



KOSOVO TAX ADMINISTRATION INTEGRITY PLAN

DIGITALIZIMI

PUBLIKIMI I TË DHENAVE

VETËDUESIMI I ZYRTARËVE TATIMOR

INTEGRITETI

TRANSPARENÇË

KOMUNIKIMI ME TATIMPAGUES

PERFORMANCE

LIRIMI NGA BARRA ADMINISTRATIVE

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Integrity Statement

The Kosovo Tax Administration, as an executive agency with full operational autonomy within the Ministry of Finance, Labour and Transfers, exercises its legal mandate for the administration and implementation of tax legislation in the Republic of Kosovo, ensuring the collection of public revenues in accordance with the principles of legality, equity and efficiency.

TAK is committed to implementing high standards of integrity, professional ethics and accountability in all tax processes – from service to taxpayers, control and supervision, to administrative decision-making. Institutional integrity is considered a prerequisite for taxpayer trust and the effective functioning of the tax system.

TAK's activities are based on the following basic principles of integrity:

- **Legality and uniform application of the law**
All TAK actions are undertaken in accordance with applicable tax legislation and are applied equally to all taxpayers, without distinction or exception.
- **Impartiality and professional independence**
TAK officials exercise their duties objectively and independently, without external influences, conflicts of interest or inappropriate interference.
- **Risk-based and proportionality approach**
Control and administrative measures are undertaken on the basis of tax risk analysis, using proportionate means and avoiding unnecessary burdens on correct taxpayers.
- **Transparency and communication with taxpayers**
TAK provides clear, accurate and timely information on tax rights and obligations, as well as transparency in administrative procedures and decisions.
- **Accountability and individual responsibility**
Every TAK official bears personal responsibility for his actions and decisions in the exercise of his official duties.

To implement these principles, TAK implements zero tolerance policies towards corruption and integrity violations, through prevention, reporting, investigation and disciplinary mechanisms, in accordance with the Code of Ethics and applicable legislation.

This Integrity Plan for 2026 represents TAK's institutional commitment to strengthening the culture of integrity and will serve as a practical instrument for guiding actions and responsibilities at all organizational levels.

INTRODUCTION

In accordance with Article 25 of Law No. 08/L-017 on the Agency for the Prevention of Corruption, as well as with the “Methodology for the Development and Implementation of Integrity Plans”, all public institutions are obliged to develop, approve and implement Integrity Plans. In this context, the Kosovo Tax Administration has developed and approved the Integrity Plan for the period 2024–2026, which has been reviewed and updated, in accordance with legal requirements and the guidelines of the Agency for the Prevention of Corruption.

The implementation of the Integrity Plan has contributed to the improvement of internal organizational structures, the strengthening of institutional processes and policies, and the advancement of human resources management procedures. These measures have contributed to the increase of institutional transparency and accountability, as well as to the reduction of the space for unjustified discretion in the exercise of the powers of tax officials, directly influencing the increase of public trust in the Kosovo Tax Administration.

The increase in public trust in TAK is also reflected in the data of the Public Pulse Report, according to which the perception of respondents about the presence of corruption in the Kosovo Tax Administration has decreased from 21.2% in July 2023 to 17.1% in July 2024. These results testify to the decrease in the percentage of citizens who assess that corruption is present in TAK.

Despite the positive results achieved in the field of protecting institutional integrity, the Tax Administration of Kosovo remains committed to the principle of zero tolerance towards any form of integrity violation. In this regard, TAK has undertaken the review and update of the Integrity Plan for 2026, within the 2024–2026 cycle.

This Integrity Plan of the Kosovo Tax Administration for the period 2024–2026 has been developed in full compliance with the Methodology for Integrity Plans, approved by the Director of the Agency for the Prevention of Corruption on 26.07.2023, and represents the guiding basis for preventing corruption and strengthening integrity at all organizational levels of TAK.

1 CONCEPT, OBJECTIVE AND PURPOSE OF THE INTEGRITY PLAN

1.1 Integrity Plan Concept

The term Integrity means: individual honesty, behaviour in accordance with moral values and principles, institutional integrity, compliance and consistency in actions. “Integrity is the principle of acting consistently in accordance with ethical and professional values”.

This updated Integrity Plan is an internal document of the Kosovo Tax Administration for a period of one year which determines the assessment of the risk of corruption and other forms that violate integrity and determines measures to protect integrity.

As such, the updated Plan includes the identification of risks that compromise TAK's integrity, risk analysis and assessment, and specifies measures according to the risks to achieve TAK's integrity objectives. This Integrity Plan will be reviewed periodically and updated in accordance with relevant normative, institutional and procedural developments.

1.2 Integrity Plan Objectives

The Integrity Plan for TAK aims to achieve the following objectives:

- Reducing the discretion of officials in decision-making;
- Reducing the administrative burden;
- Avoiding situations of conflict of interest;
- Increasing transparency in TAK;
- Establishing standards and procedures;
- Increasing the efficiency of internal control;
- Protecting confidential information;
- Creating an accountable organizational culture;
- Promoting ethical behaviour of staff;
- Increasing employees' knowledge of integrity;
- Awareness campaign with taxpayers.

1.3 Purpose of the Integrity Plan

The purpose of the Integrity Plan is to achieve the following:

- Identifying processes susceptible to potentially corrupt behaviours and actions;
- An effective integrity management system in the institution that aims to respect legal, procedural requirements and internal normative framework;
- Public accountability and transparency to ensure increased public confidence in governance and the integrity performance of the public sector;
- Institutional resilience to integrity violations, by improving operational controls in the areas of functioning of the institution and its processes work with risk of corruption;
- Planning for integrity risk management in the institution, with a focus on areas with high risk of integrity violation, aiming to integrate this process in institutional culture.

2 INTEGRITY PLAN REVIEW PROCESS

The process of reviewing the Integrity Plan started with the appointment of the coordinator and members of the working group for the development of the Integrity Plan, by the Executive Director of the Kosovo Tax Administration.

2.1 Phases of the Integrity Plan Review Process at TAK

The drafting of the Integrity Plan has gone through the following stages:

Phase I: The Executive Director decided to appoint a working group. This group is composed of 5 members. The working group initially reviewed the new legal framework, reports on the implementation of measures, etc.

Phase II: We started with the distribution of the questionnaire and its approval by the working group. The questionnaire was designed and distributed via e-mail to the managers of TAK and we asked for it to be inclusive. Each official had the opportunity to complete the questionnaire within 5 days and give his individual opinion regarding the situation and measures for the protection of integrity. This questionnaire was available for completion by managers at all levels and was not mandatory. The results and responses to the questionnaire were addressed and discussed by the working group in meetings and workshops held for this purpose. Consultations were held with the heads of Divisions, including the process owners of the identified risk area.

Phase III: The data that was processed and handled by the working group was provided by the questionnaire report, data from the Professional Standards Division, Strategic Documents, Information Technology Department, Audit Division, suggestions and comments, etc. This was done in order to compile tables of risk and address integrity vulnerabilities by proposing improvement measures which are included in the matrix according to the methodology for drafting this Integrity Plan.

The risk assessment process started with the identified risks and the overall level of vulnerability of the integrity of TAK.

The risk assessment method determines the probability of occurrence and consequences of a violation of integrity and other forms of illegal or unethical behaviour.

Consequence/Impact	High	10									
		9									
		8									
	Moderate	7									
		6									
		5									
		4									
	Low	3									
		2									
		1	2	3	4	5	6	7	8	9	10
Risk intensity (probability X impact)		Low			Moderate			High			
		Probability/Likelihood									

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The risk intensity is obtained by multiplying the probability/likelihood by the consequence/impact, using the risk matrix, "impact (1-10) x consequence (1-10)", shown in the figure above.

The overall risk assessment of corruption and other forms of integrity violations is rated from 1 to 100, as in the table below:

Low	Moderate	High
1 – 15 points	16 - 48	49 - 100

 Low intensity risk – the possibility of corruption or other forms of integrity violations occurring is very small due to existing control measures.

 Moderate intensity risk – the occurrence of corruption or other forms of integrity violations is possible, but control measures manage this risk.

 High intensity risk – corruption or other forms of integrity violations are already present in this process or are likely to occur.

3.2 Identification of risk areas

The identified risks are divided into general risk areas consisting of 7 identified risk areas and specific risk areas consisting of 3 risk areas:

1. The general areas of the Kosovo Tax Administration include 7 risk areas with 12 identified risks, mainly including:
 - (1) Human resources management;
 - (2) Code of Ethics for TAK Officials;
 - (3) Declaration of gifts
 - (4) Conflict of interest
 - (5) Internal control;
 - (6) Information technology;
 - (7) Transparency.
2. The specific areas of Tax Administration include 3 risk areas with 4 identified risks, mainly including:
 - (1) Debt collection management;
 - (2) Taxpayer education and service;
 - (3) Appearance and work performance of tax officials

3.3 Selection of measures

The selected risk mitigation measures have been proposed based on available resources, future legislation expected to promote integrity protection policies, and time frames.

16 measures have been set in the plan, which were created through the SMART method (specific, measurable, achievable and timely).

4 MONITORING THE IMPLEMENTATION OF THE INTEGRITY PLAN AND REPORTING

This Revised Integrity Plan for 2026 will be continuously monitored by the responsible official within the Tax Administration and by the Agency for the Prevention of Corruption.

Continuous monitoring of implementation is important to ensure that integrity risk control and treatment measures are effective, both in design and implementation, and that procedures are understood and the integrity plan is followed.

Regular reporting ensures that the implementation of the Plan is on schedule and that the planned results are achieved.

Further, after drafting the report on the implementation of the integrity plan by the responsible official within the institution, the report will be sent for assessment to the Agency for the Prevention of Corruption.

5 INTEGRITY PLAN ANNEX

The following is the risk assessment matrix according to General Risk Areas and Specific Risk Areas for 2026.

GENERAL AREAS OF RISK									
Risk identification			Risk intensity				Risk measures		
No.	Risk area	Risk description	Existing control measures	Likelihood	Impact	Risk Assessment	Proposed measures to reduce/mitigate the risk	Responsible unit/official	Deadline for implementation
1	Human resources	Insufficient number of officials and, because of this, the workload on a limited number of officials, increases the risk of failure to accomplish planned tasks.	Fair distribution of additional tasks.	8	7	56	Increase TAK staff and distribute additional tasks in a fair proportion.	Human Resources Division	Q4/2026
		Lack of sufficient knowledge on the part of TAK supervisors about the procedures, namely the handling of disciplinary violations, as defined by the internal regulation on disciplinary procedures and complaints at TAK.	Supervisors have the legal authority to impose disciplinary measures and to proceed cases to the Disciplinary Commission	2	8	16	Awareness through communication/information	Human Resources Division and DSP	Q2/2026

		Lack of coordination between Departments and Divisions	There is cooperation between the Divisions and the Departments	8	6	48	Creation of coordination mechanisms between Tax Departments, clarification of roles and duties	Director of TAK	Q4/2026
		Failure to take action on poor staff performance encourages unprofessional conduct.	There is a legal basis for taking measures against officials with poor performance appraisals.	6	8	48	Continuous monitoring in assessing poor performance and prescribing measures according to legislation.	Human Resources Division	Ongoing
2	Code of Ethics for TAK officials	Official's lack of knowledge of integrity and anti-corruption.	DSP and the Training Office organize training for staff.	6	6	36	Training on integrity, anti-corruption, as well as the Code of Ethics and Conduct for Tax Officials	Professional Standards Division	Ongoing
3	Declaration of gifts	Potential failure to declare gifts.	There is a legal obligation to declare gifts.	4	6	24	Informing tax officials about the consequences of not declaring gifts.	Professional Standards Division	Q1/2026

4	Conflict of Interest	The lack of a rotation procedure for tax inspectors (changing the terrain and team within DTM/DTMS and DTR) remains a risk of favouritism.	Rotation is done by the Directors of the Departments.	4	6	24	The inspector rotation procedure	Director General of TAK	Q1/2026
5	Internal Control	Failure to implement auditor recommendations increases the risk and repetition of errors.	Internal Auditor's Report, which sets out recommendations for implementation.	3	5	15	Publication of statistics on the implementation of recommendations and sending reports to management.	IAU/Audit Director	Ongoing
		Failure to involve the Department of reimbursements and tax assessments conducted by DHTI in quality control plans may be a risk of unequal treatment.	The quality of tax assessments in these two sectors is not carried out.	5	6	30	Take samples for quality of Tax activities/assessments from these two sectors as well.	Director of the Department for Procedures and Quality Control	Q2/2026

6	Technology and process digitization	The lack of digitalization of archives poses a risk for abuse of documentation and their security.	There are physical archives for saving taxpayer files	5	7	35	Drafting procedures for archive digitization.	DHP/DTI	Q4/2026
7	Transparency	Updating the open data catalogue poses a risk of not including all documents for publication for the public interest.	There is an approved open data guide and catalogue.	5	4	20	Continuous updating of the open data catalogue.	Media Communication Division	Ongoing

SPECIFIC AREAS OF RISK

SPECIFIC AREAS OF RISK									
Risk identification			Risk intensity				Risk measures		
No.	Risk area	Risk description	Existing control measures	Likelihood	Impact	Risk assessment	Proposed measures to reduce/mitigate the risk	Responsible unit/official	Deadline for implementation
1	Debt collection management	The lack of risk criteria in the system leads to favouring of taxpayers and collection is not focused on the risk that leads to the aging of debts.	There are collection procedures in place.	6	5	30	Establishing debt collection risk criteria in the system.	DPKMD, DTI, DMMB and DPMR	Q4/2026
2	Taxpayer registration and service	Limiting taxpayer access to generating the general statement through EDI and authorizing access increases the discretion of officials.	The taxpayer has access to his personal data, but the general status and authorization must be obtained through physical contact at the taxpayer service centres.	3	5	15	Generating the general situation and authorization through the EDI System.	DRST/DTI	Q2/2026

		Lack of measurement of business satisfaction with TAK services.	Citizen-focused surveys are conducted by various organizations, but not by TAK.	4	4	16	Taxpayer satisfaction survey through website	DTRS/DTI/DKM	Q4/2026
3	Dress code for tax officials	Failure to fully comply with the dress code and appearance at work damages the image of the institution.	The old dress and appearance code at work for tax officials exists since 2011.	5	5	25	Awareness and information of tax officials on the implementation of the New Dress and Appearance Code for Tax Officials, Approved.	Director/ DSP	Q2/2026



Administrata Tatimore e Kosovës
Poreska Administracija Kosova
Tax Administration of Kosovo

E-mail

standardet.profesionale@atk-ks.org

Linja e bashkëpunimit pa pagesë
0800-80-800

