

Republika e Kosovës - Republika Kosova - Republic of Kosovo Qeveria - Vlada - Government Ministria e Financave, Punës dhe Transfereve - Ministarstvo Finansija, Rada i Transfera -Ministry of Finance, Labour and Transfers Administrata Tatimore e Kosovës - Poreska Administracija Kosovo -Tax Administration of Kosovo





CODE OF ETHICS AND CONDUCT FOR OFFICIALS OF TAX ADMINISTRATION OF KOSOVO

Tax Administration of Kosovo,

Pursuant to point 1.14, paragraph 1 of Article 48 and Article 67 of Law No. 08/L-257 on the Administration of Tax Procedures, with the legal powers vested according to Article 23 of the Law No. 06/L-113 on Organization and Functioning of State Administration and Independent Agencies, the Director General of Tax Administration of Kosovo, approves:

CODE OF ETHICS AND CONDUCT FOR OFFICIALS OF TAX ADMINISTRATION OF KOSOVO

INTRODUCTION

The trust of the public in the Tax Administration of Kosovo (hereinafter "the TAK") is an essential value in accomplishing the mission of TAK. This mission can be successful and maintained only when all public contacts reflect high ethical standards, as well as the staff is committed to perform conscientiously, ethically and professionally.

The Code of Ethics and Conduct is a set of rights, obligations and rules of conduct that every official of TAK must adhere to when discharging his/her function in relation to colleagues and to any external person.

TAK officials, when discharging their functions and duties, must reflect professional commitment, high standards of honesty and adequate observance of legal and sub-legal acts, in order to maintain and strengthen the taxpayers/public trust.

Our mission cannot be accomplished without a dedicated and well-trained workforce. We recognize the fact that the success of the Tax Administration of Kosovo is largely dependent on the commitment of the TAK workforce.

The Code of Ethics and Conduct for TAK officials is drafted based on the assumption that:

- a) When all officials are aware of the ethical standards in TAK, they are more likely to understand things that are done wrong;
- b) When all officials clearly know the ethical standards in TAK, they have the opportunity to become co-participants in the prevention of negative phenomena; and
- c) This Code will inform citizens/taxpayers about the obligations that TAK officials have in order to protect the public interest, as well as motivate citizens to become part of the protection of TAK's integrity.

We believe that an effective Code of Conduct allows our employees to test their actions against defined, expected standards and to use good judgment on everything they do.

Article 1 Purpose

- 1. The Code of Ethics and Conduct aims to define the principles and rules of ethics, of the professional conduct of TAK officials, in order to guarantee that ethical standards, high professional integrity, impartiality and independence are observed in the discharge of public function, with purpose of maintaining and increasing the public trust.
- 2. The Code of Ethics and Conduct aims to promote ethical relations for TAK officials, creating a straight line of communication and conduct, during and outside the exercise of functional powers and duties in accordance with legal and sub-legal acts.
- 3. The Code of Ethics and Conduct aims to inform the public about the conduct and responsibilities of TAK officials when discharging their public function, as well as to encourage citizens to report the bad conduct of TAK officials.

Article 2 Scope

- 1. The provisions of this Code shall be mandatory for all TAK officials, regardless of the position and hierarchical level in its Organizational Structure, unless otherwise provided by other legal provisions in force.
- 2. In addition to TAK officials, the provisions of this Code shall also be mandatory for:
 - Employees and other persons who work in TAK according to the contracts they
 have signed TAK for the specific fulfilment of a service, including experts who are
 contracted by the institution and provide certain services (agreement for special
 services); and
 - b) The interns who hold the internship in TAK.
- 3. For the purposes of this Code, the term "TAK officials" shall mean tax officials and administrative employees according to Article 67 of Law No. 08/L-257 on the Administration of Tax Procedures.

Article 4 Key principles

Employees, while performing their duties, shall be obliged to adhere to these basic principles while employed with TAK:

- 1. Legality TAK officials shall perform all duties based on the Constitution, applicable international instruments, as well as legislation in force;
- Integrity TAK officials shall not place themselves under any financial or other
 obligation to outside individuals or organizations that may seek to influence in the
 performance of their official duties, they must manage their income and they should
 not get into debt without being able to pay the instalments;
- 3. *Objectivity* TAK officials must treat taxpayers with respect, taking into account their rights and obligations in accordance with the law. All taxpayers must be treated equally by preventing any discriminatory attitude;
- Accountability TAK officials shall be held accountable for their decisions and actions to the public and must be ready for any type of scrutiny that is appropriate for their office;
- 5. Avoiding conflict of interest TAK officials shall not allow their private interests to conflict with their official position. TAK officials shall be obliged to avoid any circumstance in which they have a private interest, which affects, may affect or appears to affect the impartiality and objectivity of their official duties. TAK officials, in order to avoid conflict of interest, shall be obliged to comply with the provisions of the Internal Regulation for the Determination of Rules and Procedures for the Prevention of Conflict of Interest in the Tax Administration of Kosovo;
- 6. **Confidentiality** TAK officials, who have access to the personal and confidential data of taxpayers or other information that is considered confidential, must use them only if they are needed for the performance of official work duties;
- 7. *Honesty* TAK officials shall be obliged to declare any private interests related to their public duties and take steps to resolve any conflicts that arise in a way that protects public interests;
- 8. Leadership TAK officials in management positions must promote and support these principles with leadership and examples in everything they do during their employment.

Article 5 Personal responsibility

- 1. In order to serve the public interest, TAK and its employees must maintain the trust of the public that they serve. In order to achieve such a goal, employees must behave professionally and diplomatically in their official relations with the public, as well as their officials/colleagues.
- 2. Conducts contradictory with these rules, relevant acts or regulations, shall have a direct impact on the TAK official's position, official duties, and the official may be subject to certain disciplinary actions at TAK.
- 3. The absence of specific rules that are related to the actions of TAK officials during the performance of their official duties in TAK shall not mean that such an action is not observed, or is not subject to disciplinary measures.
- 4. It is the fundamental obligation of every official to become familiar with the content of this Code, to adhere it, and if necessary, to request the necessary information from his/her leader.
- 5. TAK officials must not intentionally submit false verbal or written statements regarding official interests when required by the relevant authority. All employees shall have a personal obligation to report to the appropriate authority at all times the actual or suspected violations of the Code of Ethics and Conduct in the appropriate way without exception. The failure to report the actual or suspected violations may result in disciplinary action up to the possibility of termination of employment.
- 6. TAK officials, who in good faith report to their responsible persons in TAK, must be protected from any discriminatory action against them.
- 7. Supervisors shall be responsible to monitor and report all information on actual or suspected violations of this Code to Professional Standards.
- 8. Direct supervisors must be aware that they must be personally accountable if irregularities occur in their areas of responsibility, if they have not taken the necessary measures against the foreseeable risk of any violation of the Code of Conduct.

Article 6 Compliance with the law

1. The TAK official shall perform his/her duties and act professionally, impartially, without discrimination, on time, with no personal interest and in accordance with the legislation in force, as well as in accordance with the rules defined in this Code.

- 2. In cases where the TAK official suspects that the supervisor's order is unlawful, he/she must take the following actions:
 - 2.1 Immediately inform the supervisor of the person who gave the order and request written confirmation from the supervisor of the person who gave the order;
 - 2.2 It is obliged to comply with the order confirmed in writing, according to paragraph 2.1 of this Article, unless its implementation constitutes a criminal offense.
- TAK official may not provide official documents or any evidence related to his/her employment or his/her official duties to any person, official, or other body without prior authorization from TAK.
- 4. TAK official who committed violations, which in particular include: prohibited narcotics, fraud, seeking or accepting bribes, or illegal transportation of goods or any dishonest action, shall be subject to disciplinary measures, regardless of any punishment implemented as a result of criminal actions, up to the possibility of termination of his/her employment.
- 5. As soon as the official is subject to criminal prosecution-indictment or proposed indictment in connection with the official duty, he/she must notify the supervisor or PSD.

Article 7 The conduct of TAK officials towards citizens and taxpayers

- 1. TAK officials, while performing their official duties, shall be obliged to present their identification card and present themselves in a professional and correct manner when in contact with taxpayers.
- 2. TAK officials, while performing their official duties, especially the taxpayer service offices at TAK, shall take special care of the following categories: persons with disabilities, elderly persons and pregnant women.
- 3. TAK officials shall not have the right to recommend, i.e. suggest (either to any taxpayer or colleague) any accountant or any accounting company for work directly or indirectly related to TAK.
- 4. TAK officials may not engage in any activity or financial transaction with the taxpayer, or any of their representatives, that can be interpreted/understood as influencing the past, present or future performance of the employee's official duties, or the duties and any other TAK employee.
- 5. TAK officials, in case of danger from attacks or threats while performing their official duties, must take care of their own safety and safety of their colleagues by informing

the leader, as well as the competent security bodies.

- 6. TAK officials may not hold meetings with parties outside the TAK's official facilities to discuss the issue that is being officially handled, unless the purpose of such meeting is to perform an official duty and the direct supervisor is notified of this.
- 7. The leader may not meet the parties to the proceedings in person to discuss the issue being handled by his/her subordinate without the presence of the case official, unless the leader provides convincing evidence that the meeting is about issues of breach of the Code of Ethics by his/her subordinate.
- 8. Officials who are doing tax assessments, representations in court, handling cases in reimbursement, appeal or investigative procedures shall not have the right to communicate with the party or its representatives in social networks, phone applications or similar. They shall communicate only through official phone, official e-mail or official letters.
- 9. The official in any specific case may be relieved of responsibility under paragraph 8 if he/she submits a written request to the direct supervisor and only after receiving the approval of the direct supervisor.

Article 8 Rejection of bribes, gifts and other favours

- 1. TAK officials may not seek, offer or give bribes or accept bribes, nor can they accept gifts or other favours contrary to the legislation in force.
- 2. TAK officials must not request or accept, neither for themselves nor for family members, gifts or other favours that are related to the performance of official duties, and which influence or may have a perceived influence on the performance of official duties.
- 3. TAK officials may accept protocol gifts, occasional gifts or gifts of a personal nature, which they must report according to the legislation in force.
- 4. In all cases and regardless of the value of the items received, TAK officials must notify the responsible official through the direct supervisor of all gifts and hospitality they have received.
- 5. Failure to report the offer or acceptance of a gift or hospitality shall constitute a disciplinary violation.
- 6. If TAK officials are approached by individuals or organizations with offers of rewards or prizes that are in any way related to the performance of official duties, then the officials shall seek advice from the PSD and shall wait for the opinion of the PSD regarding this issue.

- 7. TAK officials may accept, but not request, occasional gifts of a personal nature, such as: pens, simple pencils, notebooks, calendars and other items with symbolic value. However, they shall not use them to advertise goods and services to taxpayers on TAK properties.
- 8. TAK officials shall not donate material/monetary goods, gifts to their superiors, or any other official. Employees can make voluntary contributions (material goods), or donations in special occasions, such as: marriages, illnesses, and retirement, in accordance with the legislation in force.

Article 9 Prevention of conflict of interest and restricted actions

- The TAK official shall be obliged to implement all obligations and instructions provided by law and sub-legal acts to identify, report, prevent and avoid conflict of interest.
- The TAK official shall be obliged to adhere to all the principles of action and nonaction, rules and restrictions which are foreseen by the provisions of the Internal Regulation for the Determination of Rules and Procedures for the Prevention of Conflict of Interest in TAK.
- 3. The TAK official, while performing his/her duties and responsibilities, must act in defence of the public interest and shall have no right to put his/her private interest before the public interest.
- 4. In addition to working in TAK, the TAK official may be engaged in any other secondary work, but he/she must first obtain a permit from TAK for secondary work.
- 5. The direct supervisor, on the basis of the data at his/her disposal, must take the necessary measures to avoid appointing or electing a person to a position and engaging in certain tasks, in which a conflict of interest may arise or appear to arise or has arisen.
- 6. In case the TAK official has doubts or finds that a conflict of interest has arisen or may arise, he/she must be advised and inform the direct supervisor or PSD as soon as possible. During this time, the TAK official must suspend all actions related to this issue, until the relevant decision regarding the case is taken.

Article 10 Prohibition of political activities and trade union rights

1. With the exception of management levels, the tax official may be a member of a

- political party, but may not be a member of the central and municipal governing bodies of a political party.
- 2. Management levels (high, middle and low) shall not have the right to be members of political parties and may not be members of the central and municipal governing bodies of a political party.
- 3. TAK official must discharge his/her function in TAK, independently. His/her decision and activities may not have the character of discrimination or favouring taxpayers or citizens. TAK officials may not promise or use TAK's authority to favour or discriminate against any taxpayer in order to support or not support any political party or individual.
- 4. TAK officials must not participate in any political activity that may endanger or appear to endanger their impartiality in their work as TAK officials.
- 5. Management levels shall not have the right to participate in political activities and campaigns organized by political parties.
- 6. Officials shall not make inappropriate and deliberate political comments on issues related to operational activities in TAK.
- 7. TAK official may be a member or representative of the trade union, as defined by law.
- 8. Union strikes and protests shall be prohibited if they are against the law.

Article 11 Communication standards and transparency

- 1. Maintaining communication standards in TAK shall contribute to raising awareness and help foster quality, stable and long-term relationships inside and outside the institution. In order to adhere to these communication standards in general, TAK staff must:
 - 1.1 Communicate with respect, courtesy, integrity and professionalism at all times;
 - 1.2 Ensure that it treats all colleagues, taxpayers and other stakeholders equally and fairly at all times;
 - 1.3 Provide clear, helpful clarifications and advice at all times;
 - 1.4 Maintain appropriate confidentiality in accordance with applicable laws and TAK policies;
 - 1.5 Always provide information that is accurate, authorized and accessible to all appropriate persons.

- 2. TAK officials shall be obliged to undertake all actions to limit access to confidential information to unauthorized persons.
- 3. TAK officials must respect the legal obligations for the protection of confidential information, as well as the legal procedures for access to public documents.
- 4. Relations with the press and media shall be maintained through the Media Communication Division, which is responsible for communication with the public via official verbal and written announcements, as well as conferences to be organized as needed. Officials of this division shall not contact or communicate with the press without prior authorization from the Director General of TAK.
- 5. Every official in TAK, who is allowed to appear in the media, must first coordinate with the relevant division for the concept of what will present, and accurate data will be provided based on the request. Any excess of authorizations, expressing personal opinions that may harm the reputation of the institution shall be prohibited.
- 6. Even in cases where the TAK official has appeared in the media on issues outside the institution (private appearances), he/she shall not be allowed to disclose any information or talk about TAK's activities and its employees.
- 7. Officials must obtain permission from the Director General of TAK, before publishing any document letter, e-mail or article related to TAK.
- 8. TAK officials shall be prohibited from using the information, which derives as a result of their work at TAK, to deceive, discriminate or favour the taxpayer or the citizen, or try to benefit for themselves or for other people through information.

Article 12 Usage of TAK property and official services

- 1. TAK officials must not use TAK property for purposes that are not legitimate and authorized by the competent official.
- 2. TAK officials must not use TAK's property, resources, documents or instruments, including the use of official documents for any other needs, except those that have already been officially approved.
- 3. TAK officials must protect TAK's property, resources and instruments, as well as report their loss or damage.
- 4. TAK officials, while driving official vehicles, shall be careful to protect TAK's image with their conduct.
- 5. Specific rules shall apply regarding the use and maintenance of vehicles. These include:

- 5.1. officials must not drive official vehicles while under the influence of alcohol or any other intoxicating drink or narcotics;
- 5.2. unless special permission is granted, official vehicles must not be used to provide transportation to and from the official's residence;
- 5.3. no one may use official vehicles and may not transport things prohibited by law (drugs, weapons, or smuggled goods, etc.);
- 5.4. they should not transport private things that harm the reputation of TAK in an official vehicle:
- 5.5. the vehicle must be used clean and in good technical condition so as not to damage the image of TAK.
- 6. TAK officials must try their best to guarantee the security of computers in order not to allow unauthorized use of data, information and important records of authorized persons, as well as to use computers only for official purposes.
- 7. Within the restrictions of IT security rules and procedures, officials may use the Internet for private matters from time to time without interfering with the performance of official duties. TAK, for security purposes, shall reserve the right to supervise the use of computers, whether for official or private use. TAK officials may not use the photocopier and scanner for private purposes, unless they receive permission from their immediate supervisor.
- 8. TAK's mandate/credentials may only be used to show the authority of TAK officials during official duties.
- Telephone conversations: official telephones should not normally be used for private calls during working hours. However, officials may make private telephone calls at times, provided that the calls are not long and do not interfere with the conduct of official duties.
- 10. TAK officials shall not have the right to use the official e-mail address for private purposes, except when requested by the competent bodies.
- 11. TAK officials shall be prohibited from attempting to access another official's personal computer or account, unless adequate authorization exists.
- 12. TAK officials must adhere to the instructions and rules of the security policy when using the Internet or computer services.
- 13. The display of photographs, posters, logos, favouring businesses, signs of political parties, etc., which damage the image of TAK, or do not present neutrality shall be prohibited; therefore, the following shall not be allowed to be used when performing the official duties, in:
 - 13.1. TAK vehicles;
 - 13.2. TAK documents:
 - 13.3. TAK buildings and Office;
 - 13.4. TAK equipment.

Article 13 Conducts related to official activities

- 1. TAK officials shall be responsible for any public discredit (humiliation) that may occur as a result of their presentation on social networks or in public, and no actions that damage TAK's image shall be taken.
- TAK officials shall be expected to perform their duties conscientiously, respect the hierarchy and competent officials, and behave well with their colleagues in order to avoid disagreements and fights.
- 3. TAK officials shall not be influenced by their own interest or that of others in their professional judgment in carrying out the assigned tasks, but shall exercise the right and have confidence to rely on their skills and judgment.
- 4. For the most dignified presentation of the official and the institution he/she represents, a TAK official shall be prohibited from unacceptable behaviour that harms his/her image, such as the consumption of alcoholic beverages that affect the mental and emotional state while performing official duties.
- 5. TAK officials shall be prohibited from using or possessing narcotic substances, as well as carrying them.
- 6. Smoking inside TAK premises and TAK vehicles shall be prohibited.
- 7. The communication and conduct of TAK officials must be in line with the legislation in force.
- 8. TAK officials shall be prohibited from insulting or slandering colleagues or taxpayers. Likewise, the tone of voice and actions must be measured in order not to damage the image of TAK.
- TAK officials shall be expected to act in accordance with professional ethics, lawfully and in accordance with the circumstances where they work.
- 10. TAK official shall be obliged to attend the training on Code of Ethics and Conduct as nominated by the supervisor or assigned by the relevant Training Division.
- 11. TAK official shall be obliged to sign the Declaration of Acknowledgment and Acceptance of the TAK Rules of Conduct and any other declaration under oath, including the declaration for the keeping of confidential information.

Article 14 Working hours

1. TAK officials shall be obliged to comply with the working hours in accordance with the legislation in force and the internal administrative ordinance for the organization, supervision and measures for the failure of the staff of the Tax Administration of

Kosovo to comply with the working hours.

- 2. TAK officials must adhere to the specified work schedule, as well as be accurate when reporting for work and when returning from lunch break and other breaks.
- 3. For any leave from the workplace during the working hours, the tax official must obtain permission from the direct supervisor. A TAK official must record any entry-exit in the work attendance register.
- 4. TAK official may not give his/her card for recording, nor can he/she accept the card of another official to record it in the check-in/check-out system.
- 5. TAK officials may not use the regular working hours at TAK to carry out activities for secondary work.
- 6. For any non-appearance at work, TAK officials must notify the direct supervisor or his/her substitute.

Article 15 Dress and appearance of officials

- 1. The presentation and appearance of the TAK official during the performance of official duties must reflect a professional image so as not to damage the image of TAK. Public perception can be affected by the appearance of TAK officials; therefore, during the entire time of performing official duties, the appearance at work must comply with the duties and general standards set according to this Code.
- 2. TAK official, while performing official duties, must be pedant, clean and appear in such a way as to reflect a professional appearance in contact with the public.
- 3. The dress and appearance of officials must be serious, in order to represent the institution as decently as possible in accordance with the Dress Code.
- 4. Every TAK official shall be obliged to wear the card in a visible manner during the entire working hours.
- 5. An exception from paragraph 4 of this Article is that the card may not be worn when the personal safety of the TAK official may be endangered, or when the TAK official is not in direct contact with the party.
- 6. Placing logos on the personal clothing of TAK officials, signs of political parties, business logos, photographs and various posters and any other sign that may damage the image of TAK shall be prohibited.

Article 16 Data update by TAK officials

- 1. It is important that TAK officials update information, such as: phone numbers, marital status and emergency contacts. The same shall apply to other information that was declared during the application to work in the service or afterwards.
- 2. TAK officials must notify the Human Resources Division immediately of all changes in personal circumstances related to information that have been declared at the time of application to join the service or afterwards.
- 3. Failure to declare a change in circumstances may result in disciplinary action, if existing statements of particular importance are or become incorrect.

Article 17

Acceptance and consideration of complaints for violation of the rules of conduct

1. External complaints:

It is essential that the public has trust in the integrity of TAK and its employees. To ensure that this trust is achieved and maintained, complaints against the organization, service, or employees must be investigated thoroughly and objectively by the Professional Standards Division (PSD).

- 1.1 The Professional Standards Division (PSD) shall oversee all suspected or identified cases of violations of the Code of Ethics and Conduct and in most cases shall also be responsible for investigating the process;
- 1.2 Regional directors and other superiors may accept complaints addressed by citizens for violations of this Code;
- 1.3 All complaints addressed under paragraph 1 of this Article shall be reviewed by the PSD, and in the case of minor violations, they will be forwarded to the supervisors to be handled under paragraph 2 of Article 18 of this Code.

2. Internal complaints:

- 2.1 All TAK officials must immediately report to PSD all information that comes to their attention, which would indicate that any other official may have committed a crime, including the violation of any tax law. TAK officials must also report other violations of the Code of Ethics and Conduct, while minor violations according to paragraph 2 of Article 18 of this Code shall be reported to the direct supervisor.
- 2.2 The attempt to bribe TAK employees is a flagrant attack against the integrity of the Administration and its officials. In order to help TAK in maintaining the highest level of its integrity, TAK officials shall be sharp-witted and vigilant to such attempts (overtures), and take these actions in case of bribery attempts:
 - 2.2.1 Report this case immediately or as soon as possible to the PSD.
 - 2.2.2 Avoid unnecessary discussions about these matters with anyone.

Article 18 Sanctions for violation of this Code

- 1. The direct supervisor shall be responsible to check whether the official is adhering to the rules of this Code and if he/she identifies minor violations of this Code, he/she may impose disciplinary measures in accordance with the regulations in force.
- 2. Minor sudden violations of this Code, which did not cause any damage and can be handled by the supervisor, shall include:
 - 2.1. non-compliance with the dress code;
 - 2.2. non-compliance with regular working hours;
 - 2.3. non-compliance with traffic rules while driving an official vehicle.
 - 2.4. using the official phone for personal use and obstructing colleagues by phone during this time;
 - 2.5. not respecting the suggestions given by the leader;
 - 2.6. harsh tone of voice, sudden arguments that did not cause damage to the organization;
 - 2.7. inappropriate comments;
 - 2.8. neglecting to complete a task as a result of carelessness;
 - 2.9. placing without a specific purpose any sign or poster that damages the image of TAK:
 - 2.10. offending without a specific purpose;
 - 2.11. non-cooperation with a colleague for any case or activity;
 - 2.12. smoking during working hours in prohibited facilities;
 - 2.13. not signing the Code of Ethics and Conduct for TAK or other statements required to maintain confidentiality or that under oath;
 - 2.14. unjustified refusal to participate in the training on code of conduct and anticorruption training, and
 - 2.15. other violations which negligently damage the image of TAK, and are considered by the PSD or the Disciplinary Commission as minor violations of this Code.
- 3. All violations referred to in paragraph 2 of this Article, which, although they have been dealt with by the supervisor, but the official has repeated them, may be referred to the PSD for investigation.
- 4. All violations of this Code, which are not included in paragraph 2 of this Article, shall be investigated by the PSD.
- 5. Despite the acquittal of an official as not guilty by the Court, the PSD may handle the case and if evidence is found that the rules of this Code have been violated, disciplinary procedures shall be initiated.

Article 19

Supervision of the Code of Ethics and Conduct for Officials of Tax Administration of Kosovo

- 1. This Code shall be supervised by the Professional Standards Division.
- 2. Leaders shall be directly responsible for monitoring compliance with this Code by their staff.
- 3. Professional Standards Division shall be competent for giving advice regarding this Code and investigating serious violations of this Code.
- 4. The training office, in coordination with the PSD, shall be responsible for organizing training related to this Code.
- 5. Acceptance of the rules of this Code shall be a condition for employment with TAK, which rules are accepted by signature of the TAK official.

Article 20 Annex

Declaration of acceptance, reading and understanding of the Code of Ethics and Conduct for TAK officials.

Article 21 Repealing Provision

- 1. With the entry into force of this Code, the following shall be repealed:
 - 1.1. Code of Ethics and Conduct for the Tax Administration of Kosovo, approved on 06.12.2012;
 - 1.2. Code of Ethics of Communication in the Tax Administration of Kosovo approved with Protocol No. ZQ/09-06-1105, dated 16.03.2023.

Article 22 Entry into force

This Code shall enter into force on the date of signature by the Director General of TAK.

Date: 18 106 /2024

Ilir Murtezaj

Acting Director General of TAK



Republika e Kosovës - Republika Kosova - Republic of Kosovo Qeveria - Vlada - Government Ministria e Financave, Punës dhe Transfereve - Ministarstvo Finansija, Rada i Transfera -Ministry of Finance, Labour and Transfers Administrata Tatimore e Kosovës - Poreska Administracija Kosovo -Tax Administration of Kosovo



Declaration of acceptance, reading and understanding of the Code of Ethics and Conduct for TAK officials

I	declare that:			
(Write the full Name and Surname)				
I have accepted, read and understood the	Code of Ethic	s and Co	nduct fo	or TAI
Officials.				
Signature:	Date:/	/		
Proved by Direct Supervisor:				
Title		•		
Title:				
Signature:	Date:	/_	_/	