



Administrata Tatimore e Kosovës
Poreska Administracija Kosova
Tax Administration of Kosovo

WORK PLAN FOR THE YEAR 2024



WORK PLAN FOR THE YEAR 2024

TABLE OF CONTENT

TABLES.....	3
CHARTS.....	3
INTRODUCTION.....	4
Vision, Mission and Values	5
Vision.....	5
Mission.....	5
Our values	5
Revenue plan by tax periods and tax types for 2024	6
Revenue plan for 2024 according to regional Directorates, MTD and LTD	7
2024 revenue plan by months for the Regional Directorates, MTD and LTD	8
2024 revenue plan by types of taxes for Regional Directorates, MTD and LTD	9
Revenues executed according to types of taxes 2021-2023 and plan 2023-2024.....	10
Revenues executed by Regional Directorates, MTD and LTD, grouped for the years 2021-2023 and the 2023-2024.....	11
Audit plan for 2024 and execution for 2023.....	12
Regular Audit Plan for 2024.....	13
CV audit plan for 2024.....	14
Audit plan for 2024 by Months for Regional Directorates, MTD and LTD	15
Regular Audit Plan for 2024 by Months for Regional Directorates, MTD and LTD	16
The CV audit plan for 2024 by Months for the Regional Directorates, MTD and LTD	17
Compliance audit plan for 2024 and execution for 2023	18
Plan of compliance audits for 2024 by Months for the Regional Directorates, MTD and LTD	19
Audit distribution plan f2024.....	20
2024 Compliance Audit Distribution Plan	21
Mandatory Collection Plan for 2024.....	22
Tax debt reduction plan for 2024.....	22
Plan for the Collection of Tax Debts and Pension Contributions for 2024.....	23
Old Debt Cancellation Plan	25
Planned Budget for 2024	26
Projects for 2024.....	26

TABLES

Table No. 1: Revenue plan by tax periods and types of taxes	6
Table No. 2: Revenue plan for 2024 compared to the execution and plan of 2023.....	7
Table No. 3: Revenue plan by months for Regional Directorates, MTD and LTD.....	8
Table No. 4: Revenue plan by types of taxes for Regional Directorates, MTD and LTD.....	9
Table No. 5: Executed and planned revenues by types of taxes and by years	10
Table No. 6: Executed and planned revenues by year grouped by Regional Directorates, MTD and LTD	11
Table No. 7: Audit plan for 2024.....	12
Table No. 8: Regular audit plan for 2024.....	13
Table No. 9: CV audit plan for 2024.....	14
Table No. 10: Audit plan for 2024 by Months for Regional Directorates, MTD and LTD.....	15
Table No. 11: Regular Audit Plan for 2024 by Months for Regional Directorates, MTD and LTD.....	16
Table No. 12: The CV audit plan for 2024 by Months for the Regional Directorates, MTD and LTD.....	17
Table No. 13: Total plan of compliance audits by number of inspectors Data source: TAK, VKME	18
Table No. 14: 2024 plan of compliance audits by month and regional directorates Data source: TAK, VKME.....	19
Table No. 15: Audit distribution plan for 2024 Source: Risk Management Division.....	20
Table No. 16: 2024 Compliance Audit Distribution Plan Source: Risk Management Division	21
Table No. 17: Debt handling and collection plan for 2024.....	23
Table No. 18: Plan for the Collection of Tax Debt and Pension Contributions for 2024.....	24
Table No. 19: Debt Cancellation Plan by region.....	25
Table No. 20: Planned Budget for 2024 Source: Budget Division.....	26
Table No. 21: Main projects foreseen for 2024 Source: Budget Division.....	26

CHARTS

Chart 1: Graphic presentation of planned revenues grouped by Regional Directorates, MTD and LTD	11
---	----

INTRODUCTION

The TAK Annual Work Plan of has been prepared based on the objectives set by the relevant Departments in line with the TAK Strategic Plan for 2022-2026, and the Risk Treatment Plan for 2024.

In order to address these challenges as well as work towards achieving TAK's vision, five strategic priorities have been established as follows:

- * Developing abilities/skills of staff;
- * Improving key tax processes of TAK;
- * Reducing the level of the informal economy;
- * Upgrading information technology for the purpose of enabling more efficient operations within TAK and providing improved services for taxpayers;
- * Ensuring an effective organizational structure, supported by strong governance mechanisms and clear accountability.

The Tax Administration of Kosovo is responsible for the collection of internal tax revenues, which include the following: Value Added Tax, Personal Income Tax and Corporate Income Tax.

In 2024, local revenues planned according to the Law on Budget and based on recommendations from the Ministry of Finance, Labour and Transfers, amount to 963.7 million Euros.

The execution of revenues is mainly oriented towards the voluntary fulfilment of obligations, providing the necessary information and procedures, in order for the taxpayers to fulfil their tax obligations at the lowest possible cost.

The work plan for 2024 is based on the 2024 Risk Treatment Plan (RTP), which will be addressed and developed during this year, with the aim of addressing the risks and increasing revenues and raising voluntary compliance in accordance with the segmentation carried out according to business activities.

The Work Plan for 2024 defines and includes the objectives and actions set out by other departments within TAK.

TAK budget foreseen for the achievement of these objectives and defined actions is in the amount of 15.6 million Euros.

Vision, Mission and Values

Vision

“To be reliable and respected, as well as to be well comparable with the leading tax administrations in Europe”

A good tax system is the product of good tax policies and legislation, and a good administration. We have described our vision in this way since experiences around the world indicate that revenue collection is most effective when taxpayers comply in a voluntary manner, and this is achieved when they trust and respect the tax authority and consider it to be very competent.

Mission

“We are here to collect taxes and contributions, to support the economic development and well-being of the citizens of Kosovo”

We will be successful if the expected government revenues are collected to provide important government services, largely through voluntary compliance by taxpayers under Kosovo's tax laws, and if employers make the required contributions to pension savings and other contributions to their employees.

Our values

1. Professionalism
2. Integrity and Honesty
3. Efficiency and Effectiveness
4. Perfection of Services
5. Transparency.

We have selected these values as we consider them to reflect what we believe will be most important as we strive to carry out our mission and achieve our vision. We believe that these values should be applicable to the manner in which we treat taxpayers and the various partners we work with, as well as how we will work with each other and other TAK members. We want these values to be evident in everything we do.

Revenue plan by tax periods and tax types for 2024

Description	VAT	WHT - Budgetary Salaries	WHT - Other salaries	CIT	PIT	WR (rent-int. Iota)	Plan 2024	% of participation
1	2	3	4	5	6	7	8=2+3+4+5+6+7	9=8/Σ
January	47,949,053	3,347,332	11,451,385	31,686,721	8,950,349	3,577,662	106,962,503	11.1%
February	35,822,350	3,052,530	11,072,703	2,788,385	1,091,148	3,208,057	57,035,173	5.9%
March	29,608,363	4,758,908	11,392,118	14,133,560	3,989,078	2,991,062	66,873,088	6.9%
April	32,118,124	3,897,624	11,595,858	56,062,225	10,867,136	3,118,033	117,659,001	12.2%
May	34,121,523	3,992,614	12,497,443	6,322,054	1,950,194	3,039,578	61,923,407	6.4%
June	36,208,956	4,122,975	12,594,269	4,142,292	1,573,394	3,340,537	61,982,423	6.4%
July	37,799,444	4,105,388	12,711,299	38,671,647	9,115,962	3,573,756	105,977,496	11.0%
August	46,111,076	3,971,507	13,236,937	2,985,098	1,188,753	3,400,333	70,893,705	7.4%
September	49,929,442	3,984,443	13,127,083	2,963,864	911,331	3,823,784	74,739,947	7.8%
October	36,872,823	4,032,764	13,053,648	39,149,269	9,661,965	3,447,866	106,218,335	11.0%
November	39,782,959	4,705,344	13,095,013	2,604,311	1,144,657	3,340,769	64,673,052	6.7%
December	40,942,206	4,429,733	15,408,363	3,517,177	985,043	3,479,349	68,761,870	7.1%
Total	467,266,319	48,401,163	151,236,118	205,026,604	51,429,010	40,340,786	963,700,000	100.0%
%	48.49%	5.02%	15.69%	21.27%	5.34%	4.19%	100.00%	

Table No. 1: Revenue plan by tax periods and types of taxes

Source: MF-Treasury / TAK-Information Technology

In the Revenue Plan for 2024, the distribution of revenues by months and types of taxes is made based on the average of the generated revenues of 2021-2022-2023, (revenues reported by TAK/Treasury), in order to reach the determined amount of 963.7 million Euros.

Revenue plan for 2024 according to regional Directorates, MTD and LTD

Regions	Realization			%	Plan		%	Comparison 2024/2023 Plan	Comparison 2024 Plan/2023 Realization
	2021	2022	2023		2023	2024			
1	2	3	4	5=4/Σ	6	7	8=7/Σ	9 = 7/6	10=7/4
LTD	279,370,312	353,784,187	397,750,972	46.7%	443,725,846	444,139,511	46.1%	100.1%	111.7%
MTD	110,436,502	133,226,176	163,614,599	19.2%	165,765,199	186,520,643	19.4%	112.5%	114.0%
Prishtina 1	42,599,545	51,569,977	67,087,991	7.9%	67,984,439	78,662,410	8.2%	115.7%	117.3%
Prishtina 2	24,125,887	26,717,908	32,421,514	3.8%	35,915,561	38,654,555	4.0%	107.6%	119.2%
Prishtina 3	25,750,362	30,222,613	34,878,152	4.1%	37,919,581	41,293,134	4.3%	108.9%	118.4%
Mitrovica	10,552,931	12,970,148	13,896,989	1.6%	14,523,544	15,842,567	1.6%	109.1%	114.0%
Peja	12,319,550	14,345,981	16,936,709	2.0%	16,972,141	19,307,849	2.0%	113.8%	114.0%
Prizren 1	13,495,954	16,232,485	20,251,421	2.4%	19,150,629	23,086,620	2.4%	120.6%	114.0%
Prizren 2	8,823,609	9,415,570	12,392,562	1.5%	11,367,148	14,127,520	1.5%	124.3%	114.0%
Ferizaj	15,286,321	18,854,333	22,341,758	2.6%	21,618,713	25,469,604	2.6%	117.8%	114.0%
Gjilan	11,131,571	11,565,693	14,719,990	1.7%	13,685,508	16,780,788	1.7%	122.6%	114.0%
Gjakova	6,997,718	9,108,833	10,011,961	1.2%	10,359,148	11,413,636	1.2%	110.2%	114.0%
HQ - Budget	36,812,544	35,918,354	45,835,345	5.4%	36,812,544	48,401,163	5.0%	131.5%	105.6%
Total	597,702,805	723,932,258	852,139,963	100.0%	895,800,000	963,700,000	100.0%	107.6%	113.1%

Table No. 2: Revenue plan for 2024 compared to the execution and plan of 2023

Source: MF-Treasury / TAK-Information Technology

- The revenues generated for 2023, 2022 and 2021 according to the Regional Directorates, were obtained from SIGTAS and CBK.
- The revenue plan according to the Regional Directorates is determined by taking as a basis the % of participation according to the Regional Directorates, MTD and LTD in: turnover, imports for sale, local purchases for sale, revenues from services as well as payment for the period January-December 2023.

2024 revenue plan by months for the Regional Directorates, MTD and LTD

Regions	January	February	March	April	May	June	July	August	September	October	November	December	Plan 2024	% parti. in total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15=14/Σ
LTD	50,278,215	26,194,532	30,140,278	55,201,558	28,110,332	28,075,713	49,432,411	32,473,320	34,333,393	49,584,516	29,098,724	31,216,520	444,139,511	46.1%
MTD	21,114,818	11,000,645	12,657,699	23,182,423	11,805,203	11,790,665	20,759,615	13,637,482	14,418,637	20,823,492	12,220,288	13,109,676	186,520,643	19.4%
Prishtina 1	8,904,872	4,639,364	5,338,203	9,776,855	4,978,675	4,972,544	8,755,070	5,751,413	6,080,854	8,782,010	5,153,731	5,528,818	78,662,410	8.2%
Prishtina 2	4,375,837	2,279,775	2,623,183	4,804,328	2,446,511	2,443,498	4,302,224	2,826,233	2,988,120	4,315,462	2,532,534	2,716,851	38,654,555	4.0%
Prishtina 3	4,674,534	2,435,393	2,802,242	5,132,273	2,613,511	2,610,293	4,595,896	3,019,153	3,192,090	4,610,038	2,705,406	2,902,304	41,293,134	4.3%
Mitrovica	1,793,436	934,365	1,075,111	1,969,053	1,002,703	1,001,468	1,763,266	1,158,331	1,224,681	1,768,692	1,037,959	1,113,501	15,842,567	1.6%
Peja	2,185,719	1,138,741	1,310,273	2,399,749	1,222,026	1,220,521	2,148,950	1,411,696	1,492,558	2,155,562	1,264,994	1,357,060	19,307,849	2.0%
Prizren 1	2,613,490	1,361,606	1,566,708	2,869,408	1,461,191	1,459,391	2,569,524	1,687,981	1,784,669	2,577,431	1,512,568	1,622,652	23,086,620	2.4%
Prizren 2	1,599,287	833,215	958,724	1,755,892	894,154	893,053	1,572,383	1,032,936	1,092,102	1,577,221	925,594	992,958	14,127,520	1.5%
Ferizaj	2,883,252	1,502,150	1,728,423	3,165,586	1,612,014	1,610,029	2,834,749	1,862,214	1,968,881	2,843,471	1,668,694	1,790,141	25,469,604	2.6%
Gjilan	1,899,647	989,700	1,138,781	2,085,664	1,062,084	1,060,776	1,867,690	1,226,930	1,297,208	1,873,437	1,099,428	1,179,444	16,780,788	1.7%
Gjakova	1,292,065	673,155	774,554	1,418,587	722,388	721,498	1,270,330	834,510	882,310	1,274,238	747,788	802,212	11,413,636	1.2%
Central office	3,347,332	3,052,530	4,758,908	3,897,624	3,992,614	4,122,975	4,105,388	3,971,507	3,984,443	4,032,764	4,705,344	4,429,733	48,401,163	5.0%
Total	106,962,503	57,035,173	66,873,088	117,659,001	61,923,407	61,982,423	105,977,496	70,893,705	74,739,947	106,218,335	64,673,052	68,761,870	963,700,000	100.0%
%	11.1%	5.9%	6.9%	12.2%	6.4%	6.4%	11.0%	7.4%	7.8%	11.0%	6.7%	7.1%	100.0%	

Table No. 3: Revenue plan by months for Regional Directorates, MTD and LTD

Source: MF-Treasury / TAK-Information Technology

2024 revenue plan by types of taxes for Regional Directorates, MTD and LTD

Regions	VAT	WHT Budgetary Salaries	WHT Other salaries	PIT	CIT	WR (rent-int. -lotto)	Plan 2024	% of parti.
1	2	3	4	5	6	7	8	9=8/Σ
LTD	226,736,259		73,385,798	24,955,407	99,487,087	19,574,959	444,139,511	46.1%
MTD	95,220,064		30,819,069	10,480,262	41,780,556	8,220,691	186,520,643	19.4%
Prishtina 1	40,157,698		12,997,501	4,419,901	17,620,351	3,466,959	78,662,410	8.2%
Prishtina 2	19,733,415		6,386,947	2,171,931	8,658,606	1,703,657	38,654,555	4.0%
Prishtina 3	21,080,428		6,822,923	2,320,188	9,249,647	1,819,949	41,293,134	4.3%
Mitrovica	8,087,739		2,617,690	890,166	3,548,729	698,244	15,842,567	1.6%
Peja	9,856,789		3,190,263	1,084,874	4,324,951	850,972	19,307,849	2.0%
Prizren 1	11,785,877		3,814,635	1,297,196	5,171,394	1,017,517	23,086,620	2.4%
Prizren 2	7,212,196		2,334,310	793,800	3,164,559	622,655	14,127,520	1.5%
Ferizaj	13,002,407		4,208,379	1,431,092	5,705,182	1,122,545	25,469,604	2.6%
Gjilan	8,566,707		2,772,713	942,883	3,758,890	739,595	16,780,788	1.7%
Gjakova	5,826,739		1,885,891	641,312	2,556,650	503,043	11,413,636	1.2%
Central office	-	48,401,163	-	-	-	-	48,401,163	5.0%
Total	467,266,319	48,401,163	151,236,118	51,429,010	205,026,604	40,340,786	963,700,000	100.0%
% of parti.	48.5%	5.0%	15.7%	5.3%	21.3%	4.2%	100.0%	

Table No. 4: Revenue plan by types of taxes for Regional Directorates, MTD and LTD

Source: MF-Treasury / TAK-Information Technology

- The distribution of revenues in the regional Directorates and types of taxes is done based on the state of data from SIGTAS, the Treasury and CBK.
- The revenue plan according to the types of tax for the Regional Directorates is determined based on the execution of 2023, the measurement criteria (imports for sale, local purchases for sale, turnover, revenues from services and payments for the period January-December 2023), as well as the executed revenue increased by % of participation in the amount of 963.7 million Euros

Revenues executed according to types of taxes 2021-2023 and plan 2023-2024

Tax type	Realization			% of parti.	Plan		% of parti.	Comparison 2024/2023 Plan	2024 Plan/2023 Realization
	2021	2022	2023		2023	2024			
1	2	3	4	5=4/Σ	6	7	8=7/Σ	9=7/6	10=7/4
Value Added Tax	292,911,419	346,560,239	409,726,488	48.1%	444,654,142	467,266,319	48.5%	105.1%	114.0%
WHT -Budgetary salary	36,812,544	35,918,354	45,835,345	5.4%	36,812,544	48,401,163	5.0%	131.5%	105.6%
WHT -Other salaries	93,046,466	110,187,246	136,351,336	16.0%	134,854,058	151,236,118	15.7%	112.1%	110.9%
Corporate Tax	114,454,335	160,532,315	185,379,303	21.8%	175,614,330	205,026,604	21.3%	116.7%	110.6%
Individual Businesses Tax	33,842,184	40,634,436	41,001,897	4.8%	59,560,583	51,429,010	5.3%	86.3%	125.4%
Rent, lottery, property rights	26,635,797	30,099,668	33,845,594	4.0%	44,304,343	40,340,786	4.2%	91.1%	119.2%
TOTAL	597,702,805	723,932,258	852,139,963	100%	895,800,000	963,700,000	100%	107.6%	113.1%

Table No. 5: Executed and planned revenues by types of taxes and by years

Source: MF -Treasury / TAK-Information Technology

- The plan according to types of taxes for 2024 is in the amount of 963.7 million Euros. The total revenue plan for 2024 compared to the Revenue Plan for 2023 has increased by 7.6%, while compared to the execution of 2023, it has increased by 13.1%.

Revenues executed by Regional Directorates, MTD and LTD, grouped for the years 2021-2023 and the 2023-2024

Regions	Realization			% of parti.	Projection		%	Comparison 2024/2023 Plan	2024 Plan/2023 Realization
	2021	2022	2023		2023	2024			
1	2	3	4	5=4/Σ	6	7	8=7/Σ	9=7/6	10=7/4
DT M	279,370,312	353,784,187	397,750,972	46.7%	443,725,846	444,139,510.8	46.1%	100.1%	111.7%
DT MS	110,436,502	133,226,176	163,614,599	19.2%	165,765,199	186,520,642.8	19.4%	0.0%	114.0%
PRISHTINA 1, 2, 3	92,475,793	108,510,497	134,387,658	15.8%	141,819,580	158,610,098.9	16.5%	111.8%	118.0%
OT HER REGIONS	78,607,654	92,493,044	110,551,390	13.0%	107,676,831	126,028,584.2	13.1%	117.0%	114.0%
CENT RAL OFFICE	36,812,544	35,918,354	45,835,345	5.4%	36,812,544	48,401,163.3	5.0%	131.5%	105.6%
T OT AL	597,702,805	723,932,258	852,139,963	100.0%	895,800,000	963,700,000.0	100.0%	107.6%	113.1%

Table No. 6: Executed and planned revenues by year grouped by Regional Directorates, MTD and LTD

Source: MF-Treasury / TAK-Information Technology

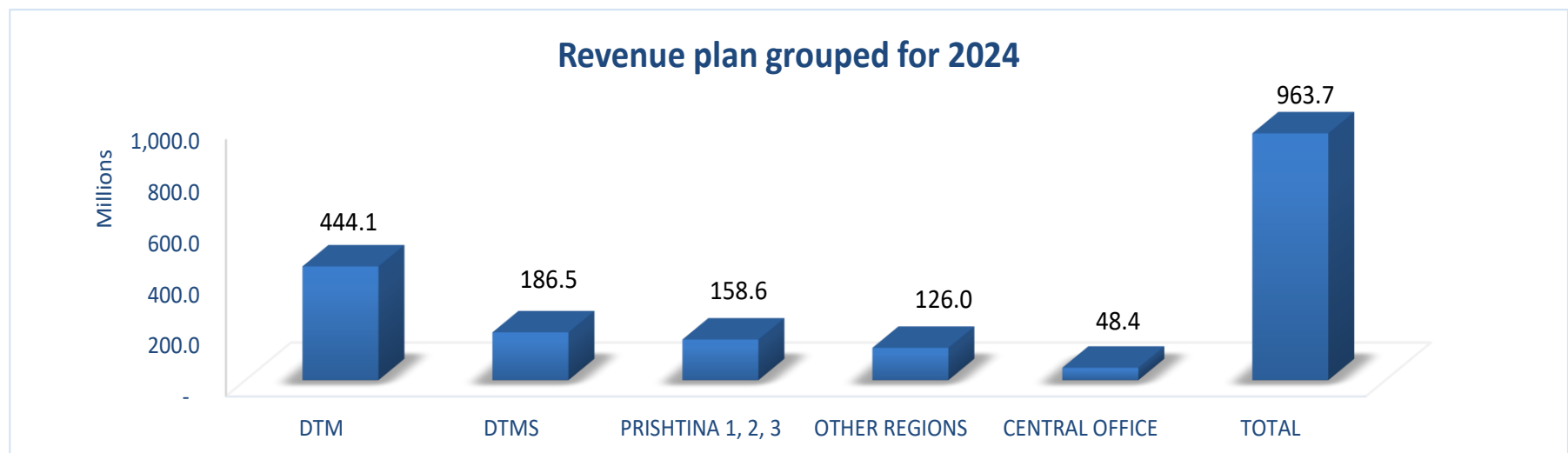


Chart 1: Graphic presentation of planned revenues grouped by Regional Directorates, MTD and LTD

Audit plan for 2024 and execution for 2023

Regions	No. of con. insp. Regions	No. of insp. in LTD and MTD	Total no. of con. insp.	No. of con. 2024 for inspector of con. teams.	No. of con.2024 for LTD and MTD inspectors	Con. plan. 2024 for con. teams.	Con plan. 2024 for LTD and MTD	Total con plan. 2024	% of participation in the total realisation plan 2024	Total con plan. 2023	Total plan realisation in 2023	% of participation in the total plan realisation 2023	Comparison Plan 2024/ Plan 2023	Plan 2024/ Realization 2023
1	2	3	4=(2+3)	5	6	7=2*5	8=3*6	9=(7+8)	10=9/Σ	11	12	13=12/Σ	14=9/11	15=9/12
LTD	0	26	26	0	8	0	208	208	9%	224	204	9%	93%	102%
MTD	0	40	40	0	10	0	400	400	16%	360	267	12%	111%	150%
Pristina 1	27	0	27	13	0	351	0	351	14%	390	240	11%	90%	146%
Pristina 2	16	0	16	13	0	208	0	208	9%	221	188	9%	94%	111%
Pristina 3	18	0	18	13	0	234	0	234	10%	260	235	11%	90%	100%
Mitrovica	8	0	8	13	0	104	0	104	4%	130	96	4%	80%	108%
Peja	15	0	15	13	0	195	0	195	8%	143	160	7%	136%	122%
Prizren 1	10	0	10	13	0	130	0	130	5%	130	153	7%	100%	85%
Prizren 2	10	0	10	13	0	130	0	130	5%	117	130	6%	111%	100%
Ferizaj	13	0	13	13	0	169	0	169	7%	169	163	8%	100%	104%
Gjilan	19	0	19	13	0	247	0	247	10%	260	253	12%	95%	98%
Gjakova	4	0	4	13	0	52	0	52	2%	52	60	3%	100%	87%
TOTAL	140	66	206	13	-	1820	608	2428	100%	2456	2149	100%	99%	113%

Table No. 7: Audit plan for 2024

Data source: TAK, VKME

The total audit plan for 2024 compared to the audit plan for 2023 has increased by 1.1%, while compared to the execution for 2023, it has increased by 13.0%.

The distribution of the number of these audits is planned based on the number of inspectors in each region. Compared to the previous year, the number of checks per inspector remains the same.

Regular Audit Plan for 2024

Regions	No. of con. insp. Regions	No. of insp. in LTD and MT D	Total no. of con. insp.	No. of con. 2024 for inspector of con. teams.	No. of con.2024 for LTD and MT D inspectors	Con. plan. 2024 for con. teams.	Con plan. 2024 for LTD and MT D	Total con plan. 2024	% of participation in the total realisation plan 2024
1	2	3	4=(2+3)	5	6	7=2*5	8=3*6	9=(7+8)	10=9/Σ
LTD	0	26	26	0	5	0	130	130	8%
MTD	0	40	40	0	7	0	280	280	17%
Prishtina 1	27	0	27	9	0	243	0	243	15%
Prishtina 2	16	0	16	9	0	144	0	144	9%
Prishtina 3	18	0	18	9	0	162	0	162	10%
Mitrovica	8	0	8	9	0	72	0	72	4%
Peja	15	0	15	9	0	135	0	135	8%
Prizren 1	10	0	10	9	0	90	0	90	5%
Prizren 2	10	0	10	9	0	90	0	90	5%
Ferizaj	13	0	13	9	0	117	0	117	7%
Gjilan	19	0	19	9	0	171	0	171	10%
Gjakova	4	0	4	9	0	36	0	36	2%
TOTAL	140	66	206	9	-	1260	410	1670	100%

Table No. 8: Regular audit plan for 2024

Data source: TAK, VKME

CV audit plan for 2024

Regions	No. of con. insp. Regions	No. of insp. in LTD and MTD	Total no. of con. insp.	No. of con. 2024 for inspector of con. teams.	No. of con. 2024 for LTD and MTD inspectors	Con. plan. 2024 for con. teams.	Con plan. 2024 for LTD and MTD	Total con plan. 2024	% of participation in the total realisation plan 2024
1	2	3	4=(2+3)	5	6	7=2*5	8=3*6	9=(7+8)	10=9/Σ
LTD	0	26	26	0	3	0	78	78	10%
MTD	0	40	40	0	3	0	120	120	16%
Prishtina 1	27	0	27	4	0	108	0	108	14%
Prishtina 2	16	0	16	4	0	64	0	64	8%
Prishtina 3	18	0	18	4	0	72	0	72	9%
Mitrovica	8	0	8	4	0	32	0	32	4%
Peja	15	0	15	4	0	60	0	60	8%
Prizren 1	10	0	10	4	0	40	0	40	5%
Prizren 2	10	0	10	4	0	40	0	40	5%
Ferizaj	13	0	13	4	0	52	0	52	7%
Gjilan	19	0	19	4	0	76	0	76	10%
Gjakova	4	0	4	4	0	16	0	16	2%
TOTAL	140	66	206	4	3	560	198	758	100%

Table No. 9: CV audit plan for 2024

Data source: TAK, VKME

Audit plan for 2024 by Months for Regional Directorates, MTD and LTD

Regions	January	February	March	April	May	June	July	August	September	October	November	December	Total
	1	2	3	4	5	6	7	8	9	10	11	12	Σ
LTD	5	14	24	16	17	19	13	10	24	25	20	21	208
MTD	9	27	47	30	33	37	23	19	47	48	40	40	400
Prishtina 1	7	23	42	26	29	32	20	17	42	42	36	35	351
Prishtina 2	4	14	25	16	17	19	12	10	24	25	22	20	208
Prishtina 3	6	16	27	17	19	22	13	12	27	29	23	23	234
Mitrovica	3	7	12	7	9	10	6	5	12	13	10	10	104
Peja	4	13	23	14	16	18	12	10	23	23	20	19	195
Prizren 1	3	9	16	10	10	11	7	6	16	16	13	13	130
Prizren 2	3	9	16	10	10	11	7	6	16	16	13	13	130
Ferizaj	4	12	20	13	14	16	10	8	19	20	17	16	169
Gjilan	6	16	29	19	20	23	14	12	29	30	25	24	247
Gjakova	1	3	5	4	5	4	3	3	6	6	6	6	52
TOTAL	55	163	286	182	199	222	140	118	285	293	245	240	2,428

Table No. 10: Audit plan for 2024 by Months for Regional Directorates, MTD and LTD

Data source: TAK, VKME

Regular Audit Plan for 2024 by Months for Regional Directorates, MTD and LTD

Regions	January	February	March	APRIL	May	JUNE	July	August	September	October	November	December	Total
	1	2	3	4	5	6	7	8	9	10	11	12	Σ
LTD	3	9	15	10	11	12	8	6	15	16	12	13	130
MTD	6	19	33	21	23	26	16	13	33	34	28	28	280
Prishtina 1	5	16	29	18	20	22	14	12	29	29	25	24	243
Prishtina 2	3	10	17	11	12	13	8	7	17	17	15	14	144
Prishtina 3	4	11	19	12	13	15	9	8	19	20	16	16	162
Mitrovica	2	5	8	5	6	7	4	4	8	9	7	7	72
Peja	3	9	16	10	11	12	8	7	16	16	14	13	135
Prizren 1	2	6	11	7	7	8	5	4	11	11	9	9	90
Prizren 2	2	6	11	7	7	8	5	4	11	11	9	9	90
Ferizaj	3	8	14	9	10	11	7	5	13	14	12	11	117
Gjilan	4	11	20	13	14	16	10	8	20	21	17	17	171
Gjakova	1	2	4	3	3	3	2	2	4	4	4	4	36
TOTAL	38	112	197	126	137	153	96	80	196	202	168	165	1670

Table No. 11: Regular Audit Plan for 2024 by Months for Regional Directorates, MTD and LTD

Data source: TAK, VKME

The CV audit plan for 2024 by Months for the Regional Directorates, MTD and LTD

Regions	January	February	March	APRIL	May	JUNE	July	August	September	October	November	December	Total
	1	2	3	4	5	6	7	8	9	10	11	12	Σ
LTD	2	5	9	6	6	7	5	4	9	9	8	8	78
MTD	3	8	14	9	10	11	7	6	14	14	12	12	120
Prishtina 1	2	7	13	8	9	10	6	5	13	13	11	11	108
Prishtina 2	1	4	8	5	5	6	4	3	7	8	7	6	64
Prishtina 3	2	5	8	5	6	7	4	4	8	9	7	7	72
Mitrovica	1	2	4	2	3	3	2	1	4	4	3	3	32
Peja	1	4	7	4	5	6	4	3	7	7	6	6	60
Prizren 1	1	3	5	3	3	3	2	2	5	5	4	4	40
Prizren 2	1	3	5	3	3	3	2	2	5	5	4	4	40
Ferizaj	1	4	6	4	4	5	3	3	6	6	5	5	52
Gjilan	2	5	9	6	6	7	4	4	9	9	8	7	76
Gjakova	-	1	1	1	2	1	1	1	2	2	2	2	16
TOTAL	17	51	89	56	62	69	44	38	89	91	77	75	758

Table No. 12: The CV audit plan for 2024 by Months for the Regional Directorates, MTD and LTD

Data source: TAK, VKME

Compliance audit plan for 2024 and execution for 2023

Regions	No. of insp. of LTDs and MTDs	No. of insp. of AT Regions	No. of insp. of Compliance Audits	Total No. of Inspectors	No. of Compl. Audits per insp. of Compl. Audits	Plan of Compl. Audits per insp. of Compl. Audits	Total Plan of compliance audits for 2024	Plan of visits 2023	Visits carried out 2023	Comparison Plan 2024/Plan 2023	Plan 2024/Realization 2023
0	1	2	3	4=(1+2+3)	5	6=(4*5)	7=6	8	9	10=7/8	11=7/9
LTD	0	0	0	0	0	0	0	0	174	0%	0%
MTD	0	0	0	0	0	0	0	400	456	0%	0%
Prishtina 1	0	0	8	8	132	1056	1056	1188	1,301	89%	81%
Prishtina 2	0	0	10	10	132	1320	1320	1188	2,062	111%	64%
Prishtina 3	0	0	10	10	132	1320	1320	1320	2,012	100%	66%
Mitrovica	0	0	8	8	132	1056	1056	1056	1,071	100%	99%
Peja	0	0	5	5	132	660	660	660	913	100%	72%
Prizren 1	0	0	4	4	132	528	528	660	756	80%	70%
Prizren 2	0	0	5	5	132	660	660	528	546	125%	121%
Ferizaj	0	0	6	6	132	792	792	792	1,041	100%	76%
Gjilan	0	0	6	6	132	792	792	792	800	100%	99%
Gjakova	0	0	2	2	132	264	264	264	325	100%	81%
Total	0	0	64	64	-	8448	8448	8848	11,457	95%	74%

Table No. 13: Total plan of compliance audits by number of inspectors

Data source: TAK, VKME

- The plan of compliance audits 2024 compared to the visit plan for 2023 is lower by 5%, while compared to the execution of 2023 it is lower by 26%.
- The distribution of the number of these visits is planned based on the number of inspectors in each region.

Plan of compliance audits for 2024 by Months for the Regional Directorates, MTD and LTD

Regions	January	February	March	April	May	June	July	August	September	October	November	December	Total
	1	2	3	4	5	6	7	8	9	10	11	12	Σ
DLT	-	-	-	-	-	-	-	-	-	-	-	-	-
DMT	-	-	-	-	-	-	-	-	-	-	-	-	-
Prishtina 1	23	70	124	78	88	96	62	51	124	128	107	105	1,056
Prishtina 2	29	88	155	98	110	120	77	64	154	160	134	131	1,320
Prishtina 3	29	88	155	98	110	120	77	64	155	160	134	130	1,320
Mitrovica	23	70	124	78	88	96	62	51	124	128	107	105	1,056
Peja	15	44	77	49	55	60	39	32	77	80	67	65	660
Prizren 1	12	35	62	39	44	48	31	25	62	64	54	52	528
Prizren 2	15	44	77	49	55	60	39	32	77	80	67	65	660
Ferizaj	18	53	93	59	66	72	46	38	93	96	80	78	792
Gjilan	18	53	93	59	66	72	46	38	93	96	80	78	792
Gjakova	6	17	31	20	22	24	15	13	31	32	27	26	264
Total	188	562	991	627	704	768	494	408	990	1,024	857	835	8,448

Table No. 14: 2024 plan of compliance audits by month and regional directorates

Data source: TAK, VKME

- The distribution of the number of these compliance audits is planned based on the number of inspectors in each region.
- Out of the total compliance audits, 90% of the compliance audits are planned for implementation in the 2023 Risk Treatment Plan, while the rest of the compliance audits are assigned by the Regions themselves based on the distribution table from the Risk Analysis as well as depending on the requirements.

Audit distribution plan 2024

Audits opened by ROD/LTD 10%		RISK-BASED AUDITS												
		70% of audits proposed by Risk Management												
Audits opened by ROD/LTD	Refund audits (category A, B) 15%	Audits on request from third parties 5%	Audits by joint teams TAK-KC 5%	Random audits 5%	Sectoral/group coverage				= 100%					
					Construction sector 15%	Accommodation and Food Service sector 15%	Informal employment 1%	Non-filers 1%		Wholesale and retail trade 20%	VAT crediting 20%	Non-filing of income in PIT 10%	Rich people 1%	Other sectors 17%
					Sizes of taxpayers					= 100%				
					Micro 10%	Small 15%	Medium 30%	Large & LTD 45%						
					Types of audits					= 100%				
Monthly audits 25%	Annual audits 45%	Long audits 30%												

Table No. 15: Audit distribution plan for 2024
Source: Risk Management Division

Of the total number of audits, 90% are planned for implementation in the 2024 Risk Management Plan, while the rest of the visits will be assigned by the Regions themselves based on the distribution table from the Risk Analysis as well as depending on the demand.

2024 Compliance Audit Distribution Plan

Compliance audits 20% by ROD/LTD	RISK-BASED COMPLIANCE AUDITS 80%									
	Sectoral/group coverage									
Compliance audits 20% by	Construction sector 6%	Accommodation and Food Service sector 10%	Informal employment 15%	Non-filers 10%	Wholesale and retail trade 6%	VAT crediting 6%	Non-filing of income in PIT 10%	Rich people 2%	Other sectors 35%	= 100%
	Sizes of taxpayers									
	Micro 5%		Small 10%		Medium 35%			Large & LTD 50%		= 100%
	Types of compliance audits									
	Reliability of documentation 20%	Non-issuance of fiscal coupons	Before audit 10%	Registration of goods (stocks) 15%	Refund 10%	Compliance audits with the police and other institutions 25%				= 100%

Table No. 16: 2024 Compliance Audit Distribution Plan
Source: Risk Management Division

Of the total compliance audits, 80% of the visits are planned for implementation in the Risk Treatment Plan 2023, while the rest of the visits are assigned by the Regions themselves based on the distribution table from the Risk Analysis as well as depending on the demand.

Mandatory Collection Plan for 2024

The Department of Debt Collection Management (DDCM) is a well-organized TAK structure that handles the collection of tax debt with integrity and competence, focusing on legal procedures and serving with technological innovation, in such a manner that enables the impeccable achievement of TAK strategic objectives in reducing the percentage of the debt stock share in the total revenue within one year achieved by taxes.

For the purpose of ensuring focus on our mission, we rely on the Tax Debt Reduction Plan for the January-December 2024 period.

The planning process of debt stock reducing is part of the TAK strategic plan for the 2022-2026 period, which aims to bring balance to TAK, in the collection of debt in relation to the revenues collected according to foreseen estimates, and in order to achieve this goal, we must be efficient in providing services to taxpayers and handling debts according to the foreseen legal and organizational procedures.

Tax collectors must perform in accordance with the foreseen legal procedures and other TAK documents such as TAK's Strategic Plan and DDMC's operational plan related to debt collection.

Tax debt reduction plan for 2024

The Department for the Management of Debt Collection, as a new organizational structure consolidated into a single center, will cultivate an environment that promotes the improvement of performance in work processes, which are performed within the Divisions with specific tasks the basic purpose of which is repayment of tax liabilities. This structure should be understood as a balanced organizational innovation in debt management, debt collection and the provision of efficient services to taxpayers as an important component of cooperation between TAK and taxpayers.

Separate actions in the performance of work should result in meticulous legal and ethical behavior and should be viewed from the perspective of closing the process in handling the case within the framework of responsibilities within the Division.

The Department for the Management of Debt Collection (DMDC) should ensure that TAK's expectations are exceeded in debt handling, debt collection, implementation of all procedures and provision of better services to taxpayers.

Therefore, in order to achieve these objectives, it is necessary to have an action plan that ensures success in reducing tax debt, set for 2024.

Therefore, in order to achieve the planned objectives, the factors that may jeopardize the success of a project or the achievement of a goal (in this case the collection of tax debt) must be identified and evaluated. This identification of risk factors in debt collection also helps us to determine preventive measures to reduce the probability of these factors (non-payment) that may occur and to identify countermeasures to successfully deal with these debt payment restrictions.

Plan for the Collection of Tax Debts and Pension Contributions for 2024

Month	Debt 1	Following increase 2	Payment-collection 3	Debt cancellation 4	Stock status 5=(1+2)-3-4	Reduction of debt stock 2024 6=(5-1)
January	528,743,330	19,952,484	17,785,177	-	530,910,637	2,167,307
February	530,910,637	17,576,653	16,754,644	6,819,795	524,912,851	(5,997,786)
March	524,912,851	35,728,558	20,061,490	6,819,795	533,760,125	8,847,273
April	533,760,125	19,727,027	21,324,557	6,819,795	525,342,801	(8,417,324)
May	525,342,801	18,658,027	25,782,377	6,819,795	511,398,656	(13,944,145)
June	511,398,656	30,115,991	17,379,427	6,819,795	517,315,425	5,916,769
July	517,315,425	16,840,152	22,249,235	6,823,329	505,083,013	(12,232,412)
August	505,083,013	16,722,915	23,255,380	6,819,795	491,730,753	(13,352,260)
September	491,730,753	18,255,826	22,124,409	6,819,795	481,042,375	(10,688,377)
October	481,042,375	23,721,796	20,910,139	6,819,795	477,034,238	(4,008,138)
November	477,034,238	20,026,278	18,530,318	6,819,795	471,710,403	(5,323,835)
December	471,710,403	23,520,532	21,450,000	-	473,780,935	2,070,532
Total		260,846,237	247,607,152	68,201,480		(54,962,395)

Table No. 17: Debt handling and collection plan for 2024

From the data related to the payments made in 2023 and the trend of new debts created in 2023¹, it ensures that in 2024 TAK's objective is to collect €247,607,152. With this collection, the debt stock under the circumstances of the increase in new debt amounts to €260.8 million. Debt stock decreases by 10.4%.

¹ General Reports - Analysis of debts - Report 28.3 Debts created by dates _January-December 2023

Debt collection plan for 2024

- Tax Debt Collection Planning for 2024
- Pension Contribution Debt Collection Planning Debts for 2024

Month	Tax debt collection plan	Pension contributions collection plan	Total of 2024 Plan of pension contributions and tax collection
	1	2	3=1+2
January	14,282,728	3,502,448	17,785,177
February	13,557,540	3,197,104	16,754,644
March	16,067,188	3,994,302	20,061,490
April	18,573,172	2,751,385	21,324,557
May	21,648,856	4,133,522	25,782,377
June	13,876,607	3,502,820	17,379,427
July	18,864,608	3,384,627	22,249,235
August	19,184,049	4,071,331	23,255,380
September	17,907,711	4,216,698	22,124,409
October	17,402,484	3,507,655	20,910,139
November	14,630,989	3,899,329	18,530,318
December	17,550,000	3,900,000	21,450,000
Total	203,545,931	44,061,221	247,607,152

Table No. 18: Plan for the Collection of Tax Debt and Pension Contributions for 2024

In 2024, it is planned to collect 247,607,152 €², of which tax debts in the amount of 203,545,931 €, while Pension Contributions in the amount of 44,061,221 €.

The debt collection plan for 2024 compared to the collection plan for 2023 has increased by 16.4%, while compared to the realization (collection) of the debt in 2023 it has increased by 30%.

² The tax and Pension Contributions debt collection plan for 2024 is determined based on the execution (collection) of the 2023 debt increased by 30%

Old Debt Cancellation Plan

Month	LTD	MTD	PRISHTINA 1	PRISHTINA 2	PRISHTINA 3	GJILAN	FERIZAJ	PRIZREN 1	PRIZREN 2	PEJA	GJAKOVA	MITROVICA	DEBT CANCELLATION PLAN
January													-
February		172,079	1,687,623	830,971	1,188,806	553,020	645,506	401,817	321,512	448,856	178,154	391,451	6,819,795
March		172,079	1,687,623	830,971	1,188,806	553,020	645,506	401,817	321,512	448,856	178,154	391,451	6,819,795
April		172,079	1,687,623	830,971	1,188,806	553,020	645,506	401,817	321,512	448,856	178,154	391,451	6,819,795
May		172,079	1,687,623	830,971	1,188,806	553,020	645,506	401,817	321,512	448,856	178,154	391,451	6,819,795
June		172,079	1,687,623	830,971	1,188,806	553,020	645,506	401,817	321,512	448,856	178,154	391,451	6,819,795
July	3,535	172,079	1,687,623	830,971	1,188,806	553,020	645,506	401,817	321,512	448,856	178,154	391,451	6,823,329
August		172,079	1,687,623	830,971	1,188,806	553,020	645,506	401,817	321,512	448,856	178,154	391,451	6,819,795
September		172,079	1,687,623	830,971	1,188,806	553,020	645,506	401,817	321,512	448,856	178,154	391,451	6,819,795
October		172,079	1,687,623	830,971	1,188,806	553,020	645,506	401,817	321,512	448,856	178,154	391,451	6,819,795
November		172,079	1,687,623	830,971	1,188,806	553,020	645,506	401,817	321,512	448,856	178,154	391,451	6,819,795
December													-
Plan 2024	3,535	1,720,786	16,876,232	8,309,707	11,888,056	5,530,197	6,455,061	4,018,174	3,215,125	4,488,562	1,781,536	3,914,510	68,201,480
Total	7,069	3,441,572	33,752,464	16,619,414	23,776,113	11,060,394	12,910,122	8,036,348	6,430,249	8,977,124	3,563,073	7,829,020	136,402,961

Table No. 19: Debt Cancellation Plan by region

As of 27.12.2023, the debt that cannot be collected as it has become old as a result of expiration of the collection time, in accordance with Article 33 of Law No. 03/L-222 on Tax Administration and Procedures, is in the amount of €136,402,961.

In 2024, it is planned that 90.7% of this debt, in the amount of €97.382.152,03, be cancelled in accordance with the foreseen legal procedures.

Planned Budget for 2024

Categories of expenditures	Budget 2023	Budget 2024	%	Budget expenditures 2023	Comparison
1	2	3	4=3/total	5	6=3/2
WAGES AND SALARIES	8,024,226	8,251,341	52.7%	8,148,595	102.8%
GOODS AND SERVICES	3,988,584	3,796,616	24.3%	3,396,336	95.2%
UTILITIES	361,696	361,696	2.3%	150,142	100.0%
SUBSIDIES - TRANSF.	40,000	40,000	0.3%	3,328	100.0%
CAPITAL EXPENDITURES	4,100,000	3,200,000	20.4%	327,675	78.0%
Total	16,514,506	15,649,653	100.0%	12,026,076	94.8%

Table No. 20: Planned Budget for 2024

Source: Budget Division

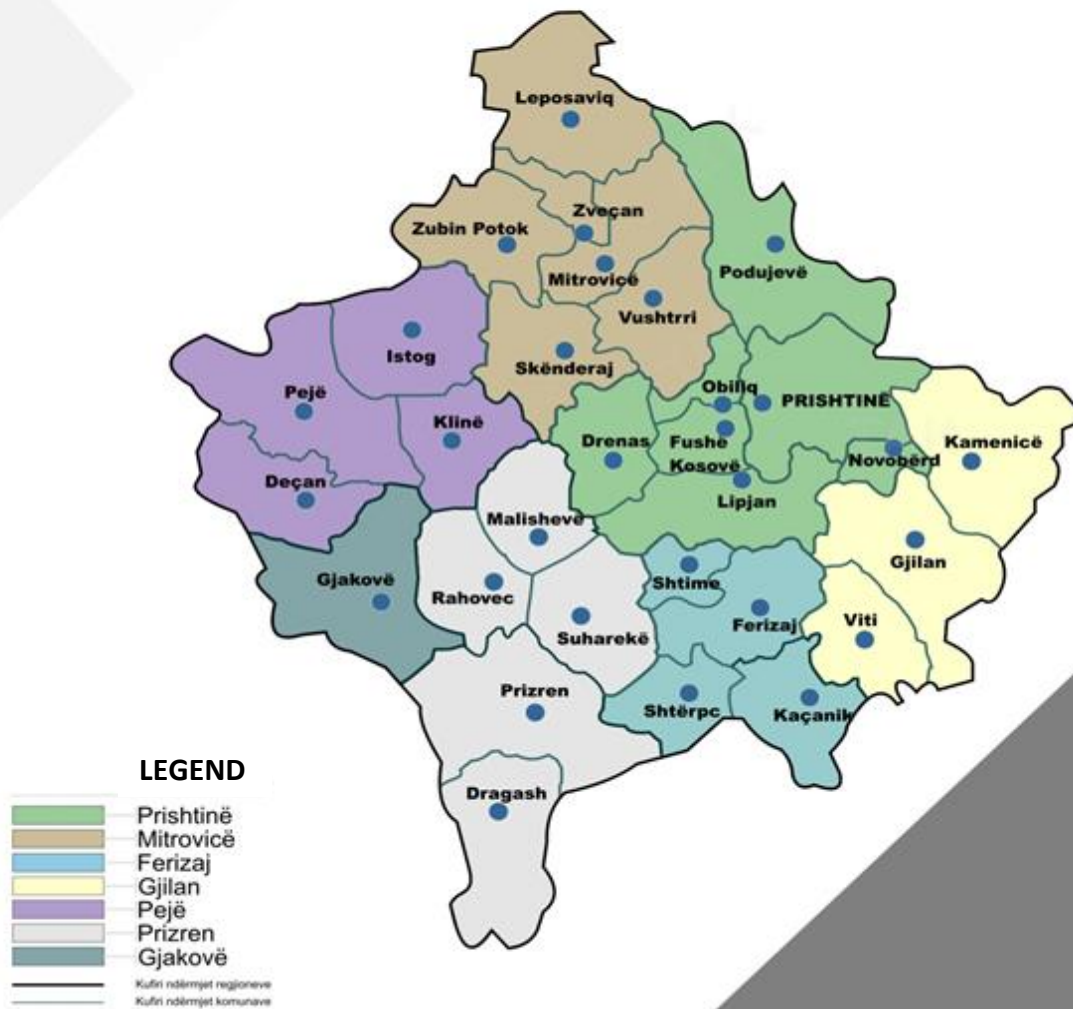
Projects for 2024

Capital Projects for 2024	Project value
12005 - New basic tax system	1,151,607
12617 - Software	90,000
18253 - Renovation of TAK facilities in Gjilan, Ferizaj, Prizren, Gjakova, Mitrovica, as well as the over-construction of the facility in the central office in Prishtina.	150,000
18261 - Capacity building and cyber security management	50,000
19106 - Purchase of cars for the needs of the Tax Administration of Kosovo	1,608,393
12605 - IT equipment supply	50,000
19088 - Security Camera System - TAK	50,000
19104 - System for management of entry and exit - TAK	50,000
Total	3,200,000

Table No. 21: Main projects foreseen for 2024

Source: Budget Division

TERRITORIAL ORGANIZATION OF TAK



Address: At the junction of the streets Bill Clinton & Dëshmoret e Kombit, 10000 Prishtina, Kosovo
Tel & Fax: +381 (0)38 200 250 12 & 200 250 07
E-mail: info@atk-ks.org; Web: www.atk-ks.org