

2.1.1 Ensure user friendly digital public service delivery through administrative burden reduction and improved quality and increased number of services available online

In accordance with the national legal framework on public internal control, financial management and internal audit, the RGF Regulation and the applicable Commission Implementing Decision, the competent authorities conducted a comprehensive verification process for this reform step.

This included the systematic collection and review of relevant evidence by the Ministry of Finance and the Tax Administration of Kosovo (TAK), within their respective internal control frameworks, with internal audit units exercising their functions in accordance with their mandate. The checks and verifications were performed through the relevant layers of the control system, including the units responsible for implementation within TAK, the Reform Agenda coordination unit in MoF, the Secretary General of the Ministry, and the senior management of the Tax Administration.

The Reform Agenda coordination structures within the Office of the Prime Minister carried out additional checks and verifications to ensure the completeness and accuracy of the reported information and supporting evidence.

The step under review	2.1.1.2. Elimination of fiscal cash registers and their replacement with fully functional software platform.
Baseline	Hardware-based 57,440 active fiscal registers in place
Deadline of the step	June 2026
Actual results	This reform aims to reduce the costs for businesses associated with the use of fiscal registers and to simplify fiscal reporting through the transition from hardware-based fiscal cash registers to a fully functional electronic fiscal software platform. The Minister of Finance issued Administrative Instruction (MF) No. 01/2026 on the Use of Electronic Fiscal Devices, Fiscal Systems and Electronic Fiscal Software, establishing the regulatory basis for the new system. This Administrative Instruction determines the rules, criteria, obligations, deadlines and procedures that must be followed regarding the issuance of fiscal coupons during the performance of economic activities in the territory of the Republic of Kosovo, as well as the means to encourage consumers to obtain fiscal coupons. In parallel, supporting technical documentation was prepared for software developers, including the “SEF Technical and Functional Requirements” and the “SEF Application and Certification Procedure”. These documents provide the necessary guidance for the development, application and certification of electronic fiscal software. During the period January–June 2026, several key implementation activities were carried out. These included the launch of the procurement procedure for AWS services, selection of the service provider, development of the online application platform, configuration of the required AWS services, installation and setup of the necessary platform microservices, and testing of both the test and production environments. The online application, testing and certification platform has been installed, tested and launched. The technical feasibility of the system was demonstrated through the pilot phase conducted in the previous year. During the pilot, the system processed more than

	600,000 fiscal receipts containing over 5 million items. A stress test further confirmed the system's capacity to process more than 20 million receipts within four (4) hours. Overall, substantial progress has been achieved in establishing the regulatory, technical and operational foundations for replacing hardware-based fiscal registers with an electronic fiscal software platform. The implementation efforts are in their final stage of completing the reform fully. The next steps are: 1. Transfer the procurement of AWS services from the private operator to direct procurement by the Tax Administration of Kosovo (TAK), pursuant to Article 35 of Law No. 04/L-042 on Public Procurement. 2. Contract a company to maintain the platform, with the aim of monitoring and improving its performance. 3. Improve the process for managing certified applications, including certification and revocation of certificates. 4. Automate the management of platform versioning. 5. Automate the process for transferring data from the transactional database (Fiscal-Prod) to the data warehouse (DW). 6. Establish the conditions for conducting risk analysis based on receipt and product data.
Evidence provided	1. Administrative Instruction (MF) No. 01/2026 on the Use of Electronic Fiscal Devices, Fiscal Systems and Electronic Fiscal Software can be accessed in the Official Gazette here: https://gzk.rks-gov.net/ActDetail.aspx?ActID=119286 2. Fiscal Electronic Software (FES) Technical and Functional Requirements can be accessed here: https://www.atk-ks.org/wp-content/uploads/2016/04/ENG-KE%CC%88RKESAT-SPECIFIKE-TEKNIKE-DHE-FUNKSIONALE-PE%CC%88R-PAJISJET-ELEKTRONIKE-FISKALE.pdf 3. Fiscal Electronic Software (FES) Application and Certification Procedure can be accessed here: https://www.atk-ks.org/wp-content/uploads/2026/06/ENG-KUSHTET-DHE-PROCEDURAT-PER-APLIKIMIN-CERTIFIKIMIN-dhe-MIREMBAJTJEN-e-SEF-Verzioni-Final-29.05.2026.pdf
Checks performed in the verification of the step and related findings	During the verification of this reform step, all relevant evidence was reviewed and summarised in the control checklist, while all supporting documents were properly stored to ensure a complete audit trail. A pilot of the system was conducted in 2025 to test its functionality and performance. The pilot successfully demonstrated the system's capacity, processing more than 600,000 fiscal receipts containing over 5 million items. A subsequent stress test further confirmed the system's ability to process more than 20 million receipts within four hours. The conducted checks and verifications confirmed that: • all required documents, as specified in Annex 1 of the Reform Agenda, were provided and attached to this report;

	- the submitted evidence is consistent with the description and requirements of the reform step set out in the Commission Implementing Decision; - the submitted documentation confirms the fulfilment of the reform step; - the submitted documentation confirms the period in which the reform step was fulfilled. Based on the checks and verifications conducted, the evidence provided confirms the progress of the reform step and the relevant implementation period. No related findings were identified.
Compliance with general principles and DNSH principle	The implementation of the steps does not contravene the general principles outlined in Article 4 and 11(4) of Regulation (EU) 2024/1449 and Article 3 of the Facility Agreement. The implementation of the steps does not contravene the ‘Do No Significant Harm’ principle (DNSH).
Double funding	The implementation of this step did not involve the use of third-party contributions. Accordingly, based on the checks conducted, no double funding was identified.
Clear conclusion on the achievement of the step	Based on the above, substantial progress has been achieved in establishing the regulatory, technical and operational foundations for replacing hardware-based fiscal registers with an electronic fiscal software platform. As the reform step was not fully achieved by the June 2026 deadline, the additional grace period will be used to finalise the remaining measures.



Republic of Kosovo

Republic of Kosovo - Republic of Kosovo

Government - Vlada – Government

*Ministria e Financave, - Ministarstvo Finansija - Ministry of
Finance*

**ADMINISTRATIVE INSTRUCTION (MF) NO. 01/2026 ON THE USE OF
ELECTRONIC FISCAL DEVICES, FISCAL SYSTEMS AND ELECTRONIC FISCAL
SOFTWARE**

Minister of Finance,

Pursuant to Article 7, paragraph 5 and Article 121 of Law No. 08/L-257 on the Administration of Tax Procedures, and Article 11 of Law No. 08/L-117 on the Government of the Republic of Kosovo

Approves:

**ADMINISTRATIVE INSTRUCTION (MF) NO. 01/2026 ON THE USE OF
ELECTRONIC FISCAL DEVICES, FISCAL SYSTEMS AND ELECTRONIC FISCAL
SOFTWARE**

**CHAPTER I
GENERAL PROVISIONS**

**Article 1
Purpose**

1. This Administrative Instruction (hereinafter: the Instruction) determines the rules, criteria, obligations, deadlines and procedures that must be followed regarding the issuance of fiscal coupons during the performance of economic activities in the territory of the Republic of Kosovo, as well as the means to encourage consumers to obtain fiscal coupons.
2. The provisions of this Instruction guarantee the continuity of the functioning of Electronic Fiscal Devices/Fiscal Systems prior to the entry into force of this Instruction.

**Article 2
Scope**

The provisions of this Instruction are mandatory for the Tax Administration of Kosovo, taxpayers, manufacturers/developers and maintainers of Electronic Fiscal Devices/Fiscal Systems and Electronic Fiscal Software, as well as for all other entities involved in the fiscalization process and other issues included in this Instruction.

Article 3

Abbreviations

1. For purposes of this Instruction the following abbreviations have the following meanings:
 - 1.1. **2D Barcode** – Electronic signature generated through encryption of data in the Fiscal Document;
 - 1.2. **FCR – Fiscal Cash Register;**
 - 1.3. **API** – Application Programming Interface;
 - 1.4. **KBRA** – Kosovo Business Registration Agency;
 - 1.5. **TAK** – Tax Administration of Kosovo;
 - 1.6. **FCRD** – Fiscal Cash Register Division;
 - 1.7. **FD** – Fiscal Document, like any document printed by EFD/FS/EFS, which is signed with a 2D barcode encrypted by the TAK Server;
 - 1.8. **E-POS** - Electronic Point of Sale;
 - 1.9. **EPROM** – Erasable Programmable Read Only Memory);
 - 1.10. **GPRS** – Standard for wireless communication (General Packet Radio Service);
 - 1.11. **JSON** – JavaScript Object Notation;
 - 1.12. **CC** – Crypto Card, secure media for storing ciphers (encryption /decryption certificate);
 - 1.13. **MC** – Memory Card;
 - 1.14. **SCM** – Safe Crypto Module, (data encryption);
 - 1.15. **QR Code** – A two-dimensional quick response barcode used to easily and quickly access information;
 - 1.16. **MF** – Ministry of Finance,
 - 1.17. **UINFV** – Unique Identification Number of Fiscal Coupon;
 - 1.18. **EO** – Economic Operator authorized for the supply, installation, verification, repair and maintenance of EFE/FS;
 - 1.19. **PC** – Personal computer;

- 1.20. **PDF** – Portable Document Format;
- 1.21. **EFE/FS** – Electronic Fiscal Equipment/Fiscal System;
- 1.22. **FP** – Fiscal Printer;
- 1.23. **PKI** – Public Key Infrastructure;
- 1.24. **POS** – Point of Sale;
- 1.25. **Protobuf** – Protocol Data Format (Protocol Buffers);
- 1.26. **PROM** – Programmable ROM (Programmable Read Only Memory);
- 1.27. **ROM** – Read Only Memory;
- 1.28. **EFS** – Electronic Fiscal Software;
- 1.29. **TCP/IP** – Transmission Control Protocol/Internet Protocol;
- 1.30. **IT** – Information Technology;
- 1.31. **TT** – Tax Terminal;
- 1.32. **VPN** – Virtual Private Network;
- 1.33. **ECJ**– Electronic Control Journal (memory card); and
- 1.34. **EFSD** – Electronic Fiscal Software Developer.

Article 4 **Definitions**

1. For purposes of this Instruction, the following definitions have the following meanings and contents:

- 1.1. **Electronic Fiscal Equipment / Fiscal System** - a computerized electronic equipment or system used to issue sales receipts for retail transactions. EFE/FS includes those electronic devices, such as: fiscal cash registers, fiscal printers and fiscal systems for special activities. A EFE/FS includes fiscal memory, daily working memory, firmware, accurate time, coupon printing mechanism, as well as connecting control units for keyboards, TT, SCM, MC, ECJ, displays and input and output data transmission sub-units (such as scanners), which are provided to be part of the system. All components provided and functions of EFE/FS are

approved or authorized by FCRD, while the supporting software (firmware) or other verification mechanism of the functions of EFE/FS must be at the disposal of TAK;

- 1.2. **Electronic Fiscal Software** - Electronic software developed to record and report taxpayers' financial transactions in an automated manner and in accordance with tax legislation in the Republic of Kosovo. Through EFS, supplies of goods and/or services for retail transactions are recorded, a fiscal coupon is generated and data is reported in real time to the TAK information system;
- 1.3. **Fiscal cash registers** - are electronic recorders of the supply of goods and/or services, cash registers that are specially equipped with fiscal memory, fiscal seals and other options and equipment as defined in the technical and functional specifications published by TAK;
- 1.4. **Fiscal memory** - is a stored and secure medium, it is a sub-unit in which all fiscal information is stored and kept unchangeable in the EFE/FS. Fiscal memory is programmed as read-only memory (read-only, EPROM, erasable programmed ROM, or PROM, programmed ROM). Fiscal memory circuits are protected in a special box which is located in a specially designed part, which is an integral part of the PEF housing. The fiscal memory also includes a component (casing) that records any removal or intervention in the EFE/FS housing;
- 1.5. **Fiscal data network** - is the communication network between the EFE/FS and the TAK Information System that deals with the encrypted transmission of fiscal data through the KMS;
- 1.6. **Fiscal Cash Register Division** – A division established within the TAK Organizational Structure, responsible for the management of EFE/FS/FES, to review and approve EFE/FS, economic operators for the supply, installation and maintenance of EFE/FS and Authorized EFE/FS Technicians;
- 1.7. **End consumer** – means a non-business natural person who uses the purchased goods and/or services for personal needs. Also, a final consumer may be considered a business natural person, legal person, partnership, and grouping or association of persons including consortia and public authorities who uses the purchased goods and/or services for business needs and not for the purpose of resale or development of their activities;
- 1.8. **Fiscal coupon** – is a document in which the supply of goods and/or services at the point of sale to the final consumer is recorded. The fiscal coupon is generated by the EFE/FS/FES, which is printed on paper or can be sent electronically for specific supplies (electronic supplies). The specific characteristics of the fiscal coupon are: fiscal logo and signature with 2D barcode (QR Code). Other characteristics will be defined in the document of specific technical and functional requirements for the EFE/FS/FES;

- 1.9. **Firmware** - Software built for the EFE to operate;
 - 1.10. **Carcass** - Memory or special space within the fiscal memory for recording interventions in the EFE/FS lodge;
 - 1.11. **. TAK Information System** - Computer system that receives/sends commands and encrypted data to traffic recording systems;
 - 1.12. **Subscription** - Periodic fee that enables data transfer from EFE/FS to the TAK Information System via GPRS technology;
 - 1.13. **Internet** - A global interconnected network of computers and other electronic devices that uses standard communication protocols (such as TCP/IP) to exchange information; and
 - 1.14. **Payment method** - Payment via cash, debit card, credit card, bank account, check, SMS or any other equivalent payment instrument.
2. Other terms used in this Instruction have the same meaning as in the applicable Law on the Administration of Tax Procedures (hereinafter: the Law).

CHAPTER II

OBLIGATION TO ISSUE A FISCAL COUPON

Article 5

Persons who must issue fiscal coupons

- 1. All persons who supply goods and/or services to the final consumer, regardless of the method of payment, issue fiscal coupons for those services.
- 2. Notwithstanding paragraph 1 of this Article, a person who provides free supplies of goods and/or services to the end consumer, for tax purposes, is obliged to issue a fiscal receipt for that supply.
- 3. Exceptionally to paragraph 1 of this Article, all persons who supply goods and/or services to natural persons, legal entities and other persons (except the final consumer when they must issue fiscal coupons) shall use the tax invoice, as defined by the tax legislation in force.
- 4. The relevant Minister of Finance, may, by special decision, exempt any other category of taxpayers from the obligation to issue a fiscal coupon.

Article 6
The moment of issuing the fiscal coupon

1. Printing and giving the fiscal coupon to the consumer is mandatory at the moment of payment for the supply of goods and/or services .
2. Printing and issuing a fiscal receipt to the consumer is also mandatory for any payment made before the supply of goods or before the completion of the supply of services.
3. Exceptionally to paragraph 1 of this Article, in cases where the supply of goods and/or services occurs, but payment is made later (with a payment term) as agreed by both parties, the printing and issuance of a fiscal receipt to the consumer is mandatory at the time of supply of the goods and/or services.

Article 7
Contents of the fiscal coupon

1. The fiscal coupon is compiled based on the specific and technical requirements for EFE/FS/FES approved by the Director General of TAK.
2. The fiscal coupon contains, at least, the following information:
 - 2.1.Unique Identification Number/Fiscal Number of the taxpayer;
 - 2.2.VAT number, if the taxpayer is registered for VAT;
 - 2.3. Name of the taxpayer;
 - 2.4. Taxpayer's address;
 - 2.5. The name of the person (operator) and his/her identification number;
 - 2.6. At least one line for each item :
 - 2.6.1 quantity;
 - 2.6.2 unit price;
 - 2.6.3 the name of the item or service;
 - 2.6.4 the value of the supply quantity;

- 2.6.5 the relevant VAT rate marked with a specific letter for each item supplied;
- 2.7. The percentage (or value) of the discount and its amount with a minus sign or the percentage (or value) of the increase, if any, per item;
- 2.8. The amount of the subtotal, the percentage (or value) of the discount on it and its amount with a minus sign, the percentage (or value) of the surplus, if any;
- 2.9. Total amount for payment;
- 2.10. The amount paid in various payment methods, such as: cash, credit card, debit card; bank account, coupon; check, SMS, etc.;
- 2.11. The amount of tax according to different active tax rates;
- 2.12. Total amount excluding tax;
- 2.13. Date, hour and minutes of release;
- 2.14. EFE/FS/FES identification number;
- 2.15. Daily fiscal coupon number;
- 2.16. QR code;
- 2.17. Unique Identification Number of the Fiscal Coupon (for verification of the fiscal coupon);
- 2.18. Logo – RKS;
- 2.19. The type of coupon (regular, cancellation, return, etc.); and
- 2.20. Free text, etc.

CHAPTER III

ELECTRONIC FISCAL EQUIPMENT AND FISCAL SYSTEMS

Article 8

Persons obliged to install Electronic Fiscal Equipment and/or Fiscal Systems

1. The persons obliged for EFE/FSA are taxpayers defined in Article 5 of this Instruction, who exercise economic activity, in retail sales, in the provision of services in places or units open to the public or any other similar activity, are obliged to use the EFE/FS and other mandatory

devices for the registration and verification of the supply of goods and/or services.

2. Pursuant to paragraph 1 of this Article, the following categories aren't obliged:

- 2.1. Enterprises that provide energy services, utility services, telecommunications services, banking and/or financial services (including money transfer services, microfinance institution services, financial leasing services), as well as other public enterprises that, for goods sold and/or services provided, are paid compensation by consumers based on consumption calculation invoices through measuring instruments (electricity, heating, water, telephone) or any other method of billing, such as waste management companies, etc.;
- 2.2 Activities of public government institutions, including but not limited to artistic and literary creations, theatrical arts activities, activities of artistic institutions, library, archive and museum activities;
- 2.3 A person (business) who provides supplies of goods and/or services only to a person engaged in economic activity (business). This person is obliged to issue a tax invoice, as defined by the tax legislation in force.

3. The person to whom the obligation specified in paragraph 2 of this article refers and who simultaneously carries out activities that are not exempted or exempt from the obligation of registration through EFE/FS and of data transfer through the terminal to the TAK Information system, within the meaning of paragraph 1 of this article, will be obliged to register each individual transaction during the performance of these activities through EFE/FS, as well as to transfer them the records through terminal to TAK server.

4. In the event of any change in the use of the PEF/SF (location, sale, transfer, deregistration, cessation of economic activity or similar), the user of the PEF/SF must notify the ATK, in accordance with the procedures established by the ATK.

5. The relevant Minister of Finance, in addition to the exceptions set out in paragraph 2 of this article, may, by special decision, exempt any other category of taxpayers from the obligation to install a EFE/FS.

Article 9

Types of Electronic Fiscal Equipment and Fiscal Systems

1. The general description of the EFE/FS is as follows:

- 1.1. The EFE model includes the Fiscal Cash Register (FCR), the Fiscal Printer (FP) as well as Electronic Point of Sale Systems, connected devices, data transmission devices and systems that include:

- 1.1.1. Non-portable Fiscal Cash Register “stand-alone” or independent and independent portable, and Points Systems Electronic Point of Sale Systems for recording and storing data in accordance with the decision of the General Director of TAK;
- 1.1.2. The Fiscal Cash Register has intangible fiscal memory and working memory; and
- 1.1.3. The data to be recorded and stored in memory (working memory) and in the fiscal memory) are related to the goods sold and services provided to consumers, by printing the fiscal report, as required by the legislation in force;
- 1.2. The fiscal printer is a EFE with all the relevant features and is managed through an application software and can be used as:
 - 1.2.1. Personal computer (PC) based POS;
 - 1.2.2. A separate electronic fiscal system with fiscal memory for recording retail sales turnover for:
 - 1.2.2.1. Derivate of petroleum through computing devices/systems for the sale of liquid fuels (gas pumps, gasoline, and similar);
 - 1.2.2.2. Car wash, parking, transportation, and other services; and
 - 1.2.2.3. Special categories that may be determined later by decision of the Director General of TAK.

Article 10

The definition EFE types

1. EFE/s are equipment with fiscal memory and working memory, in which data on supplies of goods and/or services to customers are recorded in an adequate manner, so as to enable printing, as well as to enable the transfer and further processing of this data, as described in this Instruction.
2. EFE/s must operate in such a way that general data is stored for each transaction in the fiscal memory and memory card, preventing any change or manipulation of the data before, during and after the preservation at the fiscal memory. These data are transmitted to TAK as a daily summary.
3. EFE/s should have a special parameter to regulate the status of multilingualism, in accordance with the legislation into force on the use of official languages in the Republic of Kosovo.

4. There are the following types of EFE/s authorized to operate in Kosovo, which may be classified as follows:
 - 4.1. Portable Fiscal Cash register;
 - 4.2. Non-portable Fiscal Cash register; and
 - 4.3. Electronic Point of Sale System, with authorized components such as fiscal printers, electronic fiscal devices to be installed and integrated with the existing point of sales systems.

Article 11

Portable and Non-Portable Fiscal Cash Registers

1. The portable and non-portable cash register through which the circulation of goods and/or services is recorded should have the following functions:
 - 1.1. The portable cash register must have appropriate dimensions and have installed rechargeable batteries, which enable printing at least ten thousand (10,000) lines without recharging of batteries. Such an FCR is not required to have a consumer monitor;
 - 1.2. The portable cash register must have an incorporated TT or an interface for connecting and using an external TT;
 - 1.3. The non-portable cash register must have a customer monitor, interface to control withdrawal of cash and at least one interface for connecting to a barcode scanner;
 - 1.4. Every EFE should have a specific serial number which is registered with TAK as well as serial number of fiscal memory.
2. The cash register can be connected to a computer, either directly or through a computer network.
3. No computer software is allowed to change the data in fiscal memory.
4. The fiscal cash register must have software with an independent fiscal module protected from changes and deletions, using standard functions for registering goods and/or services, displaying and managing data entry in the fiscal memory.
5. The cash register must have the ability to print a fiscal coupon for supplies made to each customer.

6. The cash register must have the ability to record all daily transactions, maintained in an electronic journal of accounts as provided for in this Instruction.
7. The cash register should have the opportunity to print management reports without deletion, such as: “report X” (cash in the drawer), “report Z” (daily closing report) as well as various periodic reports.
8. The cash register should have the opportunity to cancel items on the receipt before printing, while returning items is done through a return/cancellation receipt (refund).
9. An FCR may also have additional equipment such as: barcode scanning devices and credit card payment terminals or other equipment that may be authorized by a special decision by the Director General of TAK.

Article 12

Point of Sale System with Fiscal Printer as a Coupon Printer

1. Point of sale fiscal systems should only use the fiscal printer. In such a system, the fiscal printer should be connected to the control unit at the POS. It is typical and much more flexible for the control unit to be a computer guided by a software program.
2. Each fiscal printer in the system must have a unique serial number, which is registered in TAK as well as serial number of fiscal memory.
3. Point of sale (POS) systems are different, the functional and technical specifications will provide for the same obligations and liabilities with which they are charged. users of Fiscal Cash Registers, but NOT WILL to mandate WAY that HOW WILL THE these obligations are fulfilled.

Article 13

Embedded Software and Hardware

1. The embedded hardware includes the microprocessor or microcontroller, as well as other components. The embedded software, called “firmware,” acts as a fiscal data management system and also acts as a control program for the equipment.
2. The software and hardware used by the EFE user must transfer fiscal encrypted data in required format through SCM and TT in the TAK server.
3. The installation of any EFE, by an authorized person, is done in a way that prevents changes to the original authorized software and hardware. Once the software and hardware are

installed, any modification is done only by an authorized technician.

Article 14

The External Application Software included in POS Fiscal Systems

1. The external application software included in the POS fiscal system supports the rest of the system functions for data management (accounting and similar).
2. In cases where the application software is linked to the content of fiscal coupons, the authorized person who performs the installation, together with the user, as well as the authorized person for the POS software, provide written confirmation to TAK that the software functions properly in accordance with the specifications and conditions for data security. Testing, which must be carried out before the EFE is in function, must confirm that the software that generates fiscal coupons operates in full compliance with the tax legal requirements for books and registers, with the requirements of this Instruction, with the approved technical and functional specifications by the General Director of TAK, and that does not violate in any manner the integrity of the EFE fiscal data.
3. Testing that confirms in writing the normal functioning of the software includes:
 - 3.1. Full details on the application software manufacturer;
 - 3.2. The exact distribution name and current software version number;
 - 3.3. A copy of the demonstration version of the specific software stored in an appropriate format and medium; and
 - 3.4. Complete data on software requirements and operating conditions in computer;
4. The operation of the EFE with an interconnected system that uses unauthorized application software for issuing fiscal coupons, which is prohibited and subject to punishment as provided by the relevant legislation;
5. The functional and technical specifications of software in special cases are determined by decision of the Director General of TAK.

Article 15

The Communications Network

1. For the electronic transmission of fiscal data at predetermined intervals, a communication network between EFE/FS and TAK through SCM and TT is established.

2. The TAK Information System can establish communication (on demand) with the SCM and EFE/FS and requires:
 - 2.1. Daily report;
 - 2.2. The total of fiscal coupons fiscal; and
 - 2.3. Other information required by TAK.
3. The fiscal data communication networks between the EFE/FS and TAK must be:
 - 3.1. Safe – all connections must operate on Virtual Private Networks (VPN), between TT and the TAK computer system, connected via the internet. Telecommunications providers are responsible for implementing and maintaining the VPN topology and VPN operation through GPRS technology. They support any TT with SIM card and a dynamic address. TT should be reconfigured to work with only one EFE/FS;
 - 3.2. The Electronic Fiscal Equipment communicates with the TAK Information System within a schedule at the time set by the TAK Information System through the SCM. Also, the TAK Information System can at any time establish communication with the EFE/FS/SCM;
 - 3.3. Efficient – no unnecessary traffic or journey is allowed unless specified from the TAK Information System. Network traffic should be allocated in a manner that will reduce costs for TAK and the taxpayer, while simultaneously meeting all specified requirements; and
 - 3.4. Compatible – EFE/FS and transmitting devices must be compatible with all communication protocols and standards. Communication with the TAK Information System via TCP/IP socket according to specific technical and functional requirements required by TAK.
4. Telecommunications providers must be authorized by the competent authority to provide services for the transfer of fiscal data from EFE/FS to the TAK system, according to specific technical and functional requirements determined by TAK.

Article 16

Information System Integrated in TAK

1. The TAK IT system must accept encrypted (encrypted) fiscal data and other data transmitted by the EFE/FS from all taxpayers connected to the TAK system.

2. The IT system will automatically process the information received from the EFE/FS for each taxpayer.
3. The frequency of data transmission from the EFE/FS to the TAK Information System will be determined by decision of the TAK Director General.

Article 17

Authorizations of Economic Operators

1. Economic Operators, authorized according to the legal provisions before the entry into force of this Instruction, are considered to be authorized to carry out the process of fiscalization of taxpayers with EFE/FS, until the end of the transitional period, or until the period determined by another decision by the relevant Minister of Finance.
2. The Economic Operator is obliged to support with spare parts and maintain the EFE/FS which are in use by taxpayers for at least five (5) years from the last sale date of EFE/FS in the Kosovo market or until the end of the transitional period, or until the period determined by another decision by the relevant Minister of Finance.
3. If a EFE/FS model is not re-certified by the EO for any reason, then this model is not eligible to be sold by the EO and by taxpayer as EFE/FS.
4. Electronic Fiscal Equipment which has been used by the same taxpayer for five (5) years, and which furthermore is not supported by spare parts by EO, cannot be used as EFE/FS.
5. Exclusion from paragraph 4 of this Article, the EFE/FS which, even after five (5) years of use, meets the specific technical and functional requirements and is supported by the EO, may be used as a EFE/FS until the end of the transitional period, or until the period determined by another decision by the relevant Minister of Finance.

Article 18

Application about Economic Operator and EFE/FS

1. Any manufacturer, importer or assembler of EFE/FS, can become an authorized EFE/FS Operator, for one or more specific models at any time according to criteria published by TAK.
2. The application to be an EO is submitted at any time, but the sale of electronic fiscal equipment can only be made after approval by the FCRD.
3. EFE/FS certification is carried out by competent and authorized Institutes, Laboratories or Institutions for testing and verifying compliance with specific technical and functional requirements determined by TAK.

4. Authorization of competent Institutes, Laboratories or Institutions is done based on the criteria stipulated by ATK.
5. Installation and maintenance of the EFE/FS is carried out only by EO personnel. who sold EFE/FS.
6. The Fiscal Cash Register Division is responsible for requesting and verifying any information and data, including: evidence of experience, solvency, credibility, technical personnel and similar data.
7. The Fiscal Cash Register Division, within thirty (30) days from the date of receipt of the requests and information, decides whether or not to grant authorization to the EO.
8. The Fiscal Cash Register Division is responsible for withdrawing and canceling the authorization granted in the event that:
 - 8.1. Users face serious problems;
 - 8.2. The Economic Operator has violated any provision of this or any other sub-legal act issued in relation to the EFE/FS;
 - 8.3. In cases where the EO fails to certify at least one model of EFE/FS by the competent authority within twelve (12) months from the date of receipt of authorization from TAK;
 - 8.4. The Economic Operator does not submit tax statements or does not fulfill tax obligations on time even after the request sent by TAK;
 - 8.5. In the event of a change in the conditions under which the authorization was granted, which are not updated by the Economic Operator.
9. An appeal against the decision of the DAF may be filed with the Special Commission for the Review of Appeals, established by the Tax Administration of Kosovo.
10. Periodic tests, upon request, through checking for proper operation of the equipment may be carried out by FCRD, or by designated institutions, laboratories or organizations authorized by this Division, to ensure that after initial approval, the EFE/FS continue to meet the relevant requirements and operate reliably even after installation at points of sale.
11. The Kosovo Tax Administration is entitled to review any installation of EFE/FS completed by any Operator, to ensure that it works in accordance with established requirements and specifications. In addition, TAK has the right to review registrations of any operator to be assured that it meets all the requirements set out in relation with authorization to act as a supplier, installer and maintainer of EFE/FS .
12. The Kosovo Tax Administration, with the approval of the relevant Minister of Finance,

determines the basic conditions, procedures that must be followed and documents that must be submitted when requesting authorization for the supply, installation and maintenance of EFE/FS. In this document, in addition to other requirements that TAK may impose, it must request that:

- 12.1. The Economic Operator shall guarantee the work with a bank guarantee, or other forms of acceptable guarantee;
 - 12.2. The Economic Operator must be re-licensed every four (4) years by TAK;
 - 12.3. The Economic Operator must have the certified EFE/FS models re-certified by the competent authority every four (4) years;
 - 12.4. For any failure to comply with the conditions set by TAK during the performance of its activities in the sale, installation and repair of EFE/FS, the EO will be directly responsible and will be subject to the legal responsibilities provided for by applicable legislation;
 - 12.5. For control purposes by TAK, the EO prepares a user manual for accessing and extracting information from the EFE/FS;
 - 12.6. The Economic Operator must ensure that telecommunications between the EFE/FS and the TAK information system are carried out through a telecommunication operator authorized by the competent authority;
 - 12.7. The Authorized Economic Operator enters into an agreement with the authorized telecommunications operator which contains, among other things, the appropriate guarantee for continuous telecommunications capabilities between the EFE/FS and the information system at TAK; and
 - 12.8. The EO's agreement with the authorized telecommunications company must provide guaranteed replacement or repair of their own communication equipment (modem) and similar equipment), within forty-eight (48) hours after the problem has been reported;
13. The Economic Operator is obliged to respond to all requests from taxpayers to be equipped with EFE/FS within a maximum period of fifteen (15) days from the date of submission of the request for supply of equipment.
14. The Economic Operator is obliged to intervene and eliminate the malfunction of the EFE/FS according to the requests of taxpayers and TAK for servicing and maintenance of the EFE/FS, within a period not later than forty-eight (48) hours from the moment the problem appears.

Article 19

Issuance of the unique EFE/FS certification number

After successfully passing all tests for the specific model of equipment, FCRD issues the EO with a unique protected authorization number. This authorization is proof to the buyer that that EO is authorized to sell that equipment and that it meets all specifications and conditions for use as a EFE/FS. FCRD based on the testing results should issue a decision for certification of the relevant equipment within fifteen (15) days after receiving the report from the competent and authorized Institutes, Laboratories or Institutions for testing and verification of compliance with the specific technical and functional requirements determined by TAK.

Article 20

Maintenance of data related to EO, installed EFE/FS and users

1. The Kosovo Tax Administration maintains electronic records of data for all installed EFE/FS, which include:
 - 1.1. identification of the installed device, type of EFE/FS, serial number of EFE/FS, serial number of fiscal memory, serial number of KK, manufacturer and model of EFE/FS and other data described in the technical specifications;
 - 1.2. the date when the EFE/FS was installed and when it was approved by TAK;
 - 1.3. name, address and unique identification number/fiscal number of the user;
 - 1.4. the place where the EFE/FS is installed;
 - 1.5. the name of the EO, its address, unique identification number/fiscal number and VAT number of the authorized person;
 - 1.6. the authorization number issued to the EO, for the specific type of EFE/FS;
 - 1.7. data on persons authorized by the EO who supply, install and maintain the EFE/FS;
 - 1.8. persons authorized to repair the EFE/FS, including the type of EFE/FS that the person is authorized to repair, his/her name and address, card identification number, personal identification number and expiration date of the authorization; and
 - 1.9. the authorization number issued for each specific EFE/FS.
2. The Kosovo Tax Administration maintains and updates the database for electronic records.

Article 21

Authorized technicians

1. The Authorized Economic Operator appoints technicians who install and repair the EFE/FS, for which it is authorized to sell. The installation of the authorized EFE/FS must be carried out only by the designated technician. The authorized EO may contract third parties who are not employed by it to maintain the EFE/FS. However, this does not relieve the EO of its responsibility to ensure that the maintenance is carried out correctly and in accordance with the established procedures.
2. The Authorized Economic Operator shall submit to the FCRD the names, addresses and personal identification numbers of the technicians before they are authorized to install and repair the EFE/FS. The Authorized Operator shall include all necessary company and personal data (including technical qualifications), as well as a photo identification document.
3. The Fiscal Cash Register Division reviews the data submitted by the authorized EO, and may request necessary clarifications, before issuing or refusing authorization, for technicians who will install or repair the EFE/FS. The FCRD may request:
 - 3.1. A statement that the individual is authorized by the EO and certified by the manufacturer to install and maintain the designated EFE/FS; and
 - 3.2. List of types of EFE/FS that the technician is authorized to install or maintain.
4. Upon approval of the technician, FCRD will request from the relevant institution to provide an identification card with a photograph that identifies this individual as an installation and maintenance technician. The technician is provided with a unique identification number which will be compared with his/her personal identification number in the database maintained by TAK, described in this Instruction.
5. The Identification Card contains:
 - 5.1. Name and surname of the technician;
 - 5.2. Unique identification number (stamp);
 - 5.3. Dates until which the identification card is valid.
6. The Fiscal Cash Register Division may also authorize other technicians to maintain the EFE/FS. The person seeking authorization as a maintenance technician shall submit an application to the FCRD before performing any maintenance on the EFE/FS. The application for authorization shall include: name, address, personal identification number, employment history, technical experience, and a photo identification document. Attached to the application

shall be a certificate from the authorized EO stating that he is technically capable of maintaining the EFE/FS, copies of diplomas or certificates for technical training and knowledge of the EFE/FS.

7. The Fiscal Cash Register Division reviews the request and makes a decision. In case of rejection of the request, a written notification of the reasons for the rejection shall be made. The request shall be rejected only if the documentation is incomplete, or the applicant does not meet the conditions to be an authorized maintenance technician. If the applicant's request as a maintenance technician is approved, the FCRD shall implement the procedures of paragraph 4 of this Article.
8. The validity of the authorization for installation and maintenance technicians shall be three (3) years. After this period, an application for renewal of the authorization shall be made. Maintenance and installation technicians shall submit to DAF an application for renewal at least forty-five (45) days before the expiration of the existing authorization. The application for renewal shall include the data and certificates required under the conditions in force at the time of the new application. The continuation of the authorization shall be approved by DAF, unless there is evidence that the technician has any technical or legal impediment to the installation and maintenance of EFE/FS.
9. If a technician authorized for installation and maintenance of EFE/FS, ceases the activity for which he/she is authorized, before the expiration of the authorization, the EO notifies TAK (revoke the authorization and return the identification card) within thirty (30) days after the cessation of the activity.

Article 22

Security of access within the EFE/FS

1. The safety of access to the interior of the EFE/FS is protected by a special nut (bolt), which connects the upper part of the EFE/FS to the lower part. This nut is placed on the visible part of the EFE/FS housing cover so that intervention inside the EFE/FS is impossible without removing the protective nut (bolt).
2. The security seal - the seal, is used to seal the nut (bolt) which does not allow scratching and is made in such a way that it is impossible to remove without damaging it.
3. If a technician or authorized EO discovers that the seal seal has been damaged on the EFE/FS, the technician must immediately report the case to the relevant unit at TAK. The technician shall not make any intervention until authorized by TAK.

4. If a TAK employee identifies a damaged seal, he or she shall immediately notify the responsible TAK official to remove the EFE/FS from the power supply and not use it until it has been examined and determined to be functioning normally.

Article 23

Authorized technicians - access control code

1. The opening and re-sealing of a EFE/FS is carried out only by a technician authorized by the FCRD in accordance with Article 21 of this Instruction.
2. The authorized technician applies relevant configurations with a EFE/FS software program, using a special algorithm, access code and password.

Article 24

Installation, control, maintenance of EFE/FS

1. The Economic Operator must ensure that each installed EFE/FS operates without any hindrance and in accordance with the specific technical and functional requirements for EFE/FS, determined by TAK Information System.
2. Each EFE/FS must be accompanied by an installation, control, and maintenance log provided by the EO.
3. Before installing the EFE/FS, the EO must inform TAK about the EFE/FS purchaser, providing data such as:
 - 3.1. The buyer's Unique Identification Number;
 - 3.2. The buyer's Fiscal Number (if there is no Unique Identification Number);
 - 3.3. The serial number of the EFE/FS to be installed;
 - 3.4. The type of EFE/FS to be installed; and
 - 3.5. Expected installation date.
4. During the installation of the EFE/FS, the technician conducts a communication test to ensure that the EFE/FS is able to establish the TT communication connection with the ATK server.

5. After installing the EFE/FS, the Economic Operator reports electronically to TAK about the installed EFE/FS, including sales invoice data, device functionality, and the date of installation.
6. The Economic Operator must not program the EFE/FS or influence it in other ways that hinder or block the functionality of the EFE/FS at certain periods or deadlines.
7. The authorized technician is obliged to record in the diary detailed information for each installation, control, maintenance, of the EFE/FS, including the start and end time of the installation, control and maintenance process, as well as the data described in his identification card.
8. After maintenance of the EFE/FS, which had a defect, the repair technician submits to TAK a report describing the defect, the date and time the defect occurred, and the date and time the EFE/FS was returned to service.
9. After installation, inspection, and maintenance of each EFE/FS, the authorized technician must verify the functionality of the EFE/FS.
10. Each EFE/FS sold and installed must undergo a regular technical inspection on a regular basis every twenty-four (24) months. The regular inspection report and any other inspection must be sent to TAK, in electronic form, within five (5) days, after the inspection has been carried out. The Crypto Card, without the need for changes, must be functional and maintain the system security standard.
11. The EFE/FS user is obliged to keep the journal specified in paragraph 2 of this article and submit it to TAK upon request.
12. Each time the taxpayer requests it, the installed EFE/FS must be subject to inspection by the EO, in order to provide maintenance service and avoid malfunctioning of the device.
13. The Economic Operator is obliged to intervene and eliminate the malfunction of the EFE/FS according to the requests of taxpayers and TAK for servicing and maintenance of the EFE/FS, within a period not later than forty-eight (48) hours from the moment the problem appears.
14. The Kosovo Tax Administration has the right to review any installation, inspection or maintenance of the EFE/FS, as well as the journal entries made by the authorized technician, to ensure that the installation, inspection and maintenance, as well as the entries, have been made in accordance with the requirements and conditions set by the TAK.

Article 25

Transfer of EFE/FS

1. Each authorized EO may take over the supply, installation and maintenance of the EFE/FS of another EO, in cases where the other EO discontinues the activity related to the supply, installation and maintenance of the EFE/FS.
2. For the implementation of paragraph 1 of this Article, the EO must have an agreement with another EO for the transfer of rights and responsibilities for the supply and installation of EFE/FS remaining in stock to the other EO, as well as the maintenance of EFE/FS which have been sold and installed by the other EO.
3. For the implementation of paragraphs 1 and 2 of this Article, EO/ss shall notify TAK thirty (30) days in advance.
4. The Authorized Economic Operator may not discontinue the activity related to the supply, installation and maintenance of the EFE/FS if the agreement specified in paragraph 2 of this article has not been reached.
5. By way of exception from paragraph 4 of this Article, the authorized EO may discontinue the activity related to the supply, installation and maintenance of the EFE/FS if the implementation of paragraph 2 of Article 18 of this Instruction has been completed.

Article 26

Use of the tax coupon

In the event of a temporary breakdown or other technical problems of the EFE/FS, the user is obliged to issue a written tax coupon for each sale made. The tax block (in physical or electronic form), which contains the serial numbers, will be approved by TAK. A written report is made for all tax coupons issued during the sale as a result of the breakdown or technical problems of the EFE/FS. After the breakdown or problem of the EFE/FS is eliminated, the user immediately returns it to work. Details regarding the tax coupon are determined by TAK.

Article 27

Reading mode ("X" ratio)

Each EFE/FS must allow the reading and printing of data recorded in the fiscal memory via the keyboard for a variety of statistical reports, which are for statistical purposes only, and not for tax purposes. The conditions for the reading regime are determined by the Director General of TAK.

Article 28
Closing mode (“Z” ratio)

1. Each EFE/FS contains the conditions defined according to the functional and technical specifications determined by TAK, as follows:
 - 1.1. preparing the fiscal closing of daily turnover, printing the daily tax report and the data that must be transmitted to TAK;
 - 1.2. the possibility of reading the contents of the fiscal memory through periodic tax reports in accordance with published specifications;
 - 1.3. ensuring the conditions for carrying out verification for each daily tax report for the purpose of checking the accuracy of the functioning of the fiscal memory; and
 - 1.4. providing daily reports and other periodic tax reports that are characterized by the title of the report accompanied by the sign “Z”, as well as containing at the end of the coupon (in bold) the fiscal logo and the name "TAX REPORT".
2. Exception from paragraph 1, subparagraph 1.1. of this Article, in cases where the taxpayer notifies TAK of the temporary interruption of economic activity, then for the period of interruption (pause) the fiscal closing of the daily turnover, the printing of the daily tax report and the data that must be transmitted to TAK are not required.

Article 29
Programming Module (P)

1. Each EFE/FS contains, among other things:
 - 1.1. The possibility of recording in the fiscal memory the taxpayer's data, which must be presented on the fiscal receipt;
 - 1.2. The possibility of programming at least four (4) tax rates. Tax rates are written in the fiscal memory. This is allowed at the time of installation or after closing the daily tax report and transmitting the “Z” data to the ATK. There must be the possibility of presenting the different tax rates with the letters “A” to “E”. The letter “A” means the tax rate exempt from VAT, while the letters “B” to “E” the different forms of VAT tax rates provided for by the VAT Law. The change of the tax rate occurs only after the daily tax

report is finalized and the relevant data has been transmitted to the relevant fiscal memory. Changes in the fiscal memory can be made within the special content for changing tax rates. Changes to the tax rate are carried out by the maintainer based on the special manual for changing tax rates;

- 1.3. Allowing the programming of communication parameters with the TAK communication network for the transmission of periodic tax reports; and
 - 1.4. Allowing configuration and reading of fiscal memory.
2. The Director General of TAK will issue a decision to limit and establish the functions and specifications for the programming regime.

Article 30

Electronic journal of fiscal coupons

1. The electronic journal of fiscal coupons stores fiscal documents in electronic form as well as in the electronic journal (memory card).
2. The Director General of TAK will approve the requirements and technical specifications for the electronic journal of fiscal coupons.

CHAPTER IV

ELECTRONIC FISCAL SOFTWARE

Article 31

Persons obliged to install Electronic Fiscal Software

1. The persons obliged to install EFS are as follows:
 - 1.1. Taxpayers defined in Article 5 of this Instruction, who exercise economic activity, in retail sales, in the provision of services in places or units open to the public or any other similar activity, including public enterprises and socially owned enterprises, are obliged to use EFS and other mandatory devices for the registration and verification of the supply of goods and/or services; and
 - 1.2. Public institutions that accept cash payments for provided services.
2. For the purpose of implementing paragraph 1 of this Article, the person issuing fiscal coupons may test the fiscal coupon data and the fiscalization procedure.

3. The methodology for testing fiscal coupon data and the fiscalization procedure by the taxpayer issuing fiscal coupons is determined by TAK.
4. In the event of any change in the use of the EFS (location, sale, transfer, deregistration, cessation of economic activity or similar), the EFS user must notify TAK in accordance with the procedures established by TAK.
5. Based on paragraph 1 of this Article, the following categories are not obliged:
 - 5.1. Public institutions that provide services for which they accept payments through bank accounts or other forms of electronic payments.
 - 5.2. A person (business) who provides supplies of goods and/or services only to a person engaged in economic activity (business). This person is obliged to issue a tax invoice, as defined by the tax legislation in force.
6. The person to whom the obligation specified in paragraph 5 of this article refers and who simultaneously carries out activities that are not exempted or exempt from the obligation to register through EFS and transfer data to the TAK Information System, within the meaning of paragraph 1 of this article, will be obliged to register each individual transaction during the performance of these activities in the EFS, through which the data are transferred to the TAK server.
7. The relevant Minister of Finance, in addition to the exceptions set out in paragraph 5 of this Article, may, by special decision, exempt any other category of taxpayers from the obligation to install EFS.

Article 32

Electronic Fiscal Software

1. The Electronic Fiscal Software enables the storage of each transaction in an electronic register (database), electronically signed for each fiscal coupon, using the digital certificate, according to Article 35 of this Instruction, and an internet connection for electronic data exchange with the TAK Information System.
2. The Electronic Fiscal Software through which the supply of goods and/or services is recorded must fulfill at least the following functions:
 - 2.1. be able to electronically sign every fiscal coupon;
 - 2.2. to be identified through a digital certificate in the TAK system;
 - 2.3. establish a connection for secure data exchange with the TAK Information System via the internet;

- 2.4. support communication via Secure Protocol Hyper Text Transfer Protocol (HTTPS);
 - 2.5. generate and send a fiscal coupon according to the required specifications, including the QR Code;
 - 2.6. to be connected to a printer for printing the fiscal receipt, according to the format predetermined by TAK;
 - 2.7. to perform the update (Upgrade) as needed;
 - 2.8. be able to send requests (messages) in TAK system stipulated by TAK; and
 - 2.9. to strongly support linguistics, according to the legislation in force on the use of official languages in the Republic of Kosovo.
3. The Electronic Fiscal Software, in cases of interruptions in communications with the TAK Information System, must enable the generation of fiscal coupons and store them safely within FES. The moment communication with the TAK Information System is restored (the communication with the TAK Information System is reset), this information is automatically sent to TAK Information System.
 4. Electronic Fiscal Software may be suitable for use via Personal Computer (PC), Laptop, Tablet, smart mobile phone, etc.
 5. The Director General of TAK will issue a decision on the minimum functional and technical specifications and the manner of implementation of the EFS.

Article 33

Information System of Tax Administration of Kosovo

1. The Kosovo Tax Administration Information System must enable:
 - 1.1. secure connection for data exchange with EFS, via the internet and the “Secure Hyper Text Transfer Protocol (HTTPS);
 - 1.2. validation of the taxpayer’s identity through a digital certificate;
 - 1.3. receiving real-time requests sent by EFS for any supply of goods and/or services;
 - 1.4. receiving and storing information from each taxpayer separately;
 - 1.5. processing data received in real time from EFS;

- 1.6. verification of the fiscal coupon by the citizen through a special application; and
 - 1.7. other important functions that will be described with technical and functional specifications.
2. The Director General of TAK will issue a decision on the technical and functional specifications and the mode of operation of the TAK Information System.

Article 34

Digital Certificate and Private Key

1. In order to implement the fiscalization procedure of fiscal coupons, the taxpayer, for each EFS installed at points of sale that issues fiscal coupons, must be provided with a digital certificate, which is generated and issued by TAK or another relevant authority for issuing digital certificates.
2. For each installed EFS, a Private Key must be generated by the taxpayer, which must be stored at a high level of security, without compromising its compliance and confidentiality.
3. The person issuing fiscal coupons, during the process of equipping with a digital certificate and private key for each installed EFS, must submit the following data in electronic form:
 - 3.1. Unique Identification Number/Fiscal Number;
 - 3.2. Unit Number;
 - 3.3. POS Number;
 - 3.4. Software Solution Code; and
 - 3.5. Fiscalization Number, which is obtained in the TAK Electronic System

Article 35

Application and registration of SEF developers and maintainers

1. Any natural or legal person who develops or maintains a EFS for taxpayer fiscalization needs, according to the technical and functional specifications determined by TAK, may apply for registration and certification of that EFS to the Commission composed of TAK.

2. The developer and/or maintainer of EFS, referred to in paragraph 1 of this Article, should be authorized by the Commission, before starting to exercise the activity of providing these software solutions and/or maintenance services in the territory of the Republic of Kosovo.
3. The request for EFS certification may be submitted at any time, but the sale and installation of the EFS to the taxpayer can only be made after certification by the Commission.
4. The Commission, within fifteen (15) working days from the date of receipt of the request for certification of the EFS, decides on approval or rejection of certification of EFS.
5. The conditions and procedures for applying for EFS certification and EFS maintenance are determined by a special Commission from TAK.
6. The Commission electronically registers the certified EFS in the registry of software developers or maintainers managed by the Commission.
7. The registration of the SEF developer according to paragraph 6 of this article does not replace the obligation to register with the Kosovo Business Registration Agency (KBRA) or TAK, which carries out commercial and non-commercial activities, in accordance with the relevant legislation in force.
8. After registration, the person referred to in paragraph 1 of this Article shall be provided with the EFS unique code. This code, together with the UIN/FN of the software developer, must be integrated into the software solution by the software developers before delivery to the taxpayer issuing fiscal coupons, so that the fiscal system can identify the developer and the software solution used during each delivery of fiscal coupons in the fiscalization procedure.
9. The Commission shall send the registration code of the software solution electronically to the person specified in paragraph 1 of this Article. This code shall be stored in the Electronic Fiscal Software Registry managed by the Commission.
10. Every taxpayer who issues fiscal coupon, must notify TAK of the software solution used for issuing fiscal coupons, as well as the developer and maintainer of the software solution.
11. The registration of the software developer and software solution is carried out in each fiscalization, since the data of the software solution used is an integral part of the data for the fiscalization of fiscal coupons. Whereas, the data on the maintainer must be recorded during the registration of data for the place of exercise of the taxpayer/person's activity or within each electronic device for issuing fiscal coupons, if the taxpayer/person has different maintainers.
12. The taxpayer/person issuing fiscal coupons may not issue fiscal coupons if the software developer and the software solution it uses are not registered in the register of software developers and/or certified maintainers by the Commission. For this purpose, any taxpayer/person issuing fiscal coupons may check through the name/first name and surname or the code/unique identification number of the software developer whether that developer

and the software solution are registered in the register.

13. The taxpayer/person issuing fiscal coupons and developer and/or software maintainer are responsible for the functioning of software solution according to technical specifications determined by TAK.

Article 36 **Cancellation of the EFS certificate**

1. The Commission is responsible for withdrawing and canceling the certificate issued to the EFS, in the event that:
 - 1.1. users face serious problems related to the functioning of EFS;
 - 1.2. the EFS developer has violated any provision of this or any other by-law issued in relation to the EFS;
 - 1.3. in the event of a change in the conditions under which the certificate was issued, which are not updated by the EFS developer.
2. An appeal against the decision of the Commission may be filed with the Special Commission for the Review of Appeals, established by the Tax Administration of Kosovo
3. The Tax Administration of Kosovo is entitled to verify any EFS installation realized by any EFS developer, to ensure that it works in accordance with the technical and functional specifications, as well as other necessary elements.

Article 37 **Communication network between EFS and TAK Information System**

1. For the electronic transmission of fiscal data using the internet, a communication network is created between the EFS and the TAK Server.
2. Fiscal data communication networks between EFS and the TAK Information System must be:
 - 2.1. safe – all connections between EFS and the TAK Information System, connected via the internet, must be encrypted and signed with the Private Key, according to technical and functional specifications;

- 2.2. direct – the establishment of communication between the EFS and the TAK Information System is done through the HTTPS protocol, using the Internet;
- 2.3. efficient – no unnecessary traffic or routing is allowed unless otherwise specified by TAK. Network traffic should be assigned in a manner that will reduce traffic costs for TAK and the taxpayer, while meeting all specified requirements; and
- 2.4. compatible – EFS must be compatible with all protocols and standards for communication with the TAK Information System.

Article 38

Sales through self-service equipment (vending machines)

- 1. A self-service equipment (machine) that generates turnover from the sale of goods and/or services is considered any automated equipment, where during the supply of goods and/or services and the collection of payments no individual participates in the capacity of the seller. Self-service equipment for fiscalization purposes are not considered to be bank ATM/s or e-banking (electronic banking services).
- 2. The self-service equipment (vending machine) performs the fiscalization process by reporting sales data at the time of sale of goods and/or services to the TAK Information System through an internet connection.
- 3. Each self-service device is considered an electronic equipment for cash sales, for which the taxpayer's place of business must be registered and fiscal coupons must be recorded/declared in the taxpayer's books.
- 4. When submitting data regarding a self-service device (vending machine) under paragraph 3 of this article, the taxpayer must indicate the address where the self-service device is located or its closest address (geographical location) and also describe the exact location in a given area.
- 5. On each self-service device (vending machine), the taxpayer issuing fiscal coupons must place a sticker with a printed QR code containing the following data:
 - 5.1. The Unique Identification Number of the taxpayer; and
 - 5.2. SEFS identification number.
- 6. A decision is issued by the Director General of TAK regarding the technical and functional specifications of self-service devices (vending machines) and data exchange with the TAK Information System.
- 7. If the self-service device has a temporary interruption in the communication service with the

TAK Information System, the taxpayer issuing fiscal coupons must ensure the storage of sales data and perform the fiscalization procedure, after eliminating the problem or restoring the connection, within forty-eight (48) hours.

8. Taxpayers operating in specific sectors of the economy (e.g. the hydrocarbon sector, car washes, electricity supply, or similar) and making sales through self-service machines (vending machines), must enable the printing of fiscal coupons when making sales through these devices.

Article 39

Fiscal coupon and QR Code generation

1. The Fiscal Coupon must be printed on paper for all supplies of goods and/or services made to final consumers (individuals). However, if electronic services are provided or the supply of goods and/or services is contracted and charged through a mobile application, online store or similar, the fiscal coupon may not be printed on paper, but may be sent to the buyer or recipient of the fiscal coupon, in electronic form. For example, in the case of distance selling if the customer (an individual) pays by credit card, then this is considered to be a cash payment, but the fiscal coupon may not be printed on paper, so instead, the seller may send the fiscal coupon to the buyer in electronic form.
2. In the case of non-cash payments, for transactions with individual consumers, the fiscal coupon can be printed on paper or sent in electronic form. The buyer must consent to receiving the fiscal coupon in electronic form.
3. To ensure easy verification of the issued fiscal coupon, a QR Code must be generated for each fiscal coupon. The QR Code is a mandatory element of the fiscal coupon, both in the case when the fiscal coupon is successfully reported to TAK and fiscalized, and in cases when the fiscal coupon cannot be fiscalized, such as: due to lack of internet, availability of the fiscalization service server, etc. The QR Code contains fiscal coupon data, as well as the digital signature.
4. The QR code, along with other mandatory elements of the fiscal coupon, should be an integral part of each fiscal coupon issued to the final consumer, regardless of whether the fiscal coupon is printed on paper or sent electronically to the consumer.
5. The software solution used for issuing fiscal coupons and their fiscalization must automatically create a unique number in the format specified in the technical specifications published on the TAK website.

Article 40

Fiscal Coupon Notification

1. The taxpayer, who issues fiscal coupons, is obliged to display a notice on each electronic payment device or in another visible place in the taxpayer's premises, indicating the obligation to issue the fiscal coupon as well as the obligation of the buyer to receive and store the fiscal coupon.
2. As an exception to paragraph 1 of this article, the taxpayer, who issues fiscal coupons, who implements the procedure of fiscalization of sales through self-service devices (vending machines), is obliged to present a notification for fiscalization of sales through these devices at each self-service device.
3. The Kosovo Tax Administration shall determine the content and appearance of the notice referred to in paragraphs 1 and 2 of this article.

Article 41

Buyer's obligations

The buyer or recipient of a fiscal coupon issued or received electronically must keep the fiscal coupon issued or prove receipt of the fiscal coupon electronically, up to thirty (30) meters after leaving the place of business of the seller, i.e. the taxpayer who issued the fiscal coupon. Upon request of an authorized TAK official, the purchaser must show the fiscal coupon issued.

QR Code Example



RKS
MF

Article 42

Fiscal Coupon Verification

1. Buyers and all recipients of fiscal coupons, for all coupons received from taxpayers/persons who are obliged to issue fiscal coupons, can verify whether the fiscal coupon is reported to TAK.
2. Verification will be done by scanning the QR Code on the fiscal coupon, through a special application, from a smartphone or any other electronic device that has the scanning function. The QR Code creates a connection to the TAK Information System with details of the scanned fiscal coupon. Here is an example of the QR code found on the fiscal coupon.
3. The purchaser and all recipients of the fiscal coupon can also perform the verification of the fiscal coupon by making a request in the web browser or mobile phone application available on the TAK website and manually entering the required data (for example, FCUIN). In situations where the fiscal coupon is issued manually from the special fiscal coupon block or when some of the mentioned data is missing, the purchaser can verify the fiscal coupon at the nearest TAK office.
4. After scanning the QR Code or entering the data according to paragraph 3 of this article, the page with details about the fiscal coupon opens, where there is an icon that indicates the status of the fiscal coupon. There are possible cases, such as:
 - 4.1. The fiscal coupon has been successfully registered; or
 - 4.2. The fiscal coupon has a problem that needs to be reported.
5. If the fiscal coupon is successfully registered, information about the fiscal coupon issued is displayed.
6. If the fiscal coupon has not been registered, a message will appear instructing the buyer to verify later, this is because in some cases the fiscal coupon can be registered after it has been issued, but the registration must be done within the time limit.
7. Sometimes an issued fiscal coupon needs to be corrected, so the taxpayer who issued the fiscal coupon will issue a corrective fiscal coupon and fiscalize it by referring to the original fiscal coupon. In this situation, the buyer will receive one of the following warning messages:
 - 7.1. "Fiscalization successful, but this is a correction of another fiscal coupon" - In this situation, the buyer has verified the corrective fiscal coupon and a reference to the original fiscal coupon being corrected (its FCUIN) will appear. If the buyer has not received the original fiscal coupon, to which this corrective fiscal coupon is linked, then it is most likely that the taxpayer has committed a violation and the buyer must report it to the TAK, directly in the request.

7.2. "Fiscalization successful, but there is a corrective fiscal coupon for this fiscal coupon"
- In this situation, the buyer has verified the original fiscal coupon and the reference to his corrective fiscal coupon has been issued and fiscalized after the fiscal coupon appears (his FCUIN). If the buyer has not received the corrective fiscal coupon, this means that it is very likely that the taxpayer has committed a violation and the buyer should report it to the TAK, directly on the application.

8. In case there is a problem with the fiscal coupon, which must be reported based on the fiscal coupon verified by the buyer and the data stored on the TAK Information System, the following situations may be encountered:

8.1. The fiscal coupon is not registered in the database - In this case, the fiscal coupon is not found in the TAK database, which means that it has not been fiscalized, and more than forty-eight (48) hours have passed since the issuance of the fiscal coupon and the taxpayer does not have an approval for monthly fiscalization or the deadline for subsequent fiscalization has not passed. In this case, TAK will conduct a detailed analysis.

8.2. The Unique Identification Number of the Fiscal Coupon is not valid - In this case the FCUIN is not formed properly and the error will appear. This error indicates that the fiscal coupon is suspicious and should be further analyzed by TAK.

8.3. The issued fiscal coupon details do not match the fiscal coupon details in the request - Possible reasons include a case where the fiscal coupon registration software contains some errors and registers a fiscal coupon with incorrect data. Another reason could be when the issued fiscal coupon has a fake code, FCUIN and QR Code, which are placed on the fiscal coupon only to make it look correct, but in reality, they may be linked to some other existing fiscal coupons.

8.4. The corrective fiscal coupon was not registered within the required deadline - In this situation, the taxpayer has verified the corrective fiscal coupon, but this fiscal coupon was not in the database, and more than forty-eight (48) hours have passed since the issuance of the corrective fiscal coupon and the taxpayer does not have an approval for the monthly fiscalization, or the deadline for the subsequent fiscalization has passed.

8.5. Fiscal coupon parameters do not match the fiscal coupon details in the application - In this situation, the QR Code on the issued fiscal coupon has a link to the online application with query parameters that describe some of the important details for identifying the fiscal coupon. These parameters include the FCUIN, the total amount, the date of issuance of the fiscal coupon and other information. It is possible that the QR Code contains invalid information, such as there is a fiscal coupon registered in the FCUIN by the QR Code, but other parameters, such as the total amount of the fiscal coupon, do not match the information on the fiscal coupon registered with the same FCUIN.

9. If a verification request is officially incorrect; the buyer or recipient of the fiscal coupon receives a message that it is necessary to check the accuracy of the information provided.
10. If the fiscal coupon verification system is temporarily unavailable, the purchaser or recipient of the fiscal coupon receives a message stating that the fiscal coupon verification system is temporarily unavailable.
11. If the fiscal coupon submitted for verification is not registered in the TAK database, or the buyer encounters any other problem with the fiscal coupon, the buyer or recipient of the fiscal coupon can report it directly in the “Denonco” application, which is published on the TAK website. The buyer can also submit fiscal coupons with some problems or irregularities to the nearest TAK office for control purposes.

Article 43

Fiscalization of correction/adjustment coupons

1. All obligations set forth in the provisions of this Instruction shall apply, as necessary, also to the issuance of corrective/adjusting fiscal coupons.
2. The corrective/corrective fiscal coupon must contain a reference to the original fiscal coupon being corrected.

Article 44

Disruption of electronic (internet) connection

1. In the event of interruption of the electronic connection (internet), the taxpayer issues a fiscal coupon, which contains the data specified in Article 7 of this Instruction.
2. The taxpayer who issues fiscal coupons must, within forty-eight (48) hours, starting from the moment of disconnection, establish an internet connection and submit to TAK all fiscal coupons issued under paragraph 1 of this article.
3. Fiscal coupons issued under paragraph 1 of this Article are considered to have been fiscalized correctly if the fiscalization process is completed within the deadline set out in paragraph 2 of this article.
4. In order for the process described in paragraphs 1 to 3 of this article to be an exception, the taxpayer issuing fiscal coupons must provide appropriate software and hardware support for the exchange and sending of data to TAK and appropriate electronic connections (internet).
5. If the taxpayer, who issues fiscal coupons, cannot, within the deadline specified in paragraph 2 of this article, restore the electronic connection (internet) due to the need to change the equipment for establishing the electronic connection (internet), the inability to establish the

electronic connection (internet), for which the provider of this service is responsible, or due to force majeure, he must notify TAK of this, electronically or in person at the relevant TAK office where the taxpayer is registered, as well as send documentation or other evidence proving the inability to establish the electronic connection (internet).

6. If it is impossible to establish the connection within the deadline specified in paragraph 2 of this Article, the taxpayer shall continue issuing fiscal receipts even without the fiscalization procedure, until the connection is restored. After the resumption of operation, they shall fiscalize all receipts issued in offline mode. If the interruption of the internet connection occurs during the month and the reconnection is not made by the tenth (10th) day of the following month, the taxpayer shall submit all unfiscalized fiscal receipts to the ATK.

Article 45

Fiscalization implementation device

1. Fiscalization implementation device completely stops working , the taxpayer, who issues fiscal coupons, issues a fiscal coupon from a separate block of fiscal coupons.
2. The taxpayer who issues fiscal coupons must fiscalize the special block of fiscal coupons at TAK.
3. The separate fiscal coupon block must have a printed serial number for each fiscal coupon it contains.
4. The special block of fiscal coupons contains two copies for each coupon: the original for the consumer and the copy that remains with the supplier of the goods and/or services.
5. In the case referred to in paragraph 1 of this article, the taxpayer issuing fiscal coupons is obliged, within forty-eight (48) hours from the moment the device has completely stopped functioning, to enable the functioning of the device for issuing fiscal coupons or to provide a new device.
6. Within five (5) days after the deadline set out in paragraph 5 of this article, the taxpayer who issues fiscal coupons according to paragraph 1 of this article is obliged to register all fiscal coupons in the EFS, which are automatically sent to the TAK Information System.

Article 46

Saving fiscal coupons

The taxpayer who issues fiscal coupons must take measures to preserve the issued fiscal coupons, in accordance with the applicable Law on the Administration of Tax Procedures.

Article 47
Incentive to receive fiscal coupons

1. For all persons who wish to participate in the prize game using fiscal coupons, the form and method of application is determined by TAK, after approval by the relevant Minister of Finance.
2. The procedures for implementing this provision will be determined by a special Guideline approved by the Director General of TAK, which defines the procedures for application, electronic verification of fiscal coupons and selection of beneficiaries.

Article 48
Data protection

The provisions of this Instruction are implemented in compliance with the provisions of the law in force on the protection of personal data.

Article 49
Fines and penalties

1. For non-implementation of legal provisions regarding fiscalization and issuance of fiscal coupons, fines determined by the Law in force on the Administration of Tax Procedures are applied.
2. The fines stipulated by the Law in force on the Administration of Tax Procedures, regarding the failure to install, supply and maintain EFE/FS, apply accordingly to Electronic Fiscal Software.

Article 50
Transitional provisions

1. The relevant Minister of Finance, by decision, determines the taxpayers and the period of transition from the use of Electronic Fiscal Devices/Fiscal Systems to Electronic Fiscal Software.
2. Taxpayers defined in Article 8 of this Instruction, who aren't equipped with EFE/FS since the entry into force of this Instruction, but they are obliged to install and use EFS within sixty (60) days since this date. Within this period, these taxpayers are required to use fiscalized fiscal coupons in TAK.

Article 51
Repealing Provisions

1. This Instruction repeals Administrative Instruction MF-No. 02/2018 on the Use of Electronic Devices and Fiscal Systems.
2. Decisions issued by TAK in regard to EFS/FS, which aren't in contradiction with this Instruction, remains into force until the issuance of new decisions.

Article 52
Entry into force

This Instruction enters into force on the date of publication in the Official Gazette of the Republic of Kosovo.

Hekuran Murati

Minister of Finance

Date, ____/____/ 2026



SPECIFIC TECHNICAL AND FUNCTIONAL REQUIREMENTS FOR

- **ELECTRONIC FISCAL DEVICES**
- **FISCAL SYSTEMS**
- **ELECTRONIC FISCAL SOFTWARE**

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In accordance with the provisions of Article 7, paragraph 1; Article 11, paragraph 9; Article 16, paragraph 3; Article 27; Article 29, paragraph 2; Article 30, paragraph 2; Article 31, paragraphs 3 and 4; Article 32, paragraph 5; Article 33, paragraph 2; Article 34; and Article 38, paragraph 6 of Administrative Instruction (MF) No. 01/2026 on the Use of Electronic Fiscal Devices, Fiscal Systems and Electronic Fiscal Software, and taking into account the relevant legal provisions of Article 6, paragraph 7 of Law No. 08/L-257 on the Administration of Tax Procedures, and based on the legal powers under Article 48 of the same Law, the Director General of the Tax Administration, approves:

SPECIFIC TECHNICAL AND FUNCTIONAL REQUIREMENTS FOR ELECTRONIC FISCAL DEVICES/FISCAL SYSTEMS/ELECTRONIC FISCAL SOFTWARE

GENERAL PROVISIONS

Article 1 - Purpose

The purpose of this document is to define specific technical and functional requirements to enable the functionality of Electronic Fiscal Devices/Fiscal Systems and Electronic Fiscal Software in accordance with Administrative Instruction (MF) No. 01/2026 on the Use of Fiscal Devices, Fiscal Systems and Electronic Fiscal Software.

Article 2 – Scope

This document is mandatory for:

- Manufacturers, importers or assemblers of Electronic Fiscal Equipment and Fiscal Systems;
- Institutes, Laboratories or Institutions competent and authorized for testing and verifying the fulfilment of technical and functional requirements determined by special requirements;
- Developers, Installers, maintainers and users of Electronic Fiscal Software;
- Tax Administration of Kosovo; and
- All other entities involved in the focalization process and other issues included in this document.

Article 3 - Abbreviations

For the purposes of this document, the following abbreviations have the following meanings:

- **2D Barcode** - Electronic signature generated through data encryption in the Fiscal Document;
- **FCR** – Fiscal Cash Register;
- **API** –Application Programming Interface;
- **KBRA** – Kosovo Business Registration Agency;
- **TAK** - Tax Administration of Kosovo;

- **Unique EFS Code** (*ApplicationId*)- EFS unique identification code generated by the TAK Information System after certification.
- **AES** – Advanced Encryption Standard;
- **CSV** – Comma-Separated Values;
- **CA** – Certificate Authority; Official authority that issues and manages digital certificates within the PKI
- **CRL** – Certificate Revocation List: List of invalid certificates revoked by CA.
- **FCD** – Fiscal Cash Division;
- **FD** - Fiscal Document;
- **E-POS** - Electronic point of sale;
- **EPROM** –Erasable Programmable Read Only Memory;
- **GDPR** - European Union Regulation on the Protection of Personal Data (General Data Protection Regulation)
- **GPRS** - General Packet Radio Service;
- **JSON** –JavaScript Object Notation;
- **KK** - Crypto bank card, Secure media for storing ciphers (encryption/decryption keys);
- **KM** – Memory card;
- **CSM** - Crypto Secure Module, external or internal hardware device that serves to encrypt data;
- **QR Code**– Two-dimensional quick response barcode, used to easily and quickly access information;
- **MF** – Ministry of Finance;
- **DSN** – Device serial number;
- **UINFC** – Unique Identification Number of the Fiscal Coupon;
- **OE** – Authorized Economic Operator for the supply, installation, verification, repair and maintenance of EFE/FS;
- **OCSP** – Online Certificate Status Protocol;
- **PC** – Personal computer;
- **PDF** – Portable Document Format;
- **EFE/FS** – Electronic Fiscal Equipment/Fiscal System;
- **PF** – Fiscal Printer;
- **PKI** –Public Key Infrastructure;
- **POS** – Point of sale;
- **Protobuf** –Protocol Buffers;
- **PROM** – ROM Programmable Read Only Memory;
- **ROM** –Read Only Memory;
- **RBAC** – Role-Based Access Control:
- **EFS** – Electronic Fiscal Software;
- **SSL** - Secure Sockets Layer;
- **TCP/IP** –Transmission Control Protocol/Internet Protocol;
- **IT** – Information Technology;
- **TLS** - Transport Layer Security;
- **TT** – Tax Terminal;
- **UUID** – Universally Unique Identifier;
- **VPN** – Virtual Private Network;
- **X.509** - Standard for digital certificates in PKI
- **ECJ** – Electronic Control Journal (memory card); and
- **EFSD** – Electronic Fiscal Software Developer.

Article 4 - Definitions

1. For the purposes of this document, the following definitions have the following meanings:
 - 1.1. **Electronic Fiscal Device / Fiscal System** - a computerized electronic device or system used to issue sales coupons for retail transactions. EFE/FS/EFS includes those electronic devices, such as: fiscal cash registers, fiscal printers and fiscal systems for special activities. A EFE/FS includes fiscal memory, daily working memory, supporting software (firmware), accurate time, coupon printing mechanism, as well as connecting control units for keyboards, TT, CSM, KM, ECJ, screens and input and output data transmission sub-units (such as scanners), which are provided to be part of the system. All components provided and functions of EFE/FS are approved or authorized by the FCD, while the supporting software (firmware) or other verification mechanism of the functions of EFE/FS must be at the disposal of TAK;
 - 1.2. **Electronic Fiscal Software** – is electronic software developed to record and report financial transactions of taxpayers in an automated manner and in accordance with tax legislation in the Republic of Kosovo. Through EFS, supplies of goods and/or services for retail transactions are recorded, the fiscal coupon is generated and the data is reported in real time to the TAK Information System;
 - 1.3. **Fiscal Cash Register** – is an electronic recorder of the supply of goods and/or services, cash registers that are specially equipped with fiscal memory, fiscal seal and other capabilities and devices, as defined in the technical and functional specifications published by TAK;
 - 1.4. **Fiscal Memory** – is a stored and secure medium, it is a sub-unit in which all fiscal information is stored and kept unchangeable in the EFE/FS/EFS. The Fiscal Memory is programmed as read-only memory (read-only, EPROM, erasable programmable ROM, or PROM, programmed ROM). The fiscal memory circuits are protected in a special box which is located in a specially designed part, which is an integral part of the EFE housing. The Fiscal Memory also includes the component (casing) that records any removal or intervention in the EFE/FS housing;
 - 1.5. **Fiscal Data Network** - is the communication network between the EFE/FS and the TAK Information System, which deals with the encrypted transmission of fiscal data through the CSM;
 - 1.6. **Fiscal Cash Register Division** – A division established within the organizational structure of TAK, responsible for the management of EFE/FS/EFS, to review and approve EFE/FS, economic operators for the supply, installation and maintenance of EFE/FS and authorized technicians for EFE/FS;
 - 1.7. **Final consumer** – means a non-business natural person, who uses the purchased goods and/or services for personal needs. Also, a final consumer may be considered a business natural person, legal person, partnership and grouping or association of persons including consortia and public authorities, who uses the purchased goods and/or services for business needs and not for the purpose of resale or development of their activities;
 - 1.8. **Fiscal coupon** – is a document in which the supply of goods and/or services at the point of sale to the final consumer is recorded. The fiscal coupon is generated by the EFE/FS/EFS, which is printed on paper or can be sent electronically for specific supplies (electronic supplies). The specific characteristics of the fiscal coupon are: fiscal logo and signature with 2D barcode (QR Code). Other characteristics are defined in the document of specific technical and functional requirements for the EFE/FS/EFS;

1.9. **Coupon for Coupon** – Transmission of data from the EFE/FS to the TAK server:

- at the time of the transaction;
- at a predetermined time; and
- on demand

1.10. **Support software (Firmware)** - Software built for the operation of the EFE;

1.11. **Housing** - Memory or special space within the fiscal memory for recording interventions in the EFE/FS housing;

1.12. **TAK Information System** - Computer system that receives/sends commands and coded data towards the systems for recording traffic;

1.13. **Subscription** - Periodic fee that enables the transfer of data from EFE/FS to the TAK Information System through GPRS technology;

1.14. **Internet** - Global interconnected network of computers and other electronic devices, which uses standard communication protocols (such as TCP/IP), to exchange information and

1.15. **Payment method** - Payment through cash (CASH), debit card, credit card, bank account, check, SMS, or any other equivalent payment instrument.

1.16. **Dispenser** - means a technical unit/pump or a fuel supply station in which one or more supply nozzles for different types of fuel are installed and which are commanded and controlled by an electronic circuit (head). One or more dispensers may be installed at a point of sale (supply station).

2. Other terms used in this document have the same meaning as in the applicable Law on the Administration of Tax Procedures (hereinafter: LTAP).

Article 5 - Legal basis

Paragraph 7 of Article 6 of Law No. 08/L-257 for the Administration of Tax Procedures authorizes TAK to require the registration of supplies in electronic ways and the establishment of specifications for the types of EFE/FS/EFS that will be used for such registrations, we quote: "The Tax Administration of Kosovo may request that all supplies made by all or by certain persons be registered in EFE/FS or in software and may establish specifications for the types of electronic equipment and software used for such registration. In case of supplies made by certain taxable persons, including transactions not recorded electronically, TAK may require such taxable persons to issue coupons in the manner determined by TAK;

Administrative Instruction (MF) No. 01/2026 on the Use of Electronic Fiscal Devices, Fiscal Systems and Electronic Fiscal Software sets out the rules and procedures for the selection, administration, deployment, and use of EFE/FS and EFS during the implementation of economic activities in the territory of the Republic of Kosovo.

PART I
CHAPTER I
ELECTRONIC FISCAL DEVICES / FISCAL SYSTEMS (EFD/FS)

Article 6 - Authorization of Economic Operators

1. The Director General of TAK authorizes the Fiscal Cash Registers Division (FCRD), which is responsible for reviewing requests for authorization of Economic Operators, EFD/FS Certification Laboratories, EFD/FS Technicians, as well as issuing decisions for the relevant equipment, after successfully passing all tests for specific EFD/FS models.
2. FCRD will verify and take all appropriate measures regarding the fulfilment of the criteria of each EFD/FS model, to certify and license them, in order for them to be used by any taxpayer obliged to be equipped with EFD/FS.
3. FCRD, when necessary, will cooperate with all departments in TAK and with the bodies responsible for the supervision, monitoring and/or licensing of any other electronic, electrical or electro-mechanical subsystem, which may be connected to or communicate with the EFD/FS, in order to provide them with the data necessary for adequate functioning, with the aim of forming the final judgment and taking the appropriate decision for licensing or non-licensing of a specific model of EFD/FS.
4. For issuing a decision for the certification of a model of EFD/FS, FCRD will take into account that:
 - 4.1. a prototype sample of the specific model of EFD/FS meets the technical and functional characteristics specified in this document;
 - 4.2. the interested party (manufacturer, importer or seller) has trained personnel that enables servicing and maintenance of the EFD/FS, as well as provides evidence for the supply of spare parts, as specified by a sub-legal act;
 - 4.3. the interested party (manufacturer, importer or seller) is not in financial difficulty and can ensure a stable functioning of the business;
 - 4.4. during production or during any import, it is possible for FCRD to verify that the EFD/FS comply with the prototype sample provided during the certification process.
5. FCRD has the right to assign the testing procedures for sub-licensing models to institutions or other academic bodies or organizations that possess the necessary knowledge and laboratory equipment for testing and to cooperate with them on any similar matter or technical assistance. The designated institution or academic body must prepare a special report for FCRD regarding each test performed. The cost/expenses incurred as a result of these tests shall be borne by the interested party (manufacturer, importer or seller) of the EFD/FS or the owner of the designated EFD/FS.
6. FCRD has the right to examine all aspects deemed necessary for taking the appropriate decision, after issuing the appropriate license, to review whether the obligations arising from the above-mentioned cases (4.2, 4.3 and 4.4) are fulfilled. For this purpose, the interested party - the applicant (manufacturer, importer or seller) must provide the FCRD with any additional information requested. The EO of a certified model of EFD/FS is obliged to support with spare parts and maintain EFD/FS, which are in use by taxpayers for at least five (5) years from the last date of sale of

EFD/FS on the Kosovo market, until the end of the transitional period, or until the period determined by another decision of the relevant Minister of Finance;

Article 7 - Authorization of Economic Operators of EFD/FS

1. EFD/FS and TT models for use in the Republic of Kosovo must be built by the manufacturer according to the functional and technical requirements set out in this document.
2. It is within the competence of FCRD to approve different EFD/FS models and to issue a certificate with a registered number for the approved models. In order to verify continuity and compliance with the initial certified version, these approved models must be re-certified by FCRD every four (4) years. Only models with such a certificate may be sold and installed in the Republic of Kosovo.
3. Manufacturers / Importers, when applying to FCRD for the approval of a model, must provide a device of that model and the following documents:
 - User manual;
 - Service manual;
4. Tests to verify compliance with the Technical and Functional requirements:
 - 4.1. are carried out by Institutes or Laboratories Authorized by TAK, with relevant knowledge and laboratory testing equipment. Any technical documentation related to the testing of the Equipment that the Institute (Laboratory) needs, Economic Operators are obliged to provide. At the end of the testing, the Authorized Institutes or Laboratories prepare a report with the test results and submit it to the FCRD;
 - 4.2. if the EFD/FS that is tested has intermediary equipment (interface) to connect to the measuring equipment or measuring systems (e.g., fuels, etc.), this equipment are approved as a fiscal system.

EFE that are part of a fiscal system for specific sectors, have special requirements, which are presented through special specifications for points of sale in these sectors (e.g., for oil / hydrocarbon companies, taxis, etc.);
 - 4.3. If the fiscal device being tested has an interface to connect to other peripheral devices such as bar code scanners, magnetic card readers, etc., these peripheral devices must not change the functions of the fiscal device. This is verified through functional testing.

Article 8 - Use of Certified Equipment, Supplied and Installed by Authorized Economic Operators

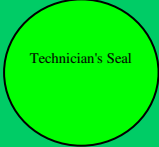
1. Retail transactions made in Kosovo in accordance with applicable legislation must be recorded in the EFE/FS.
2. The term EFE includes those electronic devices such as: fiscal cash registers and fiscal printers. EFE and/or FS is intended to record and transmit data to the TAK server. The devices are used as stand-alone units or included in fiscal systems for issuing fiscal coupons. The issuance of fiscal coupons does not depend on the method of payment (cash payment, payment by credit card or through equivalent payment instruments, e.g., by check, etc.). The data must be recorded simultaneously in the operational memory and in the ECJ, as well as printed on the fiscal coupon.
3. EFE/FS must be equipped with a Secure Crypto Module (SCM) as a hardware unit and a Crypto Card (CC). CSM aims to encrypt fiscal data that will be transferred from the EFE/FS to the TAK server via TT. The purpose of the KK is to enable a secure connection between the EFE/FS and

the TAK server for information exchange. The EFE/FS must be able to respond to all requests (on-demand) from the TAK server for various information (such as fiscal coupon, x-report, etc.).

4. The EFE/FS must be equipped with an external or integrated TT. “Integrated TT” means a separate hardware module installed inside the EFE/FS housing and that is connected to the main EFE/FS module by means of cables or connectors, or it can be a separate hardware module included in the EFE/FS functionality in a firmware and as an integrated TT uses all the EFE/FS resources. The purpose of this terminal is to transfer reports from the EFE/FS to the TAK information system. The totals of data stored in the operational memory of a day are stored in the fiscal memory after the closing of the daily fiscal report.
5. EFE/FS users may only use certified equipment, supplied and installed by licensed Operators to ensure:
 - 5.1. complete and correct recording of transaction details by the EFE/FS;
 - 5.2. transfer of the content of the EFE/FS fiscal memory to the TAK system; and
 - 5.3. to exclude any manipulation of data during and after the recording of transactions.
6. Before a EFE/FS is installed and registered for operation, the EFE/FS user, with the licensed Economic Operator, must sign a written contract for the servicing and repair of the EFE/FS of the certified model. The Licensed Economic Operator places the identification label on the box (house) of the EFE/FS.
7. The form of the identification label at the beginning of use must contain the following information:

CE Voltage 230 V	Economic Operator	XXX
	Model	XXX
	Serial Number	XXX
	TAK License No.	XXX

8. Installation of the EFE/FS before the start of recording transactions.
9. The process of installing certified EFE/FS is carried out after adequate training for the work by the equipment supplier. The periodic control label (self-destructive adhesive paper) is placed on the equipment in a visible place where it cannot be damaged during use.
10. An electronic request is sent from the EFE/FS to the TAK server for registration and approval. After approval of the request, the normal operation of the EFE/FS and the exchange of secure data with the TAK server are enabled, as defined in Article 24 of the Administrative Instruction (MF) No. 01/2026 on the Use of Electronic Fiscal Equipment, Fiscal Systems and Electronic Fiscal Software.
11. The initial and periodic control and the form of the periodic control label verify the correct functioning of the EFE/FS.
12. The periodic inspection of the EFE/FS shall be carried out, as specified in Article 24, paragraph 10, of Administrative Instruction (MF) No. 01/2026.
13. The periodic inspection label, before the start of use, shall be placed on the EFE/FS to ensure that the device operates in accordance with the specifications according to this document. This inspection shall be carried out before the expiry of the period specified in Article 24, paragraph 10, of Administrative Instruction (MF) No. 01/2026, but not earlier than forty-five (45) days before the end of this period.

ELECTRONIC FISCAL DEVICE		
No. □□ □□□□□□		
PERIODIC CHECK		
EXPIRES		
MONTH	YEAR	MONTH
1		7
2		8
3		9
4		10
5		11
6		12

- **Shape:** square;
- **Lateral dimensions:** > 40 mm;
- **Colour:** Green rubric, with large black letters;
- **Under the text Electronic Fiscal Device**, the identification number of the EFE/FS is placed;
- **Expiration date:** dd/mm/year is placed in the middle of the label under the text “YEAR”;
- **Seal:** the seal of the authorized technician will be placed in the ellipse, which identifies the Economic Operator and the technician responsible for carrying out periodic checks; and
- **Material:** adhesive that does not allow removal without being damaged during the removal attempt.

14. If the EFE/FS fails the periodic inspection, the authorized technician must place the negative periodic inspection label (sample label below) in a visible place on the equipment. Also, an information letter must be sent to the Tax Administration of Kosovo.

ELECTRONIC FISCAL DEVICE	
No. □□ □□□□□□	
NOT WORKING	
	

- **Shape:** square;
- **Lateral dimensions:** > 40 mm;
- **Colour:** Red rubric with black capital letters, crossed out with a diagonal;
- **Fonts:** Bold, height 5 mm;
- **Under the text Electronic Fiscal Device**, the identification number of the EFE/FS is placed;
- **Under the text NOT WORKING**, in the ellipse is marked the seal that identifies the Economic Operator and the technician responsible for carrying out the control;
- **Material:** adhesive that does not allow removal without being damaged during the removal attempt.

The date and time when the EFE/FS were removed from use must be noted in the accompanying booklet.

15. A special accompanying booklet must be kept by the taxpayer for each EFE/FS, in which all interruptions of operation, all checks, all maintenance/repairs and all other actions undertaken on the EFE/FS are recorded.

16. The 2D barcode represents the electronic signature of the printing of fiscal documents, and is stored in the EFE/FS's ECJ. The graphic information of the 2D barcode is generated by the CSM.

The content of the 2D barcode will be as follows:

- The 2D barcode is of the QR code type;
- The printed size of the 2D barcode must be at least 12 mm x 12 mm;
- The printed 2D barcode cannot contain photos or logos;
- Fiscal Number/Unique Identification Number;
- EFE/FS serial number;
- Date and time of printing the fiscal coupon;
- Fiscal coupon number;
- Total value of the fiscal coupon;
- Electronic signature (encryption of data in the fiscal document, e.g. 47d6789264c3bf901e30af79108feaa8).

17. The Economic Operator must not program the EFE/FS or influence it in other ways that hinder or block the functionality of the EFE/FS in certain periods or deadlines.

18. The Economic Operator is obliged to make interventions and eliminate the malfunction of the EFE/FS, according to the requests of taxpayers and TAK for servicing and maintenance of the EFE/FS, within a period not later than forty-eight (48) hours from the moment of the problem appearing.

Article 9 - Fiscal Coupon Issued through EFE/FS

1. The fiscal coupon is a paper document, printed by the EFE/FS, in which the sale of goods and/or services is recorded at the point of sale for the final consumer. The special characteristics of the fiscal coupon (as well as any other fiscal document) are: fiscal logo and signature with 2D barcode generated by the CSM. Other characteristics are defined in the annexes attached to this document.
2. The fiscal coupon must have at least 18 characters per printed line and must end with a 2D barcode generated by the CSM and the fiscal logo. The fiscal logo is defined in the Annex to the EFE/FS - [Annex "A"](#), while the content and examples of fiscal coupons are defined in the Annex to the EFE/FS - [Annex "B"](#) of this document.

Article 10 - Daily Fiscal Report (DFR) and additional Modes

1. **Daily Fiscal Report (DFR)** - is a paper document, issued by the EFE/FS, certified by the Tax Administration. The DFR is a document in which the summary of the sale of goods and/or services at a point of sale is recorded, regardless of the payment method. The main purpose of the summary is that the data on the total turnover and VAT during the day are printed and recorded in the fiscal memory of the EFE/FS. Before this report is printed, a 2D barcode must be generated by the CSM.

2. **Fiscal Logo** - at the end of the DFR the fiscal logo must be printed. The content of the DFR is defined in Chapter 2 of this document, while examples of DFRs from the EFE/FS are given in [Annex “B”](#) of this document.

3. **Additional modes and relevant reports of the Electronic Fiscal Device / Fiscal System**

In addition to the Registration mode (R), each EFE/FS must also work in the following modes:

3.1. **Report Reading Mode (X)** - Each EFE/FS must allow reading and printing of the current data accumulated during the day and the data recorded in the fiscal memory.

3.2. **Daily Fiscal Report Mode (RFD)** - Each EFE/FS must allow reading and printing of a summary of the final data accumulated during the day and writing a summary of this data to the fiscal memory. In this mode, the RFD is created.

3.3. **Programming Mode (P)** - Enables recording in the fiscal memory of the taxpayer data, which must be presented on the fiscal coupon

- The possibility of programming at least four (4) tax rates. Tax rates are written in the fiscal memory. This is allowed at the time of installation or after closing the daily tax report and transmitting the “Z” data to the ATK. There must be the possibility of presenting the different tax rates with the letters “A” to “E”. The letter “A” means the tax rate exempt from VAT, while the letters “B” to “E” the different forms of VAT tax rates provided for by the VAT Law. The change of the tax rate occurs only after the daily tax report is finalized and the relevant data has been transmitted to the relevant fiscal memory. Changes in the fiscal memory can be made within the special content for changing tax rates. Changes to the tax rate are carried out by the maintainer based on the special manual for changing tax rates;
- Allowing the programming of communication parameters with the TAK communication network for the transmission of periodic tax reports; and
- Allowing the configuration and reading of fiscal memory.

3.4. **Fiscal memory content transfer mode** - In this mode, the EFE/FS must have the ability to transfer the fiscal memory content to the PC.

During the approval process, the fiscal memory content is checked through a program on the PC, which ensures that the fiscal memory content is correctly recorded in a file on the PC disk. In addition, this program must provide the ability for the fiscal memory content to be viewed on the PC monitor as read-only.

If additional hardware devices are required for the transfer of the fiscal memory content, they must be provided by the manufacturer. Detailed descriptions for the use of the reading function must be in the instructions.

The authorized EFE/FS service technician is obliged to provide additional software and hardware and to provide service whenever requested by TAK.

To administer:

- Items:
 - item code;
 - names of goods or services;
 - price.
- Discounts;
- Payment methods;
- Administers graphics (taxpayer logo to be placed on the fiscal coupon, if the device has this option);

- Administers the serial ports of the fiscal device for programming them to connect to accompanying devices, such as: bar-code scanners, scales, credit card payment terminals, etc.

3.5. Date and time programming mode

The firmware prevents the date from changing until the date of the last daily report recorded in the fiscal memory. It allows the programming of the legal time within a single limit of +/- one hour, only after the RFD is closed.

4. *Other modes*

Each EFE/FS must allow its functional testing, enabling connection to a personal computer or other device.

CHAPTER II

FUNCTIONAL REQUIREMENTS FOR EFE/FS

Article 11 - Functional Requirements for Electronic Fiscal Equipment / Fiscal Systems

1. *General requirements for Electronic Fiscal Equipment / Fiscal System*

All EFE/FS used for recording and storing electronic fiscal data, as defined by Administrative Instruction (MF) No. 01/2026 on the Use of Electronic Fiscal Devices, Fiscal Systems and Electronic Fiscal Software, must contain a working memory and a fiscal memory. The data that must be recorded and stored in the working memory and in the fiscal memory related to the goods sold and the services provided to customers, enable the creation of fiscal reports automatically, as required by the aforementioned Administrative Instruction.

EFE/FS must have an integrated Firmware, which according to this document will provide the usual functions for recording commercial operations for the sale of goods and services, controlling the printer, display, keyboard, tax terminal and other peripheral devices.

The integrated firmware must provide the functions for controlling the recording of data in the fiscal memory. This integrated firmware must be stored in a non-volatile memory (memory, which stores data without having a power supply) and the construction of the EFE/FS must guarantee that it is impossible to delete, change or replace the firmware.

The EFE/FS must be able to work in the following modes: online (on-demand) and offline.
The EFE/FS must meet international CE standards.

2. *Reports*

The EFE/FS must provide daily, monthly and other periodic reports of recorded sales.

3. *Data security*

The EFE/FS must provide security of data stored in the fiscal memory and ECJ, and must prevent changes and deletion of data in the fiscal memory and ECJ.

4. *Control by tax officials*

The EFE/FS must provide functions that would allow tax officials to print/generate data stored in the fiscal memory from the EFE/FS keyboard and the TAK server.

5. *Overfilling in registration mode*

In cases where overfilling occurs in registration mode, the EFE/FS must be blocked until an RFD is printed and the accumulated data is stored in the fiscal memory, and automatically transmit the data to TAK after closing each “Z” report.

6. *Periodic reports*

EFE/FS must provide functions for creating periodic reports from fiscal memory, when:

- a) The value of the accumulated turnover for each of the VAT rates for a period is not greater than 199,999,999,999.99;

- b) The value of the total accumulated turnover is not greater than 199,999,999,999.99;

EFE/FS must contain a test mode to check that all functions related to the fiscal memory operate without errors and problems. Also, the device shall provide a function for printing a control summary of the integrated firmware.

7. *Electronic Fiscal Device / Fiscal System, when the power supply is interrupted*

When the power supply is interrupted during the operation of the EFE/FS, then after the power supply is reconnected, the operation of the EFE/FS must automatically continue from the point where it was interrupted. When the power supply is interrupted during printing, then after the power supply is restored, the EFE/FS must print a special line "POWER FAILURE". The last printed line must be printed once again.

8. *Currency used in the Electronic Fiscal Device / Fiscal System*

In the registration mode, the EFE/FS will be able to start working with prices, which are whole numbers (000) and with two digits after the decimal point (of the type 0.00). The currency used in the EFE/FS must be euros (€).

9. *Sale or Return (Cancellation) of an Item*

The EFE/FS shall allow the sale or return/cancellation of items/services only when they are previously programmed in memory, with a name and a letter for the relevant VAT rate.

- a) The EFE/FS shall provide sufficient memory space for the programming of at least 500 items with names, prices and VAT rates.
- b) When items with free price determination (non-programmed) are sold (non-programmed price) the VAT rate of the item must be recorded for these items.

10. *Procedure for returning (cancelling) items sold through the Electronic Fiscal Device / Fiscal System*

Returning (cancelling) an item when the fiscal coupon has expired will be possible only if the item is replaced with a new item that has the same VAT rate as the returned item. The newly purchased items must be of the same price or a higher price than the price of the returned item. If this is not possible, the returned item will be possible only if the original coupon is returned. Returns (cancellations) must be recorded in a separate book.

11. *VAT rates*

EFE/FS must allow automatic calculation of VAT for at least four different VAT rates. Each VAT rate is marked with a Latin letter: "A", "C", "D", "E". The rate marked with the letter "A" is exempt from VAT (exempt from VAT). The percentage of VAT rates must be programmed and stored in the fiscal memory before registering the EFE/FS. A tax rate change can only be made after the RFD is performed, and the EFE/FS is in service mode. These changes are recorded in the fiscal memory with a special counter for tax rate changes up to twenty (20) times. EFE/FS, for circulation for different VAT rates of goods sold/returned cannot have negative values.

12. *Fiscal Electronic Device / Fiscal System Date*

When a change is entered in the current date of the EFE/FS it will check if the date is correct. The recorded date cannot be earlier than the last recording in the fiscal memory or in the ECJ. When an attempt is made to record an earlier date, the EFE/FS will be blocked until the correct date is recorded. When the recorded date is more than one day late from the current date in the EFE/FS, the EFE/FS will request confirmation in order to avoid typing errors.

13. *Electronic Fiscal Device / Fiscal System Meters*

The daily report records in the fiscal memory all EFE/FS meters. After the RFD, the EFE/FS meters must start counting from the number "1". Exceptions are meters with special requirements. They are

described in this document. Such meters are: the RFD meter or the meter of documents issued by the EFE/FS.

14. Daily Fiscal Report Meter Format

The RFD meter must be at least four (4) digits.

15. Format of the document counter of the Electronic Fiscal Device / Fiscal System

The counters for documents issued by the EFE/FS must be at least eight (8) digits.

16. Electronic Fiscal Device / Fiscal System in case of error

The EFE/FS must automatically prevent further operation, when an error is detected, until the error is eliminated.

17. Electronic Fiscal Device / Fiscal System Reports

The EFE/FS must enable the generation of data for periodic reports (daily and on request) on the amounts of turnover with VAT and the amounts of VAT separately for each VAT rate (at least four).

18. Control functions of the Electronic Fiscal Device / Fiscal System

The EFE/FS must have the capacity, when during the recording mode the maximum accumulation figures have been reached, to block the EFE/FS until an RFD is printed and until the data is stored in the fiscal memory, as well as to transmit the data automatically to the TAK after the closing of each "Z" report. In such a case, it must be possible to provide two daily reports for the same day.

19. Electronic Fiscal Device / Fiscal System, if the printing mechanism is out of order

The EFE/FS must prevent the recording of transactions, if the printing mechanism is out of order or if the device has run out of paper.

20. Fiscal Electronic Device / Fiscal System if fiscal memory is out of order

If the fiscal memory is out of order or its capacity is full, the EFE/FS must stop its work and prevent any further action. In this case, the intervention of an authorized technician is required.

21. Alternative power supply

The EFE/FS must have a rechargeable battery or alternative power supply, in case of a power outage. When the power supply is interrupted during the operation of the EFE/FS, the operation must continue automatically from the moment the power supply was interrupted during printing. The EFE/FS must print a special line "POWER FAILURE". After adjusting the power supply, the last printed line must be printed once again.

22. Printing of the Daily Fiscal Report in cases where no transaction has occurred

Each EFE/FS must be able to create a RFD even if no transaction has occurred during twenty-four (24) hours. EFE/FS must force the EFE user to create a RFD when more than 24 hours have passed since the last RFD.

23. Electronic Fiscal Device / Fiscal System equipped with an Electronic Control Journal (Memory Card)

After the implementation of the ECJ, any information written in this journal must be followed by automatic control reading and confirmation that the data has been stored correctly. If the data in the ECJ is corrupted, the EFE/FS must block the recording mode.

24. Multilinguality parameter

The EFE/FS must have a parameter for multilinguality. This parameter must have two (2) states. Depending on this condition, the EFE/FS must work in Albanian and Serbian. It must be possible for the state of this parameter to be changed after each fiscal coupon and after each report. The EFE/FS messages, the names of the items, the words in the header and footer of the fiscal coupon must be changed depending on this parameter. The letters of the alphabet must be Latin letters including the special characters of the Albanian and Serbian languages.

25. *Confirmation from the Electronic Fiscal Device / Fiscal System*

In case the transaction value is one thousand euros (1,000€) and more, the EFE/FS must automatically display the window through which the EFE/FS user must confirm whether the transaction is correct or not.

Article 12 - Fiscal memory requirements

1. *Special Module*

The construction of the EFE/FS must include a special module called “Fiscal Memory”. This module must be enclosed as a module and must be enclosed in the construction (house) of the EFE/FS. The module shall provide non-volatile memory space (memory that stores data without having to supply electricity) of the data stored in it, for not less than ten (10) years. The manufacturer or importer is obliged to provide software programs for the regeneration of the information stored in this module.

2. *Fiscal memory capacity*

The fiscal memory capacity shall be sufficient to store at least one thousand eight hundred and fifty (1,850) RFD of the EFE/FS. For sector-specific EFEs (e.g., for fuel retailing), structural changes to the content and physical capacity of the EFE fiscal memory are permitted, without compromising the integrity of the records and by providing a capacity as close as possible to the minimum number of RFDs. RFDs must have a fixed structure. When the number of RFDs remaining in the fiscal memory is equal to or less than fifty (50), then each RFD of the EFE/FS must print information about the number of RFDs remaining, for which there is free space in the fiscal memory. The EFE/FS will stop any further action when there is no more storage capacity.

3. *Information recorded in the fiscal memory before starting work*

The EFE/FS must be put into operation only after the following information has been recorded in the fiscal memory:

- a) Taxpayer ID number (Fiscal Number/Unique Identification Number) (13 characters);
- b) VAT number (if the business is registered for VAT);
- c) Taxpayer address;
- d) EFE/FS serial number, two characters for the identification of the licensed Operator, two digits identifying the type of certified EFE/FS, as well as six (6) digits of the device serial number;
- e) Date, hour and minute when the EFE/FS was put into use;

For points b, c, (as a group) at least 20 changes must be enabled.

It must be impossible to change the above information during the use of the EFE/FS.

4. *Data stored in the fiscal memory*

The data stored in the fiscal memory, related to the RFD, periodic reports and information on the date of commencement of the operation, are as follows:

- a) RFD number (XXXX - 4 digits);
- b) RFD date (XX XX XX - 6 digits), in the format dd MM vv;

- c) From the RFD, the daily sales turnover for at least four (4) VAT rates up to the amount of 19,999,999.99;
- d) From the RFD, the daily tax value for each VAT rate. The maximum tax value for each VAT rate must correspond to the maximum daily sales value for each VAT rate;
- e) From the RFD, the number of fiscal coupons issued in the registration mode;
- f) Message about loss of turnover due to Memory interruption;
- g) VAT rates and their changes;
- h) Place of decimal point in the price of the item and in its register (history);
- i) Date, hour, and minutes when the EFE/FS was fiscalized;
- j) Payment method.

5. Interruption of the working memory operation

When the daily turnover is deleted or lost from the EFE/FS memory due to malfunction, the EFE/FS must write to the fiscal memory the register with information on the date, hour, and minutes of the regeneration process. It also counts this event by setting a special counter for memory failures. When printing the RFD, the EFE/FS must print “MEMORY INTERRUPTION”, UNIT XXXX, dd, hh, mm”.

6. Structure and control over the information recorded in the fiscal memory

Each data stored in the fiscal memory must have a fixed block structure that contains a checksum for the block. The checksum guarantees that the data in the block has not been changed. Each recording in the fiscal memory is accompanied by a reading and confirmation that the data has been stored correctly. If any error is found in the data, the EFE/FS must block the recording mode.

Article13 - Requirements for the Electronic Fiscal Device/Fiscal System for data presentation and printing

▪ *Printing mechanism*

The EFE/FS shall have an alphanumeric printing mechanism, which allows the printing of a coupon per consumer. Each print from the printing mechanism implies an identical recording also in the Control Journal Electronic.

▪ *Electronic Control Journal Formats (memory card)*

The information for the ECJ that is created simultaneously with that of the consumer must be stored in a non-volatile memory (type: SD, mini-SD or micro-SD) with a capacity of at least 4GB. In the ECJ, copies of all printed documents are stored in electronic format and as such can be printed whenever necessary.

This module will not allow any changes to the data already stored. The RFD can be printed from the ECJ whenever required.

After printing, the ECJ is not deleted. This allows the ECJ content to be printed at any time, when necessary, by selecting the RFD number or its date.

In this case, each fiscal coupon will contain the number of the RFD in which it is included and its number in it.

If this module is a standard SD card, then it must be protected from: modification, deletion, etc. by implementing protection mechanisms available for standard SD cards.

With this type of ECJ, EFE/FS can provide a separate printout for:

- Each fiscal coupon;
- Each RFD;
- Periodic reports for certain periods;
- The numbers of the first and last RFD stored in the ECJ;

- The memory card must contain a history of all specific data since the functional start of the EFE/FS;
- When the memory card capacity is full, EFE/FS blocks the work until it is replaced;
- The user must not have access to the memory card;
- In the absence of the ECJ, the EFE/FS must not function;
- The EFE/FS must warn with a message about the remaining capacity of the ECJ, if the remaining space of the ECJ capacity is less than 5% of its total capacity during the printing of the RFD.
- The ECJ will continue to be current until the EFE/FS writes the circulation to another empty ECJ. In this case, the old module will only serve to read its information from that EFE/FS, in read-only mode.

▪ ***Minimum character limit in a printed document***

Each document printed by the EFE/FS shall have at least eighteen (18) characters, as well as the incorporation of the relevant elements of the fiscal coupon for the printing line on paper at least twenty-eight millimetres (28 mm) wide and it must contain:

a) **The header of the document**, with no less than one hundred and fifty (150) characters (empty lines are not printed) used for:

- Taxpayer's fiscal number/Unique Identification Number;
- VAT number, if the taxpayer is on VAT;
- Taxpayer's name;
- Taxpayer's address;
- Name and address of the unit and when there is no unit, the text "street sales";
- In the network of units, the local EFE/FS number (at least 2 digits) and only for the fiscal coupon, the operator's name and operator number;
- Other necessary data.

b) **The end of the document with:**

- The incremental number of the document;
- The date, hour and minutes of issuance;
- The identification number of the EFE/FS;
- The serial number of the fiscal memory;
- Until the EFE/FS is fiscalized, it will print the text "NON-FISCAL COUPON" on each document;
- When the EFE/FS is fiscalized, it will print the text "NIFISCAL COUPON" on the last line of the consumer coupon, on the last line of the RFD and on the last line of all reports from the fiscal memory, and after that on the next line the fiscal logo. The text "NIFISCAL COUPON" will be printed on all other documents. When necessary, it is allowed to print only one copy of the fiscal coupon. In this case, this copy will be marked as "COPY" printed in double-width font. The copy is a non-fiscal coupon;
- 2D Barcode;
- Free text.

▪ ***Printing the fiscal coupon***

Each EFE/FS must have the ability to print the fiscal coupon for the supplies made to each customer. The fiscal coupon is issued in an original copy and stored in the ECJ. If necessary, a copy of the original coupon can also be printed at any time (In this case, this copy will be marked as "COPY OF COUPON").

The fiscal coupon must be legible and must contain the following data:

- Header of the coupon;
- EFE/FS ID at least two (2) digits in case more than one EFE/FS is installed in a location;
- Name of the Operator and its number;
- The sequential number of the issued coupon;
- The date and time of the transaction;
- At least one line for each item, the quantity multiplied by the unit price, the name of the item or service or its abbreviation, the value of the quantity supplied and the VAT rate marked with a specific letter for each item supplied. When the quantity is one, it is possible that the quantity and price are not presented;
- The percentage (or value) of the discount and its amount with a minus sign or the percentage (or value) of the increase if any for the item;
- The amount of the subtotal, the percentage (or value) of the discount on it and its amount with a minus sign, the percentage (or value) of the excess if any;
- The total amount for payment;
- Amounts paid in different ways;
- Amounts of tax according to different active tax rates;
- Total amounts without tax;
- The end of the coupon/document.

Between the line with the text “FISCAL COUPON” and the fiscal logo, an increasing number of the consumer/client's fiscal coupon issued during the day is printed.

Examples of fiscal coupons are given in the appendices at the end of this document.

▪ **Daily Fiscal Report (DFR) must contain:**

- *Document header;*
- *Report name and number;*
- *First part of the report:*
 - customer count (fiscal coupons);
 - total amount recorded in the “drawer” of the EFE/FS;
 - count and amount of price increases;
 - count and amount of price reductions;
 - total net amount of turnover including VAT;
 - type of payment and amount for each type of payment;
 - total net amount in cash of turnover including VAT;
 - amount of cash received (by the manager);
 - amount paid in cash (to the manager);
 - total amount of cash in the drawer.
- *Second part of the report:*

▪ VAT rate A	excluding VAT;
▪ Total turnover per rate	amount;
▪ Turnover excluding VAT	amount;
▪ VAT	amount;
▪ Total turnover per rate	amount;
▪ VAT rate C	--%;
▪ Turnover excluding VAT	amount;
▪ VAT amount;	
▪ Total turnover per rate	amount;

- | | |
|---------------------------|---------|
| ▪ VAT rate D | --%; |
| ▪ Turnover excluding VAT | amount; |
| ▪ VAT | amount; |
| ▪ Total turnover per rate | amount; |
| ▪ VAT rate E | --%; |
| ▪ Turnover excluding VAT | amount; |
| ▪ VAT | amount; |
| ▪ Total turnover per rate | amount; |

.....

repetition for all active VAT rates

.....

- total turnover amount excluding VAT;
- total tax (VAT) payable;
- total turnover amount including VAT;
- fiscal coupon count;
- memory failure count;
- total accumulated turnover amount including VAT for EFE/FS since fiscalization;
- total accumulated tax amount (VAT) to be paid for EFE/FS since fiscalization.
- *Third part of the report:*
 - Text “EFE/FS has been cleared”;
 - RFD number in fiscal memory;
 - Count of empty RFDs in fiscal memory.
- *End of the document.*

RFD example is given in the appendices at the end of this document.

▪ ***Detailed periodic report***

Printing the detailed periodic report from fiscal memory will include:

- *Document header;*
- *Report name;*
- *Period start date number;*
- *Period end date number; and*
- *Date, hour and minutes of fiscalization.*
- *The first part of the report contains:*
 - Serial number of the relevant VAT rate and the RFD number;
 - Date, hour and minutes when the VAT rates were registered;
 - Decimal point position;
 - All active VAT rates and their values.
- *The second part of the report*
 - Serial number and date of the RFD;
 - Fiscal coupon count;
 - Turnover according to VAT rate A
 - Turnover according to VAT rate C
 - Turnover according to VAT rate D
 - Turnover according to VAT rate E

amount;
amount;
amount;
amount.

.....

repetition for all active VAT rates

.....

- Tax (VAT) payable according to VAT rate D
- amount;

.....

repetition for all active VAT rates

.....

- Total turnover amount including VAT for RFD;
- Total tax (VAT) payable for RFD.

.....

repetition part 2 for all RFDs with these VAT rates in the period.

.....

repetition parts 1 and 2 for all VAT rates if VAT rates have changed in the period.

.....

- *The third part of the report contains:*
 - Calculation of RFD in the period;
 - Total turnover amount including VAT for the period;
 - Total tax (VAT) payable for the period;
 - Calculation of fiscal coupons in the period;
 - Turnover according to VAT rate A amount;
 - Turnover according to VAT rate C amount;
 - Turnover according to VAT rate D amount;
 - Turnover according to VAT rate E amount;

.....

repetition for all active VAT rates in the period

.....

- Tax (VAT) to be paid according to VAT rate D amount;

.....

repetition for all active VAT rates in the period

.....

- *End of the document.*

An example of a detailed periodic report from the fiscal memory is given in the Appendices at the end of this document.

7. Short periodic report

Printing a short report will include:

- *Document header;*
- *Report name;*
- *Starting period number;*
- *Ending period number;*
- *Fiscalization date, hour and minutes;*
- *First part of the report:*
 - Calculation of RFD in the period;
 - Total amount of turnover including VAT for the period;
 - Total amount of tax (VAT) to be paid for the period;
 - Calculation of fiscal coupons in the period;
 - Turnover according to VAT rate A amount;
 - Turnover according to VAT rate C amount;
 - Turnover according to VAT rate D amount;
 - Turnover according to VAT rate E amount.

.....

repetition for all active VAT rates in the period

.....

- Tax (VAT) to be paid according to VAT rate D amount;

.....
repetition for all active VAT rates in the period

.....
- *End of document.*

An example of a short periodic report from the fiscal memory is provided in [Appendix “B”](#) of this document.

▪ ***Initiation and generation of reports (on demand) from the TAK server***

The TAK server can at any time establish communication (on demand) with the EFE/FS and can request information regarding:

- Fiscal coupon details;
- Short periodic report;
- Detailed periodic report;
- Daily Fiscal Report;
- “X” Report; and
- Total fiscal coupons.

▪ ***Report transmitted to the TAK system***

In a special mode, the EFE/FS will provide the ability to send a periodic report to the Tax Administration server via TT. The requirements for this periodic report are described in Article 13 of these functional requirements. Successful transmission of this report will result in the automatic printing of its summary, which will contain:

- *Document header;*
- *Report name;*
- *Period start date;*
- *Period end date;*
- *Fiscalization date, hour and minutes;*
- *First part of the report:*
 - Calculation of RFD in the period;
 - Total amount of turnover including VAT for the period;
 - Total amount of tax (VAT) to be paid for the period;
 - Calculation of fiscal coupons in the period;
 - Turnover according to VAT rates amount;
 - Tax (VAT) to be paid according to VAT rates amount;
- *Number of RAM resets;*
- *Payment method (cash, card, etc.);*
- *Text “Transmission OK” if the transmission was successful or text “Transmission not OK” if the transmission was not successful.*
- *End of document.*

An example of the report printed by the EFE/FS after successful transmission of the periodic report to the TAK server (via TT) is provided in [Annex “B”](#) of this document.

▪ ***Document currency***

All amounts recorded or accumulated are expressed in EURO (€).

▪ ***Requirements to be adhered to by the Fiscal Electronic Device / Fiscal System***

EFE/FS will adhere to these requirements.:

- It is allowed to print more information if this would increase the functionality and user experience of the EFE/FS;
- It is allowed not to print some parameters when their value is zero and the document is readable;
- When printing an item report it is necessary to print the specific character of the VAT rate.

▪ **Data printing**

Thermal paper characteristics for Electronic Fiscal Equipment / Fiscal System

Data printing must be performed on the EFE/FS ribbon (paper), which retains data for at least five (5) years according to the information retention criteria for thermal paper and which has the following characteristics:

- Whiteness rate 85% (measured by ELEPONI-m-UNI-7623/86);
- Softness level 30 ml/s (BENDSTEN-UNI-7626/I/II/86);
- Base paper Ph>7.

The EFE/FS user is obliged to use paper according to the specifications described above.

Article 14 - Requirements for Crypto Security Module (CSM) and Crypto Card (CC)

The Crypto Security Module (CSM) is a hardware device used for encryption and electronic signature of fiscal coupons, daily and periodic reports, before printing them and sending them to the TAK server. The CSM can be an external unit or a unit within the EFE/Fiscal System.

The CSM should contain these parts:

- Processor;
- Memory;
- Crypto card (CC).

Before the end of printing the fiscal coupon, daily and periodic reports, the data generated by the EFE/FS are transmitted to the CSM, which generates a unique 2D barcode, which contains encrypted information about the content to be printed.

The CSM must enable the generation of a unique 2D barcode for all documents even when there is no communication with the TAK server, i.e., the signing of all documents must also function in off-line mode.

The CSM transmits the data to the TAK server through TT. The CSM initiates communication through TT to establish a connection with the TAK server. The TAK server communicates with the CSM through TT. If there is no communication or communication is interrupted between the EFE/FS and the CSM, the EFE/FS stops working and gives an error message.

The Crypto Card, without the need for changes, must be functional and maintain the system security standard.

The KK is part of the CSM and serves only for storing encryption keys.

The KK must be certified according to CC (command criteria) EAL 5+.

For the form of communication between the EFE/FS and the server, TAK prepares the relevant infrastructure and provides all information regarding communication protocols and other technical issues.

1. Cryptomodule Specifications

- The crypto module is used for signing with 2D barcodes of documents printed by EFE/FS.
- All data generated by EFE is sent to the Crypto module before the fiscal documents are printed, which returns unique 2D barcodes with encrypted data from the fiscal documents.
- The crypto module digitally signs the documents produced by EFE/FS.

- The unique 2D barcode is sent to the fiscal device and printed on the fiscal coupon.
- The electronic signature of the fiscal coupon must be stored in the ECJ of the fiscal device.
- The crypto module sends encrypted data to the server infrastructure via the GPRS modem (Tax Terminal).
- The server must send a message to the fiscal device before the validity of the Crypto Card expires.

2. Technical Requirements

- Have an API (Application Programming Interface) available for interaction with fiscal devices;
- The commands supported by the crypto module must be:
 - Registration of fiscal devices;
 - Changing data for fiscal devices on the server;
 - Deregistration of fiscal devices;
 - Task planning;
 - Generation of “Z” - reports;
 - Automatic transfer of totals of each fiscal coupon;
 - Obtaining details of each fiscal coupon;
- Accepts the message that will be displayed on the fiscal coupon;
- Accepts the message that will be displayed on the “Z”-report.
- TCP/IP socket communication with the server;
- RSA2048 key pair is used;
- AES symmetric encryption is used;
- Special controller for crypto modules, which uses protected profiles;
- EAL 5+ compatibility is used for crypto cards;
- Special cards for crypto medium encryption (crypto cards);
- Crypto medium can be changed.

Article 15 - Fiscal Terminal (TT) Requirements

1. Willingness to accept data

TT is a device that enables two-way communication with:

- EFE/FS;
- Crypto Module (KM); and
- TAK Server.

The TT can be external or integrated.

The internal TT uses the functionalities and resources of the EFE/FS.

The external TT, in addition to other functionalities, must be able to communicate for seventy-two (72) hours in standby mode or four (4) hours of communication through sessions with the TAK server, every five (5) minutes, and must have a special place for placing the seal, which prevents access to its interior without removing it.

The external TT must meet other technical and functional characteristics according to internationally recognized CE standards for communication technology devices.

The purpose of the TT is to transfer and receive encrypted data and commands from the EFE/FS to the TAK information system and vice versa.

2. Data transmission

TT must be equipped with a SIM card of a mobile telecommunications service operator; this card is dedicated only for data transmission.

TT must receive the information “Coupon for Coupon”, X reports, Z reports, which are created by EFE/FS and prepared to be sent to the TAK server.

TT can also support more VPNs, which are provided by the mobile telecommunications operator.

TT must be able to send data to the TAK server at the time determined by the server.

It must receive and send data from the server towards the CSM and vice versa.

It must receive promotional messages from the TAK server with a maximum length of 250 characters in ASCII format, these messages are printed after the text “Fiscal Coupon”.

It must be able to receive system messages from the TAK server, with a maximum length of 250 characters in ASCII format, these messages are printed in each Z report.

The transmission protocol will guarantee that the data is correctly received by the TAK server. In case of unsuccessful transmission, the system will attempt to resend the data as soon as a secure connection with the TAK server is established.

The EFE/FS must have optional remote Subscription capabilities without the need for intervention by an authorized Technician.

3. *Communication method*

Communication must be done through the GPRS system or other more advanced technology (3G, 4G, etc.), which must be based on the TCP/IP protocol.

Types of requests:

No.	Request name	Description
1	Send “Z” report to TAK server	Sending “Z” report data automatically from EFE/FS to the TAK server after the close of each day.
2	Send “X” report content	The request is initiated by the TAK server on-demand.
3	Send current fiscal coupon	The request is initiated by the TAK server on-demand.

4	Report with specific requests supported by server communication services (SC)	Fiscal coupon details
5	Verification of current EFE/FS status in real time	TAK will initiate the request for verification of the status (active/passive) of EFE/FS (ping).

The format and information that will be sent to the TAK server must be in accordance with the data of fiscal coupons and other fiscal documents described in this document and in other documents that will follow after the implementation of the Electronic Fiscal Equipment Management System.

CHAPTER III

TECHNICAL REQUIREMENTS FOR COMMON ELECTRONIC FISCAL DEVICES (EFE/FS)

Article 16 - Basic Technical Requirements

1. *Fiscal memory type of the Electronic Fiscal Device*

The EFE must have non-volatile fiscal memory (memory that stores data without power supply), which is not erased.

2. *Duration of active use of the Electronic Fiscal Device and the Tax Terminal*

The EFE and TT must be suitable for operation twenty-four (24) hours a day.

3. *Real-time clock*

The EFE must have a real-time clock that can maintain accurate time for at least one thousand five hundred (1,500) hours without external power supply.

4. *Data backup without power supply*

The EFE must provide data recorded in non-volatile memory (with backup battery) without external power supply for at least one thousand five hundred (1,500) hours.

5. *Printing mechanism*

The EFE must have an alpha-numeric printing mechanism with coupon paper. When the paper runs out, the EFE must be blocked.

6. *Electronic Fiscal Device Display*

The EFE must have an alphanumeric display for the seller and the consumer with at least sixteen (16) characters.

7. *Tax Terminal Indicators*

The external TT must have indicators that show the user in which phase of operation the terminal is currently.

8. *Memory capacity for items*

The EFE must have a memory for items with the capacity for:

- programming of at least five hundred (500) items with their names, prices and VAT rate;
- accumulative register for the quantity sold and the turnover of each item sold.

9. *Operating conditions of the Electronic Fiscal Device*

The EFE must be able to operate at temperatures from zero degrees Celsius (0°C) to forty degrees Celsius (40°C). EFEs to be used in an open environment must be able to operate from minus fifteen degrees Celsius (-15°C) to plus forty-five degrees Celsius (45°C).

10. *Fiscal memory mounting*

The fiscal memory must be mounted in a module separated by rigid non-transparent walls, which is permanently marked with its individual number. The fiscal memory module must be closed as a module and the module must be closed in the EFE box.

The casing, within the fiscal memory, also includes the component (casing) that records any removal or intervention in the EFE casing (housing).

11. *Closing the Fiscal Electronic Device*

The EFE must provide a special seal (usually an adhesive or some other means) to protect the program memory from changes or deletion.

12. *Provision of separate sets*

The EFE must provide separate sets of cumulative registers for each VAT rate for the coupon and for each VAT rate for the whole day (for the RFD time period).

13. *Accumulation registers*

The cumulative registers for fiscal coupons must be at least eight (8) digits.

14. *Construction of the Electronic Fiscal Device/Fiscal System*

The construction of the EFE/FS, TT, CSM and KK must be designed in such a way that there is a visible seal, which would guarantee that only authorized technicians can have access to the electrical components and modules. The seal is placed or removed only by the authorized technician of the Economic Operator.

15. *Interface for connection to the PC*

The EFE and TT must have at least one interface for connection to the PC.

16. *Accumulator Battery*

The EFE must incorporate a rechargeable battery so that it can operate for at least two hours even if the EFE is not connected to any power supply device (UPS). The battery incorporated in the EFE must enable the EFE to be supplied for seventy-two (72) hours in standby mode or four (4) hours of communication through sessions with the TAK server, every five (5) minutes.

17. *Alternative supply voltage*

The EFE must be designed to operate on a single-phase alternative voltage of the public network with the following parameters:

- Voltage: $230V \pm 10\%$
- Frequency: 50 ± 1 Hz

It is possible for the EFE to operate with a voltage of one phase (DC) less than 30V if it is equipped with an AC to DC voltage adapter connected to the public electricity network.

The implementation of the power supply must be in compliance with the European Regulation. In addition, the EFE must be designed from a safety point of view in full compliance with the current European Standards.

18. *Technical Requirements*

The technical requirements for the EFE and TT for EMC, ESD, vibrations, temperature ranges, safety, etc. must be confirmed by a declaration issued by the manufacturer/importer. The laboratory may request additional documents and declarations.

2. *Essential Features of Portable Fiscal Cash Registers*

- Portable AF must have:
- Appropriate dimensions;
- Rechargeable batteries;
- The ability to print at least ten thousand (10,000) lines without recharging the batteries and it is not mandatory to have a monitor for customers.

Article 17 - Fiscal System (FS) for points of sale in specific sectors – FUEL

1. Fiscal System for fuel retail outlets

The fiscal system for recording fuel retail sales (oil, gasoline, gas, etc.) can be a software or hardware solution, as long as it meets all the functional and technical characteristics specified in the document and is certified by the competent authority.

By dispenser (dispenser) we mean a pump or a fuel supply station in which several supply nozzles for different types of fuel are installed and which are controlled by an electronic circuit (head).

At a point of sale (supply station) one or several dispensers can be installed. The connection must be, an Electronic Dispenser Controller (EDC) for one or more dispensers. At the supply station all fuel dispensers, including those for LPG (liquid and gaseous fuels) must work under the Fiscal System regime. The data exchange between the dispenser and the FS is based on a communication-interface protocol, compatible with the specifications of the fuel dispenser. These must be able to communicate with the software on the PC or directly with the EFE to supply it with the necessary data for recording in the fiscal memory and for printing.

The use of other mechanisms that have a possible connection with the EDC in any way or another, except through the communication-interface protocol is strictly prohibited.

The fuel supply must be precisely linked to the registration of sales and must work under the mandatory rule "NO FISCAL COUPON, NO FUEL". The EDC connected to the electronic circuit of the dispenser ensures the transfer of information to the EFE about the sales made and commands the work processes of the dispenser.

The hardware FS is an independent (standalone) solution summarized in a box, which can be placed in the open environment, next to the dispenser. For this solution, the Economic Operator or manufacturer must declare that this system as a whole contains these characteristics:

- Ambient temperature - 30°C / +55°C;
- Humidity 5% - 95%;
- Must meet CE and ATEX standards;
- Must meet all physical criteria provided for the characteristics of conventional EFE, as well as any technical characteristics that are not specified in this section, the specifications of conventional EFE apply.

According to Administrative Instruction No. 01/2017 on the quality of liquid diesel fuels, dated 10.02.2017, liquid diesel fuels used for internal combustion engines, etc. are:

- Gasoline 95;
- Gasoline 98;
- Diesel;
- Heating oil;
- Gas oils;
- Kerosene.

These types of fuels, in the EFE/FS must be identified with six (6) digits and the information for the same must be stored in the fiscal memory.

Due to the existence of different subtypes for these liquid fuels, the Fiscal Systems to be applied must enable the use of up to twenty (20) different names for these subtypes of fuels. As these types of fuels

are sold, they will be presented on fiscal coupons, while as fuel figures and as daily totals they will be presented in the RFD, will be stored in the fiscal memory and will be transmitted to the TAK server. The transmission of data from the FS is done immediately after the daily fiscal closing.

The structure of the FS identification number for dispensers, 2D Barcode and fiscal logo, are the same as in the instructions defined earlier in this document.

2. *Logical Operation of the Fiscal System*

The logical operation of the FS is different from ordinary EFEs since the FS must manage sales according to the product name, ID, price, quantity, value, VAT rate and dispenser ID. This information is reflected in the fiscal coupon, RFD, and transmitted to the TAK server.

3. *Electronic Fiscal Device in the Fuel Fiscal System*

The EFE in the Fuel Fiscal System must enable the printing of a fiscal coupon for each ordinary fuel supply at a supply point. The supply point worker selects the nozzle according to the requested product and performs the supply. Once the supply is completed, the FS is waiting for the payment method to be selected and if the worker does not select the payment method, the FS executes the payment in the “Cash – cash” mode.”.

4. *Reports Menu*

The EFE used in Fiscal Systems must have a reports menu from which the following can be generated:

- RFD (“Z” – report);
- Reading of daily turnover (“X” – report).

5. *Reading of Fiscal Memory*

- Summary of total turnover stored in Fiscal Memory;
- Summary report between two RFDs
- Summary report between two dates;
- Detailed report between two RFDs;
- Detailed report between two dates.

6. *Reading of electronic journal (ECJ)*

- RFD copies;
- Coupon copy;
- Copy of all recorded operations.

7. *The EFE in the Fuel Fiscal System must enable programming for:*

7.1. Products:

Products must have their name, unique number, price and VAT rate. In cases where there are fuel subtypes, then the name for each subtype is also specified.

7.2. Information such as:

- a) Taxpayer name, Unique Identification Number / Fiscal Number, EFE serial number;
- b) Date and time;
- c) TT configuration.

The fiscalization procedure is the same as the fiscalization procedure of a regular EFE.

7.3. Changing VAT rates:

- a) Programming the rate;
- b) Reading rate changes.

VAT rates and their change is the same as the regular EFE procedure.

8. *Fiscal System Capabilities*

The fuel FS must have the ability, without much software or hardware intervention, to be able at a later stage and when the relevant Authorities of the Republic of Kosovo believe it is necessary, to monitor, store, manage and transmit to TAK also data on tanks such as volume, temperature, etc.

The FS must enable:

8.1. Configuration of the Dispenser - EDC connection type, which serves to enter technical parameters directly from the EFE or through an interface through which a direct connection to the EDC is made.

8.2. Activation of the EDC passive port, to be connected to any software program that will serve to automate the point of sale. The drivers for connecting the application to the EDC are of the fiscal type and the Economic Operator is responsible for them and for the applications that will be connected in the future.

8.3. Software program that operates on a PC. If the software program that processes the data operates on a personal computer, then all necessary measures must be taken to control and verify the Software (software ID, version number, checksum or equivalent) in order to maintain the integrity of the data.

9. *Connection of fuel dispensers to the Electronic Fiscal Device*

9.1. Data on the sale of fuel must be automatically stored in the EFE, as well as in the ECJ. The circulated values are automatically certified with the issuance of the fiscal coupon by the EFE.

9.2. The fiscal coupon must contain:

- The seller's identification data;
- The name of the item;
- The quantity sold; in this format (xxxx,yyy LT; where xxxx=full liters; yyy=value in millilitres after the decimal point; LT=liters);
- The value of the fuel sold (according to the price table);
- Value sold according to tax rate;
- Value of tax rate;
- Percentage decrease (%)
- Percentage increase (%)
- Dispenser number;
- Serial number of EFE;
- Date, time of sale;
- Serial number of fiscal memory;
- Fiscal coupon counter;
- 2D Barcode
- Fiscal logo.
- Free text.

10. *Sales during testing and calibration of dispensers*

During the testing of the functioning of dispensers installed or being installed and during their calibration procedure, at supply points by the competent authority, the delivery of liquid fuel is allowed for which a “fiscal coupon with the inscription TEST” must be issued by the installed EFE/FS.

11. *Operation of the supply point where the Fiscal System is installed*

The operation of the supply point where the FS is installed is carried out under the control of one or more control devices (EDC), connected according to the dispenser-EDC-EFE scheme, as a FS as a whole.

The dispenser must work only in automatic mode, under the control of the FS. EDC communicates with the dispenser according to the specified protocol, keeps the progressive counter of the dispenser memorized by refreshing it after each sale. EDC, as a whole whether it is a device or a series of devices, is sealed under the same conditions as the EFE by the authorized technician.

12. *Communication interruptions*

EFE in the Fiscal System through EDC must identify events for communication interruptions between EFE and EDC or EDC and any dispenser. The number of these two possible cases of eventual communication interruptions within a day must be printed in the RFD and sent to the TAKserver.

FS must identify these disconnections of connections as “COMMUNICATION INTERRUPTIONS”, and count them, so that at the daily closing they will be printed in the RFD and sent to the TAKserver. In cases of communication interruption, the following must be done:

- In cases where the connection between EDC and the electronic circuit of the dispenser is disconnected, in the case of more dispensers at a supply point, then only the defective dispenser must be blocked.
- In the case of communication interruption between EDC and EFE, then EFE will be blocked and as a result the dispensers connected to EDC will also be blocked. Also, even when there is a EFE defect, the dispensers must be blocked.
- For supply points that are equipped with only one dispenser, upon the occurrence of any of the above-mentioned cases, both the EFE and the dispenser must be blocked.

13. *The dispenser is not allowed to work in manual mode*

The FS must not allow the dispenser to work in manual mode.

14. *Fiscal System Repair*

The FS repair must be carried out within forty-eight (48) hours by the Economic Operator with whom the taxpayer has a maintenance contract.

15. *Description of the defect*

The Economic Operator technician, in the special accompanying booklet, must record all the defect data, and must register the same in the TAK system.

16. *In case of paper run out or open printer head*

In case of paper run out or in cases where the EFE printer head is open, the dispenser must not function. Fuel supply points equipped with FS, in order to ensure continuity and smooth operation of the process during eventual cases of FS operation interruptions, resulting in any possible defect, must also be equipped with a EFE with technical and functional characteristics identical to the primary EFE.

17. *Technical parameters of the Fiscal Memory*

The Fiscal Memory must have the same technical parameters described in Administrative Instruction (MF) No. 01/2026 and according to the descriptions in this document.

The information that must be stored in the Fiscal Memory is:

- RFD number;
- Date (according to format: date, month and year);
- EFE serial number;
- Fiscal Memory serial number;

- Fiscal Number / Unique Identification Number;
- VAT Number (if any);
- Daily sales turnover;
- Daily tax value for each VAT rate;
- Number of fiscal coupons issued;
- VAT rates and their changes;
- Decimal point in the price of the item and in its register;
- Fuel number;
- Quantity sold per day;
- Daily turnover value;
- VAT rate for fuels;
- Date, hour and minutes of fiscalization of the system;
- Payment method (cash, card, etc.).

All retail fuel sales points must be equipped with dispensers that work automatically, under the control of the FS. The mechanical dispenser must be replaced with a dispenser that has the ability to connect to the EFE defined in this document.

Examples of fiscal coupons for retail sales of fuels are presented in Appendix “C” of this document.

Article 18 - Tax Terminal Requirements, modified for Fiscal Systems for retail fuel sales

The TT operation process for FS is the same as the TT description set out in Article 16 of this document.

Report transmitted to the TAK server

In a special mode, the EFE will provide the possibility to send a periodic and on-demand report to the TAK server through TT. The requirements for this periodic report are described in this document. Successful transmission of this report will end with the automatic printing of its summary, which will contain:

- Document header;
- Report name;
- Period start date;
- Period end date;
- Fiscalization date, hour and minutes;
- First part of the report:
 - Calculation of RFD in the period;
 - Total turnover amount including VAT for the period;
 - Total tax amount (VAT) to be paid for the period;
 - Calculation of fiscal coupons in the period;
 - Circulation according to VAT rates amount;
 - Tax (VAT) to be paid according to VAT rates amount;
- Quantity by fuel type;
- Amount by fuel type;
- Quantity by dispensers;
- Amount by dispensers;
- Daily Error Report, resetting the EFE Memory;
- Number of RAM resets;

- Communication interruptions between EFE and EDC, as well as interruptions between EDC and any dispenser;
- Payment method (cash, card, etc.)
- Last counter status by dispenser;
- Text “Transmission OK” if the transmission was successful or text “Transmission not OK” if the transmission was not successful;
- End of the document.

An example of the report printed by EFE after the successful transmission of the periodic report to the TAK server through TT is provided in [Appendix “C”](#) of this document.

Article 19 - Specific Requirements for Fiscal Printers

1. Fiscal Printer Operation

The PF must work on a PC system, which performs functions that are similar to the functions of a conventional EFE. For this reason, the PF must meet additional requirements, as follows:

- Enable reading data from the Fiscal Memory as an independent device (standalone) without being connected to a PC.
- Be able to control the integrated or external display for consumers;
- Execute system commands transferred from the PC, which will require functions that are similar to the functions supported by a conventional EFE where commands are entered through the keyboard.

2. Unique Fiscal Printer

A PF can be unique with the ability to print two types, such as: fiscal coupons and RFD, while maintaining the technical specifications of the fiscal coupon for derivatives and the fiscal coupon for other goods and services, as well as transmitting data to ATK, separately according to the functional technical specifications.

3. Fiscal printer testing

The PF testing is done on a system with a PC and software that allows all functional requirements to be checked.

Article 20 - Fiscal System (FS) for specific sectors – TAXI

1. Fiscal System for passenger transport services - TAXI

The FS for recording the circulation of passenger transport services - TAXI must be a solution that meets all the functional and technical characteristics (as an integrated or separate whole) specified in this document and be certified by the competent and authorized Institutes, Laboratories or Institutions for testing and verifying the fulfillment of the technical and functional requirements specified in the special requirements.

In each transport vehicle - TAXI, an FS must be installed. The connection must be, a “TAXIMETER” with a EFE. All vehicles providing TAXI services must work under the Fiscal System regime. The exchange of data between the “TAXIMETER” and the EFE is based on a communication protocol, compatible with the specifications of the “TAXIMETER”. The “TAXIMETER” must communicate directly with the EFE to supply it with the necessary data for registration in the Fiscal Memory and for printing.

The provision of TAXI services must be strictly linked to the registration of services and must work under the mandatory rule "NO FISCAL COUPON, NO SERVICE".

The "TAXIMETER" connected to the electrical circuit ensures the transfer of information to the EFE for the services provided.

For this solution, the Economic Operator or the manufacturer must declare that this system as a whole contains these characteristics:

- Ambient temperature - 30°C / +80°C;
- Humidity 5% - 95%;
- Must meet CE standards;
- Must meet all physical criteria provided for the characteristics of the common EFE, as well as any technical characteristics that are not specified in this section, the specifications of the common EFE apply.

Due to the existence of different tariffs for TAXI services, the FS that will be applied must enable the use of all TAXI services, which will be presented in fiscal coupons as the service is performed, while as types of services and as daily totals they will be presented in the RFD, stored in the Fiscal Memory and transmitted to the TAK server. The transmission of data from the FS is done through periodic reports (daily and on-demand) "coupon for coupon", to the TAK server.

The structure of the EFE identification number for TAXI, 2D Barcode and fiscal logo, are the same as in the instructions defined earlier in this document.

2. Logical operation of the Electronic Fiscal Device of the Fiscal System

The logical operation of the EFE of the FS is different from the usual EFE, since the FS must manage services according to the type of service, ID, price, kilometers, value, VAT rate and TAXI ID.

3. Electronic Fiscal Device in the Fiscal System for TAXI

EFE in the FS for TAXI services must enable printing of the fiscal coupon for the services provided. The TAXI driver selects the type of service according to the customer's request, as soon as he performs the service, the FS is waiting for the payment method to be selected. If the driver does not print the fiscal coupon, the service remains open.

4. Report Menu

The EFE used in the FS for TAXI must have a report menu, from which the following can be generated:

- RFD ("Z" – report);
- Reading the daily turnover ("X" – report).

5. Reading the Fiscal Memory

- Summary of the total turnover stored in the Fiscal Memory;
- Summary report between two RFDs;
- Summary report between two dates;
- Detailed report between two RFDs;
- Detailed report between two dates.

6. Reading the electronic journal (ECJ)

- Copy of RFD;
- Copy of the coupon;
- Copy of all recorded operations.

7. *The Electronic Fiscal Device in the Fiscal System of TAXI services must enable programming for:*

7.1. Services

The service must have the name, number, price and VAT rate. In cases where there are subtypes of service, then the name for each subtype is also specified.

7.2. Information, such as:

- a) Name of the taxpayer, Fiscal Number/Unique Identification Number, Serial Number of the EFE;
- b) Date and time;
- c) TT configuration.

The fiscalization procedure is the same as the fiscalization procedure of the ordinary EFE.

7.3. Changing VAT rates:

- a) Programming the rate;
- b) Reading rate changes.

VAT rates and their change is the same as the procedure for a regular EFE.

8. *Fiscal System Capabilities*

FS for TAXI services must enable:

8.1. Configuring the TAXIMETER-EFE connection type, which serves to enter technical parameters directly from the EFE or through an interface through which a direct connection to the TAXIMETER is made.

8.2. To activate the EFE passive port if the EFE type supports it, so that it can be connected to a software program that will serve to automate services. The drivers for connecting the application to the EFE are of the fiscal type and the Economic Operator is responsible for them and for applications that will be connected in the future.

9. *Connecting the TAXIMETER to Electronic Fiscal Equipment*

9.1. Data on the provision of the service - Must be automatically stored in the EFE, as well as in the electronic journal (ECJ).

9.2. The fiscal coupon must contain:

- Identification data of the service provider;
- Identification data for the TAXI driver;
- Type of service;
- Departure time;
- Arrival time;
- Duration;
- Kilometres travelled;
- Value of the service provided;
- Value excluding VAT;
- Value of VAT;
- Value of the tax rate;
- Percentage decrease (%)
- Percentage increase (%)
- Serial number of the EFE;

- Date, time of service;
- Fiscal coupon counter;
- Fiscal coupon number
- Payment method;
- 2D Barcode;
- Fiscal logo.

10. *Operation of the Fiscal System where it is installed*

The TAXIMETER must work only in automatic mode, under the control of the FS. The TAXIMETER communicates with the EFE according to the specified protocol, the EFE keeps the TAXIMETER's progressive counter memorized, updating it after each service provided.

11. Communication interruptions

The EFE in the FS must identify events for communication interruptions between the EFE and the TAXIMETER. The number of these possible cases of eventual communication interruptions within a day must be printed in the RFD and sent to the TAKserver.

The FS must identify these connection interruptions as "COMMUNICATION INTERRUPTIONS", and count them, so that at the daily closing they will be printed in the RFD and sent to the TAKserver. In cases of communication interruption, the following must be done:

- In cases where the connection between the EFE and the electrical circuit of the electricity supply is disconnected, then the EFE records it as an interruption of the electricity supply.
- In cases where the connection between the TAXIMETER and the EFE is disconnected, then the EFE records it as an interruption of communication.

12. *The vehicle is not allowed to work as a TAXI if the Fiscal System is out of order.*

In cases where the FS is out of order, the vehicle is not allowed to provide services related to the transport of passengers - TAXI.

13. Repair of the Fiscal System

The repair of the FS must be carried out within forty-eight (48) hours by the Economic Operator with whom the taxpayer has a maintenance contract.

14. *Description of the defect*

The Economic Operator's technician, in the special accompanying booklet, must record all the defect data, and must also record the same in the TAK system.

15. *In case of paper running out or open printer head*

In case of paper running out or in cases where the EFE printer head is open, the FS must not function.

16. *Technical parameters of the Fiscal Memory*

The Fiscal Memory must have the same technical parameters described in the Administrative Instruction (MF) No. 01/2026 and according to the descriptions in this document.

The information that must be stored in the Fiscal Memory is:

- RFD Number;
- Date (according to the format: date, month and year);
- EFE Serial Number;
- Fiscal Memory Serial Number;
- Fiscal Number / Unique Identification Number;

- VAT number (if any);
- Daily sales turnover;
- Daily tax value for each VAT rate;
- Number of fiscal coupons issued;
- VAT rates and their changes;
- Decimal point in the price of the item and in its register;
- Service type number;
- Number of daily services;
- Daily turnover value;
- VAT rate for services;
- Date, hour and minutes of fiscalization of the system;
- Payment method (cash, card, etc.).

All vehicles that have a TAXIMETER, but that do not support connection to the EFE, must be replaced with a TAXIMETER that has the ability to connect to the EFE or Fiscal System as an integrated whole, defined according to this document.

Examples of fiscal coupons for the provision of passenger transport services - TAXI, are presented in [Appendix “D”](#) of this document.

Article 21 - Tax Terminal Requirements, Modified for Fiscal Systems for the Provision of Passenger Transport Services – TAXI

The TT operation process for FS TAXI is the same as the TT description set out in Article 16 of this document.

The report transmitted to the TAK server

In a special mode, the EFE will provide the possibility to send a periodic and on-demand report via TT to the TAK server. This periodic report must be based on the data stored in the Fiscal Memory, as well as other information from the ECJ.

The requirements for this periodic report are described in this document. The successful transmission of this report will end with the automatic printing of its summary, which will contain:

- Document header;
- Report name;
- Period start date;
- Period end date;
- Fiscalization date, hour and minutes;
- First part of the report:
 - Calculation of RFD in the period;
 - Total amount of turnover including VAT for the period;
 - Total amount of tax (VAT) to be paid for the period;
 - Calculation of fiscal coupons in the period;
 - Turnover according to VAT rates amount;
 - Tax (VAT) to be paid according to VAT rates amount;
- Number of service types;
- Amount by service type;
- Number by service fees;
- Amount by service fees;
- Daily Error Report, resetting of the EFE Memory;
- Number of RAM resets;

- Communication interruptions between the EFE and the electrical circuit of the power supply, as well as interruptions between the TAXIMETER and the EFE;
- Payment method (cash, card, etc.)
- Last counter status by daily services;
- Text “Transmission OK” if the transmission was successfully completed or text “Transmission not OK” if the transmission was not successfully completed;
- End of the document.

An example of the report printed by the EFE after the successful transmission of the periodic report to the TAK server through TT is provided in [Annex “D”](#) of this document.

PART II

CHAPTER IV ELECTRONIC FISCAL SOFTWARES (EFS)

Article 22 - EFS Management

The Fiscal Cash Division (FCD) is responsible for managing the EFS.

Article 23 - Persons obliged to install Electronic Fiscal Software

The persons required to install EFS are as follows:

- ***Taxpayers*** defined in Article 5 of Administrative Instruction (MF) No. 01/2026, who exercise economic activity, in retail sales, in the provision of services in places or units open to the public, or any other similar activity, including public enterprises and socially owned enterprises, are obliged to use the EFS and other mandatory devices for the registration and verification of the supply of goods and/or services; and
- ***Public institutions***, which for the services provided accept CASH payments, except in cases where they are exempted according to Administrative Instruction (MF) No. 01/2026.

Article 24 - Electronic Fiscal Software

The Electronic Fiscal Software (EFS) enables the storage and recording of each transaction in an electronic register, electronically signed for each fiscal coupon, using the private key for signing fiscal coupons and a secure connection with the TAK Information System for data exchange.

Other functions of the EFS are defined in Article 32 of the Administrative Instruction (MF) No. 01/2026.

FUNCTIONAL AND TECHNICAL REQUIREMENTS FOR ELECTRONIC FISCAL SOFTWARE

Article 25 - Functional Requirements for Electronic Fiscal Software (EFS)

Functional requirements define the functions that the EFS must have to enable accurate recording and reporting of fiscal transactions. Some of the functional requirements are:

- ***EFS Installation***: The EFS must be able to be installed on various devices, including desktop computers, laptops, tablets and mobile phones, etc., with interfaces adapted to each respective device.

- **EFS Repair:** EFS repair must be carried out by the taxpayer within a maximum period of forty-eight (48) hours.
- **Transaction Recording:** The EFS must enable the recording of each transaction performed, including the information required for fiscal coupons;
- **Fiscal Coupon Issuance:** The EFS must enable the creation and sending of fiscal coupons that are linked to the TAK Information System for real-time reporting;
- **Fiscal Reporting:** The EFS must provide the ability to create reports for control and verification for TAK needs;
- **Data verification and security:** The EFS should provide mechanisms for verifying the accuracy of data and protecting data from external interference or manipulation, applying minimum security measures;
- **Configuration of measurement units and categories:** The EFS should enable the configuration of measurement units and categories, in accordance with the type of item or service. The list/table of measurement units is included at the end of the document.

All Electronic Fiscal Software (EFS) used for recording and storing fiscal data must contain:

1. **Automation and compliance with tax legislation** - The EFS must automatically record and report sales transactions to taxpayers, in full compliance with the tax legislation in force in the Republic of Kosovo.
2. **Fiscal coupon generation and real-time reporting** - The EFS must generate a fiscal coupon for each sales transaction, which contains all mandatory elements, and report the data in real time to the TAK Information System.
3. **Data structuring and digital signature** - The EFS must adapt the structure of the coupon data, sign the coupon data with the private key and use the communication protocols described in the document published on the TAK website “EFS Implementation Specifications”.
4. **Currency used in the EFS and price format** - The EFS must operate in the price regime expressed in euros (€) per unit, with a numerical format that includes whole numbers and four decimal places (e.g., 0.0000), while the total value includes the whole number and two decimal places (e.g., 0.00).
5. **Local storage and traceability** - the software must securely store all data of fiscal coupons issued and guarantee full traceability for each operation.

5.1. **Organization and recording of transactions**

a. **Recording of each sales transaction in a unique and unchangeable way:**

- Each sale has a unique transaction ID, date/time, product name, quantity, price, discounts and the person (operator) who made the sale.
- Storing transactions immutably (write-once, read-manyw).

b. **Recording errors and corrections:**

- If a sale is cancelled, a new transaction of type “cancellation” is created related to the original transaction.
- Deleting transactions is prohibited – only auditable corrections.

5.2. Transaction Recording and Traceability

- Each vendor transaction is recorded with a unique ID, date/time, operator, product name, quantity and price.
- Transactions cannot be deleted, but only canceled or corrected with a new recording.
- The system stores a complete history of changes for each transaction and item.

5.3. Auditing and Monitoring

- The system stores audit logs for all user actions: login, sale, cancellation, configuration change.
- Logs are stored according to a legal deadline that applies to accounting records according to the Law on the Administration of Tax Procedures and are protected by encryption and integrity control.

6. **Communication interruption** - In the event of communication interruption with the TAK Information System, the EFS must enable the generation of fiscal coupons and store them securely within the EFS. Once communication with the TAK Information System is restored, this information must be automatically transmitted to the TAK Information System.
7. **Testing and preliminary approval of the EFS** - The use of a EFS is permitted only after successful technical and functional testing by the relevant TAK commission. EFSs that do not meet the standards set by TAK cannot be certified and cannot be used at points of sale.
8. **Updates and compliance with technical and legal changes** - The developer or provider of the EFS is obliged to update the software whenever there are changes in tax legislation or technical specifications, respecting the deadlines set by TAK. Testing and certification of the EFS update is carried out according to the requirements set by the TAK commission.
9. **Return of an item** – EFS must enable the return of items by generating a fiscal return coupon, which must refer to the original coupon to ensure its traceability.
10. **Exchange of an item** – In cases of exchange of an item, EFS must support this function through a combined return and new sale process.
Initially, the exchange must be recorded as a return of an item/s by generating a fiscal return coupon.
Then, the new item is recorded as a new sale, for which a regular fiscal coupon is generated.
11. **Cancellation of a fiscal coupon** – EFS must enable the cancellation of a regular fiscal coupon if an error has been issued after the transmission/printing of that fiscal coupon. EFS must generate a “Cancellation Coupon” coupon in which the reason for the cancellation must be described and that coupon must be directly linked to the original regular fiscal coupon for traceability.
12. **Tax rates** – EFS must support at least four different tax rates.

- Each rate is marked with the letters “A”, “C”, “D”, “E” – where “A” means the tax rate exempt from VAT, while the other tax rates are described in the document published on the TAKwebsite “EFS Implementation Specifics”.
 - EFS must not allow negative values for VAT turnover.
13. ***EFS Reporting Method*** - EFS must automatically report every fiscal transaction in a structured and secure manner to the TAK Information System in real time and according to the defined format.
14. ***Multilingual functionality*** - EFS must provide user interfaces and functions and support multilingualism, according to the legislation in force on the use of official languages in the Republic of Kosovo. The letters of the alphabet must be Latin letters, including special characters of the official languages.
15. ***Interruption of the electronic (internet) connection and temporary storage of data in EFS*** - In the event of interruption of the electronic (internet) connection, EFS must store data securely locally and as soon as the connection is restored, EFS must automatically transmit all stored data, as well as record a detailed technical event.
16. ***Failure of the device for the implementation of fiscalization*** - EFS must enable the recording of all fiscal coupons issued by the special tax block in cases of complete failure of the device/EFS.
17. ***Data structure and integrity control in EFS***- EFS must be built to transmit fiscal data in real time to the Information System of the Tax Administration of Kosovo (ATK), through a secure connection with the HTTPS protocol, to guarantee the security and integrity of the data.
18. ***Printing of the fiscal coupon*** - Each EFS must enable the printing of the fiscal coupon or it can be sent electronically for specific supplies (electronic supplies). EFS must also enable the “Print Preview” form of the fiscal coupon, so that consumers can scan the QR-code of that fiscal coupon, which is not required to be printed.

The fiscal coupon is issued in an original copy and stored in the database/electronic records.

If necessary, a copy of the original coupon can be printed at any time, which must be clearly marked “COPY OF COUPON”.

The fiscal coupon printed or sent in electronic form must be legible and must contain the following data:

- Unique Identification Number/Fiscal Number of the Taxpayer;
- VAT number, if the taxpayer is registered for VAT;
- Name of the taxpayer;
- Address of the unit where the fiscal coupon is issued;
- Number of the unit from which the fiscal coupon is issued (Number generated by the Taxpayer Registration Agency);
- Name of the person (worker) and his/her identification number;
- At least one line for each item:
 - quantity;
 - price per unit;
 - the name of the item or service (if the item is the same, it should be grouped with one line, so the same item should not appear in multiple lines on the fiscal coupon);
 - the value of the supply quantity;
 - the relevant VAT rate marked with a specific letter for each item supplied;

- The percentage (or value) of the discount and its amount with a minus sign, or the percentage (value) of the increase, if any for the item;
- The amount of the subtotal, the percentage (or value) of the discount on it and its amount with a minus sign, the percentage (or value) of the excess, if any;
- The total amount for payment;
- The amount paid in different payment methods, such as: cash (CASH), credit card, debit card, bank account, reward coupon (coupon), check, SMS, etc.;
- The amount of tax according to the different active tax rates;
- Total amount without tax;
- Date, hour and minutes of issuance;
- EFS identification number ([Unit Number] – [UIN] – [PosId], e.g. 5130484-812345678-11);
- Ordinal (chronological) number of the issued coupon;
- Daily number of the fiscal coupon;
- QR Code;
- Unique Identification Number of the Fiscal Coupon (Verification No) which is described in the document published on the TAK website “EFS Implementation Specifications”;
- Logo – RKS;
- Type of coupon: regular, cancellation, return of goods, etc.;
- Text “e – coupon” (for coupons issued by EFS) and
- Free text, etc.

Examples of fiscal coupons are given in the [appendices](#) at the end of this document.

Article 26 - Technical Requirements for the Implementation of Electronic Fiscal Software (EFS)

1. Technical Requirements

The technical requirements define the minimum infrastructure and technology specifications that must be used to implement the Electronic Fiscal Software (EFS). These include:

- Integration with the TAK System: The EFS must be fully integrated with the TAK infrastructure, for the transmission of fiscal transactions in real time. This integration is enabled through standardized and documented APIs by ATK;
- Security and Encryption: All transaction data and communications between the EFS and TAK must be transmitted through security protocols such as HTTPS with SSL/TLS, to guarantee confidentiality, integrity and authentication of data;
- Compatibility for Different Devices: The EFS must be suitable for use on different devices, including desktop computers, laptops, tablets and mobile phones, etc., with interfaces adapted to each device;
- EFS at points of sale (POS): EFS must allow interconnection and operation with point of sale (POS) devices that record transactions in real time and are synchronized with the TAK Information System.

2. Connection Security (Data Communication)

- Use of **HTTPS** for data encryption during transmission;
- Fiscal coupon data that is transmitted is signed with the private key;

3. Data Format

- Data must be transmitted in a structured format, as described in the document published on the TAK website “EFS Implementation Specifications”.;
- Data must be encrypted before transmission;

4. *Data Storage*

- EFS must store transaction data in a protected manner, ensuring that no fiscalized information is lost in the event of a defect or unexpected interruption of operation;
- In case of internet failure, the device saves the data and sends it automatically as soon as the connection is restored;
- All data that is stored locally for various reasons must be stored encrypted using advanced encryption standards.;
- Access to this data must be enabled only upon request of TAK or any other state authority.

5. *Real Time and Failure Signalling*

- Before the fiscal coupon is printed, the EFS must transmit the fiscal coupon data to the TAK system.
- For each transaction not transmitted or rejected by the TAK information system, the software must display an error message to the user and make automatic attempts to re-transmit.
- 24/7 Operation
- EFS must be functional and accessible to the taxpayer at all times (24 hours a day, 7 days a week), through local or cloud infrastructure, to ensure continuity in the recording and transmission of fiscal data.
- Time synchronization
- EFS must use real time, synchronized with the time zone of the TAK Information System, to accurately record the date, hour, minute and second of each fiscal transaction.
- Fiscal coupon generation
- EFS must be able to generate a fiscal coupon in electronic format and prepared for printing, including all mandatory elements according to the specified requirements.

6. *Verification and Control*

TAK has the right to verify and control any EFS installation, carried out by any EFS developer or maintainer, to ensure that it works in accordance with the technical and functional specifications, as well as other necessary elements.

EFS must maintain detailed records of:

- Traces of sent and failed transactions (date, time, minutes, seconds, fiscal coupon number, total amount of fiscal coupon);
- Errors;
- Interventions or modifications to EFS.

7. *Export of Audit Logs*

- It must be possible to export logs in one of the standard formats such as: CSV, PDF or other format suitable for external control by TAK or any other state authority;
- They must be stored according to the legislation in force;

8. ***Source code and data protection***

After the EFS certification, the source code and fiscal data must be protected against unauthorized interference.

9. **Control against unauthorized interference**

The EFS must contain security mechanisms that prevent changes to the EFS by unauthorized persons, including digital signature, storage and transmission.

10. ***Unique fiscal coupon identification number (FCUIN)***

The unique fiscal coupon identification number must contain alphanumeric characters in sequence as a single unique value, without divisions, dashes or special characters.

The FCUIN must have a maximum length of 16 characters.

11. ***Interface for communication with other systems***

EFS must enable interconnection or integration with accounting, sales management or supplier systems.

12. **Operation in offline mode**

EFS must operate even in the absence of connection to ATK, storing data temporarily and chronologically, and transmitting them as soon as the connection is restored. During this period of time, the user **must have a visual notification that it is operating offline**.

Each coupon generated in offline mode must have the inscription "OFFLINE" and the chronology of the fiscal coupon number must be respected.

13. **Supported printing formats**

- Thermal paper with a width of 58 mm to 100 mm according to industry standards;
- The print must contain the full data of the fiscal coupon and be readable;
- The text must be clear, with sufficient contrast and stable quality over time, in order to guarantee its preservation and traceability.

14. **EFS testing before starting use**

- There is a development or testing environment, which will be used for EFS Providers, for the integration of the software into the TAK platform.
- While connection to the real environment will be allowed after the EFS Certification by TAK and cannot be used for testing.

15. **EFS Certification:**

After certification, any natural or legal person who develops or maintains The EFS is provided with the Unique EFS Code, which is stored in the Electronic Fiscal Software registry managed by TAK. This code, together with the UIN/NF of the software developer, must be integrated into the software solution, so that the fiscal system can identify the developer and the software solution used during each delivery of fiscal coupons in the fiscalization procedure.

Article 27 - Sales through self-service devices (vending machines) via EFS

1. ***Self-service device (vending machines)*** is considered any automated device that realizes turnover from the sale of goods and/or services, where during the supply of goods and/or services and the collection of payments an individual does not participate in the capacity of the seller.
2. ***Real-time fiscalization*** - The EFS integrated in the self-service device/vending machines must report real-time sales data of the transaction to the TAK Information System through an internet connection.
3. ***Identification and location*** - The taxpayer must declare the exact address of the vending machine or the nearest geographical location and describe in detail the exact location/location within the relevant space e.g., Shopping centre, gaming place etc.
4. ***Integration of EFS in self-service devices*** - Any vending machine/self-service device such as car washes, equipment for electrical supply of car filling, fuel supply, automatic machines for drinks, food, children's game machines, etc. must be able to:
 - integrate EFS,
 - generate and print fiscal coupons for each supply of goods and or services/transaction and
 - transmit data in real time to the TAK Information System.
5. ***Management of communication interruptions*** - If a temporary interruption of communication occurs between the EFS installed on the self-service device (vending machines) and the TAK Information System, the taxpayer is obliged to save sales data and within 48 hours eliminate the communication problem.

Article 28 - Fiscal Coupon and QR Code generation

1. ***The fiscal coupon*** is a document generated by the EFS, which records the supply of all goods and/or services made to the final consumer.

However, if electronic services are provided or the supply of goods and/or services is contracted and charged through a mobile application, when the purchase is made remotely, when the supply is made through an electronic platform or online store – in these cases, the fiscal coupon may not be printed on paper, so instead the seller may send the fiscal coupon to the buyer in electronic form.
2. ***Cashless payment*** - In case the payment is made without cash (e.g., by bank card or any other form of electronic payment), the EFS must enable the fiscal coupon to be printed or sent in electronic form if the buyer has consented to receive it electronically.
3. ***Coupon Content and QR Code*** - Each fiscal coupon generated by EFS, in addition to other required information, must also contain the QR Code as a mandatory element of the fiscal coupon, both in the case when the fiscal coupon is fiscalized - successfully reported to TAK, and in cases when the fiscal coupon cannot be fiscalized, such as: due to temporary lack of internet, availability of the fiscal service server, etc.
4. ***QR Code Structure*** - The QR Code contains fiscal coupon data, as well as the digital signature through the private key. For each fiscal coupon generated, EFS must automatically create an alphanumeric string of the QR code for a fiscal coupon, e.g.:



The technical content of the QR code is defined in the technical specifications described in the document published on the TAK website “EFS Implementation Specifications”.

5. **Verification of the fiscal coupon** - Each fiscal coupon issued must be verifiable through the QR Code, through a special application developed by TAK from a smart device or from any other electronic device that supports the special application for scanning the QR Code.
6. **Coupons issued in offline mode** - In cases where the fiscal coupon is printed by the EFS, which is in offline mode, then the fiscal coupon must also contain the note with a text “OFFLINE” to distinguish as a coupon that transactions that have not yet been fiscalized in real time.

Article 29 - EFS at fuel retail outlets

1. Use of EFS in fuel retailing

EFS must be used for the registration and fiscalization of fuel circulation at retail points of sale and must meet all technical and functional requirements determined by TAK and be certified by the TAK Commission.

2. Types and subtypes of fuels

Types and subtypes of fuels are determined by the Administrative Instruction on the quality of liquid diesel fuels, of the relevant Ministry, which are used for internal combustion engines.

Due to the existence of different subtypes for these liquid fuels, as these types/subtypes of fuels are sold, EFS must reflect them in the fiscal coupon.

3. Communication with distribution equipment / Dispenser

EFS must communicate directly with the Dispenser through protocols and interconnection standards that are compatible with the technical specifications of fuel dispensers. The use of other mechanisms is permitted if any additional physical equipment is required to be installed by the EFS developer, where it is required to be documented by the EFS developer/provider that data security is not compromised, and to be approved by the certification committee.

4. Operating regime

The sale of fuel to the final consumer must be linked to the registration of the fiscal transaction through EFS and the rule "No fiscal coupon, no fuel" must be applied.

EFS accepts sales data for each transaction by registering: product name, price, quantity, value, VAT rate, dispenser ID, etc. These data are reflected in the fiscal coupon and transmitted in real time to the TAK Information System.

EFS must enable both the placement of various items for sale and the placement of a transaction from unpaid filling, from a designated dispenser.

5. *Content of the EFS fiscal coupon for fuel*

The fiscal coupon for fuel sales must include all the elements provided for in Administrative Instruction MF No. 01/2026, Article 7, including the Dispenser Number. In cases of testing by the relevant institutions, the coupon must contain the description "Test".

If the EFS operates offline, the coupon must have the description "OFFLINE"

Examples of fiscal coupons for retail fuel sales are presented in [Appendix "G"](#) of this document.

6. *Printing the coupon and payment method*

The EFS at the fuel supply/sale point must enable printing of the fiscal coupon for each fuel supply. Once the supply is completed, the EFS waits for the payment method to be selected and if the employee does not select the payment method, the EFS executes the payment in the "Cash" mode."

EFS should enable the printing of a single fiscal coupon when there is a supply of fuel and other products purchased at fuel points of sale.

7. *Communication interruptions between the EFS and the Dispenser*

The EFS must identify and record any communication interruption with the Dispenser. These interruptions are recorded in the local EFS registers.

The format of the interruption recording must include at least:

- time of interruption (date, hour, min, sec.);
- time of recovery (date, hour, min, sec.) and
- the status of the counters by fuel type for the Dispenser, before the communication interruption and the status of the counters after the communication is restored.

8. *Blocking of the sale in case of defect*

In case the connection between the EFS and the communication connection of the dispenser is broken, only the defective dispenser must be blocked.

9. *Limitation of the manual mode*

The dispensers must not operate in manual mode and must be blocked automatically in case of interruption of the EFS operation.

Article 30 - Electronic Fiscal System for specific sectors – TAXI

1. *EFS for passenger transport services - TAXI*

EFS for recording the circulation of passenger transport services by TAXI must be a solution that meets all functional and technical characteristics according to the document published on the TAK website "EFS Implementation Specifications".

In each vehicle that performs TAXI services, an EFS connected to a taximeter must be installed.

The taximeter that is connected to the EFS must be previously certified by the relevant competent institutions that support the connection to the EFS.

In each transport vehicle - TAXI, an EFS must be installed. The connection must be, a “TAXIMETER” with the EFS and through the EFS, the printing of the fiscal coupon and the transmission of data to the TAK Information System in real time are enabled.

The provision of TAXI services must be precisely linked to the registration of services and must operate under the mandatory rule that a fiscal coupon is generated for each service.

Due to the existence of different tariffs for TAXI services, the EFS to be installed must enable the registration of all TAXI services.

2. *Registration and content of the fiscal coupon for TAXI services*

The fiscal coupon, in addition to the requirements set out in Article 7 of Administrative Instruction (MF) No. 01/2026, must also contain:

- Identification data for the TAXI driver;
- Type of service;
- Departure time;
- Arrival time;
- Duration;
- Kilometres travelled;

Examples of fiscal coupons for the provision of Taxi services are presented in Appendix “H” of this document.

3. *Communication interruptions*

To ensure the continuity of fiscalization and data integrity, the EFS must detect, record and report any communication interruption with peripheral devices (such as taximeters). In cases where communication with the TAK Information System is not established, then the rule of printing fiscal coupons with the description “OFFLINE” applies.”.

Article 31 - TAK Information System (TAK Information System)

1. Purpose

The Kosovo Tax Administration Information System, within the fiscalization system, enables the coupon, validation, registration and verification of fiscal coupons generated by Electronic Fiscal Software (EFS), through standardized integration interfaces.

The fiscalization system enables the fiscal coupons generated by EFS/POS to be transmitted electronically and automatically to TAK, described in the document published on the TAK website “EFS Implementation Specifications”.

2. Technical documentation

TAK publishes and maintains technical documentation for the integration of EFS with the TAK Information System.

TAK provides separate environments for testing and for productive use. The transition to the productive environment is made according to the certification/authorization procedure determined by TAK.

Technical documentation may include:

1. the data structure of the fiscal coupon;
2. endpoints for integration;
3. the method of EFS/POS registration;
4. the method of providing a digital certificate;
5. the method of digital signature;
6. the format of requests and responses;
7. error codes;
8. reference examples of implementation;
9. the current version of the technical specifications.

3. Secure data exchange

Communication between EFS and the TAK Information System is carried out through secure communication channels, described in the document published on the TAK website “*EFS Implementation Specifications*”.

The TAK Information System accepts only requests sent through the method specified in the TAK technical documentation.

4. EFS/POS registration and digital certificates

Each EFS/POS instance used for the generation and transmission of fiscal coupons must be registered in the TAK Information System according to the procedure specified by TAK.

During registration, data such as:

1. Unique Identification Number of the taxpayer;
2. fiscalization number;
3. unit number;
4. POS identifier;
5. application identifier or EFS code;
6. request for a digital certificate.

After registration, the EFS/POS is provided with a digital certificate or other identification mechanism specified in the technical specifications of the TAK.

5. Digital signature of the fiscal coupon

EFS/POS must sign the fiscal coupon before transmission to the TAK Information System using the private key generated through the TAK Systems according to the specified instructions.

The digital signature is made with a private key associated with the relevant EFS/POS instance, according to the algorithm and format specified in the TAK technical specifications.

The TAK Information System accepts for processing only fiscal coupons that are signed and structured according to the TAK technical specifications.

6. Acceptance of the fiscal coupon

The request for transmission of the fiscal coupon from the EFS to the TAK Information System contains the fiscal coupon data and the corresponding digital signature, in the format specified by TAK.

The data format, serialization method, signature method and structure of the request are described in the document published on the TAK website “EFS Implementation Specifications”.

7. Verification of fiscal coupon by citizen

The TAK Information System enables verification of fiscal coupon through QR code, Unique Identification Number of Fiscal Coupon or other mechanism determined by TAK.

Verification is carried out according to the document published on the TAK website “EFS Implementation Specifications”.

8. Changes in technical specifications

TAK publishes versions and changes to technical specifications that affect the integration of EFS with the TAK Information System.

Changes in data format, endpoints, signature method, authentication method or validation method are implemented according to the deadlines determined by TAK.

9. Scope limitation

This article defines the requirements for the interface and data exchange between EFS and the TAK Information System. For any changes, TAK will notify the public in advance in written or audio-visual form through TAK's official communication channels, specifying the duration of the implementation of those changes.

Article 32

Entry into force

This document enters into force on the date of signature by the Director General of the Tax Administration.

Date ____/____/2026

Mentor Hyseni

Director General of TAK

ANNEX FOR EFE/FS

ANNEX “A”

Fiscal Logo

All EFE/FS must have the ability to generate and support printing of various texts or even graphics. The dimension of the fiscal logo is min 15 mm x 8 mm, max 20mm x 10mm.



ANNEX “B”

Fiscal coupon examples

The VAT rates of 8% or 18% in the following examples are examples of the calculation rate, while in practice the applicable rates according to the applicable VAT legislation should be used.

Fiscal coupon for normal sales

Taxpayer Name		Coupon header, taxpayer data
Address		
UIN/Fiscal Number		
VAT Number		
01	WORKER'S NAME: NAME SURNAME	EFE network number, operator name and number
2 X 2.50		
MILK	5.00 D	
3 X 1.50		
COCA COLA	4.50 E	Description of the operator, quantity, price per unit and total accompanied by the relevant VAT rate
2 X 1.70		
ENERGY DRINK	3.40 E	
TOTAL IN EUROS	12.90	Total in Euros
CASH	12.90	Payment method
VAT D 8%	0.37	Value per VAT rate
VAT 18%	1.21	
TOT. EXCLUDING VAT	11.32	Value excluding VAT
00000463	ITEMS 3	Coupon number and number of items
29-06-2019	11:33	Date and time of coupon issuance
SERIAL NO.	LA02345678	EFE ID
SERIAL NO. MF	LA02345678M1	Fiscal coupon number
FISCAL COUPON NO. 20		
		
		Fiscal Logo

Coupon with percentage discount

Taxpayer Name	
Address	
UIN/Fiscal Number	
VAT Number	
01	WORKER'S NAME: NAME SURNAME
2 X 0,50 MILK	1.00 D
DISCOUNT 20% 3X1.50 ICE TEA	-0.20 D 4.50 E
TOTAL IN EUROS	5.30
VAT D 8%	0.06
VAT E 18%	0.69
TOTAL. EXCLUDING VAT	4.55
00000464	ITEMS 2
29-06-2019	11:33
SERIAL NO.	LA02345678
SERIAL NO MF	LA02345678M1
FISCAL COUPON NO. 21	
	
	

Discount coupon

Taxpayer Name	
Address	
UIN/Fiscal Number	
VAT Number	
01	WORKER'S NAME: NAME SURNAME
5 X 2,50 MILK	12.50 D
DISCOUNT 5X1,50 COCA COLA	-2.00 D 7.50 E
TOTAL IN EUROS	18.00
CASH	19.00
VAT D 8%	0.78
VAT E 18%	1.14
TOT. EXCLUDING VAT	16.08
00000464	ITEMS 2
29-06-2019	11:33
SERIAL NO.	LA02345678
SERIAL NO .MF	LA02345678M1
FISCAL COUPON NO . 21	
	
	

Coupon with percentage discount on subtotal

Taxpayer Name	
Address	
UIN/Fiscal Number	
VAT Number	
01	WORKER'S NAME: NAME
2 X 2,50	NAME SURNAME
MILK	5.00 D
3X1.50	
COCA COLA	4.50 E
NENTOTALI	9.50
DISCOUNT 20%	-1.90
TOTAL IN EUROS	7.60
CASH	7.60
VAT D 8%	0.30
VAT D 18%	0.55
TOT. EXCLUDING VAT	6.75
00000464	ITEMS 2
29-06-2019	11:33
SERIAL NO.	LA02345678
SERIAL NO MF	LA02345678M1
FISCAL COUPON NO. 11	
	
	

Coupon with discount value in subtotal

Taxpayer Name	
Address	
UIN/Fiscal Number	
VAT Number	
01	WORKER'S NAME: NAME
5 X 2,50	SURNAME
MILK	12.50 D
2X0.50	
FOREST FRUITS TEA	3.00 E
SUBTOTAL	15.50
DISCOUNT D	1.00
DISCOUNT E	1.00
TOTAL IN EUROS	13.50
CASH	13.50
VAT D 8%	0.85
VAT E 18%	0.31
TOT. EXCLUDING VAT	12.34
00000464	ITEMS 2
29-06-2019	11:33
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1
FISCAL COUPON NO. 21	
	
	

Cancellation coupon

Taxpayer Name	
Address	
UIN/Fiscal Number	
VAT Number	
01	WORKER'S NAME: NAME SURNAME
MILK	2.50 D
COCA COLA	1.50 E
ENERGY DRINK	1.70 E
CORRECTION	
MILK	-2.50 D
CORRECTION	
ENERGY DRINKS	-1.70 E
TOTAL IN EUROS	1.50
CASH	1.50
VAT E 18%	0.23
TOT. EXCLUDING VAT	1.27
00000464	ITEMS 2
29-06-2019	11:33
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1
FISCAL COUPON NO. 21	
	
	

Refund/ coupon

Taxpayer Name	
Address	
UIN/Fiscal Number	
VAT Number	
01	WORKER'S NAME: NAME SURNAME
25X 2,50	12.50 D
MILK	
RETURN OF ITEMS	
FOREST FRUITS TEA	-0.50 E
TOTAL IN EUROS	12.00
CASH	12.00
VAT D 8%	0.89
TOT. EXCLUDING VAT	11.11
00000464	ITEMS 2
29-06-2019	11:33
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1
FISCAL COUPON NO. 14	
	
	

Coupon with all payment types

Taxpayer Name	
Address	
UIN/Fiscal Number	
VAT Number	
01	WORKER'S NAME: NAME SURNAME
10 X 2,50	
MILK	25.00 D
10X1.50	
COCA COLA	15.00 E
TOTAL IN EUROS	40,00
CHEQUE	10,00
BANK CARD	20.00
COUPON	5.00
CASH	5.00
VAT D 8%	1.85
VAT E 18%	2.29
TOT. EXCLUDING VAT	35.86
00000464	ITEMS 2
29-06-2019	11:33
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1
FISCAL COUPON NO. 24	
	
	

Value added in EFE (by manager)

Taxpayer Name		
Address		
UIN/Fiscal Number		
VAT Number		
01	WORKER'S NAME:	
	NAME SURNAME	
ADDED TO THE		
CASHIER		100.00
00000471		
29-06-2019		17:31
SERIAL NO.		LA02345678
NON-FISCAL COUPON		

Value withdrawn from EFE (by manager)

Taxpayer Name		
Address		
UIN/Fiscal Number		
VAT Number		
01	WORKER'S NAME:	
	NAME SURNAME	
WITHDRAWN FROM THE		
CASHIER		-50.00
00000472		
29-06-2019		18:31
SERIAL NO.		LA02345678
NON-FISCAL COUPON		

Example of Daily Fiscal Report

Taxpayer Name Address UIN/Fiscal Number VAT Number	
DAILY FISCAL REPORT Z 0094 SALES CUSTOMERS SERVED 26 GROSS TOTAL 155.10 INCREASE 2 1.90 DECREASE 2 -2.20 NET TOTAL 154.80 RETURNED ITEMS 2 -10.00 CORRECTIONS 4 -29.70 CASH 151.80 CHEQUE 1.00 BANK CARD 1.00 COUPON 1.00 CASH 151.80 MONEY ADDED TO THE CASHIER 1 100.00 MONEY WITHDRAWN FROM THE CASHIER 1 -50.00 CONDITION OF THE ARK 201.80 EXCLUDING A 40.00 TOTAL VAT C= 0% 24.80 TOTAL EXCLUDING VAT 0.00 VAT 0.00 TOTAL VAT D=8% 30.00 TOTAL EXCLUDING VAT 27.78 VAT 2.22 TOTAL VAT E=18% 60.00 TOTAL EXCLUDING VAT 50.85 VAT 9.15	

TOTAL DAILY TURNOVER	154.80
TOTAL DAILY TURNOVER EXCLUDING VAT	143.43
GRAND TOTAL VAT	11.37
FISCAL COUPONS	26
TECHNICAL INTERVENTION	3
NUMBER OF RAM RESETS	0
REFISCALIZATIONS	0
CHANGES IN VAT RATES	1
HEADER CHANGES	1
CHANGE OF SERVICE CONT. DATE	0
GRAND TOTAL TOTAL AMOUNT 1,651,376.19 VAT TOTAL 124,715.62 EFE IS CLEARED	
DAILY FISCAL REPORTS 0094 REMAINS 1906 00000464 ITEMS 150 16-08-2019 20:33 SERIAL NO. LA02345678 SERIAL NO. MF LA02345678M1	
FISCAL COUPON  	

Example of a detailed periodic report from the fiscal memory

Taxpayer Name	Address	UIN/Fiscal Number	VAT Number
RAPORT FISKAL PERIODIK I DETAJUAR			
Z			
SALES			
FROM R-MF		0093	
TO R-MF		0094	
FISCALIZATION DATE			
26-03-2015		14:04	
VAT REGISTRATION DATE			
29-11-2015 11:16		FROM 0092	
PRICE 0.00			
VAT EXEMPT A			
VAT C=0%			
VAT D=8%			
VAT E=18%			
R-MF 0094		01.12.2015	
FISCAL COUPONS		5	
VAT EXCLUDED TURNOVER“A”		4.00	
VAT “C” TURNOVER		6.00	
VAT “D” TURNOVER		10.00	
VAT “E” TURNOVER		20.00	
VAT “C”		0.00	
VAT “D”		0.74	
VAT “E”		3.05	
TOTAL TURNOVER WITH VAT		40.00	
TOTAL TURNOVER EXCLUDING VAT		36.21	
TOTAL VAT		3.79	
R-MF 0093		30.11.2015	
FISCAL COUPONS		6	
VAT EXCLUDED TURNOVER “A”		9.00	
TURNOVER WITH VAT "C"		7.00	
TURNOVER WITH VAT "D"		12.00	
TURNOVER WITH VAT “E”		14.00	
VAT “C”		0.00	
VAT “D”		0.89	

VAT "E"	2.14
TOTAL TURNOVER WITH VAT	42.00
TOTAL TURNOVER EXCLUDING VAT	38.98
TOTAL VAT	3.02

NUMBER OF FISCAL REPORTS	2
TOTAL TURNOVER WITH VAT	82.00
TOTAL TURNOVER EXCLUDING VAT	75.19
TOTAL VAT	6.82
FISCAL COUPONS	11

TOTAL TURNOVER WITH VAT EXCLUDING "A"	13.00
TOTAL TURNOVER WITH VAT "C"	13.00
TOTAL VAT TURNOVER "D"	22.00
TOTAL VAT TURNOVER "E"	34.00
TOTAL VAT "C"	0.00
VAT TOTAL "D"	1.63
TOTAL VAT "E"	5.19

00000464	ITEMS 150
16-08-2019	20:33
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1
FISCAL COUPON	
	
	

Example of a short periodic report from the fiscal memory

Short periodic report (from RFD to RFD)

Taxpayer Name	
Address	
UIN/Fiscal Number	
VAT Number	

PERIODIC FISCAL REPORT SUMMARIZED

FROM R-MF	0093
TO R-MF	0094
FISCALIZATION DATE	
26-03-2015	14:04

FISCAL REPORTS	2
TOTAL TURNOVER WITH VAT	82.00
TOTAL TURNOVER EXCLUDING VAT	75.19
TOTAL VAT	6.82
FISCAL COUPONS	11

TOTAL TURNOVER WITH VAT EXCLUDED "A"	13.00
TOTAL TURNOVER WITH VAT "C"	13.00
TOTAL VAT TURNOVER "D"	22.00
TOTAL VAT TURNOVER "E"	34.00
TOTAL VAT "C"	0.00
VAT TOTAL "D"	1.63
TOTAL VAT "E"	5.19

00000464	ITEMS 150
16-08-2019	20:33
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1

FISCAL COUPON



Short periodic report (from one date to another date)

Taxpayer Name	
Address	
UIN/Fiscal Number	
VAT Number	

**RAPORT FISKAL PERIODIK Z
I PËRMBLEDHUR**

START DATE	30.11.2015
END DATE	12.12.2015
FISCALIZATION DATE	
26-03-2015	14:04

FISCAL REPORTS	13
TOTAL TURNOVER	3,083.55
TOTAL VAT	167.06
FISCAL COUPONS	30

TOTAL TURNOVER WITH VAT EXCLUDED "A"	1,922.70
TOTAL TURNOVER WITH VAT "C"	50.00
TOTAL VAT TURNOVER "D"	30.45
TOTAL VAT TURNOVER "E"	1,080.40
TOTAL VAT "C"	0.00
VAT TOTAL "D"	2.26
TOTAL VAT "E"	164.81

00000464	ITEMS 150
16-08-2019	20:33
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1

FISCAL COUPON



Example of a periodic report in the Tax Administration system through the Tax Terminal

Monthly fiscal memory report transferred to the TAK system

Taxpayer Name	
Address	
UIN/Fiscal Number	
VAT Number	
PERIODIC FISCAL REPORT	
SENT BY	
START DATE	16.08.2019
END DATE	16.08.2019
FISCALIZATION DATE	
26-03-2015	14:04

FISCAL REPORTS	1
TOTAL TURNOVER	3,083.55
TOTAL VAT	167.06
FISCAL COUPONS	30

TOTAL TURNOVER WITH VAT	1,922.70
EXCLUDING "A"	
TOTAL TURNOVER WITH VAT "C"	50.00
TOTAL VAT TURNOVER "D"	30.45
TOTAL VAT TURNOVER "E"	1,080.40
TOTAL VAT "C"	0.00
VAT TOTAL "D"	2.26
TOTAL VAT "E"	164.81

049B311D112DC679540C8571CE587BDB	
TRANSMISSION OK	
00000465	
16-08-2019	20:33
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1
FISCAL COUPON	
	
	

ANNEX “C”

Examples of fiscal COUPON for the fiscal system of retail sales of fuels

Fiscal COUPON for regular sales

Taxpayer Name Address UIN/Fiscal Number VAT Number		Taxpayer data

01 NAME SURNAME 10,000 LT x 1,25 FUEL #1	WORKER'S NAME: 50.00 E	Type and value circulated
DISPENSER NO.: 02		Dispenser number
TOTAL EURO CASH	50.00 50.00	Value for tax rate
VALUE EXCLUDING VAT VAT “E” 18%	42.37 7.63	
00000233 16-08-2019 SERIAL NO.	ITEMS: 1 15:45 XXXXXXXXXX	Date, time of COUPON issuance Serial number EFE/FS
FISCAL COUPON NO. 21		Fiscal COUPON counter
		Fiscal logo
		

Fiscal coupon with percentage discount

Taxpayer Name		Address		UIN/Fiscal Number		VAT Number	
01		Operat. name					
OP.1							
10,000 LT x 1,25							
FUEL #1		50.00 E					
DISCOUNT 10%		-5.00 E					
DISPENSER NO.: 02							
TOTAL EURO		45.00					
CASH		45.00					
VALUE EXCLUDING VAT 18%		38.14					
VAT E 18%		6.86					
00000234		ITEMS: 1					
16.08.2019		15:48					
SERIAL NO.		LA02345678					
SERIAL NO. MF		LA02345678M1					
FISCAL COUPON NO. 21							
							
							

Fiscal coupon with Discount in value

Taxpayer Name		Address		UIN/Fiscal Number		VAT Number	
01		WORKER'S NAME: NAME					
SURNAME							
10,000 LT x 1,25							
FUEL #1		50.00 E					
DISCOUNT		-					
5.00 E							
DISPENSER NO.: 02							
TOTAL EURO		45.00					
CASH		45.00					
VALUE EXCLUDING VAT		18%					
38.14							
VAT E 18%		6.86					
00000234		ITEMS: 1					
16.08.2019		15:48					
SERIAL NO.		LA02345678					
SERIAL NO. MF		LA02345678M1					
FISCAL COUPON NO. 21							
							
							

Fiscal coupon with all types of payments

Taxpayer Name		
Address		
UIN/Fiscal Number		
VAT Number		

01	Operat. name	
OP.1		
40,000 LT x 1,25		
FUEL #1	50,00 E	
DISPENSER NO.: 02		
TOTAL EURO		50, 00
CASH	20,00	
CHEQUE		10,00
BANK CARD		10,00
COUPON		10,00
VALUE	EXCLUDING	VAT
18%	42.37	
VAT E 18%		7.63
00000238	ITEMS: 1	
16.08.2019	15:56	
SERIAL NO.	LA02345678	
SERIAL NO. MF	LA02345678M1	
FISCAL COUPON NO. 21		
		
		

Daily Fiscal Report "Z"

Taxpayer Name Address UIN/Fiscal Number VAT Number		

DAILY FISCAL REPORT Z		
0094		
SALES		
FUEL #1		
LITERS	X.XXX	
TURNOVER	X.XX	
VAT RATE E 18%		
.....		
FUEL #3		
LITERS	X.XXX	
TURNOVER	X.XX	
SHKALLA VAT E 18%		
.....		
FUEL #6		
LITRA	X.XXX	
TURNOVER	X.XX	
VAT RATE E 18%		
DISPENSER	#1	
TURNOVER	X.XX	
.....		
DISPENSER	#3	
TURNOVER	X.XX	
.....		
DISPENSER	#XX	
TURNOVER	X.XX	
.....		
CUSTOMERS SERVED	6	
GROSS TOTAL	155.10	
INCREASE	2	
	1.90	
DECREASE	2	
	-2.20	
NET TOTAL	154.80	
CORRECTIONS	4	
-29.70		
CASH	151.80	
CHEQUE	1.00	
BANK CARD	1.00	
COUPON		
1.00		
CASH	151.80	
MONEY ADDED TO THE CASHIER	1	
	100.00	
MONEY WITHDRAWN FROM THE CASHIER	1	

CASHIER BALANCE	-50.00
VAT	201.80
EXCLUDING A	0.00
TOTAL WITH VAT C 0%	0.00
VALUE EXCLUDING VAT	0.00
VAT	0.00
TOTAL WOTJ VAT D 8%	0.00
VALUE EXCLUDING VAT	0.00
VAT	0.00
TOTAL WITH VAT E 18%	154.80
VALUE EXCLUDING VAT	131.19
VAT	23.61
TURNOVER	DAILY TOTAL
154.80	
TURNOVER	DAILY TOTAL EXC.
VAT 131.19	
GRAND TOTAL VAT	23.61
FISCAL COUPONS	6
TECHNICAL INTERVENTION	3
INTERRUPTION	
COMMUNICATION TYPE 1	XX
INTERRUPTION	
COMMUNICATION TYPE 2	XX
GRAND TOTALS	
TOTAL AMOUNT	1,376,105.19
VAT TOTAL	715,393.62
EFE IS CLEARED	
FISCAL REPORT	0094
REMAINING	1906

	049B311D112DC679
	540C8571CE587BDB
	TRANSMISSION OK
00000454	
16.08.2019	13:33
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1
FISCAL COUPON	
	
	

Fiscal memory reports

Detailed Periodic Fiscal Report

Taxpayer Name Address UIN/Fiscal Number VAT Number			

DETAILED PERIODIC FISCAL REPORT Z			
SALES			
FROM R-MF		0093	
TO R-MF		0094	
FISCALIZATION DATE			
26.03.2015		14:04	
VAT REGISTRATION DATE			
29.11.2015 11.16		FROM 0092	
PRICE 0.00			
EXCLUDED FROM VAT A			
VAT C=0%			
VAT D=8%			
VAT E=18%			
R-MF 0093		01.12.2015	
FUEL #1		D	
X.XXX L		X.XX	
FUEL #2	E		
X.XXX L		X.XX	

FISCAL COUPONS		1	
TURNOVER		ME VAT	
50.00			
EXCLUDED A		0.00	
TURNOVER	ME VAT "C"		
0.00			
TURNOVER	ME VAT "D"		
0.00			
TURNOVER	ME VAT "E"		
50.00			
VAT "C"		0.00	
VAT "D"		0.00	
VAT "E"		7.63	
TURNOVER	TOTAL ME VAT		
50.00			
TURNOVER	TOTAL	PA	
VAT	42.37		
TOTAL VAT		7.63	

R-MF 0094		30.11.2015	
FUEL #1		D	
X.XXX L		X.XX	
FUEL #2	E		
X.XXX L		X.XX	

FISCAL COUPONS		3	

TURNOVER		ME VAT	
60.00			
EXCLUDED A		0.00	
TURNOVER	WITH VAT "C"		
0.00			
TURNOVER	WITH VAT "D"		
0.00			
TURNOVER	WITH VAT "E"		
60.00			
VAT "C"		0.00	
VAT "D"		0.00	
VAT "E"		9.15	
TURNOVER	TOTAL WITH VAT		
60.00			
TURNOVER	TOTAL	PA	
VAT	50.85		
TOTAL VAT		9.15	

FISCAL REPORTS		2	
TOTAL TURNOVER WITH VAT		110.00	
TOTAL TURNOVER EXCLUDING VAT		93.22	
TOTAL VAT		16.78	
FISCAL COUPONS		4	

FUEL #1			
X.XXX L		X.XX	
FUEL #2			
X.XXX L		X.XX	

TOTAL TURNOVER		T ME VAT	
EXCLUDED "A"		0.00	
TOTAL TURNOVER WITH VAT "C"		0.00	
TOTAL VAT TURNOVER "D"		0.00	
TOTAL VAT TURNOVER "E"		110.00	
TOTAL VAT "C"		0.00	
VAT TOTAL "D"		0.00	
TOTAL VAT "E"		16.78	

00000464		ITEMS 4	
16-08-2019		20:33	
SERIAL NO.		LA02345678	
SERIAL NO. MF		LA02345678M1	
FISCAL COUPON			
			
			

Consolidated Periodic Fiscal Report between two RFDs

Taxpayer Name	
Address	
UIN/Fiscal Number	
VAT Number	

PERIODIC FISCAL REPORT Z	
SUMMARY	
SALES	
FROM R-MF	0093
TO R-MF	0094
FISCALIZATION DATE	
26.03.2015	14:04

FISCAL REPORTS	2
TURNOVER	TOTAL
111.00	
VAT TOTAL	9.63
FISCAL COUPONS	7

FUEL #1	
X.XXX L	X.XX
FUEL #2	
X.XXX L	X.XX

TURNOVER	ME VAT
111.00	
TË PËRJASHTUAR A	0.00
TURNOVER	ME VAT "C"
0.00	
TURNOVER	ME VAT "D"
51.00	
TURNOVER	ME VAT "E"
60.00	
VAT "C"	0.00
VAT "D"	3.78
VAT "E"	9.15

00000472	
16-08-2019	11:23
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1
FISCAL COUPON	
	
	

Periodic Fiscal Report summarized between two dates

Taxpayer Name	
Address	
UIN/Fiscal Number	
VAT Number	

PERIODIC FISCAL REPORT Z	
SUMMARY	
SALES	
START DATE	16.08.2019
END DATE	29.08.2019
FISCALIZATION DATE	
26.03.2015	14:04

FISCAL REPORTS	13
TURNOVER	TOTAL
3033.55	
TOTAL VAT	69.56
FISCAL COUPONS	30

FUEL #1	
X.XXX L	X.XX
FUEL #2	
X.XXX L	X.XX

TURNOVER WITH	3033.55
EXCLUDED VAT A	0.00
TURNOVER WITH VAT "C"	0.00
TURNOVER WITH VAT "D"	1,033.55
TURNOVER WITH VAT "E"	2,000.00
VAT "C"	0.00
VAT "D"	76.56
VAT "E"	305.08

00000472	
16-08-2019	11:23
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1
FISCAL COUPON	
	
	

ANNEX “D”

Examples of fiscal coupon for the fiscal system (FS) - TAXI

Fiscal coupon for TAXI services

Taxpayer Name	
Address	
Fiscal Number	
VAT Number	
01 -324 - BC	

Fiscalization Date	16.08.2019

Driver	Besim Surname
Service type	2 T
Departure	12:46
Arrival	13:10
Duration	24
Kilometres travelled	15

TOTAL EURO	3, 50
CASH	3,50
VALUE EXCLUDING VAT	18%
2.97	
VAT E 18%	0.53

00000233	Shërbime: 1
19-09-2019	15:45
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1
FISCAL COUPON NO. 21	
	
	

Taxpayer data

Vehicle registration number

Information about that service

Value for tax rate

Date, time of issue of the COUPON
Serial number of the fiscal device

Number of fiscal COUPONS

QR – CODE

Fiscal logo

Daily Fiscal Report "Z"

Fiscal System (FS) - TAXI

Taxpayer Name	
Address	
UIN/Fiscal Number	
VAT Number	
01 -324 - BC	

DAILY FISCAL REPORT Z0005	
SALES	
SERVICE #1	2
TURNOVER	ACCORDING TO TARIFF 1
15.50	
TURNOVER	ACCORDING TO TARIFF 2
20.30	
TURNOVER	ACCORDING TO SERVICE #1
35.80	
VAT RATE E=18%	

SERVICE #2	3
TURNOVER	ACCORDING TO TARIFF 1
5.00	
TURNOVER	ACCORDING TO TARIFF 2
7.60	
TURNOVER	ACCORDING TO SERVICE #2
12.60	
VAT RATE E =18%	

TOTAL NUMBER OF SERVICES	5
GROSS TOTAL	48.40
INCREASE	2
1.90	
DECREASE	1
-2.20	
NET TOTAL	48.10
CORRECTIONS	4
	-9.70

FORMS OF PAYMENT	
CASH	24.00
CHEQUE	2.00
BANK CARD	21.00
COUPON	
1.10	

CASHIER BALANCE	
MONEY ADDED TO THE CASHIER	1
50.00	
MONEY WITHDRAWN FROM	1
-10.00	
CASHIER BALANCE	88.10

TURNOVER	ACCORDING TO VAT
TOTAL TURNOVER WITH VAT	
EXCLUDED "A"	0.00
TOTAL TURNOVER WITH VAT "C"	0.00
TOTAL VAT TURNOVER "D"	0.00
TOTAL VAT TURNOVER "E"	48.10
TOTAL VAT "C"	0.00
VAT TOTAL "D"	0.00
TOTAL VAT "E"	7.34

TURNOVER	TOTAL DAILY
48.10	
TOTAL DAILY TURNOVER EXCLUDING VAT	40.76
TOTAL VAT	7.34
FISCAL COUPONS	5

TECHNICAL INTERVENTION	2
NUMBER OF RAM RESETS	1
COMMUNICATION INTERRUPTION TYPE X	1
Y-TYPE COMMUNICATION INTERRUPT	0
FINAL BALANCE OF THE COUNTER	
ACCORDING TO DAILY SERVICES	xxxxxxx
GRAND TOTALS	
TOTAL AMOUNT	1376105.19
TOTAL VAT	715393.62
EFE IS CLEARED	
FISCAL REPORT	0094
REMAINING	1906

049B311D112DC679	
540C8571CE587BDB	
TRANSMISSION OK	
00000454	
20-09-2019	13:33
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1
FISCAL COUPON	
	
	

Daily Report "X"

Fiscal System - TAXI

Taxpayer Name	
Address	
UIN/NF	
VAT Number	
01 -324 - BC	

DAILY REPORT X	
NO. 0004	

SALES	
SERVICE #1	2
TURNOVER ACCORDING TO TARIFF	1
15.50	
TURNOVER ACCORDING TO TARIFF	2
20.30	
TURNOVER ACCORDING TO SERVICE #1	
35.80	
VAT RATE E=18%	

SERVICE #2	3
TURNOVER ACCORDING TO TARIFF	1
5.00	
TURNOVER ACCORDING TO TARIFF	2
7.60	
TURNOVER ACCORDING TO SERVICE #2	
12.60	
VAT RATE E =18%	

TOTAL NUMBER OF SERVICES	5
GROSS TOTAL	48.40
INCREASE	2
1.90	
DECREASE	1
-2.20	
NET TOTAL	48.10
CORRECTIONS	4
	-9.70

<u>FORMS OF PAYMENT</u>	
CASH	24.00
CHEQUE	2.00
BANK	CARD
21.40	
COUPON	
1.00	

<u>CASHIER BALANCE</u>	
MONEY ADDED TO CASHIER	1
50.00	
MONEY WITHDRAWN FROM THE CASHIER	1
-10.00	
CASHIER BALANCE	88.10

<u>TURNOVER</u>	<u>ACCORDING TO VAT</u>
TOTAL TURNOVER WITH VAT	
EXCLUDED "A"	0.00
TOTAL TURNOVER WITH VAT "C"	0.00
TOTAL VAT TURNOVER "D"	0.00
TOTAL VAT TURNOVER "E"	48.10
TOTAL VAT "C"	0.00
VAT TOTAL "D"	0.00
TOTAL VAT "E"	7.34

TURNOVER	DAILY TOTAL
48.10	
TOTAL DAILY TURNOVER EXCLUDING VAT	40.76
TOTAL VAT	7.34
FISCAL COUPONS	5

TECHNICAL INTERVENTION	2
NUMBER OF RAM RESETS	1
TYPE X COMMUNICATION INTERRUPTION	1
Y-TYPE COMMUNICATION INTERRUPT	0
FINAL BALANCE OF THE COUNTER	
ACCORDING TO DAILY SERVICES	xxxxxxx

00000455	
20-09-2019	13:33
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1
NON-FISCAL COUPON	
	
	

Example of a periodic report sent to the Tax Administration system through the tax terminal (TT)

Daily fiscal memory report transferred to the TAK system

Taxpayer Name	
Address	
UIN/Fiscal Number	
VAT Number	
01 -324 - BC	
PERIODIC FISCAL REPORT Z	
SENT BY	
START DATE	16.08.2019
END DATE	16.08.2019
FISCALIZATION DATE	
26-03-2015	14:04

FISCAL REPORTS	1
TOTAL TURNOVER	3,083.55
TOTAL TURNOVER EXCLUDING VAT	2,613.18
TOTAL VAT	470.37
FISCAL COUPONS	30

TOTAL TURNOVER	WITH 0.00
EXCLUDED VAT "A"	
TOTAL TURNOVER WITH VAT "C"	0.00
TOTAL VAT TURNOVER "D"	0.00
TOTAL VAT TURNOVER "E"	3,083.55
TOTAL VAT "C"	0.00
VAT TOTAL "D"	0.00
TOTAL VAT "E"	470.37

049B311D112DC679540C8571CE587BDB	
TRANSMISSION OK	
00000465	
16-08-2019	20:33
SERIAL NO.	LA02345678
SERIAL NO. MF	LA02345678M1
FISCAL COUPON	
	
	

Example of a short periodic report from the fiscal memory – Fiscal System (FS) – TAXI

Short periodic report (from RFD to RFD)

Taxpayer Name Address Fiscal Number VAT Number
01 -324 – BC
PERIODIC FISCAL REPORT Z SUMMARY
FROM R-MF 0018 TO R-MF 0019
FISCALIZATION DATE 26-03-2019 14:04 *****
FISCAL REPORTS 2
TOTAL TURNOVER 111.00 TOTAL EXCLUDING VAT 94.07 TOTAL VAT 16.93 FISCAL COUPONS 9

TOTAL TURNOVER WITH 0.00 EXCLUDED VAT "A" TOTAL TURNOVER WITH VAT "C" 0.00 TOTAL VAT TURNOVER "D" 0.00 TOTAL VAT TURNOVER "E" 111.00 VAT TOTAL "D" 0.00 TOTAL VAT "E" 16.93 *****
00000464 16.08-2019 11:33 SERIAL NO. LA02345678 SERIAL NO. MF LA02345678M1
FISCAL COUPON
 

Short periodic report (from one date to another date)

Taxpayer Name Address Fiscal Number VAT Number
01 -324 - BC
PERIODIC FISCAL REPORT Z SUMMARY
START DATE 29-09-2019 END DATE 12-10-2019
FISCALIZATION DATE 26-03-2019 14:04 *****
FISCAL REPORTS 13
TOTAL TURNOVER 3033.55 TOTAL EXCLUDING VAT 2,570.84 TOTAL VAT 462.74 FISCAL COUPONS 30

TOTAL TURNOVER 0.00 WITH EXCLUDED VAT "A" TOTAL TURNOVER WITH VAT "C" 0.00 TOTAL VAT TURNOVER "D" 0.00 TOTAL VAT TURNOVER "E" 3,033.55 VAT TOTAL "D" 0.00 TOTAL VAT "E" 462.74

00000464 16.08.2019 11:33 SERIAL NO. LA02345678 SERIAL NO. MF LA02345678M1
FISCAL COUPON
 

ANNEX “E”

References for creating a file for transmission

The electronic signature must contain all the information of the fiscal documents that are transmitted to the TAK server.

The following are the references for creating the file that is transmitted to the TAK server in Binary format.

The TAG table must be formulated according to the highest-level hierarchy according to the types of documents that the server requests from the EFE/FS.

List of level I documents

- Any document as in ECJ;
- Any document in MF (VAT rates, fiscalization data, VAT changes, error list, etc.)
- Registered items;
- MF security codes (checksum of MP, MF);
- X report;
- Current COUPON in processing;
- Reading of binary block from MF;
- Reading of binary block from ECJ;
- Time/date in EFE/FS;
- Etc.

Level II example with fiscal COUPON document

Fiscal coupon

- Header
 - Name;
 - Address;
 - NF/UIN;
 - VAT;
 - Operator;
 - 255 closes the hierarchy.
- Sales
 - Item 1, type (piece, kg), quantity, sales price, row total, VAT rate;
 - Item 2, type (piece, kg), quantity, sales price, row total, VAT rate;
 - 255 closes the hierarchy.
- Footer
 - Total in Euro;
 - CASH;
 - VAT D 8%;
 - VATE 18%;
 - Total excluding VAT;
 - Document number and number of items;
 - Date and time of COUPON issuance;
 - EFE/FS ID;
 - Fiscal coupon number.

ANNEX FOR EFS

Fiscal Logo

All EFSs must have the ability to generate and support printing of various texts or even graphics. The dimension of the fiscal logo is min 15 mm x 8 mm, max 20mm x 10mm.



ANNEX “F”

Examples of fiscal coupons (EFS)

The VAT rates of 8% or 18% in the following examples are only examples of calculation rates, while in practice the applicable rates according to the applicable VAT legislation should be used.

REGULAR FISCAL COUPON

BUSINESS LOGO		
TAXPAYER: WESITS		
UNIT NAME: UNIT 1		
UNIT ADDRESS: ZPSXL WZSZOXL		
PLACE: PRISHTINA		
TELEPHONE: +383XXXXXXXX		
NF-UIN: 810XXXXXX		
VAT NUMBER: 30XXXXXXX		
#####		
WORKER'S NAME: NAME SURNAME		
FISCAL COUPON		
ITEM	AMOUNT X PRICE	TOTAL
MILK	2 X 2.5012	5.00 D
COCA COLA	3 X 1.5068	4.52 E
ENERGY DRINK	2 X 1.70	3.40 E
TOTAL FOR PAYMENT		12.92€
PAYMENT METHOD		CASH
VAT D 8%		0.37€
VAT E 18%		1.21€
TOTAL EXCLUDING VAT		11.32€
		ITEMS - 3
0000000321		
DATE AND TIME		16/05/2026 13:28
EFS IDENTIFICATION NO.	5130484-812345678-11	
FCUIN: 0123456789123452		
DAILY FISCAL COUPON NO. 0001		
		
		
e-COUPONi		

FREE TEXT

FISCAL COUPON WITH DISCOUNT (VALUE or %) ON THE ITEM

BUSINESS LOGO		
TAXPAYER: WESITS		
UNIT NAME: UNIT 1		
UNIT ADDRESS: ZPSXL XZSOXL		
PLACE: PRISHTINA		
TELEPHONE: +383XXXXXXX		
NF-UIN: 810XXXXXX		
VAT NUMBER: 30XXXXXX		
#####		
WORKER'S NAME: NAME SURNAME		
FISCAL COUPON		
ITEM	AMOUNT X PRICE	TOTAL
MILK	2 X 2.50	5.00 D
<i>DISCOUNT 10%</i>		<i>-0.50</i>
COCA COLA	3 X 1.50	4.50 E
ENERGY DRINK	2 X 1.70	3.40 E
TOTAL FOR PAYMENT		12.40€
PAYMENT METHOD		POS
VAT D 8%		0.33€
VAT E 18%		1.21€
TOTAL		10.86€
EXCLUDING VAT		
		ITEMS - 3
0000000322		
DATE AND TIME 16/05/2026 13:20		
EFS IDENTIFICATION NO.	5130484-812345678-11	
FCUIN: 0123456789123453		
DAILY FISCAL COUPON NO. 0002		
		
		
e-COUPONi		
FREE TEXT		

FISCAL COUPON WITH DISCOUNT (VALUE or %) IN TOTAL

BUSINESS LOGO		
TAXPAYER: WESITS		
UNIT NAME: UNIT 1		
UNIT ADDRESS: ZPSXL XZSOXL		
PLACE: PRISHTINA		
TELEPHONE: +383XXXXXXXX		
NF-UIN: 810XXXXXX		
VAT NUMBER: 30XXXXXX		
#####		
WORKER'S NAME: NAME SURNAME		
FISCAL COUPON		
ITEM	AMOUNT X PRICE	TOTAL
MILK	2 X 2.50	5.00 D
COCA COLA	3 X 1.50	4.50 E
ENERGY DRINK	2 X 1.70	3.40 E
SUBTOTAL		12.90
DISCOUNT 10%		-1.29
TOTAL FOR PAYMENT		11.61€
PAYMENT METHOD		POS
VAT D 8%		0.33€
VAT E 18%		1.08€
TOTAL		10.02€
EXCLUDING VAT		
		ITEMS - 3
0000000323		
DATE AND TIME 16/05/2026 13:20		
EFS IDENTIFICATION NO.	5130484-812345678-11	
FCUIN: 0123456789123454		
FISCAL COUPON DITOR NR. 0003		
		
		
e-COUPONi		
FREE TEXT		

RETURN FISCAL COUPON

BUSINESS LOGO

TAXPAYER: WESITS
UNIT NAME: UNIT 1
UNIT ADDRESS: ZPSXL XZSOXL
PLACE: PRISHTINA
TELEPHONE: +383XXXXXXX
NF-UIN: 810XXXXXX
VAT NUMBER: 30XXXXXXX

WORKER'S NAME: NAME SURNAME

RETURN FISCAL COUPON

FISCAL COUPON NO. 0001 DATE: 16/05/2026 13:28

ITEM	AMOUNT X PRICE	TOTAL
MILK	2 X 2.50	5.00 D
COCA COLA	3 X 1.50	4.50 E
ENERGY DRINK	2 X 1.70	3.40 E

TOTAL FOR PAYMENT 12.90€

PAYMENT METHOD POS
VAT D 8% 0.37€
VAT E 18% 1.21€
TOTAL 11.32€
EXCLUDING VAT

RETURN OF ITEMS

MILK	1 X 2.50	-2.50 D
COCA COLA	1 X 1.50	-1.50 E
TOTAL RETURN		-4.00€

TOTAL REMAINING 8.90€

RETURNED ITEMS - 2

0000000324

DATE AND TIME 17/05/2026 12:28

EFS IDENTIFICATION 5130484-812345678-11
NO.

FCUIN: 0123456789123456

DAILY FISCAL COUPON NO. 0004



e-COUPONi

FREE TEXT

CANCELLED FISCAL COUPON

BUSINESS LOGO

TAXPAYER: WESITS
UNIT NAME: UNIT 1
UNIT ADDRESS: ZPSXL XZSOXL
PLACE: PRISHTINA
TELEPHONE: +383XXXXXXXXX
NF-UIN: 810XXXXXX
VAT NUMBER: 30XXXXXXX

#####

WORKER'S NAME: NAME SURNAME

CANCELLED FISCAL COUPON

FISCAL COUPON NO. 0001 DATE: 16/05/2026 13:28

REASON FOR CANCELLATION: *PRINTING ERROR*

ITEM	AMOUNT X PRICE	TOTAL
MILK	2 X 2.50	5.00 D
COCA COLA	3 X 1.50	4.50 E
ENERGY DRINK	2 X 1.70	3.40 E

TOTAL FOR PAYMENT 12.90€

PAYMENT METHOD CASH
VAT D 8% 0.37€
VAT E 18% 1.21€
TOTAL 11.32€
EXCLUDING VAT

ITEMS - 3

0000000325

DATE AND TIME 16/05/2026 13:30

EFS IDENTIFICATION 5130484-812345678-11
NO.

FCUIN: 0123456789123452

DAILY FISCAL COUPON NO. 0005



e-COUPONi

FREE TEXT

ANNEX “G”

EXAMPLE OF THE FISCAL COUPON FOR THE RETAIL SALE OF FUELS THROUGH (EFS)

BUSINESS LOGO		
TAXPAYER: WESITS		
UNIT NAME: UNIT 1		
UNIT ADDRESS: ZPSXL XZSZOXL		
PLACE: PRISHTINA		
TELEPHONE: +383XXXXXXXXX		
NF-UIN: 810XXXXXX		
VAT NUMBER: 30XXXXXXX		
=====		
WORKER'S NAME: NAME SURNAME		
FISCAL COUPON		
ITEM	AMOUNT X PRICE	TOTAL
Gasoline 95	40.00LT X 1.25	50.00 E
DISPENSER NO.: 02		
TOTAL FOR PAYMENT		50.00€
PAYMENT METHOD		CASH
VAT E 18%		7.63€
TOTAL		42.37€
EXCLUDING VAT		
		ITEMS - 1
0000000121		
DATE AND TIME 16/05/2026 13:28		
EFS IDENTIFICATION 3130484-812345679-01		
NO.		
FCUIN: 0123456789123443		
DAILY FISCAL COUPON NO. 0001		
		
		
e-COUPONi		
FREE TEXT		

ANNEX “H”

EXAMPLE OF A FISCAL COUPON FOR SERVICES – TAXI VIA (EFS)

BUSINESS LOGO	
TAXPAYER: WESITS	
UNIT NAME: UNIT 1	
UNIT ADDRESS: ZPSXL XZSZOXL	
PLACE: PRISHTINA	
TELEPHONE: +383XXXXXXXXX	
NF-UIN: 810XXXXXX	
VAT NUMBER: 30XXXXXXX	
01 -324 - BC	
#####	
FISCAL COUPON	
DRIVER	NAME
	SURNAME
Type of service	2T
Departure	12:46
Arrival	13:10
Duration	24
Kilometres travelled	15
TOTAL FOR PAYMENT 3.50€	
PAYMENT METHOD	POS
VAT E 18%	0.53€
TOTAL	2.97€
EXCLUDING VAT	
Services - 1	
00000000225	
DATE AND TIME	16/05/2026 09:28
EFS IDENTIFICATION NO.	2130482-812345678-08
FCUIN: 0123456789123425	
DAILY FISCAL COUPON NO.15	
	
	
e-COUPONi	
FREE TEXT	

UNITS OF MEASUREMENT

No.	Code	Title	Clarification
1	EA	One (unit)	Individual parts
2	CP	Piece	Identical parts
3	LTR	Litre	Measurement of liquid matter
4	SEC	Second	Time unit
5	MIN	Minute	Time unit
6	HUR	Hour	Time unit
7	DAY	Day	Time unit
8	MON	Month	Time unit
9	ANN	Year	Time unit
10	KGB	Gross kilogram	Unit of measurement of weight with packaging
11	KGN	Net kilogram	Unit of measurement of weight only contents
12	TN	Ton	Unit of measurement of weight
13	GRM	Gram	Unit of measurement of weight
14	M4	Monetary value	Unit of currency
15	UDH	Journey	Travel from one place to another
16	KMT	Km	Unit of measurement of distance
17	LM	Linear meter	Length measurement unit
18	MTS	M2	Area measurement unit
19	MTV	M3	Volume measurement unit
20	MSK	M/S2	Distance measurement unit
21	KĚH	Keh	Power measurement unit
22	NFJ	Number of words	Text measurement unit
23	NFQ	Number of pages	Distance measurement unit
24	PRQ	Percentage per hundred	%
25	DP	Working days	Time unit
26	OP	Working hours	Time unit
27	PRD	Use	Measurement unit for number of uses
28	PAL	Pair	Measurement unit
29	XBX	Box	Measurement unit
30	PK	Package	Measurement unit
31	SET	Set	Measurement unit

Clarification: In this table are some of the units of measurement, there may be other units that are not in the table. EFS should enable the configuration of units of measurement in accordance with the type of item or service.

CATEGORIES OF GOODS AND SERVICES

No.	Category description	Category name	Category code
1	Other	Other	TT
2	Food prepared in restaurants and kitchens	Restaurant food	UR
3	Food ITEMS from retail stores	Food ITEMS	AU
4	Apparel, clothing and footwear from retail stores	Apparel	VM
5	Cosmetic products and decorative materials	Cosmetics	KO
6	Auto parts from auto repair shops and auto parts stores	Auto parts	AP
7	Medicines and medical drugs	Medical drugs	BM
8	Various medical equipment and devices	Medical equipment	PM
9	Trees and vegetables	Fruits and vegetables	PP
10	Electronic, audio and video equipment	Electronic equipment	PE
11	Household appliances such as refrigerators, freezers, vacuum cleaners, stoves, kitchen appliances, etc.	Household equipment	PS
12	Agricultural equipment and machinery	Agricultural equipment	PB
13	Agricultural medicines	Agricultural drugs	BB
14	FUELS, including all types of oil and gasoline	FUELS	KB
15	Electric energy	Electric energy	EE
16	Special electrical equipment	Special electrical equipment	PSE
17	Medical services	Medical services	SM
18	Legal services	Legal services	SJ
19	Other services	Other services	ST
20	Accounting services	Accounting services	SK
21	Mechanical services	Mechanical services	SMK
22	Transport services	Transportation services	STR
23	Industrial equipment and machinery	Industrial equipment	PI
24	Vehicles such as buses, trucks and cars	Transportation equipment	PT
25	Educational and educational services	Educational and educational services	SEA
26	Sports clubs	Sports clubs	KS
27	Retail trade of construction materials	Construction materials	MN
28	Construction services	Construction services	SHN
29	Printing and graphic design	Printing and graphic design	SDG
30	Hospitality and tourism	Hospitality and tourism	HT
31	Banking services	Banking services	SHB
32	Information technology services	IT services	STI
33	Telecommunication services	Telecommunication services	SHT
34	Retail trade of flowers, plants, seeds, artificial fertilizers, pets and pet food	Plant and animal production	PBS
35	Retail trade of meat and meat products in specialized stores	Meat and meat products	MPM
36	Flour and flour products such as bread, pies, etc.	Flour products	PM
37	Wood products manufacturing	Wood products	PPD
38	Iron products manufacturing	Iron products	PPH

39	Plastic products manufacturing	Plastic products	PPP
40	Aluminum products manufacturing	Aluminum products	PPA
41	Plumbing and heating equipment	Plumbing and heating equipment	PHN
42	Plumbing services	Plumbing services	SHH
43	Travel agencies, travel and accommodation services	Travel and accommodation services	SUA
44	Hairdressing and other beauty treatments	Beauty services	SHZ
45	Non-alcoholic beverages	Non-alcoholic beverages	PJA
46	Alcoholic beverages	Alcoholic beverages	PAL
47	Tobacco	Tobacco	DUH
48	Advertising and marketing agencies	Marketing services	SHM
49	Manufacturing activities	Manufacturing	PRO
50	Film, video and television program distribution	Film, video and television program distribution	FSV
51	Livestock and poultry farming	Livestock and poultry farming	BSH
52	Repair of communication equipment	Repair of communication equipment	RPK
53	Information technology equipment such as PCs and laptops	Information technology equipment	PTI

Clarification: In this table are some of the categories, there may be other categories that are not in the table. EFS should enable the configuration of the categorization of items or services as in the table above.



Republika e Kosovës – Republika Kosova – Republic of Kosovo
Qeveria – Vlada – Government
Ministria e Financave – Ministarstvo Finansije – Ministry of Finance
Administrata Tatimore e Kosovës – Poreska Administracija Kosovo – Tax Administration of Kosovo



CONDITIONS AND PROCEDURES FOR APPLICATION, CERTIFICATION AND MAINTENANCE OF FISCAL ELECTRONIC SOFTWARE (FES)

In order to implement Article 35, paragraph 5 of the Administrative Instruction (MoF) No. 01/2026 on the Use of Fiscal Electronic Equipment, Fiscal Systems and Fiscal Electronic Software, pursuant to Article 49, paragraph 1 of Law No. 08/L-257 on the Administration of Tax Procedures, as well as Article 23 of Law No. 06/L-113 on the Organization and Functioning of State Administration and Independent Agencies, the General Director of the Tax Administration of Kosovo, approves:

CONDITIONS AND PROCEDURES FOR APPLICATION, CERTIFICATION AND MAINTENANCE OF FISCAL ELECTRONIC SOFTWARE (FES)

Article 1 Purpose

This document shall set out the conditions and procedures for application, certification and maintenance of Fiscal Electronic Software (FES) by natural and legal persons, in accordance with the legal provisions in force, as well as with the technical and functional requirements set out in the Administrative Instruction (MoF) No. 01/2026 on the Use of Electronic Fiscal Equipment, Fiscal Systems and Electronic Fiscal Software.

Article 2 Scope

This document shall apply to all natural and legal persons applying for certification and maintenance of Electronic Fiscal Software (EFS), in the framework of the implementation of the taxpayer fiscalization system, in accordance with the Administrative Instruction (MoF) No. 01/2026 and the technical and functional specifications set by the Tax Administration of Kosovo.

Article 3

Definitions

For the purposes of this document, the following terms shall have the respective meaning:

1. **Electronic Fiscal Software (EFS)** – means the electronic software developed for the automated recording and reporting of taxpayers' financial transactions, in accordance with the tax legislation in the Republic of Kosovo. Through the EFS, supplies of goods and/or services for retail transactions are recorded, Fiscal receipts are generated and real-time data is reported in the TAK Information System.
2. **Fiscal receipt** – means document in which the supply of goods and/or services at the point of sale to the final customer is recorded. Fiscal receipt is generated by the Electronic Fiscal Device/Fiscal System/Electronic Fiscal Software (EFD/FS/EFS) and can be printed out on paper or sent electronically for specific supplies. Its features include the fiscal logo and QR code signature.
3. **Person** – means a non-business natural person, the business natural person and the legal person registered as a business, who exercises business activity in accordance with the applicable legislation.

Article 4

Legal basis

1. Law No. 08/L-257 on the Administration of Tax Procedures, Article 3, paragraphs 1.29, 1.30 (sub-paragraphs 1.30.1 and 1.30.2), as well as paragraph 1.33, we cite:

“1.29. Person – a natural and legal person;

1.30. Natural person:

1.30.1. a non-business natural person who has no registered business activity; and

1.30.2. a natural business person who has registered a business under the applicable legislation and who conducts regular business activity;

1.33. Legal person – a company or other business organization having the status of a legal person according to the applicable legislation on commercial companies and any other applicable legislation in the Republic of Kosovo;”

2. Administrative Instruction (MoF) No. 01/2026, dated 27.04.2026 on the Use of Fiscal Equipment, Fiscal Systems and Fiscal Electronic Software, Article 35, paragraph 5, we cite:

“5. Conditions and procedures of the application for certification and maintenance of the EFS shall be determined by a special Commission from TAK.”

3. Decision of the General Director of the Tax Administration of Kosovo No. 01-06-1670, dated 04.05.2026, on the establishment of the Commission responsible for the preparation of the document for determining the application conditions and procedures for certification and maintenance of Electronic Fiscal Software (EFS).

Article 5

Conditions and procedures of the application for certification and maintenance of the EFS

1. In accordance with Article 35 of the Administrative Instruction (MoF) No. 01/2026 on the Use of Electronic Fiscal Equipment, Fiscal Systems and Electronic Fiscal Software, the obligations, procedures and conditions for the exercise of the activity of EFS developers and/or maintainers in the territory of the Republic of Kosovo shall be defined.

2. Any natural or legal person, including registered individuals and business entities, that intends to develop or maintain an Electronic Fiscal Software, must act in accordance with the technical and functional specifications set by the Tax Administration of Kosovo (TAK).

3. Before the start of the provision of these services for the purposes of fiscalization of taxpayers, EFS developers and/or maintainers must apply for registration and certification of the software at the Commission established within the TAK. This authorization is a prerequisite for the lawful exercise of this activity.

4. Application for certification and maintenance of the EFS shall be made in person, by submitting the request to the Head Office of TAK, or electronically together with the relevant documentation, according to the conditions set out in the Administrative Instruction (MoF) No. 01/2026 on the Use of Electronic Fiscal Equipment, Fiscal Systems and Electronic Fiscal Software.

5. Any non-business natural person, business natural person or legal person applying for the certification and maintenance of an Electronic Fiscal Software (EFS) at the Tax Administration of Kosovo (TAK), must submit the relevant request together with the following documentation:

- 5.1. **Application for EFS certification** – standard application form (form in annex to this document), completed and signed with all the necessary data;
- 5.2. **When the applicant is a non-business natural person**, the copy of the valid personal identification document issued by the competent authorities, which certifies the status of the applicant as a resident or non-resident person in the Republic of Kosovo;

- 5.3. **When the applicant is a natural business person or a legal person**, the copy of the Business Registration Certificate, issued by the Kosovo Business Registration Agency (KBRA);
 - 5.4. **When the applicant is a consortium**, the copy of the Fiscal Number Certificate issued by TAK;
 - 5.5. **General description of the software solution**, including the functionalities and the way of integration (interconnection of the EFS with the TAK system), as well as the list of technologies used in software development (free format);
 - 5.6. **User manual and basic instructions for use** (free format);
 - 5.7. **Signing the statement of compliance of the software**, confirming that the software complies with the fiscal legal requirements and the technical and functional specifications set by TAK;
6. In case the documentation submitted by the applicant is incomplete or requires additional clarification, the Certification Commission shall notify the applicant in writing of the completion of the documentation.
7. The applicant shall be obliged, within seven (7) working days from the date of receipt of the notice, to submit the additional documentation or clarifications required.
8. If the applicant does not complete the documentation within the time limit set under paragraph 7 of this article, the application shall be considered withdrawn.
9. Notwithstanding the documentation set out in this Article, the Tax Administration of Kosovo has the right to request at any time additional documents, information, evidence, guarantees or conditions from the applicant, when this is deemed necessary for the protection of the public interest, ensuring compliance with the applicable legislation, guaranteeing the integrity and security of the fiscal system, as well as for verifying the fulfillment of the specific, technical and functional requirements set by TAK.
10. In accordance with paragraph 9 of this [article], non-submission of the documentation, information, evidence, guarantees or non-fulfilling the additional conditions required by the Tax Administration of Kosovo, within the deadline set, may result in the suspension of the review of the application or its refusal. Whereas, in cases where the applicant is certified, the non-fulfillment of the requirements set by the Tax Administration of Kosovo, may result in the suspension, withdrawal or cancellation of the certificate, as well as with the temporary or permanent prohibition of the exercise of the certified activity.

Article 6

Technical testing and reviewing procedure

1. After submitting the documentation, the Certification Commission shall review the request and the documentation submitted.
2. During the technical testing phase, the Commission shall assess the compliance of the software with the technical and functional specifications, such as: Level of data security and integrity; Accuracy of generation of fiscal receipts; Correct and real-time reporting of data to the TAK system; Automatic storage and transmission of transactions after communication is restored, in cases of communication interruption with the TAK information system; as well as other technical and functional aspects relevant to fiscalization.
3. In the event that deficiencies or inconsistencies that do not critically affect the fiscal functionality of the EFS are identified during the technical testing process, the Commission may give the applicant a deadline for their correction.
4. The deadline for correcting deficiencies is seven (7) working days from the date of notification.
5. Upon completion of the corrections, the applicant shall be obliged to notify the Commission and enable EFS re-testing.

Article 7

Decision-making regarding EFS certification

1. The EFS Certification Commission shall take a decision on certification or non-certification within fifteen (15) working days from the date of receipt of the application for EFS certification.
2. In case of approval of the application, the applicant is issued the relevant certificate and the software is assigned a EFS Identification Number.
3. The certificate remains valid until its revocation, in accordance with the applicable legislation.
4. Tax Administration of Kosovo must be notified in prior of any functional or technical change to the EFS that affects the way fiscal data generation, storage or transmission.
5. In case of refusal, the applicant shall be notified in writing of the reasons for non-certification and the opportunity to re-apply is given to the same one.
6. Tax Administration of Kosovo shall keep an official register of certified Electronic Fiscal Software (EFS).

7. The register shall contain at least:

- the name of the developer and/or maintainer;
- name of the EFS;
- identification number of EFS;
- the date of certification;
- status of the certificate.

8. Register of certified EFSs shall be published on TAK's official website

Article 8

Withdrawal and cancellation of the EFS certificate

1. Tax Administration of Kosovo has the right to verify the functioning of the EFS after its installation.

2. The EFS Certification Commission may withdraw or cancel the certificate in cases where:

- 2.1. users are faced with serious problems related to the functioning of the EFS;
- 2.2. the EFS developer has violated any provision of this or any other sub-legal act issued in connection with the EFS;
- 2.3. The conditions are changed by TAK on the basis of which the certificate was issued and they are not updated by the EFS developer.

3. The party has the right to appeal against the decision of the Commission, according to the procedures set by the Tax Administration of Kosovo.

Article 9

Entry into force

This document shall enter into force on the date of signing by the General Director of the Tax Administration.

Date ____/____/2026

Mentor Hyseni

General Director of TAK