



Completion instructions for the SALES BOOK with VAT

Date: Write the invoice date. Follow this format: date / month / year, e.g., 15.01.2023. This column is mandatory.

Invoice number: Write the sale invoice number. Format is free of choice, column is mandatory.

Name of the purchaser: Write the full name of the purchaser who has been supplied with goods / services, e.g., "XXXXX" L.L.C. Format is free of choice, column is mandatory.

Unique Business Registration Number / Fiscal Number: Write the Unique Business Registration Number – purchaser or the Fiscal Number of the purchaser. Unique Business Registration Number – 9-digit format (persons registered with the KBRA), the first numbers are 81... and contains only numbers. Fiscal Number – 9-digit format, the first number is 6... and contains only numbers (persons registered with TAK); In cases of sales from the Electronic Fiscal Device/Fiscal System, Exports; Adjustments to increase VAT, abroad purchases that are subject to reverse charge of VAT and Sales for International Organizations, numbers should be written in accordance with the table below/ This column can be validated and is mandatory.

Find below some explanations on how to complete the UIN/FN column:

SALES BOOK	
Writing the number in UIN/FN number	Description
81XXXXXXX	UIN with 81... is written for the sales for persons registered with KBRA.
60XXXXXXX	FN with 6.... is written for the sales for persons registered with TAK.
1	Number 1 is written for sales from the Electronic Fiscal Device / Fiscal System, namely the daily profit. That is, number 1 is written only if one of the columns, such as: 9; 10c; 12 and 14, are completed.
2	Number 2 is written for sales of services abroad, that is, if the 10a column is completed.
3	Number 3 is written for exports, that is, if the column 11 is completed.
4	Number 4 is written for adjustments to increase VAT with 18%, that is, if column 24 is completed.
5	Number 5 is written for adjustment to increase VAT with 8%, that is, if column 26 is completed.
6	Number 6 is written for purchases abroad that are subject to reverse charge of VAT, that is, if column 28 is completed.
7	Number 7 is written for Sales for International Organizations that have no Fiscal Number from TAK.
0	Zero is written in cases when Sales Book is declared without transactions, that is, declaration of the book with zero.

VAT number of the purchaser: Write the VAT number of the purchaser, if any. The format is 9 digits, the first number is 3 and contains only numbers (e.g., 330000001). It is validated according to the VAT number, is not a mandatory column.

[9] Exempt sales with no credit right: Write exempt sales with no right to deduct VAT, according to Article 27 and Article 28 of the Law on VAT. The format is in digits, it is not a mandatory column.

[10a] Sales of services abroad: Write sales of services for persons headquartered outside Kosovo. This is where sales are placed according to Article 20 of the VAT Law. The format is in digits, it is not a mandatory column.

[10b] Domestic sales with reverse charge of VAT: Write sales within the country with a reverse charge, e.g., the supply of services in the field of construction where the obligation to pay VAT is transferred from the supplier to the recipient of the supply. The format is in digits, it is not a mandatory column.

[10c] Other exempt sales with credit right: Write other exempt sales with the right to deduct VAT. For instance, supplies of goods and services according to Article 32, 33 of the Law on VAT, etc. The format is in digits, it is not a mandatory column.

[10] Total exempt sales with credit right: Format is in digits; is a calculative column, which collects up the columns (10a+10b+10c).

[11] Exports: Write sales of goods - exports according to Article 31 of the Law on VAT. The format is in digits, it is not a mandatory column.

[12] Taxable sales: Write taxable sales of goods and services within the country at the standard VAT rate of 18%. The format is in digits, it is not a mandatory column.

[16] Debit note issued, credit note received: Write the cases according to Article 47 of the Law on VAT, when the taxable amount and the VAT on the tax invoice must be corrected according to Article 41.1. of this Law. The format is in digits, it is not a mandatory column.

[20] Received bad debt invoice: Write the cases according to Article 48 of the Law on VAT, for bad debt invoices that are issued according to Article 43 of this Law. The format is in digits, it is not a mandatory column.

[24] Adjustments to increase VAT: Write the adjustment of deductions according to Article 41 of the Law on VAT when it is determined later that the deductible VAT deduction was higher than the amount for which the taxable person had the right to deduct. The format is in digits, it is not a mandatory column.

[28] Purchases that are subject to reverse charge: Write the amount without VAT on the basis of which the VAT liability is calculated at the standard VAT rate, 18%. Here are written the cases where the obligation to pay VAT is transferred from the supplier to the receiver according to the reverse charge. The format is in digits, it is not a mandatory column.

[K1] Total VAT calculated at the rate of 18%: The format is in digits, it is a calculative column, which collects the columns (12+16+20+24+28) and multiplies them with the standard VAT rate of 18%.

[14] Taxable sales: Write taxable sales of goods and services within the country at the reduced VAT rate of 8%. The format is in digits, it is not a mandatory column.

[18] Debit note issued, credit note received: Write the cases according to Article 47 of the Law on VAT, when the taxable amount and the VAT on the tax invoice must be corrected according to Article 41.1. of this Law. The format is in digits, it is not a mandatory column.

[22] Bad debt invoice received: Write the cases according to Article 48 of the Law on VAT, for bad debt invoices that are issued according to Article 43 of this Law. The format is in digits, it is not a mandatory column.

[26] Adjustments to increase VAT: Write the adjustment of deductions according to Article 41 of the Law on VAT when it is determined later that the deductible VAT deduction was higher than the amount for which the taxable person had the right to deduct. The format is in digits, it is not a mandatory column.

[K2] Total VAT calculated with the rate of 8%: The format is in digits, it is a calculative column, which collects the columns (14+18+22+26) and multiplies them with the reduced VAT rate of 8%.

[30] Total VAT calculated with 18% and 8%: The format is in digits, it is a calculative column, which collects the columns (K1+K2)