Administrata Tatimore e Kosovës
Poreska Administracija Kosova
Tax Administration of Kosovo

RISK TREATMENT PLAN

2025

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Contents

1. Executive Summary

This Risk Treatment Plan for the Tax Administration of Kosovo for 2025 has been drafted in full accordance with the Organisation for Economic Co-operation and Development (OECD) methodology for managing tax compliance risks. The aim of this plan is to provide a clear and structured framework for identifying, assessing, and managing risks that may affect the compliance of individuals and businesses with tax obligations, thereby ensuring that the tax administration is able to function efficiently and transparently.

The plan includes a comprehensive approach and strategy for risk management, with a particular focus on improving revenue collection, increasing trust in the tax administration and ensuring a fair and sustainable tax system. An important aspect of this plan is the integration of the OECD methodology, which aims to improve efficiency and compliance with international risk management standards.

In 2025, Kosovo's tax administration will face a number of challenges, including increasing awareness of tax obligations, managing advanced technology, and further developing electronic tax systems. One of the main challenges will be the integration of the digital economy into the tax system, which includes the increase in the number of online transactions and e-services that require more sophisticated supervision and management. This development will require rapid and efficient adaptation by the tax administration to address the potential risks of tax evasion and inaccurate declarations, which may increase with the increased use of digital platforms.

This plan aims to address these risks through a combination of PEST (Political, Economic, Social and Technological) and SWOT (Strengths, Weaknesses, Opportunities and Threats) analysis, providing a robust framework for meeting tax obligations in a rapidly evolving environment. The PEST analysis will include consideration of political, economic, social and technological factors that may impact risk management, while the SWOT analysis will help identify strengths and opportunities that can be leveraged to improve tax processes and address weaknesses and threats that may arise.

This plan, designed for 2025, is a detailed guide that includes addressing tax risks, measures to improve the tax management system, and capacity development for staff education and training. Once implemented, it will ensure that the tax administration can fulfill its obligations and contribute to increasing the credibility and transparency of Kosovo's tax system.

2. Introduction

The introduction to this Risk Treatment Plan for the Tax Administration of Kosovo for 2025 serves as an introduction to the purpose and main objectives of the document, while also setting out the context and importance of tax compliance risk management. This chapter provides an overview of the plan and highlights the key factors that help achieve its goals.

2.1 Purpose of the Plan

The main purpose of this plan is to provide a comprehensive and structured framework for identifying, assessing and managing risks that may affect the fulfillment of tax obligations by individuals and legal entities. Through this plan, the tax administration aims to improve the efficiency of tax collection, increase the transparency and credibility of the tax system, and ensure fair treatment of taxpayers.

This is an opportunity to integrate an improved approach to tax risk management, using the international methodology accepted by the OECD and linking it to Kosovo's specific needs and challenges. The plan is a key step in increasing public trust and strengthening the tax system.

2.2 Objectives of the Plan

The main objectives of this plan are:

1. **Risk Identification and Assessment:** Identify all potential risks associated with fulfilling tax obligations and assess them in terms of likelihood and impact.
2. **Development of Risk Management Strategies:** Create strategies and measures for effective risk management, including improving tax procedures and preventive measures.
3. **Improving the Use of Technology:** Enable greater use of technological and digital tools for tax collection and monitoring of tax obligations, reducing the possibility of human error and tax evasion.
4. **Raising Awareness and Education:** Develop and implement training and awareness programs for taxpayers and tax administration staff, in order to increase the level of compliance and reduce the level of errors and delays.
5. **Continuous Monitoring and Reporting:** Establish a continuous monitoring and reporting system to ensure that the measures taken are effective and to identify any potential changes that may require immediate adjustment.

2.3 Legal and Regulatory Context

This plan has been drafted in full compliance with the legal and regulatory framework of Kosovo, including the Law on Taxes and applicable tax procedures, and is in line with international risk management standards. It is also aligned with international best practices for tax risk management, based on the OECD methodology, which provides detailed guidance for assessing and managing tax risks in the tax administrations of member countries. An important part of this plan is the integration of possible changes in the law, which may occur during 2025, to ensure that the plan remains sustainable and updated with any new regulations that may be adopted. This also includes changes that may occur in international tax legislation and bilateral agreements that Kosovo may sign with other countries.

2.4 The Importance of Tax Risk Management

Managing tax compliance risks is a key aspect of the functioning of any tax administration. Tax-related risks, including evasion, errors in declarations, and delays in payments, can severely damage a country's economy and create a sense of unclarity and uncertainty for taxpayers.

Furthermore, effective risk management is necessary to ensure that the tax administration is able to collect revenue in a sustainable and fair manner. Through a systematic approach to identifying and addressing risks, the tax administration will be able to provide better services to taxpayers and create a climate of trust, which is fundamental to the efficient functioning of any tax system.

2.5 Risk Management Framework

This plan has been developed following the OECD Compliance Risk Management methodology and framework, which provides a clear and structured approach to managing tax compliance risks. The risk management framework includes several key steps, including:

- **Risk Identification**: The process of identifying potential risks that may affect the fulfillment of tax obligations, taking into account various environmental factors (political-economic, technological, etc.).
- **Risk Assessment**: Assessing the likelihood and impact of risks, to identify those that require immediate intervention.
- **Preparation of Risk Management Strategies**: Determining measures to reduce, transfer or manage risks.
- **Risk Monitoring and Reporting**: Determining the way to continuously monitor and evaluate the effectiveness of the measures taken.

3. Analysis of environmental factors

This chapter includes a detailed analysis of internal and external factors that affect the fulfillment of tax obligations, identifying risks and opportunities related to risk management for the tax administration of Kosovo. The analysis part includes a review of potential risks and their impacts, using a methodology based on the assessment of various factors that shape the tax environment in Kosovo. This chapter also includes an analysis of the macroeconomic, legal, technological and social environment (PEST), as well as an assessment of the strengths and weaknesses of the tax administration through a SWOT analysis.

3.1 Analysis of external risk factors (PEST Analysis)

An important part of risk analysis is the examination of external factors that may affect the fulfillment of tax obligations. This process is based on the PEST analysis, which examines four main components of the external environment:

- **Political Factors**:
  - **Political and Legal Stability**: Political stability is a key factor for the efficient functioning of the tax administration. Unexpected political changes can affect the setting of tax policies and can create uncertainty for taxpayers and the administration.
  - **Policies and Reforms in Tax Administration**: Another influencing factor is the government's policy to increase the efficiency of the tax administration. Ongoing reform of the tax administration can create opportunities for improved tax collection, but it can also create transition periods that pose risks to taxpayer compliance.
- **Economic Factors**:
  - **Economic Growth and Inequality**: A developed and growing economy can contribute to an increase in tax revenues, as businesses and individuals are able to meet their obligations. Conversely, economic crises can lead to a decrease in revenues and an increase in the rate of tax evasion.
  - **The Growth of the Digital Economy**: The growth of digital transactions and e-commerce creates opportunities for the tax administration to manage taxes more easily, but also brings opportunities for tax evasion through online platforms.
- **Social Factors**:
  - **Taxpayer Awareness and Education**: The level of awareness of citizens about tax obligations is an important factor. Lack of education about taxes can lead to errors and delays in fulfilling tax obligations.
  - **Compliance with Social and Cultural Norms**: In some cases, trust in the tax administration can influence how citizens perceive the obligation to pay taxes. A society that believes that taxes are well managed will have a higher level of compliance.
- **Technological Factors**:
  - **Technology Improvement and Digital Innovations**: Technology plays an important role in tax management and tax compliance. Electronic systems fulfill the requirements for transparency and convenience for taxpayers, but also require strong protection from cyberattacks and a sustainable investment in improving IT systems.
  - **Using Artificial Intelligence and Data Analytics**: The use of modern tools for monitoring and analyzing data can help identify taxpayers who may be involved in tax avoidance practices and can increase the efficiency of tax administration.

3.2 Analysis of internal factors (SWOT Analysis)

SWOT analysis is an important tool for understanding how internal factors within a tax administration affect its ability to manage tax compliance risks. This analysis examines four key components: strengths, weaknesses, opportunities, and threats.

- **Strengths**:
  - o **Improving Infrastructure and Technology**: The Kosovo Tax Administration has made significant strides in modernizing its IT systems and using technology to collect and analyze tax data. This helps in meeting obligations and facilitates monitoring of taxpayers.
  - o **Tax Administration Experience**: After several years of reform efforts, the administration has gained experience and developed capacities for managing risks and increasing efficiency in tax collection.
- **Weaknesses**:
  - o **Limited Staff Capacities and Unmeasured Training**: Despite improvements, there are still gaps in staff capacity and the need for more in-depth training, especially in managing technological systems and addressing taxpayers' tax avoidance practices.
  - o **Frequent Legal and Regulatory Changes**: Another weakness is the frequent change of laws and regulations that can create confusion and affect taxpayer compliance.
- **Opportunities**:
  - o **Improving Cyber Infrastructure**: One opportunity for the tax administration is to increase investments in cybersecurity infrastructure and use artificial intelligence to increase the efficiency of tax collection and control.
  - o **The Growth of the Digital Economy and E-Commerce**: The growth of the digital economy and online transactions may provide opportunities for the tax administration to create more advanced systems for tax collection and for monitoring e-commerce.
- **Threats**:
  - o **Tax Evasion and the Informal Economy**: A major threat remains the high level of tax evasion and the development of the informal economy. Many individuals and businesses may attempt to evade taxes through illegal activities.
  - o **Lack of Public Trust and Payment Delays**: Another threat is taxpayers' lack of trust in the tax administration, which can lead to payment delays and tax compliance violations.

3.3 Prioritization of Risks and Their Management Strategies

Following the PEST and SWOT analysis, it is important to prioritize risks and develop strategies for their management. Risks related to tax evasion and insecurity of IT systems should be addressed urgently, by implementing measures to educate taxpayers and improve the digital infrastructure of the tax administration.

This chapter provides a clear overview of the factors that help or hinder the fulfillment of tax obligations, and emphasizes the importance of a balanced approach to risk management. PEST and SWOT analysis are key tools to develop a successful risk management plan and address the challenges that may arise in 2025.

4. Risk Management Process

Based on the recommendations of the IMF and other international institutions, TAK is implementing the OECD model for managing compliance risks. The model in question presents a structured process for the systematic identification, assessment, prioritization and treatment of risks and also this process enables the assessment of the impact of measures taken in view of risk management. It provides an appropriate framework for the development of an effective risk-based compliance program. The model also demonstrates its cyclical nature of compliance in the planning process, which is a learning system.

Figure 1: Risk management process
Data source: OECD

Figure 2: Risk management approach
Data source: Risk Management Division, TAK

4.1 Risk Identification Process

The risk identification process for 2025 will be based on the analysis of internal and external data and sources:

- *Internal sources:*
  - Taxpayers' tax returns, compliance history and audit reports.
- *External sources:*
  - Data from third parties, such as banks, customs and international institutions.
  - Information from the business sector and other public sources.

During this phase, the use of technology is essential for two reasons:

- Using advanced systems to analyze discrepancies.
- Creating artificial intelligence-based algorithms for identifying anomalies.

4.2 Risk Assessment and Prioritization

Once identified, risks will be assessed and prioritized using the following criteria:

1. *Level of impact:*
   o How much does the risk affect tax revenues and the integrity of the system?
2. *Probability of occurrence:*
   o How likely is it that a certain risk will occur?

The categorization of Risks will be as follows:

- *High risks*: Risks with high impact and high probability, requiring immediate action.
- *Medium risks*: Risks with medium impact or medium probability that require regular monitoring and preventive measures.
- *Low risks*: Risks with low impact or probability that are monitored from time to time.

4.3 Identified Risk Categories for 2025

An effective risk management plan begins with a concise and clear identification and analysis of risks. For 2025, the risk categorization aims to provide a comprehensive understanding of the key fiscal compliance challenges and to prioritize them based on impact and probability. The key risks are classified as follows:

4.3.1 Risks by type of taxes

The risk can vary significantly based on the type of tax. For this reason, the main focus is on:

- *VAT (Value Added Tax):*
  o Under-declaration or over-declaration of imports & exports,
  o Supplies without credit entitlement,
  o Non-declaration of sales,
  o Goods without origin and shortages in stocks,
  o Non-payment of VAT,
  o Purchases greater than sales,
  o Non-declaration of BP and BS.
- *Personal Income Tax and Corporate Income Tax:*
  o Under-declaration or non-declaration of income,
  o Non-declaration of income generated from rent and other activities,
  o Zero declarations,
  o Under-declaration of profits through inflating operating expenses,
  o Failure to keep proper records,
  o Non-issuance of fiscal receipts,
  o Expense inflation - low payment ratio in relation to turnover.

4.3.2 Risks by compliance areas

Risks also appear according to compliance areas:

- *Registration in the tax system:*
    - Businesses and individuals operating without registering in the tax system or in the relevant tax accounts.
    - Lack of specific data regarding the taxpayer
    - Incorrect data in the data register
    - Failure to update taxpayer data
    - Failure to register workers.
- *Declaration of complete and accurate information:*
    - Non-declaration and under-declaration of income
    - Non-equipment with Fiscal Cash Registers
    - Failure to issue fiscal receipts
    - Failure to keep records
    - Incorrect and fictitious registrations
    - Zero declaration
    - Under-declarations.
- *Timely submission of returns:*
    - Failure to submit tax return
    - Late submission of tax return
    - Non-declaration of BP and BS
- *Timely payment of tax obligations:*
    - Late payments or failure to meet outstanding obligations.
    - Old, critical and new debts.

4.3.3 Risks by economic sectors

Some sectors exhibit higher levels of risk due to the nature of their activities:

- *Construction and real estate:*
    - Failure to declare transactions for the sale or rental of properties.
    - Secret employment practices without contracts and non-registration of business.
    - Carrying out construction work without documentation, operating mainly in cash transactions
- *Trade (wholesale and retail):*
    - Failure to issue fiscal receipts in daily transactions.
    - Low sales declarations by wholesalers.
- *Production sector:*
    - Failure to fully declare production capacity
    - Use of materials without documentation
    - Hiring staff without contracts
- *Services sector:*
    - Underdeclaration of income from independent professions
    - Non-inclusion of services provided through cash transactions, without issuing an invoice.

4.3.4 Risks according to the size of taxpayers

The risk may vary depending on the size of the business or individual:

- *Large taxpayers:*
  - Expense inflation
  - Under-declaration of sales prices
  - Loss of transaction chain through unloading from stocks to individuals
  - International transactions
  - Monitoring transfer pricing and financial reporting
  - The risk of not fully declaring income from large businesses
- *Medium-sized taxpayers:*
  - Non-declaration of income
  - Shortages in stocks
  - Informal employment
  - Carrying out transactions with fictitious suppliers
- *Small taxpayers:*
  - High risks of non-registration and non-issuance of fiscal receipts.
  - Under-declarations
  - Lack of education to reduce non-compliance.

4.4 Monitoring and Measuring Performance

Monitoring and measuring performance is a key element in ensuring that planned measures to address compliance risks are successful and deliver the expected results. TAK will implement a structured approach to monitor progress, assess effectiveness and identify gaps in the implementation of the 2025 strategies.

4.4.1 Key Performance Indicators (KPIs)

To measure success, TAK will use a series of key indicators for each sector and category:

Increased registration and formalization

- Increase in the number of registered taxpayers as a result of monitoring measures in high-risk sectors,
- The number of newly registered taxpayers in the informal sectors,
- % of businesses equipped with cash registers out of total active businesses,
- Number of taxpayers registered in the Digital Economy.

Declarations and compliance

- % of total declarations out of total taxpayers,
- % of timely declarations out of total expected declarations,
- % of late declarations out of total declarations,
- Total value of revenues declared by digital platforms.

Payments and debt reduction

- % of debts collected compared to debts identified,
- Total value of payments compared to other periods.

Operational Indicators

- Average time of completion of audits,
- Number of inspections carried out according to plan,
- Number of cases checked for Freelancer and Online Commerce.

4.4.2 Monitoring and Reporting Mechanisms

Periodic Reports:
- *Monthly and quarterly reports*: Assessing the progress of KPIs and comparing results with objectives.

Use of Technology:
- *Automation of analyses*: Identification of anomalies and new risks.

Data analysis:
- *Data integration* from internal and external sources to ensure accuracy

4.5 Public Communication

For 2025, TAK will use a comprehensive communication and awareness strategy to promote voluntary compliance and reduce non-compliance. The main focus will be on education, transparency and collaboration with partners to reach taxpayers with clear and targeted messages.

4.5.1 Main Goals

Public communication is essential to increase tax compliance and build trust in the fiscal system. Key goals for 2025 include:

1. *Increasing transparency:* Informing taxpayers about the obligations and results of TAK projects.
2. *Promoting voluntary compliance*: Educating taxpayers on the importance and benefits of compliance.
3. *Reducing non-declarations:* Emphasizing the consequences of non-compliance through direct and targeted messages.

4.5.2 Communication Channels and Strategies

TAK will implement strategies focused on:

- *Traditional and social media*: Educational and information campaign for high-risk sectors and the use of social platforms.

- *TAK portal and digital tools*: Publishing guidelines, sending push notifications, and organizing webinars.
- *Sectoral education:* Seminars for the construction, trade and services sectors, in cooperation with chambers of commerce.
- *Online campaign:* Webinars and videos on self-declaration of income generated on digital platforms.

4.5.3 Personalized Messages

Through taxpayer segmentation, TAK will develop specific messages:

- *High-risk taxpayers*: Warnings on legal proceedings and the importance of compliance.
- *Medium-risk taxpayer*: Education on avoiding errors in declarations.
- *Low-risk taxpayers:* Support and facilities to maintain compliance.

5. Compliance Projects

As part of the 2025 risk prioritization, the Tax Administration of Kosovo (TAK) will implement a focused and data-driven approach to address key tax compliance challenges. Priority projects will include high-risk sectors and categories, such as construction, trade, accommodation and food service, where non-declaration, informal employment and transactions without fiscal documentation remain persistent problems. Through reinforced control measures, targeted inspections, and awareness campaigns, TAK aims to formalize informal activities and improve voluntary compliance. Projects will be supported by advanced technologies for data analysis and real-time monitoring of progress, aiming at concrete objectives such as reducing tax evasion and increasing income declarations for targeted sectors. This plan contains measurable measures, with clearly defined timelines, which will enable more efficient risk management and increased transparency.

Further in this document, you will find the annual strategies for the projects that are being implemented.

1. Construction Sector Project
2. Accommodation and Food Service Sector Project
3. Informal Employment Project
4. VAT Credit Project
5. Goods without Origin and Shortages in Stocks Project
6. PIT Income Non-declaration Project
7. Non-Declarants Project
8. Wealthy Persons Project

➢ **1. Construction Project**

Description:	The construction sector represents one of the key sectors for the country's economic development, but it also presents significant challenges in terms of tax compliance. This sector has a large number of small and medium-sized businesses, most of which have high complexity in reporting and paying taxes. Therefore, this strategy aims to address the main compliance risks through targeted education, support and enforcement measures.

Profile: The construction sector represents:
- Construction companies, contractors and subcontractors, and individual workers.
- Small constructions to large infrastructure projects.
- Electrical, plumbing and other construction installation activities.

Main Compliance Risks
- Lack of registration
- Incorrect declaration of income
- Failure to submit documentation correctly
- Undeclared workers
- Expense inflation
- Transactions in cash

Risk Treatment Measures
- **Education and Awareness**
  o Organizing seminars and trainings for builders and contractors on tax obligations.
  o Using social media and other digital platforms to distribute useful information.
- **Support and Facilities**
  o Providing advisory services to small and new businesses.
  o Automating the processes of submitting declarations and payments through online platforms.
- **Law Enforcement and Monitoring**
  o Audits
  o Compliance checks and observations
  o Application of legal penalties

Compliance Indicators

- **Number of new registrations:** To monitor progress in formalizing the sector.
- **Declaration submission rate:** Percentage of entities that submit their tax returns within the specified deadline.
- **Amount of taxes collected:** Annual totals as a measure of revenue collection efficiency.
- **Number of audits performed:** To assess inspection capacities and their impact on compliance.
- **Cases with fines:** Number of cases fined for tax evasion.
- **Progress in reducing the informal economy:** Assessment of formal sector participation in the market.

Capacity Development

- Training inspectors on modern auditing techniques.
- Implementation of advanced risk analysis systems.
- Increased cooperation with the private sector and construction associations.

➢ 2. Accommodation Project

Description:	The accommodation sector is one of the sectors with high economic and tourism potential in the country. This sector includes a wide range of activities, including hotels, motels, guesthouses, bars, restaurants and food supplies. The strategy aims to support increased formalization, transparency and tax compliance in this sector, reducing the informal economy and increasing tax revenues.

Profile: The accommodation sector includes:
- Hotels, motels, guesthouses and apartments for rent,
- Restaurants, bars and food service businesses,
- Small, medium and large operators providing services,
- Drinks, orders and food supplies.

Main Compliance Risks
- Lack of registration
- Incorrect turnover declaration
- Failure to submit documentation correctly
- Failure to provide fiscal cash registers and failure to issue fiscal receipts
- Expense inflation

Risk Treatment Measures

- **Education and Awareness**
  - Awareness campaign on the importance of tax registration and compliance.
  - Training for owners and operators on tax obligations and benefits of formalization.
- **Support and Facilities**
  - Providing advisory services to small and medium-sized businesses.
  - Automating the registration and declaration process through digital platforms.
- **Law Enforcement and Monitoring**
  - Audits
  - Compliance checks and observations
  - Application of legal penalties.

Compliance Indicators

- **Number of registered businesses:** Increase in the number of registered and formalized entities.
- **Increase in declared turnover:** Improving reporting of total turnover by registered entities.
- **Amount of taxes collected:** Improving tax revenues from the accommodation sector.
- **Number of inspections carried out:** Measuring the efficiency and coverage of field inspections.

Capacity Development

- Training inspectors on modern auditing techniques.
- Implementation of advanced risk analysis systems.
- Increased cooperation with the private sector and construction associations.

➢ **3. Informal Employment Project**

Description:	Informal employment remains a significant challenge in the labor market, contributing to the reduction of tax and social security revenues. This strategy aims to reduce the level of informal employment through awareness-raising, inspections and law enforcement measures, creating a more formalized and fair labor market.

Profile: Informal employment occurs mainly in:
- Informal activities such as services, construction and accommodation.
- Small businesses and educational or administrative activities.
- Undeclared operators who often evade legal and tax obligations.

Main Compliance Risks
- Lack of formalization
- Evasion of payment of taxes and contributions
- Informal contracts
- Wages in cash

Risk Treatment Measures

- **Education and Awareness**
  o Campaigns on the benefits of work formalization and legal obligations.
  o Training for employers and workers on the importance of registration.
- **Support and Facilities**
  o Providing facilities for worker registration and reporting processes.
  o Creating digital platforms for simplified registration.
- **Law Enforcement and Monitoring**
  o Compliance checks and observations.
  o Data analysis to identify high-risk sectors and areas.

Compliance Indicators

- **Increased number of formalized workers:** Measuring progress in reducing informality in key sectors.
- **Number of inspections carried out**: Increasing the efficiency of law enforcement through increased monitoring.
- **Amount of revenue collected:** Improvement in income from withholding tax on wages as a result of formalization.
- **Reducing the level of informality:** Measuring the reduction in the percentage of informal workers.
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Capacity Development

- Training inspectors to identify and handle cases of informality.
- Using technology to collect and analyze data on informal employment.
- Increasing cooperation with institutions and organizations to assist in the formalization of the labor market.

➢ **4. VAT Credit Project**

Description:	VAT credit represents an important mechanism for balancing taxpayers' obligations and rights in the tax system. The strategy aims to analyze and monitor trends in credit balances to identify risks and opportunities for improvement in tax administration.

Profile: VAT credit includes:
- The number of taxpayers with a credit balance who benefit from VAT,
- The business sector where credit balances are most prevalent,
- Improving the efficiency of the implementation of VAT credit procedures.

Main Compliance Risks
- Increase in credit balances
- Incorrect declarations
- Tax evasion
- Use of VAT fraud schemes

Risk Treatment Measures

- **Education and Awareness**
  o Training for taxpayers on the correct use of the credit mechanism.
  o Campaign on the importance of accurate VAT reporting and fair use of credits.
- **Support and Facilities**
  o Automation of credit balance analysis processes.
  o Providing digital access for taxpayers to verify their balances.
- **Law Enforcement and Monitoring**
  o Increase inspections oriented towards high-risk sectors.
  o Audits, compliance checks and observations.

Compliance Indicators

- **Number of taxpayers with credit balance:** Analyzing the growth trend and stability of credit balances.
- **The growth rate of credit balances:** Monitoring the growth rate of taxpayers with credit balances.
- **Number of audits carried out in sectors with high credit balances:** Measuring law enforcement efforts.

Capacity Development

- Training inspectors to analyze and handle risky credit cases.
- Implementation of advanced systems for verifying and monitoring credit balances.
- Collaboration with the private sector to improve VAT reporting and analysis.

➤ 5. Goods without Origin and Shortage in Stocks

Description:	The identification and treatment of goods without origin shortages in stocks are critical issues to ensure fair tax administration and prevent losses in tax revenues. This strategy focuses on the identification of goods without origin and stock control to reduce evasion and abuse.

Profile: This category includes:
- Goods identified as without origin during inspection visits.
- Businesses with repeated stock shortages.
- Increasing control over supply chains and inventory reporting.

Main Compliance Risks:
- Failure to report stocks accurately
- Insufficient identification
- Fictitious invoices
- Avoidance of obligations
- Lack of traceability
- Goods without proper documentation

Risk Treatment Measures

- **Education and Awareness**
  o Campaign to raise awareness among businesses on accurate inventory reporting.
  o Training for businesses on documenting and tracing the origin of goods.
- **Support and Facilities**
  o Implementation of technologies for inventory reporting and verification.
  o Automate reporting processes for imported goods and stock status.
  o Providing practical guidance to taxpayers to meet inventory reporting requirements.
- **Law Enforcement and Monitoring**
  o Audits
  o Compliance checks and observations
  o Penalties for entities that do not fulfill obligations on reporting the origin of goods.

Compliance Indicators

- **Number of identified cases:** Monitoring progress in identifying goods without origin shortages in stocks.
- **Value of identified goods without origin:** Measuring the financial impact of the strategy.
- **Number of audits carried out in high-risk sectors:** Law enforcement efficiency.
- **Percentage of reduction in stock shortages:** Assessment of improvements in inventory reporting by taxpayers.
- **Degree of applicability of obligations:** Percentage of businesses that meet legal requirements for reporting goods and inventories.

Capacity Development

- Training inspectors to better identify goods without origin shortages in stocks.
- Using technology to improve data collection and analysis.
- Cooperation with customs and other institutions to increase transparency and traceability of goods.
- Creating an advanced system for tracking goods and reporting inventories in real time.

➢ 6. TAP Income Understatement Project

Description:	PIT (Personal Income Tax) Income under-declaration constitutes one of the main challenges in tax administration. This strategy aims to identify and reduce under-declaration through analysis, inspections and taxpayer education, improving tax compliance and increasing revenues.

Profile: Failure to declare PIT income includes:
- Active taxpayers who have not submitted their respective returns.
- Regions with the highest level of non-declaration.
- Businesses and individuals who avoid reporting real income.

Main Compliance Risks:
- Failure to report income
- Incorrect declarations
- Incorrect declaration of investments
- Non-declaration of income from various sources

Risk Treatment Measures

- **Education and Awareness**
  - Campaign on the importance of accurate PIT income declaration.
  - Training for taxpayers on legal obligations and benefits of tax compliance.
- **Support and Facilities**
  - Automating reporting processes through digital platforms.
  - Providing advisory services to taxpayers to facilitate the declaration process
- **Law Enforcement and Monitoring**
  - Audits
  - Compliance checks and observations
  - Penalties for entities that do not fulfill obligations on reporting the origin of goods.

Compliance Indicators

- **Number of active taxpayers:** Monitoring progress in improving PIT reporting.
- **Number of cases of non-declaration:** Reducing the percentage of taxpayers who do not submit their returns.
- **Amount of taxes collected:** Measuring revenue growth from improved compliance.
- **Efficiency of inspections:** Number of cases identified and resolved for non-declaration.

Capacity Development

- Training inspectors to identify and handle cases of non-declaration.
- Improving the digital reporting system to facilitate declaration.
- Collaboration with institutions and organizations to raise awareness of tax obligations.

➤ 7. The Non-Declarants Project

Description:	Non-declaration of income or tax liabilities by entities is one of the main challenges in tax compliance. This strategy aims to identify and address non-declaring taxpayers, improving tax discipline and public revenues.

Profile: Non-declarants include:
- Businesses and individuals who do not file their tax returns on time.
- Taxpayers who avoid reporting their real income.
- Sectors with a high tendency for avoidance and informality.

Main Compliance Risks:
- Failure to submit tax returns
- Incorrect or partial declaration
- Avoidance of control
- Avoidance of obligations

Risk Treatment Measures

- **Education and Awareness**
  - Campaign to raise taxpayer awareness about the obligations and consequences of non-declaration.
  - Training for high-risk sectors on declaration processes
- **Support and Facilities**
  - Providing advisory services and assistance to taxpayers.
  - Automate declaration processes to facilitate compliance.
- **Law Enforcement and Monitoring**
  - Improving systems for identifying non-declaring entities.
  - Compliance checks and observations

Compliance Indicators

- **Number of identified non-declarants:** Measuring progress in identifying entities that do not submit their declarations.
- **Amount of taxes collected from non-declarants:** Measuring the financial impact of the strategy.
- **Number of audits performed:** Evaluation of the effectiveness of inspection activities.
- **Percentage of reduction in non-declarants:** Monitoring improvements in tax compliance.

Capacity Development

- Training inspectors to better handle and manage cases of non-declaration.
- Using technology to track and identify non-declarant taxpayers.
- Increasing cooperation with organizations and institutions to assist in the formalization of the sector.

➢ 8. The Wealthy Persons Project

Description:	Tax evasion by wealthy individuals poses a significant challenge to tax compliance. This project aims to identify and monitor individuals with high incomes and assets to minimize tax evasion and increase public revenues.

Profile: Wealthy persons include:
- Individuals with high income from multiple sources, such as property, equity, and investments.
- Persons with significant assets, including real estate and their businesses.

Main Compliance Risks:
- Insufficient or inaccurate reporting of income and assets.
- Using complex structures to hide income.
- Delays or lack of capacity to identify and treat this category.

Risk Treatment Measures

- **Education and Awareness**
  - Organizing awareness campaigns for taxpayers with high incomes and assets on their tax obligations.
  - Dedicated training for financial advisors and accountants working with wealthy individuals.
- **Support and Facilities**
  - Creation of a dedicated platform for the electronic declaration of complex financial income.
  - Providing advisory and support services to wealthy taxpayers.
- **Law Enforcement and Monitoring**
  - Identification of high-risk taxpayers through data analysis and automated systems.
  - Improving international cooperation for the exchange of information on income and assets abroad.

Compliance Indicators

- **Number of wealthy individuals identified:** Measuring effectiveness in identifying individuals who evade obligations.
- **Revenue collected from this segment:** Evaluation of the financial impact of the project.
- **Percentage of tax evasion reduction:** Measuring progress in reducing avoidance from this category.
- **Number of audits performed:** Assessment of the administration's capacity to monitor wealthy individuals.

Capacity Development

- Training a team dedicated to handling wealthy individuals cases, including knowledge of complex financial structures.
- Implementing new technologies for advanced data analysis and identifying avoidance patterns.
- Cooperation with international institutions for the exchange of information and the tracking of undeclared assets.

➢ 9. NEW PROJECT: Digital Economy

Description:	The digital economy is becoming one of the most important and fastest growing sectors in the global and domestic economy. This strategy aims to create a clear framework for monitoring, compliance and formalizing economic activities in the field of digitalization, improving tax discipline and promoting the sustainable development of the sector.

Profile: The digital economy includes:
- Online services, including electronic commerce (e-commerce).
- Digital platforms that offer services such as transportation, accommodation, and digital content.
- Businesses that operate primarily through the internet and other digital channels.
- Employees and contractors who perform remote work through digital platforms.

Main Compliance Risks:
- Lack of formalization
- Non-declaration of income from e-commerce
- Non-declaration of freelance services provided through digital platforms
- Lack of a complete register of businesses operating in the digital sector.

Risk Treatment Measures

- **Education and Awareness**
  - Campaign to raise awareness among digital operators about their tax obligations.
  - Training for individuals and businesses
- **Support and Facilities**
  - Creation of digital platforms for simplified registration and declaration.
  - Providing advisory services to small and new businesses in this sector.
- **Law Enforcement and Monitoring**
  - Audits, compliance checks and observations.
  - Using advanced technologies to monitor digital transactions.
  - Increasing cooperation with international platforms for sharing information on digital economic activities.

Compliance Indicators

- **Number of formalized operators in the digital economy:** Monitoring progress in registering digital businesses.
- **Amount of taxes collected from the digital sector:** Measuring the financial impact of the strategy.
- **Number of inspections and audits:** Assessment of law enforcement activities in this sector.
- **Increased transparency in digital transactions:** Assessing improvements in reporting and monitoring digital revenues.

Capacity Development

- Training inspectors to better handle and manage digital economy activities.
- Using advanced technologies to track digital transactions and activities.
- Cooperating with international organizations to develop standards and best practices for taxation in the digital economy.

6. List of risks and distribution of activities

Compliance risks by tax type, size and sector_VAT

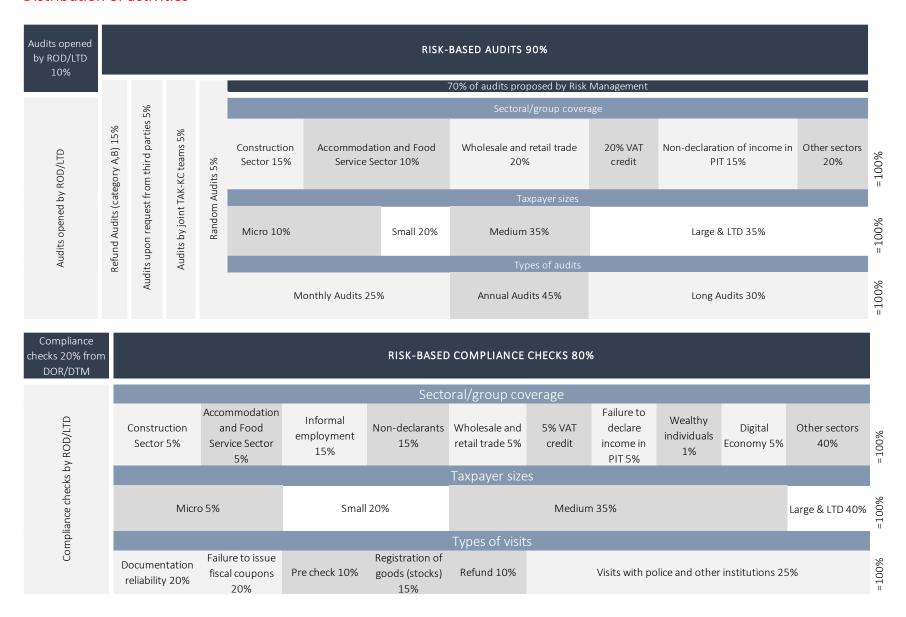|	Compliance Area	Description:	Size	Treatment measures	Timelines	Success criterion
Non-registration	Registration in the tax system	There are still taxpayers who consistently remain below the foreseen threshold for VAT registration, based on the legislation in force. This treatment will also include taxpayers who carry out activities while not being registered with the Tax Administration.	Small and medium / Sector / Trade, Service and Manufacturing	Information Education Visits Audits Risk analysis	January-December	Increased number of businesses registering for VAT by 15% and new taxpayers by 10%.
	Compliance Area	Description:	Size	Treatment measures	Timelines	Success criterion
Non-declaration and under-declaration of sales	Declaration of complete and accurate information	Identification and treatment of businesses that under-declare turnover in order to constantly maintain the same payment ratio	Medium and large / Sector / All	Information Education Visits Audits Risk analysis	January-September	Treatment of 30% of cases that do not comply with the legal basis.
	Compliance Area	Description:	Size	Treatment measures	Timelines	Success criterion
Purchases of goods greater than sales	Declaration of complete and accurate information	Treatment of businesses that do not submit accurate declarations by presenting the value of purchases higher than that of sales during the year.	Medium and large / Sector / Trade, Service, Construction, Manufacturing	Information Education Visits Audits Risk analysis	January-September	Treatment of 40% of cases that have submitted declarations where purchases are higher than sales.
	Compliance Area	Description:	Size	Treatment measures	Timelines	Success criterion
Discrepancies	Declaration of complete and accurate information	Treatment of businesses that do not report the correct amount of imports or exports or have discrepancies between the turnover from the Fiscal Register and that declared in the VAT declaration and discrepancies between their own declarations.	Medium and large / Sector / All	Information Education Visits Audits Risk analysis	January-September	Treatment of 40% of cases that do not comply with the legal basis.
	Compliance Area	Description:	Size	Treatment measures	Timelines	Success criterion
Purchases subject to reverse charge	Declaration of complete and accurate information	Treatment of businesses that do not comply with the legal basis by under-declaring.	Medium and large / Sector / All	Information Education Visits Audits Risk analysis	January-September	Treatment of 40% of cases that do not comply with the legal basis.

Compliance risks by tax type, size and sector_PIT/CIT

	Compliance Area	Description:	Size	Treatment measures	Timelines	Success criterion
Failure to keep accurate records	Declaration of complete and accurate information	Businesses that, through failure to maintain proper records, avoid tax obligations such as: not being equipped with fiscal cash registers, not issuing fiscal receipts, using non-fiscal equipment, keeping duplicate records, not informing TAK regarding changes in primary code or address, etc.	**Size:** All **Sector:** All	Information Education Visits Audits Risk analysis	January-December	Treatment of 30% of cases that had a history of not keeping records properly.

	Compliance Area	Description:	Size	Treatment measures	Timelines	Success criterion
Inflating expenses	Declaration of complete and accurate information	Businesses that have a low payment ratio in relation to declared turnover. In order to treat these cases, steps should be taken through field activities in order to verify whether the expenses incurred are correct or whether there are impermissible deductions.	**Size:** Medium, large and LTD **Sector:** Trade, Service, Construction and Manufacturing	Information Education Visits Audits Risk analysis	April-June September-November	Treatment of all cases with a high degree of risk through risk analysis.

	Compliance Area	Description:	Size	Treatment measures	Timelines	Success criterion
Under-declaration	Declaration of complete and accurate information	Registered businesses that underdeclare, declare and pay 37.5 euros every quarter. This risk also includes those businesses that remain for a long time near the threshold to enter the real income tax scheme.	**Size:** Medium and large **Sector:** Trade, Service, Construction and Manufacturing	Information Education Visits Audits Risk analysis	January-December	Treatment of of all high-risk cases processed by risk analysis.

	Compliance Area	Description:	Size	Treatment measures	Timelines	Success criterion
Zero declaration	Declaration of complete and accurate information	Businesses that consistently report zero euro turnover in their declarations.	**Size:** Micro, small, medium, large **Sector:** All	Information Education Visits Audits Risk analysis	January-December	Treatment of over 50% of cases that consistently declare zero turnover.

	Compliance Area	Description:	Size	Treatment measures	Timelines	Success criterion
Late payments and debts	Timely payment of tax obligations	Taxpayers who are constantly late in fulfilling their tax obligations to TAK, regardless of the type of tax.	**Size:** Micro, small, medium, large **Sector:** All	Information Education Visits Audits Risk analysis	January -December	Treatment of all cases

Distribution of activities

Audits opened by ROD/LTD 10%

	RISK-BASED AUDITS 90%

Audits opened by ROD/LTD

Refund Audits (category A,B) 15%

Audits upon request from third parties 5%

Audits by joint TAK-KC teams 5%

Random Audits 5%

70% of audits proposed by Risk Management

Sectoral/group coverage

Construction Sector 15%	Accommodation and Food Service Sector 10%	Wholesale and retail trade 20%	20% VAT credit	Non-declaration of income in PIT 15%	Other sectors 20%

=100%

Taxpayer sizes

Micro 10%	Small 20%	Medium 35%	Large & LTD 35%

=100%

Types of audits

Monthly Audits 25%	Annual Audits 45%	Long Audits 30%

=100%

Compliance checks 20% from DOR/DTM

RISK-BASED COMPLIANCE CHECKS 80%

Compliance checks by ROD/LTD

Sectoral/group coverage

Construction Sector 5%	Accommodation and Food Service Sector 5%	Informal employment 15%	Non-declarants 15%	Wholesale and retail trade 5%	5% VAT credit	Failure to declare income in PIT 5%	Wealthy individuals 1%	Digital Economy 5%	Other sectors 40%

=100%

Taxpayer sizes

Micro 5%	Small 20%	Medium 35%	Large & LTD 40%

=100%

Types of visits

Documentation reliability 20%	Failure to issue fiscal coupons 20%	Pre check 10%	Registration of goods (stocks) 15%	Refund 10%	Visits with police and other institutions 25%

=100%

Distribution of compliance checks and audits during 2025

Activities	Total	January	February	March	April	May	June	July	August	September	October	November	December
Total compliance checks	7,260	161	482	851	539	605	662	425	350	851	879	737	718
Risk-based compliance checks (80%)	5,808	129	386	681	431	484	530	340	280	681	703	590	574
Unscheduled compliance checks (20%)	1,452	32	96	170	108	121	132	85	70	170	176	147	144
Total Audits	2,082	46	138	244	155	174	190	122	100	244	252	211	206
Risk-based audits (90%)	1,874	41	124	220	139	156	171	110	90	220	227	190	185
Refund audits 15%	281	6	19	33	21	23	26	16	14	33	34	29	28
Random audits 5%	94	2	6	11	7	8	9	5	5	11	11	10	9
Audits upon request from third parties 5%	94	2	6	11	7	8	9	5	5	11	11	10	9
Audits by joint TAK-KC teams 5%	94	2	6	11	7	8	9	5	5	11	11	10	9
Audits proposed by LTD 70%	1,312	29	87	154	97	109	120	77	63	154	159	133	130
Unscheduled audits (10%)	208	5	14	24	15	17	19	12	10	24	25	21	21
Distribution of activities according to specific plans and risk groups													
1. Construction													
Compliance checks	290	6	19	34	22	24	26	17	14	34	35	29	29
Audits	197	4	13	23	15	16	18	12	9	23	24	20	19
2. Accommodation													
Compliance checks	290	6	19	34	22	24	26	17	14	34	35	29	29
Audits	131	3	9	15	10	11	12	8	6	15	16	13	13
3. Informal employment													
Compliance checks	871	19	58	102	65	73	79	51	42	102	105	88	86
Audits	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Non-declarants													
Compliance checks	871	19	58	102	65	73	79	51	42	102	105	88	86
Audits	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Goods without origin (Non-originating goods) and shortages in stocks													
Compliance checks	290	6	19	34	22	24	26	17	14	34	35	29	29
Audits	262	6	17	31	19	22	24	15	13	31	32	27	26
6. VAT crediting													
Compliance checks	290	6	19	34	22	24	26	17	14	34	35	29	29
Audits	262	6	17	31	19	22	24	15	13	31	32	27	26
7. High-income individuals													
Compliance checks	58	1	4	7	4	5	5	3	3	7	7	6	6
Audits	-	-	-	-	-	-	-	-	-	-	-	-	-
8. Non-declaration of income in PIT													
Compliance checks	290	6	19	34	22	24	26	17	14	34	35	29	29
Audits	197	4	13	23	15	16	18	12	9	23	24	20	19

Activities	Total	January	February	March	April	May	June	July	August	September	October	November	December
Total compliance checks	7,260	161	482	851	539	605	662	425	350	851	879	737	718
Risk-based compliance checks (80%)	5,808	129	386	681	431	484	530	340	280	681	703	590	574
Unscheduled compliance checks (20%)	1,452	32	96	170	108	121	132	85	70	170	176	147	144
Total Audits	2,082	46	138	244	155	174	190	122	100	244	252	211	206
Risk-based audits (90%)	1,874	41	124	220	139	156	171	110	90	220	227	190	185
Refund audits 15%	281	6	19	33	21	23	26	16	14	33	34	29	28
Random audits 5%	94	2	6	11	7	8	9	5	5	11	11	10	9
Audits upon request from third parties 5%	94	2	6	11	7	8	9	5	5	11	11	10	9
Audits by joint TAK-KC teams 5%	94	2	6	11	7	8	9	5	5	11	11	10	9
Audits proposed by LTD 70%	1,312	29	87	154	97	109	120	77	63	154	159	133	130
Unscheduled audits (10%)	208	5	14	24	15	17	19	12	10	24	25	21	21
Distribution of activities according to specific plans and risk groups													
9. Digital Economy													
Compliance checks	290	-	-	-	-	-	-	31	26	62	64	54	53
Audits	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Risk group													
Compliance checks	2265	56	169	300	190	213	233	119	98	237	245	205	200
Audits	262	6	17	31	19	22	24	15	13	31	32	27	26
Non-registration													
Compliance checks	228	5	18	31	22	24	25	11	10	18	24	19	21
Audits	27	1	2	3	2	2	2	2	1	3	3	3	3
Non-declaration and under-declaration of sales													
Compliance checks	228	6	16	28	17	20	22	10	10	23	28	25	24
Audits	23	1	2	3	2	2	2	1	1	3	3	2	2
Purchases of goods greater than sales													
Compliance checks	226	6	19	30	20	21	25	11	11	18	21	23	21
Audits	27	1	2	3	2	2	2	2	1	3	3	3	3
Discrepancies													
Compliance checks	226	6	19	31	20	23	22	13	9	21	23	19	20
Audits	27	1	2	3	2	2	2	2	1	3	3	3	3
Purchases subject to reverse charge													
Compliance checks	228	5	15	30	20	21	21	8	8	27	28	23	23
Audits	25	1	2	3	2	2	2	1	1	3	3	3	2

Activities	Total	January	February	March	April	May	June	July	August	September	October	November	December
Total compliance checks	7,260	161	482	851	539	605	662	425	350	851	879	737	718
Risk-based compliance checks (80%)	5,808	129	386	681	431	484	530	340	280	681	703	590	574
Unscheduled compliance checks (20%)	1,452	32	96	170	108	121	132	85	70	170	176	147	144
Total Audits	2,082	46	138	244	155	174	190	122	100	244	252	211	206
Risk-based audits (90%)	1,874	41	124	220	139	156	171	110	90	220	227	190	185
Refund audits 15%	281	6	19	33	21	23	26	16	14	33	34	29	28
Random audits 5%	94	2	6	11	7	8	9	5	5	11	11	10	9
Audits upon request from third parties 5%	94	2	6	11	7	8	9	5	5	11	11	10	9
Audits by joint TAK-KC teams 5%	94	2	6	11	7	8	9	5	5	11	11	10	9
Audits proposed by LTD 70%	1,312	29	87	154	97	109	120	77	63	154	159	133	130
Unscheduled audits (10%)	208	5	14	24	15	17	19	12	10	24	25	21	21
Distribution of activities according to specific plans and risk groups													
Failure to keep accurate records													
Compliance checks	227	6	17	32	20	23	26	13	11	25	21	16	17
Audits	26	1	2	3	2	2	2	2	1	3	3	3	3
Inflating expenses													
Compliance checks	226	6	16	30	20	21	24	13	10	26	22	20	17
Audits	28	1	2	3	2	2	3	2	1	3	3	3	3
Under-declaration													
Compliance checks	224	5	17	26	17	21	22	13	10	26	24	23	20
Audits	27	1	2	3	2	2	2	2	1	3	3	3	3
Zero declaration													
Compliance checks	226	6	17	32	18	20	24	13	11	26	27	14	17
Audits	26	1	2	3	2	2	2	2	1	3	3	3	3
Late payments and debts													
Compliance checks	226	5	15	30	17	19	22	13	8	26	27	23	20
Audits	26	1	2	3	2	2	2	2	1	3	3	3	3

Distribution of compliance checks and audits during 2025

ACTIVITIES	TOTAL	LTD	MTD	PrisHtina 1	Prishtina 2	Prishtina 3	Mitrovica	Peja	Prizren 1	Prizren 2	Ferizaj	Gjilan	Gjakova
Total Compliance Checks	7,260	0	0	1,056	792	1,188	792	792	528	660	528	660	264
Risk-based compliance checks (80%)	5,808	0	0	845	634	950	634	634	422	528	422	528	211
Unscheduled compliance checks (20%)	1,452	0	0	211	158	238	158	158	106	132	106	132	53
Total Audits	2,082	168	380	208	208	221	117	169	104	130	104	234	39
Risk-based Audits (90%)	1,874	151	342	187	187	199	105	152	94	117	94	211	35
Refund audits 15%	281	23	51	28	28	30	16	23	14	18	14	32	5
Random audits 5%	94	8	17	9	9	10	5	8	5	6	5	11	2
Audits upon request from third parties 5%	94	8	17	9	9	10	5	8	5	6	5	11	2
Audits by joint ATK-KC teams 5%	94	8	17	9	9	10	5	8	5	6	5	11	2
Audits proposed by RMD 70%	1,312	106	239	131	131	139	74	106	66	82	66	147	25
Unscheduled audits (10%)	208	17	38	21	21	22	12	17	10	13	10	23	4
Distribution of activities according to specific plans and risk groups													
1. Construction													
Compliance checks	290	-	-	42	32	48	32	32	21	26	21	26	11
Audits	197	16	36	20	20	21	11	16	10	12	10	22	4
2. Accommodation													
Compliance checks	290	-	-	42	32	48	32	32	21	26	21	26	11
Audits	131	-	26	14	14	15	8	12	7	9	7	16	3
3. Informal employment													
Compliance checks	871	-	-	127	95	143	95	95	63	79	63	79	32
Audits	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Non-declarants													
Compliance checks	871	-	-	127	95	143	95	95	63	79	63	79	32
Audits	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Non-originating goods and shortages in stocks													
Compliance checks	290	-	-	42	32	48	32	32	21	26	21	26	11
Audits	262	21	48	26	26	28	15	21	13	16	13	29	5
6. VAT crediting													
Compliance checks	290	-	-	42	32	48	32	32	21	26	21	26	11
Audits	262	21	48	26	26	28	15	21	13	16	13	29	5
7. High-income individuals													
Compliance checks	58	-	-	8	6	10	6	6	4	5	4	5	2
Audits	-	-	-	-	-	-	-	-	-	-	-	-	-
8. Non-declaration of income in PIT													
Compliance checks	290	-	-	42	32	48	32	32	21	26	21	26	11
Audits	197	16	36	20	20	21	11	16	10	12	10	22	4

ACTIVITIES	TOTAL	LTD	MTD	PrisHtina 1	Prishtina 2	Prishtina 3	Mitrovica	Peja	Prizren 1	Prizren 2	Ferizaj	Gjilan	Gjakova
Total Compliance Checks	7,260	0	0	1,056	792	1,188	792	792	528	660	528	660	264
Risk-based compliance checks (80%)	5,808	0	0	845	634	950	634	634	422	528	422	528	211
Unscheduled compliance checks (20%)	1,452	0	0	211	158	238	158	158	106	132	106	132	53
Total Audits	2,082	168	380	208	208	221	117	169	104	130	104	234	39
Risk-based Audits (90%)	1,874	151	342	187	187	199	105	152	94	117	94	211	35
Refund audits 15%	281	23	51	28	28	30	16	23	14	18	14	32	5
Random audits 5%	94	8	17	9	9	10	5	8	5	6	5	11	2
Audits upon request from third parties 5%	94	8	17	9	9	10	5	8	5	6	5	11	2
Audits by joint ATK-KC teams 5%	94	8	17	9	9	10	5	8	5	6	5	11	2
Audits proposed by RMD 70%	1,312	106	239	131	131	139	74	106	66	82	66	147	25
Unscheduled audits (10%)	208	17	38	21	21	22	12	17	10	13	10	23	4
Distribution of activities according to specific plans and risk groups													
9. Digital Economy													
Compliance checks	290	-	-	42	32	48	32	32	21	26	21	26	11
Audits	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Risk group													
Compliance checks	2265	-	-	329	247	371	247	247	165	206	165	206	82
Audits	262	32	46	25	25	27	14	20	13	15	13	28	5
Non-registration													
Compliance checks	228	-	-	33	25	37	25	25	17	21	17	21	8
Audits	27	2	5	3	3	3	2	2	1	2	1	3	1
Non-declaration and under-declaration of sales													
Compliance checks	228	-	-	33	25	37	25	25	17	21	17	21	8
Audits	26	2	5	3	3	3	1	2	1	2	1	3	-
Purchases of goods greater than sales													
Compliance checks	226	-	-	33	25	37	25	25	16	21	16	21	8
Audits	27	3	4	3	3	3	2	2	1	2	1	3	1
Discrepancies													
Compliance checks	226	-	-	33	25	37	25	25	16	21	16	21	8
Audits	26	3	4	3	3	3	1	2	1	2	1	3	-
Purchases subject to reverse charge													
Compliance checks	228	0	0	33	25	37	25	25	17	21	17	21	8
Audits	25	2	5	2	2	3	1	2	1	2	1	3	0

ACTIVITIES	TOTAL	LTD	MTD	PrisHtina 1	Prishtina 2	Prishtina 3	Mitrovica	Peja	Prizren 1	Prizren 2	Ferizaj	Gjilan	Gjakova
Total Compliance Checks	7,260	0	0	1,056	792	1,188	792	792	528	660	528	660	264
Risk-based compliance checks (80%)	5,808	0	0	845	634	950	634	634	422	528	422	528	211
Unscheduled compliance checks (20%)	1,452	0	0	211	158	238	158	158	106	132	106	132	53
Total Audits	2,082	168	380	208	208	221	117	169	104	130	104	234	39
Risk-based Audits (90%)	1,874	151	342	187	187	199	105	152	94	117	94	211	35
Refund audits 15%	281	23	51	28	28	30	16	23	14	18	14	32	5
Random audits 5%	94	8	17	9	9	10	5	8	5	6	5	11	2
Audits upon request from third parties 5%	94	8	17	9	9	10	5	8	5	6	5	11	2
Audits by joint ATK-KC teams 5%	94	8	17	9	9	10	5	8	5	6	5	11	2
Audits proposed by RMD 70%	1,312	106	239	131	131	139	74	106	66	82	66	147	25
Unscheduled audits (10%)	208	17	38	21	21	22	12	17	10	13	10	23	4
Distribution of activities according to specific plans and risk groups													
Failure to keep accurate records													
Compliance checks	227	-	-	33	25	37	25	25	17	21	17	21	8
Audits	25	4	4	2	2	2	1	1	1	2	1	3	-
Inflating expenses													
Compliance checks	226	-	-	33	25	37	25	25	16	21	16	21	8
Audits	28	4	5	2	3	3	2	2	1	1	1	3	1
Under-declaration													
Compliance checks	224	-	-	33	24	37	24	24	16	20	16	20	8
Audits	27	4	5	3	2	3	1	2	1	1	1	3	1
Zero declaration													
Compliance checks	226	-	-	33	25	37	25	25	16	21	16	21	8
Audits	26	2	5	3	3	3	1	2	1	2	1	3	-
Late payments and debts													
Compliance checks	226	-	-	33	25	37	25	25	16	21	16	21	8
Audits	26	4	5	3	3	3	1	2	1	2	1	1	-