**: 999999999
- **Name**: "TEST CORP"
- **Main**: Yes
- **Start date**: 26.10.2009
- **Close date**
Step 4: After clicking on the link **Services**, select the service **Tax Certificate**.

![Image of Tax Certificate service selection]

**Informata mbështet**
- Fiscal number: 6011381
- Taxpayer: JURDOS
- Region: ZYRA Q
- Company type: SH R.P.
- Region: ZYRA QENDROR

**Njohje**
- BRN: 99999999
- Name: "TEST CORP"
- Main: Yes
- Start date: 26.10.2009

**Information on activity**
- The main activity you are carrying out: 0111 - Kullimi i dhërhurave (përveç orqaz), i tani të bënjë dhe i fanëra vepër
- Secondary activity you are carrying out: 0111 - Kullimi i dhërhurave (përveç orqaz), i tani të bënjë dhe i fanëra vepër

Step 5: You are now logged in to the Tax Certificate Download service, select **The reason for issuing the Tax Certificate**.

![Image of Tax Certificate download]

**Download of Tax Verification**
- Name: "TEST CORP"
- Personal Number:
- Fiscal Number: 601138177
- Municipality: PRISH\-TINE
- Reason of issuance: This person is registered with TAX and has no current outstanding tax debts or other obligations

[Generate Tax Verification button]
Step 6: After clicking to select **Reason for issuing the Tax Certificate**, you will be presented with all types of Tax Certificates, which you can download through the EDI Electronic System. In cases where you request a Tax Certificate for any other reason not listed in the table, the provision with a Tax Certificate is done only at the relevant office of Taxpayer Service and Education.

Step 7: After selecting the reason for issuing the Tax Certificate, e.g. Tender Application, then press the button **Generate Certificate**.
**Step 8:** After clicking the Generate Certificate button, the required Certificate will be generated as follows:

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**Vërtetim Tatimore**
**Tax Verification**
**Poreska Potvrda**

Administrata Tatimore e Kosovës vërtetikon se pershese i identifikuar është poshtë:
Tax Administration of Kosovo certifies that the person identified below:

Poreska Administracija Kosovës nderon se dalje identifikaciono lico:

<table>
<thead>
<tr>
<th>Emri i Personit</th>
<th>Test Corp</th>
</tr>
</thead>
<tbody>
<tr>
<td>Numri Identifikues Personal</td>
<td>601138177</td>
</tr>
<tr>
<td>Mbrojtja</td>
<td>Pristina</td>
</tr>
<tr>
<td>Data</td>
<td>26.01.2024</td>
</tr>
</tbody>
</table>

ka këtë gjenjne tatimore në ATK:
has the following tax position with the TAK:

imaa shoet porresko stanje át PAK:

Personi është i registruar në ATK dhe nuk ka bërthme aktuale tatimore të pashlyera apo obligime tjera tatimore.

ATK vërtetet se informatet e dhëna janë të sakta dhe të përgjithshme, kështu që vërtetim nuk përjashton obligimet tatimore që mund të lidhin në të ardhmen.

ATK certifies that the information is correct and complete as of the date of this verification, but this verification does not exclude future tax obligations.

PAK nderon se data informacione janë të përcaktojshme të datuara e potrivme me ekipimet e potrivme duke pashlyerur porschë obvezos që moge dëshmitë në bërthmi.

Vërtetimi vjen 90 ditë nga data e lëshimit
The verification is valid for 90 days from the date it is issued

Potvrda vazi 90 dana nga data e lëshimit

**Verifikimi i këtij vërtetimi tatimore, mund të bënë në linkun**

Verification of this tax verification, you can do on the link: Verifikacion e vërtetimit të potrivimit, mundet të u verifikojnë në link this:
https://eVertetimi.atk-kz.org/TaxVer/ReadTaxVer

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M.Fatić Vërtetimi 472, Kangar ne 30.04.2012

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Article 10
Online verification of Tax Certificate

**Step 1:** Sign in to the address [http://evetetimi.atk-ks.org](http://evetetimi.atk-ks.org).

Welcome to our online service for Tax Verification

Tax Administration of Kosovo, to all Natural Persons, provides the opportunity of issuing Tax Verification electronically. Tax Verification document is done online and you can use it for:

- visa application
- restoration of citizenship
- gaining citizenship
- renewal of residence permit in Kosovo
- maternity leave
- others (provide reason why you need the requested verification).

Regarding the use of this web application, please refer to instructions for issuing Tax Verification (download).

Tax Verification will be issued depending on your Tax status under one of the reasons:

- Person is registered in "TAX" and does not have any unpaid current tax debts or other tax liabilities
- Person is registered in "TAX" and has unpaid tax debts or other liabilities
- If you have any evidence regarding debt payment or you consider that your status is not correct, then visit the Regional Office to which you belong. There you will be able to issue a Tax Verification with the status "TAX - No Records of the Person"
- "TAX - No Records of the Person"

If you are employed, but you do not have records in the Tax system, then visit the Regional Office to which you belong. There you will be able to issue a Tax Verification with real status.

**Step 2:** After logging into the address [http://evetetimi.atk-ks.org](http://evetetimi.atk-ks.org), click on the link **Request Certificate**.

Search for Tax Verification

- Serial no
- Name and surname
- Municipality
- Date
- Residence of insurance
- Tax status
- Availability
Step 3: After clicking on the link *Request Certificate*, enter the serial number of the electronically downloaded Tax Certificate. For example, enter the serial number of the Certificate generated above: 1001131695. In addition to the serial number of the Tax Certificate, in the following column you must also write the Unique Identification Number or the Fiscal Number by which the Tax Certificate was generated. For example, as in the specific case 601138177. Then click on the button *Search*. 
Step 4: After clicking on the **Search** button, you will be shown the data of the Tax Certificate at the time of issuance by TAK, such as: **Personal Number, Person’s Name, Municipality, Date, Reason for issuance, Tax Status and Validity.**
Article 11
Provision of the Tax Certificate online through the TAK website

Through the TAK website, the non-business natural person (individual) can be provided with a Tax Certificate for the following purposes:

- Visa application;
- Acquisition of citizenship;
- Release from citizenship;
- Maternity leave;
- Extension of the residence permit in Kosovo;
- Application for loan;
- Application for grant;
- Application for donation;
- Application for subsidy; and
- Application for surname change.

In cases where a non-business natural person requests a Tax Certificate for any other reason, which is not listed above, the provision of Tax Certificate is made only at the relevant Office of Taxpayer Service and Education, as:

- Other.

Article 12
Steps to be followed by a non-business natural person to be provided with a Tax Certificate online through the TAK website or directly through the link https://evertetimi.atk-ks.org/

Step 1: Click on the address www.atk-ks.org and login to the website of the Tax Administration of Kosovo. After logging, click on the link Tax Certificate, or you can directly access the link https://evertetimi.atk-ks.org/

Electronic Services

- EDI - Electronic Declaration
- Report on purchases over 500€
- Purchase and Sales book
- Tax Verification
- Glossary of Terms
- Verify Employee Registration
- Salary Calculator
- Taxpayer Search
- Download Tax Forms
Step 2: After clicking on the link **Tax Certificate**, or in the link [https://evetetimi.atk-ks.org/](https://evetetimi.atk-ks.org/), the following window will open:

Welcome to our online service for Tax Verification

The Administration of Kosovo, to all Natural Persons, provides the opportunity of issuing Tax Verification electronically. Tax Verification download is done online and you can use it for:

- Visa application
- Resumption of citizenship
- Gaining citizenship
- Removal of residence permit in Kosovo
- Maternity leave
- Others (with the reason why you need the requested verification)

Regarding the use of this web application, please refer to instructions for issuing Tax Verification (download)

Tax verification will be issued depending on your tax status under one of the reasons:

- Person is registered in TAX and does not have any unpaid current tax debts or other tax liabilities
- Person is registered in TAX and has unpaid tax debts or other liabilities
- If you have any evidence regarding tax debt or other taxation matters, please contact the Revenue Office in Kosovo. You will be able to issue a Tax Verification with real status.
- Tax has no records of the person

First, you must have an account open in order to login and be able to download the Tax Certificate. If you have an open account, click on the button **Log in**, otherwise you have to click on the button **Sign up**.

Step 3: After clicking on the button **Sign up** the following window appears, where you are asked to fill in all the fields:
Step 4: After filling all the fields, reading the terms of the contract and clicking on the button **Sign up**, the confirmation message "Registration completed successfully, you will receive the confirmation by email" will appear.

Step 5: The password is sent to the user's e-mail written in the required field during registration.

Step 6: After clicking on the **Log in** button, the following window appears, where you must fill in the fields:
- User - enter personal number.
- Password – enter the password sent in the confirmation email.
After completing the required fields, click on the button **Log in**.
Step 7: The natural person is logged in to the application for downloading the Tax Certificate.

Welcome to our online service for Tax Verification

Tax Administration of Kosovo, to all Natural Persons, provides the opportunity of issuing Tax Verification electronically. Tax Verification download is done online and you can use it for:

- Visa application
- Renunciation of citizenship
- Gaining citizenship
- Renewal of residence permit in Kosovo
- Maternity leave
- Others (write the reason why you need the requested verification).

Regarding the use of this web application, please refer to instructions for issuing Tax Verification (download).

Tax Verification will be issued depending on your TAK status under one of the reasons:

- Person is registered in TAK and does not have any unpaid current tax debts or other tax liabilities
- Person is registered in TAK and has unpaid tax debts or other liabilities
  (If you have any evidence regarding past payment or you consider that your status is not correct, then visit the Regional Office to which you belong. There you will be able to issue a Tax verification with new status.)
- TAK has no records of the person
  (If you are employed, but you do not have records in the TAK system, then visit the Regional Office to which you belong. There you will be able to issue a Tax verification with new status.)

Step 8: In the following window, click on the Download the Certificate button where the window appears for completing the necessary fields to download the Tax Certificate.
**Step 9:** In addition to the fields *Name of the person, Personal number* and *Municipality*, which appear automatically, the field “**Reason for issuance**” and the field for other issuance reasons, if any, must be filled in by the user. Click on the *Generate Certificate* button in which case the Tax Certificate is downloaded.
**Step 10:** After pressing the Generate Certificate button, the required Certificate will be generated as follows:

![Certificate Image]

**Vertetim Tatimore**

**Tax Verification**

**Poreska Potvrda**

Administratet Tatimore e Kosovës verifikon se personi i identifikuar me poshtë:

Poreska Administratet e Kosovës certifikon se personi i identifikuar me poshtë:

<table>
<thead>
<tr>
<th>Name of Person:</th>
<th>1000000000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Number:</td>
<td>6000000000</td>
</tr>
<tr>
<td>Municipality:</td>
<td>Prishtinë</td>
</tr>
<tr>
<td>Date:</td>
<td>26.01.2024</td>
</tr>
</tbody>
</table>

**Kështjellja e Lëshimit:**

**Reasone:**

Nuk ka këtë gjezhe tatimore në ATK:

- Nuk ka banorë aktuale tatimore të pashkruar apo obligime tjera tatimore.
- Nuk ka ishte regjistruar në ATK dhe nuk ka banorë aktuale tatimore të pashkruar apo obligime tjera tatimore.

**ATK** vërtetet se informacioni e dhënën janë të saktë dhe të përcaktojnë një këtë vërtetimi tatimore, mirëse, ky vërtetim nuk përsëri obligimet tatimore që mund të lidhëm në të zhvillon.

ATK vërtetet se informacioni është të saktë dhe të përcaktojnë një këtë vërtetimi tatimore, mirëse, ky vërtetim nuk përsëri obligimet tatimore që mund të lidhëm në të zhvillon.

**PAK** vërtetet se informacioni është të saktë dhe të përcaktojnë një këtë vërtetimi tatimore, mirëse, ky vërtetim nuk përsëri obligimet tatimore që mund të lidhëm në të zhvillon.

**Vërtetimi i Vjen 6 muaj nga data e lëshimit:**

The verification is valid for 6 months from the day it is issued

**Potvrda e ka 6 meseci e dita kada te izdata**

**Verifikimi e këtij vërtetësimi tatimore, mund ta bëni në linkun:**

Verification of this tax verification, you can do on the link: Verifikacion e pozitës e vijësese, mund të uverifikon i linkut:

https://eVërtetimi.atk-kz.org/TaxVer/ReadTaxVer
Article 13
Online verification of Tax Certificate

Step 1: Sign in to the address http://evetetimi.atk-ks.org

Welcome to our online service for Tax Verification

The Tax Administration of Kosovo, to all Natural Persons, provides the opportunity of issuing Tax Verification electronically. Tax verification download is done online and you can use it for:

- Visa application
- Renunciation of citizenship
- Gaining citizenship
- Renewal of residence permit in Kosovo
- Maternity leave
- Others (with the reason only if you need the associated verification)

Regarding the use of this web application, please refer to instructions for issuing Tax Verification (download)

Tax Verification will be issued depending on your tax status under one of the reasons:

- Person is registered in TAX and does not have any unpaid current tax debts or other tax liabilities
- Person is registered in TAX and has unpaid tax debts or other liabilities
  If you have any evidence regarding the payment or you consider that your status is not correct, then visit the Regional Office to which you belong. There you will be able to issue a Tax verification with your data.
- TAX has no records of the person
  If you are entitled, but you do not have a record in the TAX system, then visit the Regional Office to which you belong. There you will be able to issue a Tax verification with real status.

Step 2: After logging into the address http://evetetimi.atk-ks.org, click on the link Request Certificate.

Search for Tax Verification

Search for Tax Verification

Serial no

Personal Number

Name and surname

Municipality

Date

Reason of issuance

Tax status

Availability

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**Step 3:** After clicking on the link **Request Certificate**, enter the serial number of the electronically downloaded Tax Certificate. For example, type the Serial Number of the Certificate generated above: *1001102513*. In addition to the Serial Number of the Tax Certificate, in the following column you must also write the Personal Number by which the Tax Certificate was generated. For example, as in the specific case *1000000000*. Then click on the button **Search**.
Step 4: After clicking on the Search button, you will be shown the data of the Tax Certificate at the time of issuance by TAK, such as: Personal Number, Person’s Name, Municipality, Date, Reason for issuance, Tax Status and Validity.

**Kërko Vërtetimin Tatimore**

- Numri Serik: 1001136418
- Numri Personi/MBAM: 1000000000
- Emri dhe mbiemri: Person X
- Komuna: Pirotna
- Data: 20/01/2024

Article 14

**Manual provision with Tax Certificate**

The person/taxpayer, in order to be provided with a Tax Certificate, applies to the relevant regional office of the Taxpayers Service and Education (TSE). The TSE office verifies that the data required in the application are complete and correct. The relevant regional office of TSE is required to archive the Tax Certificate request together with the accompanying documentation, including taxpayer’s status printed at the time of application for Tax Certificate, as well as the Tax Certificate issued by TAK.

For a taxpayer who cannot be provided with a Tax Certificate at the time of application due to the verification of his status by the Operations, the SET office issues a prove that he has applied for a Tax Certificate.
Article 15
Documentation required to manually apply for Tax Certificate

1. To manually apply for a Tax Certificate, the taxpayer must have the following documents:
   - Request for Tax Certificate (obtained at the regional office of TSE or TAK website);
   - A copy of the owner/manager's identity card or a copy of the authorization from the owner/manager, if the Tax Certificate is requested by the representative on behalf of the taxpayer;
   - The general status (status must be as of the date of the request for Tax Certificate).

   **Note:** If the Tax Certificate is required for Business Deregistration and Change of Business Form, such certificate can be obtained (withdrawn) by the taxpayer only when the taxpayer submits (returns):
   - The original Fiscal Number certificate (if any); and
   - The original VAT certificate (if any).

2. The non-business natural person in order to manually apply for a Tax Certificate must possess the following documents:
   - Request for Tax Certificate (received at the regional office of TSE or TAK website);
   - A copy of the person's identity card/passport and a copy of the authorization from the person, if the Tax Certificate is requested by the representative on behalf of the person. As an exception, persons who do not possess an identity card/passport must possess a copy of the birth certificate/extract; and
   - The general status (if there is a status in TAK, the status must be as of the date of the request for Tax Certificate).
**Article 16**

What should the TSE official consider when accepting the request for Tax Certificate?

During verification of the status of a person/taxpayer based on SIGTAS system, when it is identified that any declaration of taxes or contributions is missing, while the party provides the original declaration, by which it proves that it has declared the taxes/contributions, then the TSE official is authorized to verify and make photocopies of original statement in two (2) copies. A copy of tax declaration is attached to the application and a copy is forwarded to the Processing Division (operator in the Region) for processing.
If the person/taxpayer requesting a Tax Certificate has no proof of having completed tax declarations for tax accounts in the last six (6) years and the required reporting (such as: book of purchase, book of sale, etc.), he is suggested that he/she should first complete tax declarations and provide proof related to the declarations, in order for them to be attached to the application, and then the application will be accepted by the TSE office.

If the person/taxpayer has done tax declarations for tax accounts in the last six (6) years, and has no other outstanding tax liability, the TSE Office issues the Tax Certificate. Also, the TSE Office issues the Tax Certificate even in cases where the taxpayer has completed all tax declarations but has outstanding obligations (debt), for which debts he has entered into an agreement with TAK for the payment in instalments.

Also, in cases where the taxpayer requests certification for deregistration of the Fiscal Electronic Device/Fiscal System (FED/FS), the case is accepted by the service official and delegated to the Operations. For all cases where the taxpayer has no tax obligations, the tax certificate can also be issued by the relevant service officials in the regional Directorates, in accordance with the applicable guidelines. Whereas for all cases where the taxpayer has tax obligations, the Deregistration Certificate of FED/FS will be issued by the Tax Inspector in Operations, provided that the taxpayer meets the conditions that the FED/FS has performed all data transmissions on the TAK server.

Exception to this, TSE should not issue the Tax Certificate with outstanding debts although the taxpayer may be in an agreement to pay that debt in instalments, in cases where the taxpayer requests the Tax Certificate with the reason for Business Deregistration and Change of Business Form.

**Note:** The TSE officials in the Regional Directorates are responsible for accepting the request/application and issuing the Tax Certificate. For applications completed as required by this Guidelines, TSE shall have no reason for delay.

**Article 17**

**Taxpayers Obligations**

In cases where the general status of the taxpayer is with debts and on the other hand there are prepayments, for a taxpayer to be provided with a Tax Certificate he must first make a request for debit-credit compensation and such request must be processed in the System. So, after the taxpayer's status is adjusted in the System, the taxpayer can be provided with a Tax Certificate without obligations to TAK.

**Note:** Until the application is fully completed with documents required to be provided with tax certification, it will not be accepted by the official of the relevant TSE Office. Also, if the person/taxpayer makes a mistake while completing the application, it is not allowed to correct the mistake with a corrector, but a new application must be completed.
Article 18
Issuance of Certificates

When a person/taxpayer submits the completed application as required, the TSE officer prints the necessary certificate for the person/taxpayer.

The Tax Certificate is not stamped or signed by the TSE official. The Tax Certificate is a final document as it is considered to have a seal and an electronic signature. The authenticity of the content of the Tax Certificate can be verified at any time through the TAK electronic address http://evertetimi.atk-ks.org
Before it is given to the party, a copy of the Tax Certificate must be kept (archived) in the relevant office of TSE.

In case of withdrawal (receipt) of the certification by the taxpayer, when the purpose of the Tax Certification is Business Deregistration or Change of the business form, the party must sign the protocol book, note the first and last name, identification number and data other necessary.

The tax certificate, which is issued by TAK, for the natural business person and the legal person will have one of the following status:

- The person is registered in TAK and has no current outstanding tax debts or other tax obligations; or
- The person is registered in TAK and has current outstanding tax debts, but has an agreement to pay the debt in instalments.

The tax certificate, which is issued by TAK, for the non-business natural person (individual) will have one of the following status:

- The person is registered in TAK and has no current outstanding tax debts or other tax obligations; or
- The person is registered in TAK and has current outstanding tax debts, but has an agreement to pay the debt in instalments; or
- TAK has no record of the person.

Article 19
Provision with a Tax Certificate despite the tax obligations of the person/taxpayer

The person/taxpayer can be provided with a Tax Certificate, even if he has current outstanding tax debts to TAK, only if he has entered into an agreement with TAK for the payment of those debts in instalments, as well as in cases where the taxpayer requests certificate for deregistration of FED/FS. The deregistration certificate of FED/FS when the taxpayer has outstanding tax obligations, will be issued by Operations, if the taxpayer meets the conditions that the FED/FS has performed all data transmissions to the TAK server.
Exception to this, the taxpayer who requests the Tax Certificate with the reason for Business Deregistration or Change of business form, cannot be provided with a Tax Certificate without paying all tax obligations.
For non-business natural person, who is employed and whose tax obligations belong to the employer, if he/she requests a Tax Certificate, despite the fact that the employer has outstanding tax obligations to TAK, the employee must be provided with a Tax Certificate.

**Article 20**

**Where can the Tax Certificate be obtained?**

In order to facilitate procedures and provide better and faster services from TAK, non-business natural persons can be provided with a Tax Certificate online through TAK's website or through the link [https://evertetimi.atk-ks.org](https://evertetimi.atk-ks.org) or in any of the nearest TSE regional office.

Whereas, the natural business person and legal person (the business) can be provided with a Tax Certificate online through the EDI Electronic System or at the relevant TSE regional office.

**Article 21**

**Validity of a Tax Certificate**

The validity periods of a Tax Certificate are as follows:

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Validity period of the Tax Certificate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Visa application</td>
<td>6 months</td>
</tr>
<tr>
<td>Tender application</td>
<td>90 days</td>
</tr>
<tr>
<td>Acquisition citizenship</td>
<td>90 days</td>
</tr>
<tr>
<td>Release from citizenship</td>
<td>90 days</td>
</tr>
<tr>
<td>Maternity leave</td>
<td>90 days</td>
</tr>
<tr>
<td>Extension of the residence permit in Kosovo</td>
<td>90 days</td>
</tr>
<tr>
<td>Application for license</td>
<td>90 days</td>
</tr>
<tr>
<td>Application for extension of license</td>
<td>90 days</td>
</tr>
<tr>
<td>Application for extension of lines</td>
<td>90 days</td>
</tr>
<tr>
<td>Application for loan</td>
<td>90 days</td>
</tr>
<tr>
<td>Application for grant</td>
<td>90 days</td>
</tr>
<tr>
<td>Application for donation</td>
<td>90 days</td>
</tr>
<tr>
<td>Application for subsidy</td>
<td>90 days</td>
</tr>
<tr>
<td>Application for change of surname</td>
<td>90 days</td>
</tr>
<tr>
<td>Application for customs warehouse</td>
<td>90 days</td>
</tr>
<tr>
<td>Business deregistration</td>
<td>10 days</td>
</tr>
<tr>
<td>Change of business form</td>
<td>7 days</td>
</tr>
<tr>
<td>Annual turnover</td>
<td>90 days</td>
</tr>
<tr>
<td>Deregistration of Fiscal Electronic Device/Fiscal System</td>
<td>10 days</td>
</tr>
<tr>
<td>Other</td>
<td>90 days</td>
</tr>
</tbody>
</table>
Article 22
Transitional provisions

This Guidelines shall repeal the "Guidelines regarding procedures for obtaining a Tax Certificate" dated: 18 September 2023.

Article 23
Entry into force

This Guidelines shall enter into force on the date of signature, while its implementation shall commence as of 01 February 2024.

Date 25/01/2024

Ilir Murtezaj
Deputy Executive of TAK