



TAK Mandates E-Fiscalization of Tax Blocks

Tax Alert



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On July 14, 2025, the Director General of the Tax Administration of Kosovo (TAK) approved Guide No. 01/2025, *“On the Procedures and Format for the Fiscalization of Tax Blocks.”* In accordance with this Guideline, effective July 21, 2025, the fiscalization of tax blocks, previously issued as printed vouchers, will be carried out exclusively in electronic format.

Guide No. 01/2025 outlines the procedures and technical requirements taxpayers must follow when fiscalizing tax blocks in the following cases:

- When the taxpayer is not equipped with Electronic Fiscal Devices or Fiscal Systems (EFD/FS).
- In the event of temporary interruptions or malfunctions of fiscal devices.
- During the transitional period prior to the complete implementation of Electronic Fiscal Software (EFS).

In these cases, fiscalization must be conducted through TAK’s Electronic Declaration System (EDI) by generating a Unique Tax Block Code. Each code corresponds to a tax block that may contain up to 50 tax coupons.

The Unique Tax Block Code must be used to complete and validate the tax block for compliance purposes.



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