



Republika e Kosovës
Republika Kosova - Republic of Kosovo
Qeveria - Vlada - Government

*Ministria e Financave, Punës dhe Transfereve – Ministarsvo za Finansije, Rada i
Transfera – Ministry of Finance, Labour and Transfers*

Date: 22.09.2023

Reference _____

**COMPLIANCE STATEMENT OF THE LEGISLATION OF THE REPUBLIC OF
KOSOVO WITH THE EU ACQUIS**

1. Proposing body of the normative act:

Ministry of Finance, Labor and Transfers

2. Title of the draft normative act:

Draft Law On The Administration Of Tax Procedures

3. Compliance of the normative act with the provisions of the Stabilization and Association Agreement or the Interim Agreement

3.1. the provisions of the SAA and the Interim Agreement regarding the normative content of the normative act.

3.2. Timeline set for approximation and harmonization of legislation in accordance with the provisions of the SAA and the Interim Agreement.

3.3. Assessment of the level of fulfillment of the obligation/obligation deriving from the above-mentioned provisions of the SAA and the Interim Agreement.

3.4. Reasons for partial fulfillment, or non-fulfillment/failure to fulfill the obligation deriving from the above-mentioned provisions of the SAA and the Interim Agreement

3.5. Liaison with the National Integration Program NIP/NPAA (in the current case liaison with EPAP)

Not relevant for this normative act.

4. Compliance of legislation with the EU Acquis

4.1 List of primary sources of EU law and compliance with them

4.2 List of secondary sources of EU law and compliance with them.

Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation;

Council Regulation (EU) No. 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax;

Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the EU;

Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures.

4.3 List of other sources of EU law and compliance with them.

4.4 Reasons for partial compliance, or non-compliance.

The above mentioned directives affecting the scope of tax procedures will be addressed by sub-legal acts that are set out in this draft law.

4.5 The period of time within which the full implementation of the legislation with the EU Acquis is foreseen.

Not relevant for this normative act.

5. Specify when there is no EU legislation with which compliance is required.

Not relevant for this normative act.

6. Are the above sources of EU law translated into the official languages;

No they are not.

7. Participation of consultants in the drafting of normative acts and their opinion on compliance (attached - documents of consultants for the drafting of normative acts).

Not relevant for this normative act.

8. Signature of the head of the legal department of the state body, or other proposer of the normative act.

Klit Shala,
Deputy director of legal department, _____

9. Signature of the Minister or the head of the state body, or other proposer of the normative act.

Hekuran Murati,
Minister of Finance, Labor and Transfers, _____