



Administrata Tatimore e Kosovës
Poreska Administracija Kosova
Tax Administration of Kosovo

TAK OPEN DATA CODEBOOK

Background

This guide was developed by the Tax Administration of Kosovo (TAK), with the support of USAID Kosovo Economic Governance Activity (KEGA), for all potential users of TAK Open Data.

This guide details the data sources, data structures, and instructions for their interpretation and use.

What is TAK Open Data?

Open Data consists of administrative data that have been published on the TAK website (for more details, see link: <https://www.atk-ks.org/open-data/>).

The data are presented in a standardized format to facilitate their free use, processing, distribution, and redistribution by all interested parties.

TAK is committed to the transparency and openness of its data to the public, to promote their widespread use.

Disclaimer: The data published on the TAK website shall serve only for statistical purposes and cannot be used for other purposes. Any potential discrepancy between these data and other fiscal data published by other governmental or non-governmental organizations is attributed to the dynamic nature of the data.

A large number of variables represent dynamic indicators that may be affected by the tax legislation in force, which is summarized in the following section. For example, the turnover variable may change after a correction made by the taxpayer himself or by TAK for a declaration that belongs to an earlier period, which will change the turnover value in that earlier period. As a result of these dynamics, it may happen that the data for earlier periods change according to the Law on the Administration of Tax Procedures. For previous years, the data will be kept as historical data and will not be updated after the end of the respective year. ***The definitions in this document are intended to clarify the variables in datasets published in 'Open Data' and may not be used for other purposes.*** In the event of a conflict between a definition in a law or by-law and any definition in this document, then the definition in the law or by-law shall prevail.

Recommended citation: 'Source: Open Data - Tax Administration of Kosovo'.

Variables used in TAK Open Data

Variable	Definition	Additional notes
Year	Fiscal year (one-year period used by the Government and taxpayers to report their income and expenditure), in the context of datasets (groups of data), for each period from 2018 to the current year.	In the Republic of Kosovo, the fiscal year is the same as the calendar year, i.e., it starts on January 1 and ends on December 31 of each year. Each year is presented as a separate dataset and contains the data for the corresponding fiscal year. Each year is presented as a separate dataset and contains the data for the corresponding fiscal year.
Month	Calendar months from January to December, in numeric format (1, 2, 3, ..., 12).	Months are iterative in dataset columns until all information is covered horizontally for other variables within a dataset. Once all the information for a month is filled in, it continues with the next month. In the datasets of a current year, the month of December before the end of the fiscal year can also be included, in cases where the taxpayer has completed the payments of installments in the form of advance payments of the corporate income tax or personal income tax.
Primary sector	The sector is defined according to the nomenclature of economic activities (NACE Rev. 2) ¹ , which is the classification of economic activities according to the European Statistical System.	At the bottom of this document, you will find all the NACE codes included in the dataset.
Municipality	All municipalities of the Republic of Kosovo.	.
Male	The number of individuals declared as male in the relevant declaration.	.
Female	The number of individuals declared as female in the relevant declaration.	.
Unidentified	Is used when the taxpayer has not filled in the information on gender in the relevant documentation.	.
Registration status	This variable shows the legal status of an entity, according to the business registration status based on the Law on Business	.

¹ <https://arbk.rks-gov.net/desk/inc/media/FA0E6C9D-2422-481E-8047-A2AFB4B9124C.pdf>

	Organizations or other relevant laws in force. ²	
Number of taxpayers	This variable represents the total number of taxpayers who have paid and declared regular taxes based on the tax laws in force in the relevant period.	A taxpayer is counted in each month of the dataset if he/she has: <ul style="list-style-type: none"> - Declared a turnover. - Declared and paid taxes based on the legislation on Value Added Tax (VAT), Personal Income Tax and Corporate Income Tax. - Declared the employees according to the relevant periods. - Declared the investments in the VAT purchase ledger.
Turnover	Total amount of sales of goods and services by taxpayers during the reporting period.	The taxpayer is counted in the dataset in each month in which he/she has reported a turnover (so if the taxpayer reported turnover in January, March, July, and September, he/she will be counted 4 times in that dataset).
Payments	The total amount of taxes paid by taxpayers, divided according to the different types of declaration forms, in accordance with the tax legislation in force during the relevant period. This includes Value Added Tax (VAT), Personal Income Tax and Corporate Income Tax.	The taxpayer is counted in the dataset in each month in which he/she has reported payments (so if the taxpayer reported payments in January, March, July, and September, he/she will be counted 4 times in that dataset).
Declaration	The tax declaration process is an administrative procedure through which taxpayers self-declare to TAK their income, expenses, and other tax obligations they have incurred during a certain fiscal period.	.
Type of declaration form	The declaration form is an official document used to declare income, expenses, and tax obligations to TAK.	The variable includes data on the different types of taxes and contributions declared as: <ul style="list-style-type: none"> - Interest and dividends - Withholding Tax on Rental Income - Quarterly installments for small individual businesses - Quarterly installments for small corporations - Contributions and pensions, including individual pensions - Value Added Tax (VAT) - Corporate Income Tax - Tax on rent and intangible assets

² <https://gzk.rks.gov.net/ActDetail.aspx?ActID=16426>

		<ul style="list-style-type: none"> - Individual income tax - Income from partnerships - Payment for personal income tax for individuals <p>Forms are used to ensure that all tax liabilities are reported correctly and in accordance with applicable legislation.</p>
Number of declarations	Represents the number of times that the entity has completed and submitted tax forms to declare tax obligations to TAK.	<p>This variable helps in monitoring and analyzing the frequency of use of tax forms by taxpayers during a certain period.</p> <p>The taxpayer is counted in the dataset in each month in which he/she has reported through the relevant forms (so if the taxpayer declared in January, March, July, and September, he/she will be counted 4 times in that dataset).</p>
Employees	This variable represents the number of individuals currently in an employment relationship, including full-time, part-time, and seasonal workers. All categories of employees who contribute to the economy are included, regardless of the sector of employment or the nature of their employment relationship.	
Jobs	Provides information on the number of jobs, industry sector category, salary level and gender of employees.	It includes all forms of organizations that engage individuals in employment relationships, regardless of the mode of employment - be it in a physical location, remote work, or in a hybrid model. Jobs can be of all sizes and sectors, including corporations, small businesses, start-ups, non-governmental organizations, and public institutions.
Total number of employees declared	This variable shows the number of employees reported by taxpayers on tax forms. This number includes all individuals who are registered as employed by the taxpayer and who are linked to the taxpayer's fiscal number.	Declared employees are linked to the fiscal number of the taxpayer who has declared the salary forms; therefore, they appear as employees in the city where the taxpayer is registered (for this reason, all public sector employees appear in Pristina).
Number of primary employees	The number of employees declared as primary employees by the respective employer. The employee completes the primary employer designation form to ensure that tax liabilities are calculated and maintained correctly.	Declared employees are linked to the fiscal number of the taxpayer; therefore, they appear as employees in the city where the entity they work for is registered (for this reason, all public sector employees appear in Pristina). If an employee declares more than one employer as primary, he is counted only once in the dataset as primary employee.

<p>Number of secondary employees</p>	<p>The number of employees at any employer other than the primary employer, where the employee may work part-time or for a specified period. For secondary employer income, different tax rules may apply, and the employee should be aware of declaring and paying any additional tax liability that may arise from this income.</p>	<p>Declared employees are linked to the fiscal number of the taxpayer, therefore they appear as employees in the city where the entity they work for is registered. If an employee declares more than one employer as secondary, he is counted only once in the dataset as secondary employee. Includes employees who are hired only once as secondary employees. This means that if an employee is considered a secondary employee by another company, he/she will not be counted more than once in this category.</p>
<p>Male aged 15 to 24, 25 to 34, 35 to 44, 45 to 54, 55 to 64 and 65+</p>	<p>Used for male individuals registered as employees in certain age groups, from 15 to 24 years, 25 to 34 years, 35 to 44 years, 45 to 54 years, 55 to 64 years, and 65+ years.</p>	<p>Declared employees are linked to the fiscal number of the taxpayer, therefore they appear as employees in the city where the entity they work for is registered.</p>
<p>Female aged 15 to 24, 25 to 34, 35 to 44, 45 to 54, 55 to 64 and 65+</p>	<p>Used for female individuals registered as employees in certain age groups, from 15 to 24 years, 25 to 34 years, 35 to 44 years, 45 to 54 years, 55 to 64 years, and 65+ years.</p>	<p>Declared employees are linked to the fiscal number of the taxpayer, therefore they appear as employees in the city where the entity they work for is registered.</p>
<p>Salary</p>	<p>This variable determines the amount of money that an employee receives from the employer as compensation for the work performed.</p>	<p>Salary may be given as compensation for hours worked, days worked, or it may be a fixed amount paid at regular intervals, such as a monthly salary. Salary includes the basic salary and any other legal allowances that may be included in it, such as overtime, bonuses (supplements), holiday compensation, and other monetary benefits that may be stipulated in the employment contract or regulated by law. Salary is subject to personal income tax and other contributions according to the legislation in force in Kosovo. The employer is responsible for withholding and paying these taxes and contributions on behalf of the employee through the system of payment of taxes and withholding contributions.</p>
<p>Average salary, average salary for males, average salary for females</p>	<p>Is used to express the average salary amount for employees in their respective gender group. It is determined by dividing the total amount of their income by the total number of the gender group.</p>	

Tax/Taxes	'Tax' or 'Taxes' define the financial obligations that taxpayers (individuals, businesses, and other entities) have towards the state, which are defined by law and must be paid at a certain time.	The Tax Administration of Kosovo is the body responsible for the collection, administration, and implementation of tax laws. Taxes may vary in nature and include, but are not limited to: Personal Income Tax, Value Added Tax (VAT), Corporate Income Tax, etc.
Tax payments by period	Includes data on the amount of money that an entity has paid in the form of taxes in a certain period (monthly, quarterly, annually).	Tax payments that are made within a specific month are recorded in the dataset for that month.
Investment	Are actions that involve the use of money or financial resources to purchase services/goods/assets for the purpose of benefiting in the future.	
Value Added Tax (VAT)	Tax that is applied on the added value of a good or service in the process of its sale or supply.	This tax is paid by consumers, but collected and reported by taxable entities, usually the entity providing the good or service. The rate of this tax is determined by law. VAT can in some cases be credited or deducted, as determined by the legislation in force.
Domestic purchases	Purchase of products or services that takes place within Kosovo.	Purchase transactions are conducted between parties that are located in Kosovo and the products or services are produced, offered or available within the territory of Kosovo.
Importation	Purchase of products or services from abroad, i.e., from another country or territory.	In the context of Kosovo, 'Importation' means that goods or services are purchased from entities located outside the borders of Kosovo and transported within the country. Imports include a wide range of international transactions and are part of a country's foreign trade.
Investment purchases and imports without VAT	The amount of local purchases and imports that will be used for investments and for which VAT is not calculated. The VAT Law defines the investments for which VAT is not calculated.	Investment purchases and imports without VAT are dynamic indicators according to period.

Investment purchases and imports with non-deductible VAT	This includes the amount of local purchases or imports for which VAT is applied, but taxpayers are not entitled to credit that VAT and which will be used for investment. By means of the VAT law, the rights to VAT credits are determined.	Investment purchases and imports with non-deductible VAT are dynamic indicators according to period.
Investment imports at 18% rate	This variable includes the total of imports made by taxpayers for investment purposes and for which the VAT rate of 18% is applied.	In the context of Open Data, it is essential to understand that the amount presented in this variable only represents the taxable value of imports, without including the VAT amount itself.
Investment imports at 8% rate	This variable includes the total of imports made by taxpayers for investment purposes and for which the VAT rate of 8% is applied.	There is a special category of investment imports that enjoy a lower VAT rate, which may be part of a tax policy to encourage investment in certain sectors or for certain capital purchases. In Open data datasets, it is important to note that the value presented is only the taxable value and does not include the Value Added Tax (VAT).
Domestic investment purchases with a rate of 18%	This includes the amount of domestic investment purchases for which VAT is applied at the rate of 18%, based on the VAT law.	In Open data datasets, it is important to note that the value presented is only the taxable value and does not include the Value Added Tax (VAT).
Domestic investment purchases with a rate of 8%	This includes the amount of domestic investment purchases for which VAT is applied at the rate of 18%, based on the VAT law.	In Open data datasets, it is important to note that the value presented is only the taxable value and does not include the Value Added Tax (VAT).
Entity	It is used to identify a certain person or entity that is obliged to declare income and pay taxes.	In the context of taxation, the 'entity' can be a natural person, a legal entity, or any other entity that carries out economic activities that are taxable.
Taxpayer register	It is a database or official list of entities that are registered in the electronic system of the Tax Administration of Kosovo.	.
Entity registration date	It includes the date when an entity was officially registered in the TAK system.	.
Number of registered entities	It represents the number of entities that are officially registered in the TAK system. This number shows how many	.

	entities are registered in a certain period.	
Status in TAK	It represents the number of active and passive taxpayers, determined according to the Law on Tax Administration and Procedures.	The status of entities in the Tax Administration of Kosovo is a dynamic indicator according to period. Data may undergo changes according to the Law in force in the relevant period for Tax Administration and Procedures. These changes will be reflected only for the last 3 years, while for previous years the files will be saved as historical data after the end of the respective year.

NACE Codes

The variable 'Sector Description (Main)' contains a total of 22 NACE codes, as follows:

- Public administration and defence; compulsory social security (O),
- Accommodation and food service activities (I),
- Activities of households as employers; undifferentiated goods - and services (T),
- Activities of private households for own use,
- Real estate activities (L);
- Human health and social work activities (Q),
- Other services activities (S),
- Financial and insurance activities (K),
- Professional, scientific, and technical activities (M),
- Education (P),
- Arts, entertainment, and recreation (R),
- Agriculture, forestry, and fishing (A),
- Electricity, gas, steam, and air conditioning supply (D),
- Water supply; sewerage; waste management and remediation activities (E),
- Mining and quarrying (B),
- Manufacturing (C),
- Information and communication (J),
- Activity missing,
- Construction (F),
- Physical person,
- Administrative and support service activities (N),
- Transporting and storage (H),
- Wholesale and retail trade; repair of motor vehicles and motorcycles (G).

More detailed information can be found at: <https://nacev2.com/en>

Tax Declaration

CD – Corporate Income Tax Declaration

DI – Annual Personal Income Tax Filing and Payment Form

IL – Quarterly Tax and Contribution Payment for Large Individual Businesses

IR – Tax on Rent and Intangible Property Statement

IS – Quarterly Tax and Contribution Payment for Small Individual Businesses

PD – Annual Declaration And Payment Form For Personal Income Tax

QL – Quarterly Advance Payment Statement for Large Corporations

QS – Quarterly Advance Payment Statement for Small Corporations

TV – Vat Declaration and Remittance Form

WM – Statement of Tax Withholding and Remittance Form

WR – Interest, Dividend, Royalty, Rent, Lottery Winnings and Game of Chance Tax Withholding and Remittance Monthly Statement

Current Tax Legislation

Law on Administration of Tax Procedures: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=85269>

Law on Personal Income Tax: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=11014>

Law on Corporate Income Tax: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=11016>

Law on Value Added Tax (VAT): <https://gzk.rks-gov.net/ActDetail.aspx?ActID=11015>

Link for General Information on Taxes in Kosovo:

<https://www.atk-ks.org/en/portfolio/informata-te-pergjithshme-per-tatimet-ne-kosove/>

Data updates

Updating data on a regular quarterly basis will help create regular and reliable reports for various users. By updating the data on a quarterly basis, users are assured that the information is up-to-date and usable, and this helps prevent the use of outdated data. The summary of the update dates according to the dates is as follows: a) **First Quarter** (January, February, March) the update is made on **April 30**, b) **Second Quarter** (April, May, June) the update is made on **July 30**, c) **Third Quarter** (July, August, September) the update is made on **October 30**, d) **Fourth Quarter** (October, November, December) the update is made on **January 30**. **For the current year and the last 2 years**, the update takes place on **May 5** of the following year.

Data period	Processing date	Date of publication on the website
January, February, March	25 April	30 April
April, May, June	25 July	30 July
July, August, September	25 October	30 October
October, November, December)	25 January	30 January
Re-production and re-upload of completed full year (t)	30 April	5 May