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**Annex 2- Report on the Simplification of Permissions Administered by the  
Ministry of Finance, Labour and  
Transfers<sup>1</sup>**

**March 2023**

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<sup>1</sup> This legal analysis has been approved in the 138<sup>th</sup> Meeting of the Government of the Republic of Kosovo, with the decision No. 05/138 dated 12.04.2023.

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## Acronyms

<b>IFC</b>	International Finance Corporation
<b>MFLT</b>	Ministry of Finance, Labour and Transfers
<b>Permission</b>	Notification, Registration, Permit or Professional License
<b>LPLS</b>	Law on Permit and License System
<b>LGAP</b>	Law on General Administrative Procedure
<b>Registry</b>	Central Registry of Permits and Licenses
<b>AI</b>	Administrative Instruction
<b>KCFR</b>	Kosovo Council for Financial Reporting
<b>EARK</b>	Employment Agency of the Republic of Kosovo
<b>SCLIPA</b>	Supervisory Council on Licensing of Immovable Property Assessors
<b>SFPD</b>	Social and Family Policy Department

## 1. Introduction

The Investment Climate II Project of the International Finance Corporation (IFC)/part of the World Bank Group, in the course of the permit and license simplification reform in the Republic of Kosovo, in coordination with the Legal Office of the Prime Minister, started with an analysis of the inventory and simplification of permits administered by all ministries, including the Ministry of Finance, Labour and Transfers (hereinafter “MFLT”). Permission system simplification reform is one of the key factors in creating a framework to promote regulation quality, within a broader context of improving governance, including transparency, accountability and service efficiency towards citizens by creating a more suitable business environment.

The mandate to reform the permission system in Kosovo started with the adoption of Law No. 04/L-202 on the Permit and License System in 2013 (hereinafter “LPLS”) (<https://gzk.rks-gov.net/ActDetail.aspx?ActID=8967>). This law sets the main principles and rules to issue new permits and licenses as well as for the existing licenses. LPLS stipulates permits and licenses will be issued only when necessary to protect public health, public security, environment and use of natural resources in Kosovo, thus preventing the creation of administrative barriers for businesses in other cases. LPLS also requires the examination of all existing permits and licenses to establish their compatibility with these rules and principles. Pursuant to LPLS, the Registry of Permits and Licenses (hereinafter “the Registry”) has been established wherein the permissions administered by all state administration authorities have been identified (<http://lejelicenca.rks-gov.net/>). In line with the LPLS legal requirements, this year, the Government of the Republic of Kosovo has drawn up a program to reduce the administrative burden to simplify or eliminate procedures and requirements incurring expenses and wasting time for citizens and businesses, that are considered unnecessary and do not protect the public interest.

According to Annex 1, point 8.1 of Regulation (GRK) No. 02/2021 on Areas of Administrative Responsibility of the Office of the Prime Minister and Ministries<sup>2</sup>, amended and supplemented by Regulation (GRK) No. 04/2021<sup>3</sup> and Regulation (GRK) No. 03/2022<sup>4</sup>, the Ministry of Finance, Labour and Transfers (hereinafter “MFLT”) is responsible for “developing public policies, drafting of legal acts, drafting and adoption of by-laws, as well as defining mandatory standards in the field of public finance management, internal control and auditing for the public sector,

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<sup>2</sup> <https://gzk.rks-gov.net/ActDetail.aspx?ActID=39317>

<sup>3</sup> <https://gzk.rks-gov.net/ActDetail.aspx?ActID=47884>

<sup>4</sup> <https://gzk.rks-gov.net/ActDetail.aspx?ActID=60962>

accounting and financial reporting standards for the private sector and public enterprises, public debt, public procurement, macro-economic and fiscal policies, property tax, state aid, safety and security at work, labour relations, safety and health at work, social dialogue, employment, vocational training, social policies, transfers and pensions, complying with important international standards in accordance with the Constitution and applicable legislation”.

As part of its responsibilities, MFLT, among other things, administers a number of permits for various activities including: 1. License for banners for producers of alcoholic beverages, 2. License for banners for importers of alcoholic beverages, 3. License for payment of excise tax for tobacco products (or Licensing (authorization) for the supply of fiscal banners for tobacco products), 4. Licensing of local statutory auditors, 5. Licensing of foreign statutory auditors, 6. Licensing of local law firms, 7. Licensing of foreign statutory firms (foreign/external audit firms), 8. Licensing of accounting and auditing professional associations, 9. Licensing of immovable property assessors (Level I), 10. Licensing of immovable property assessors (Level IA), 11. Licensing of immovable property assessors (Level IAB), 12. Short-term work permit for foreigners (up to 90 working days), 13. Registration of non-public employment service providers (Category A, B, and C), 14. Permit for non-public employment service providers (Category D and E), 15. Licensing of non-governmental organizations and other private legal entities providing social and family services, 16. Licensing of individual providers of social and family services, 17. Licensing of legal entities for providing occupational safety and health services (Service License), and 18. Licensing of occupational safety and health training centers.

This report aims to analyze and study the legal framework for the administered permissions permits and the implementation of such framework in practice as well as the provision of recommendations to simplify such permissions within MFLT.

This report is drafted in 3 phases, as follows:

*Phase One:* Preliminary legal analysis of permissions administered by MFLT.

*Phase Two:* Convening meetings with representatives from the relevant MFLT departments for data collection and filling out forms with detailed information for each permission.

*Phase Three:* Final review of the collected information and report drafting.

During the first phase, a preliminary analysis of the relevant legislation was made, including the Customs and Excise Code of Kosovo No. 03/L-109, Laws on Amending and Supplementing the Law No. 04/L-021 on Excise on Tobacco Products, on Accounting, Financial Reporting and

Auditing, Immovable Property Tax, Foreign Property, Amending and Supplementing of Law No. 04/L-219 on Foreigners, Employment Agency of the Republic of Kosovo, Social and Family Services, Amending and Supplementing the Law No. 02/L-17 on Social and Family Services, Occupational Safety and Health and all Administrative Instructions (hereinafter "AI") and regulations deriving from these legal acts, and the content of the Registry of permissions was analyzed as well.

During the second phase, meetings and consultations were held with representatives from the MFLT legal department and other relevant departments for data collection and completion of forms with detailed information for each permission.

During the third phase, all the information collected through the forms was verified and analyzed against the relevant legal provisions for each permission. Furthermore, the possibilities for simplification of these permissions have been identified, which resulted in their presentation in the form of recommendations for legal amendments and supplementations in this report.

The structure of report is organized in the following way: Chapter 2 of this report presents the main legal framework governing permissions administered by MCYS, while Chapter 3 is dedicated to the analysis of the main legislation governing permissions in Kosovo in general and establishes the basic principles applicable to permissions administered by MFLT in particular. Special attention in this chapter is paid to LPLS and LGAP which define horizontally the principles and rules for improving the business environment as well as the effective implementation of the public authority with a view to public interest, guaranteeing at the same time the protection of rights and legal interests of persons. In the end, Chapter 4, based on the analysis and findings according to Chapters 2 and 3, presents the general recommendations, and the specific ones which are elaborated in detail in Annex 1 of this report.

## 2. Legal basis and the list of permissions administered by MFLT

As mentioned above, the issuance and administration of permissions within the MFLT are defined by a series of laws, including Customs and Excise Code of Kosovo No. 03/L-109 (<https://gzk.rks-gov.net/ActDetail.aspx?ActID=2600>) (hereinafter "Customs and Excise Code"), Law No. 08/L-115 on Amending and Supplementing of Law No. 04/L-021 on Excise on Tobacco Products (<https://gzk.rks-gov.net/ActDetail.aspx?ActID=60329>) (hereinafter "Law on Amending and Supplementing the Law on Excise on Tobacco Products", Law No. 06/L-032 on Accounting,

Financial Reporting and Auditing (<https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=16268>) (hereinafter “Law on Accounting, Financial Reporting and Auditing”), Law No. 06/L-005 on Immovable Property Tax (<https://gzk.rks-gov.net/ActDetail.aspx?ActID=15984>) (hereinafter “Law on Immovable Property Tax”), Law No. 04/L-219 on Foreigners (<https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=8876>) (hereinafter “Law on Foreigners”), Law on Amending and Supplementing the Law on Foreigners (<https://gzk.rks-gov.net/ActDetail.aspx?ActID=8876>) (hereinafter “Law on Amending and Supplementing the Law on Foreigners”), Law No. 04/L-205 on the Employment Agency of the Republic of Kosovo (<https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=8983>) hereinafter “Law on the Employment Agency of the Republic of Kosovo”), Law No. 02/L-17 on Social and Family Services (<https://gzk.rks-gov.net/ActDetail.aspx?ActID=2447>) (hereinafter “Law on Social and Family Services”), Law No. 04/L-081 on Amending and Supplementing of Law No. 02/L-17 on Social and Family Services (<https://gzk.rks-gov.net/ActDetail.aspx?ActID=2447>) (hereinafter “Law on Amending and Supplementing of Law No. 02/L-17 on Social and Family Services”), Law No. 04/L-161 on Safety and Health at Work (<https://gzk.rks-gov.net/ActDetail.aspx?ActID=8689>) (hereinafter “Law on Safety and Health at Work”).

Various aspects of permission regulation, such as the examination of applications, validity of permits/licenses, granting, re-renewal or suspension of permits/licenses, as well as appeal procedures, fees, etc., are determined by the following by-laws: a) For License for banners for producers of alcoholic beverages, License for banners for importers of alcoholic beverages, Administrative Instruction 86/2010 defining the obligation to place fiscal control marks on banners on alcoholic beverages ([https://dogana.rks-gov.net/wp-content/uploads/2010/10/86-UA\\_Qe\\_percakton\\_obligimin\\_e\\_vendosjes\\_se\\_shenjave\\_kontrolluese\\_fiskale\\_banderolavene\\_pijet\\_alkoolike\\_440019.pdf](https://dogana.rks-gov.net/wp-content/uploads/2010/10/86-UA_Qe_percakton_obligimin_e_vendosjes_se_shenjave_kontrolluese_fiskale_banderolavene_pijet_alkoolike_440019.pdf)) and Administrative Instruction 44/2017 on Amending and Supplementing the AI No. 86/2010 that Defines the Obligation to Place Fiscal Control Signs on Alcoholic Beverages (<https://dogana.rks-gov.net/wp-content/uploads/2016/11/101e.UA.per.dryshimin.d.pletesimin.e.UA.nr.86e2010.qe.cakton.obligimin.e.setting.of.fiscal.control.signs.971202.pdf>), b) For License for the payment of excise tax for tobacco products (or authorization) for the supply of fiscal banners for tobacco products), Administrative Instruction No. 4/2012 on Issuing Licenses for Payment of Excise Tax and the Amount of the Administrative Fee (<https://gzk.rks-gov.net/ActDetail.aspx?ActID=8194>), c) For Licensing of local statutory auditors, Licensing of foreign statutory auditors, Licensing of local statutory firms, Licensing of foreign statutory firms (foreign/external auditing firms), Administrative Instruction No. 01/2019 (MFPT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit Firms (<https://mf.rks-gov.net/desk/inc/media/C4F85DE6-4BAE-4110-9618-9043A67EA16C.pdf>), d) For Licensing of accounting and auditing professional associations,

Administration Instruction No. 01/2014 on Criteria for Recognition of Accounting/Auditing Professional Associations (<https://mf.rks-gov.net/desk/inc/media/8FF41AEA-7B05-4348-8B65-65824DB5F45D.pdf>), e) For Licensing of immovable property assessors (Level I), Licensing of immovable property assessors (Level IA) and Licensing of immovable property assessors (Level IA), Regulation No. 06 of the Supervisory Board for the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013), which is considered repealed by the MFLT and is not available online, while the draft regulation drafted by the Supervisory Council on Licensing of Immovable Property Assessors (hereinafter “SCLIPA”), has not yet been approved, as it is currently under the approval procedure, f) For short-term work permits for foreigners (up to 90 working days), Administrative Instruction (MIA) No. 09/2019 on the Procedure and Criteria for Issuing Residence Permits to Foreigners (<https://gzk.rks-gov.net/ActDetail.aspx?ActID=23314>).

Pursuant to Article 5 of LPLS, 4 categories of Permissions are defined in 1) notification, 2) registration, 3) permit, and 4) professional license “listed in proportional order to the risk level that each type is designed to address, from the lowest risk to public health, public safety or the environment or the lowest impact on the use of natural resources to the highest risk or impact.” Based on the analysis of the permissions placed in the Registry and after an analysis of the relevant legal acts and by-laws, it results that 12 authorizations are placed in the Registry as permits, including the Authorization for Trader of Excise Goods, the Authorization for the simplified procedure, the Authorization for external processing, Authorization for exemption from excise duty for Heavy oils (propane) for heating, Authorization for managers of excise goods warehouses, Authorization for excise goods warehouses, Authorization for processing under customs control, Authorization for release into free circulation, Authorization for Internal Processing, Authorization for Customs Warehouse, Authorization for exemption from excise tax - propane gas, Authorization for exemption from excise tax for goods (petroleum). Therefore, since these are not authorizations pursuant to LPLS, such authorizations must be removed from the Registry. There are also 6 permissions in the Registry that are not applicable due to the repeal of Law No. 04/L-080 for Games of Chance and consequently, these permissions should be removed from the Registry.

From the analysis of the legal acts and by-laws and the verification of data collected by the MFLT officers, it results that MFLT administers 18 permissions, 15 of which fall into the category of licenses and permits and 1 into the category of registrations. The table below shows the basic data for each permission administered by MFLT.

**Table No.1. Permissions administered by MCYS**



<b>Ministry of Finance, Labour and</b>			
<b>Transfers</b>			
<b>No.</b>	<b>Designation</b>	<b>Type of permission (according to LPLS)</b>	<b>Legal acts</b>
MFLT-1	License for banners for producers of alcoholic beverages	License	<p>Customs and Excise Code of Kosovo No. 03/L-109</p> <p>Administrative Instruction 86/2010 Defining the Obligation for the Placement of Fiscal Controlling Sings (Banners) on Alcoholic Beverages</p> <p>Administrative Instruction No. 44/2017 on Amending and Supplementing the AI 86/2010 Defining the Obligation for the Placement of Fiscal Controlling Sings (Banners) on Alcoholic Beverages</p>
MFLT-2	License for banners for importers of alcoholic beverages	License	<p>Customs and Excise Code of Kosovo No. 03/L-109</p> <p>Administrative Instruction No. 44/2017 on Amending and Supplementing the AI 86/2010 Defining the Obligation for the Placement of Fiscal Controlling Sings (Banners) on Alcoholic Beverages</p>
MFLT-3	License for payment of excise tax for tobacco products (or Licensing (authorization) for the supply of fiscal banners for tobacco products)	License	<p>Law No. 08/L-115 on Amending and Supplementing the Law No.04/L-021 on Excise on Tobacco Products</p> <p>Administrative Instruction No. 3/2012 on Issuing Licenses for Payment of Excise Tax and the Amount of the Administrative Fee</p>

MFLT-4	Licensing of local statutory auditors	License	Law No. 06/L-032 o Accounting, Financial Reporting and Auditing  Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors And Local and Foreign Statutory Audit Firms
MFLT-5	Licensing of foreign statutory auditors	License	Law No. 06/L-032 o Accounting, Financial Reporting and Auditing  Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors And Local and Foreign Statutory Audit Firms
MFPT-6	Licensing of local law firms	License	Law No. 06/L-032 o Accounting, Financial Reporting and Auditing  Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors And Local and Foreign Statutory Audit Firms
MFPT-7	Licensing of foreign statutory firms (foreign/external audit firms)	License	Law No. 06/L-032 o Accounting, Financial Reporting and Auditing  Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors And Local and Foreign Statutory Audit Firms
MFPT-8	Licensing of accounting and auditing professional associations	License	Law No. 06/L-032 o Accounting, Financial Reporting and Auditing  Administration Instruction No. 01/2014 on Criteria for Recognition of Accounting/Auditing Professional Association
MFLT-9	Licensing of immovable property assessors (Level I)	License	Law No. 06/L-005 on Immovable Property Tax  Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013)

MFLT-10	Licensing of immovable property assessors (Level IA)	License	Law No. 06/L-005 on Immovable Property Tax Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013
MFPT-11	Licensing of immovable property assessors (Level IAB)	License	Law No. 06/L-005 on Immovable Property Tax Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013
MFLT-12	Short-term work permit for foreigners (up to 90 working days)	Permit	Law No. 04/L-219 on Foreigners Law No. 06/L-036 on Amending and Supplementing Law No.04/L-219 on Foreigners Administrative Instruction (MIA) No. 09/2019 on the Procedure and Criteria for Issuing Residence Permits to Foreigners
MFLT-13	Registration of non-public employment service providers (Category A, B, and C)	Registration	Administrative Instruction (MLSW) No. 03/2015 on the Licensing of Non-Public Employment Service Providers
MFLT-14	Permit for non-public non-public employment service providers (Category D and E)	Permit	Law No. 04/L-205 on the Employment Agency of the Republic of Kosovo Administrative Instruction (MLSW) No. 03/2015 on Licensing of Non-Public Employment Service Providers.
MFLT-15	Licensing of non-governmental organizations and other private legal entities providing social	License	Law No. 02/L-17 on Social and Family Services Law No. 04/L-081 on Amending and Supplementing Law No.04/L-17 on Social and Family Services

	and family services		Administrative Instruction (MLSW) No. 02/2020 on Licensing of Non- Non-Governmental Organizations and Private Legal Entities Providing Social and Family Services
MFLT-16	Licensing of individual providers of social and family services	License	Law No. 04/L-081 on Amending and Supplementing Law No.04/L-17 on Social and Family Services  Administrative Instruction (MLSW) No. 02/2020 on Licensing of Non- Non-Governmental Organizations and Private Legal Entities Providing Social and Family Services
MFLT-17	Licensing of legal entities for providing occupational safety and health services (Service License)	License	Law No. 04/L-61 on Safety and Health at Work  Regulation (MLSW) No. 01/2021 on the Qualification of Persons Responsible for Occupational Safety and Health, Licensing of Occupational Safety and Health Service and Training Companies
MFLT-18	Licensing of occupational safety and health training centers	License	Law No. 04/L-61 on Safety and Health at Work  Regulation (MLSW) No. 01/2021 on the Qualification of Persons Responsible for Occupational Safety and Health, Licensing of Occupational Safety and Health Service and Training Companies

### 3. Key findings and legal analysis

This part of the report is dedicated to the analysis of the main legislation governing permissions in Kosovo in general and establishes the basic principles applicable to the permissions administered by MFLT in particular. LPLS is a general law with horizontal impact establishing the principles and rules for the improvement of the environment of doing business, through the reduction of administrative barriers and development of trade and professional activities that are necessary to protect the public health, public safety, environment and usage of natural

resources in the Republic of Kosovo<sup>5</sup>. Another horizontal law with horizontal impact on all permissions generally governing the exercise of public authority by state central and local authorities is the Law on General Administrative Procedure (hereinafter “LGAP”), the purpose of which is to ensure the effective exercise of public authority with a view to the public interest, guaranteeing at the same time the protection of the rights and legal interests of persons<sup>6</sup>. We will analyze below some of the key principles and rules provided for by these laws and their interrelation with the special existing rules in the legislation governing the permissions administered by MFLT.

### 3.1. The principle of legality

The principle of legality, in the present case, has to do with the necessity of complying with the law of another legal act. This principle is defined as a legal requirement and obligation in the LPLS, LGAP, and the Constitution of Kosovo. From the interpretation of these provisions, especially Article 17 of LPLS, the determination of permits and licenses should only be provided by law. The legal basis for permission administered by MFLT is clearly defined for all permissions. Due to the lack of definition of the legal basis or clear categorization by law, some permissions are foreseen or categorized by by-laws such as Licensing of immovable property assessors (Level I), Licensing of immovable property assessors (Level IA), Licensing of immovable property assessors (Level IAB ) and Registration of non-public employment service providers (Category A, B, and C).

This arrangement is not compatible with Article 17 of LPLS, which provides that permissions can only be determined by law.

### 3.2. Payments and fees

From the analysis of these fees, it is observed that they have been set without any clear criteria, which is contrary to the principle of setting the fee based on the cost of the procedure of the public body. As mentioned above, this criterion is defined in Article 18 of LPLS, paragraph 2 of Article 12 of LGAP. Consequently, it is necessary to review such fees and if they are not set

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<sup>5</sup> Article 1, Law No. 04/L-202 on Permit and License System

<sup>6</sup> Article 1, Law No. 05/L -031 on General Administrative Procedure

according to this principle, they need to be replaced by the fee levels calculated based on this principle.

### 3.3. Application, examination of permission and conducting the procedure electronically

Application and conducting of the procedure electronically is another aspect which directly affects the rights of persons to be provided with a permit or license. Electronic application is a legal requirement of LPLS, while the conduct of the procedure electronically falls under LGAP. In the specific case, MFLT does not have an electronic system for the purpose of applying for and conducting the review procedure for the administered permits. This issue is expected to be addressed through the government's administrative burden reduction program.

#### License for banners for producers of alcoholic beverages

This procedure provides for the licensing of producers of alcoholic beverages for the supply of fiscal controlling sings (banners). The procedure is initiated with the submission of the application for according to Annex A/1 of the Administrative Instruction 44/2017 on Amending and Supplementing the AI 86/2010 Defining the Obligation for the Placement of Fiscal Controlling Sings (Banners) on Alcoholic Beverages. Pursuant to Article 5A, the following documents are required as part of the licensing documents: the application, form, request, reporting documents, depending on the type of alcoholic beverage being imported, a copy of the business certificate and fiscal number, as well as the economic codes and activity figures for which it has been registered. The deadline for considering the license application is not stipulated by AI, and in the absence of this, the deadline of 45 days established under Article 98 of LGAP applies. The AI does not regulate other aspects, appeal, suspension, license termination, license validity, fee, etc. For the license extension, the same rules and criteria as for obtaining the initial license apply. The license is issued for a certain period of time and this is not a good practice and gives way to simplification so that the license validity is indefinite. The license issued is signed by the General Director of Kosovo Customs.

#### License for banners for importers of alcoholic beverages

This procedure provides for the licensing of importers of alcoholic beverages for the supply of fiscal controlling sings (banners). Applicants submit an application for licensing by initially submitting the completed application as well as the necessary documentation to the customs procedures and authorization section of Kosovo Customs. The application is then examined by

the Licensing Commission. The application for this license is submitted using the A/1 form available in Annex 1 of the AI No. 44/2017 and a time limit of 45 days shall be observed to render a decision pursuant to Article 98 of LGAP. Pursuant to Article 5A, the following documents are required to be submitted as part of the licensing documents: the application, form, request, reporting documents, depending on the type of alcoholic beverage being imported, a copy of the business certificate and fiscal number, as well as the economic codes and activity figures for which it has been registered. In the absence of provisions governing the appeal, the relevant provisions of LGAP will apply. The license issued is signed by the General Director of Kosovo Customs. For the license extension, the same rules and criteria as for obtaining the initial license will apply. The license is issued for a certain period of time and this is not a good practice and gives way to simplification so as a result that here license validity is indefinite.

#### License for payment of excise tax for tobacco products (authorization) for the supply of fiscal banners for tobacco products

This procedure enables issuing a license for the payment of the excise tax that all entities engaged in the import, export, and production of tobacco products in Kosovo must have. Then, the excise taxpayers are obliged to apply for fiscal banners at the Customs for the order of fiscal banners. A banner means a fiscal stamp affixed to each regular unit of tobacco products as proof of excise duty payment. The license application is submitted based on the form contained in Annex of Administrative Instruction No. 4/2012 on Issuing Licenses for Payment of Excise Tax and the Amount of the Administrative Fee. As part of the documentation, pursuant to Article 4 of the AI, among other things, the business registration certificate, the tax payer certificate - VAT, the fiscal number certificate, the contract with the manufacturer for the supply of cigarettes are required, and the Customs has the discretion to request additional documents without specifying what they are. This documentation is required to be submitted in original or certified copies - and there is a need for simplification so that only copies are required from the parties. Pursuant to Article 5, paragraph 4, the license is issued for a period of one year. At the same time, a fee of 100 Euro, pursuant to Article 6, does not seem to be calculated based on the principle of the costs of the procedure of the competent body, and it is therefore necessary to have this fee analyzed and, if necessary, calculated and determined based on this principle. The license issued is signed by the General Director of Customs. For the license extension, the same rules and criteria as for obtaining the initial license will apply. This license is issued for a certain period of time and this is not a good practice and gives way to simplification so as it within 1 here license validity be indefinite.

#### Licensing of local statutory auditors

This procedure enables the licensing of local (internal) statutory auditors. Before applying to obtain a license, auditors/applicants must attend vocational education and pass the exams

prescribed by Law, have attended vocational education and passed the auditor exams, have three (3) years of work experience under the supervision of a statutory auditor or an auditing firm, as well be a member of an association in Kosovo. Applicants submit an application for licensing by initially submitting the completed application as well as the necessary documentation to the KCFR Secretariat, which examines the documentation and completes the case. Then the cases is examined by the Licensing Commission (consisting of 3 members), and the decision to issue a license is granted/rejected by KCFR - with a majority of votes (consisting of 7 members). The license is issued and signed by the Council Chairman for a period of one year, after which the applicant must apply for the license extension. This license is issued for a certain period of time and this is not a good practice and gives way to simplification so as it within 1 here license validity be indefinite. In this procedure, the application is submitted through a form published on the MFLT official website (drafted by the officers in accordance with AI) through which a series of documents are requested, including the business certificate, fiscal number certificates, auditor's certificate from the Professional Association, proof of membership in a Professional Association, proof of three (3) years of full-time auditing work experience, proof of work under the supervision of a statutory auditor, reference letter, appointment form of the employer for TAK notification or KPST annual statements, insurance policy, commitment letter or contract for co-auditing in audit entities, etc. All this documentation is required to be submitted in original or notarized, which presents opportunities for simplification. The decision on the license application may be appealed under the relevant LGAP provisions. The licensing fee is 300 Euro, according to point 2 of the KCFR Decision on administrative fees, dated 03 May 2013, while the application fee is 30 Euro according to point 1 of the KCFR Decision on administrative fees, dated 03 May 2013 (published on the website). The license issued is signed by the KCFR Charmian.

#### Licensing of foreign statutory auditors

This procedure enables the licensing of foreign statutory auditors. Before applying to obtain a license, auditors/applicants (both local and international ones) must attend vocational education and pass the exams provided for by law, have three (3) years of work experience under the supervision of a statutory auditor or an auditing firm, as well be a member of an association in Kosovo. Applicants submit an application for licensing by initially submitting the completed application as well as the necessary documentation to the KCFR Secretariat, which examines the documentation and completes the case. Then the application is examined by the Licensing Commission (consisting of 3 members), and the decision to issue a license is granted/rejected by KCFR - with a majority of votes (consisting of 7 members). The license is issued and signed by the Council Chairman for a period of one year, after which the applicant must apply for the license extension. The deadline for consideration of the application and the appeal procedure against the decision are not defined by Administrative Instruction No. 01/2019 (MFPT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit Firms and in this case, the LGAP provisions apply. According to the AI and the form published on the MFLT website, the business certificate, fiscal certificate, professional license from the IFAC member organization, the mutual recognition agreement between the organization that issued the license and IFAC, evidence of having passed exams in commercial, labour and tax laws of the Republic of Kosovo before a Professional Association, proof of membership in the Professional Association, reference letter



from three (3) external auditors as proof of the high standards of competency and professional integrity of the applicant, a written statement from the applicant that he/she has never been convicted of fraud or financial defaults in the country where he/she received the certificate-license for practicing the profession, insurance policy, evidence of taxes paid according to the fee set by the KCFR and evidence of being a habitual resident in Kosovo are required as documentation. It is required that the documents submitted must be original or notarized, therefore there is room for simplification. The licensing fee is 750 Euro, according to the point 3 of the KCFR Decision on administrative fees, dated 03 May 2013, while the application fee is 30 Euro according to point 1 of the KCFR Decision, dated 03 May 2013 on administrative fees, dated 03 May 2013 (published on the website), and this consists a possibility for simplification. The license validity will be 1 year and having the license issued for 1 year is not a good practice and gives way to simplification so that the license validity is indefinite.

#### Licensing of local statutory firms (local audit firms)

This procedure enables the licensing of local statutory firms. Applicants that meet the conditions for licensing provided for in Article 7, paragraph 1 of Administrative Instruction No. 01/2019 (MFPT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit Firms, submit an application for licensing by initially submitting the completed application and the necessary documentation to the KCFR Secretariat, which examines the documentation and completes the case. Then the cases is examined by the Licensing Commission (consisting of 3 members), and the decision to issue a license is granted/rejected by KCFR - with a majority of votes (consisting of 7 members). The deadline for consideration of the application and the appeal procedure against the decision are not defined by this AI and in this case, the LGAP provisions apply. According to AI and the form published on the MFLT website, the business certificate, fiscal certificate number, proof of auditor's membership in a Professional Association are required as part of the documentation. It is required that the documents submitted must be original or notarized, therefore there is room for simplification. The licensing fee is 1500 Euro, according to point 4 of the KCFR Decision on administrative fees, dated 03 May 2013, while the application fee is 30 Euro according to point 1 of the KCFR Decision, dated 03 May 2013 on administrative fees (published on the website), and here there is room for simplification and recalculation of such fees based on the principle of the costs of administrative procedure. The license issued is signed by the Council Chairman for a period of one year. This license is issued for a certain period of time and this is not a good practice and gives way to simplification so as it within 1 here license validity be indefinite.

#### Licensing of foreign statutory firms (foreign/external audit firms)

This procedure enables the licensing of foreign (external) firms. Applicants that meet the conditions for licensing provided for in Article 11, paragraph 1 of Administrative Instruction No. 01/2019 (MFPT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit Firms, submit an application for licensing by initially submitting the completed application and the necessary documentation to the KCFR Secretariat, which examines the documentation and completes the case. Then the cases are examined by the Licensing Commission (consisting of 3

members), and the decision to issue a license is granted/rejected by KCFR - with a majority of votes (consisting of 7 members). The deadline for consideration of the application and the appeal procedure against the decision are not defined by this AI and in this case, the LGAP provisions apply. According to the AI and the form published on the MFLT website, the business certificate, fiscal certificate, professional license from the IFAC member organization, the mutual recognition agreement between the organization that issued the license and IFAC, evidence of having passed exams in commercial, labour and tax laws of the Republic of Kosovo before a Professional Association, proof of membership in the Professional Association, reference letter from three (3) external auditors as proof of the high standards of competency and professional integrity of the applicant, a written statement from the applicant that he/she has never been convicted of fraud or financial defaults in the country where he/she received the certificate-license for practicing the profession, insurance policy, etc. are required as documentation. It is required that the documents submitted must be original or notarized, therefore there is room for simplification. The licensing fee is 3000 Euro, according to point 4 of the KCFR Decision on administrative fees, dated 03 May 2013, while the application fee is 30 Euro according to point 1 of the KCFR Decision, dated 03 May 2013 on administrative fees (published on the website), and here there is room for simplification calculating such fees based on the principle of the costs of administrative procedure. The license issued is signed by the KCFR Chairman for a period of one year. This license validity will be 1 year and this is not a good practice and gives way to simplification so that the license validity is indefinite

#### Licensing of accounting and auditing professional associations

This procedure enables the licensing of accounting and auditing professional associations. The association that meets the conditions for licensing provided for in Article 33 of Law No. 06/L-032 and Article 4 of the Administration Instruction No. 01/2014 on Criteria for Recognition of Accounting/Auditing Professional Associations, submit an application for licensing by initially submitting the completed application and the necessary documentation to the KCFR Secretariat, which examines the documentation and completes the case. The required documentation includes, among other things, the statute, strategy and business plan, financial resources, being a non-governmental organization according to the Law on Freedom of Association in Non-Governmental Organizations, etc. It is not clearly defined in the AI if the documentation is required to be submitted in original or copy and in this case there is room for simplification by enabling the submission of such documents in copy. Then the application is examined by the Licensing Commission (consisting of 3 members), and the decision to issue a license is granted/rejected by KCFR with a majority of votes (consisting of 7 members). The deadline for consideration of the application and the appeal procedure against the decision are not defined by this AI and in this case, the LGAP provisions apply. The licensing fee is 2500 Euro, according to point 8 of the KCFR Decision on administrative fees, dated 03 May 2013, while the application fee is 30 Euro according to point 1 of the KCFR Decision, dated 03 May 2013 on administrative fees (published on the website), and here there is room for simplification calculating such fees based on the principle of the costs of administrative procedure. The license issued is signed by the KCFR Chairman for an indefinite period of time.

### Licensing of immovable property assessors (Level I)

This procedure enables licensing of Level I immovable property assessors (this level enables the assessment of properties up to the maximum value of 300,000 Euro). This license is issued only after the applicant has completed the qualifying training in the field of immovable property assessment and has successfully passed the exams approved by the Supervisory Council on Licensing of Immovable Property Assessor. To obtain this license, applicants submit an application for licensing along with the supplementary documents electronically (online) to the Supervisory Council on Licensing of Immovable Property Assessor (hereinafter "SCLIPA"). Documents must be signed, scanned and include the written application in the form of a biography, a copy of the university diploma (notarized or certified), the letter notification (a copy identical to the original), proof of qualification in the field of immovable property assessment, proof of attending the mandatory training hours, successfully passing the immovable property assessment exam and the ethics statement. The requirement for original documents represents an additional burden for the party and in this case there is room for simplification. The application is received by the SCLIPA Secretariat, which examines the documentation and forwards the case to SCLIPA for approval. Law No. 06/L-005 on Immovable Property Tax, Article 17 defines the Supervisory Council on Licensing of Immovable Property Assessors as the competent authority for the implementation of the assessment and licensing procedure but does not clearly define the types of license or the relicensing process. The deadline for consideration of the application and the appeal procedure against the decision are not defined and in this case, the LGAP provisions apply. This license validity will be 1 year, which gives room for simplification. When the issuance of such licenses was under the KCC competency, the licensing cost 700 Euro and the application fee 25 Euro. Since MPLT and SCLIPA consider Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) as repealed, while the draft regulation drafted by SCLIPA has not yet been adopted, decisions on fees are made on the spot during SCLIPA meetings (although there have been no first-time licensing applications since 2019). In this case, there is room for simplification, so that the fees set under the new Regulation are calculated according to the principle of the costs of the administrative procedure by the competent body. The license issued is signed by the SCLIPA Chairman. This license validity will be 2 years and this is not a good practice and gives way to simplification so that the license validity is indefinite.

### Licensing of immovable property assessors (Level IA)

This procedure enables licensing of Level IA immovable property assessors; this level is given to assessors licensed in Level I, who must have had at least 10 assessments for paid clients or for the institution (in the case employed with the institutions as assessors) during the period of not less than one (1) year and not in a period longer than two (2) years after licensing for Level I. This license is issued only after the applicant has completed the qualifying training in the field of immovable property assessment and has successfully passed the exams approved by the Supervisory Council on Licensing of Immovable Property Assessor. To obtain this license, applicants submit an application for licensing along with the supplementary documents electronically (online). Documents must be signed, scanned and include the written application

in the form of a biography, a copy of the university diploma (notarized or certified), the letter notification (a copy identical to the original), proof of qualification in the field of immovable property assessment, proof of attending the mandatory training hours, successfully passing the immovable property assessment exam and the ethics statement. The requirement of original documents represents an additional burden for the party and in this case there is room for simplification. The application is received by the SCLIPA Secretariat, which examines the documentation and forwards the cases to SCLIPA for approval. Law No. 06/L-005 on Immovable Property Tax, Article 17 defines the Supervisory Council on Licensing of Immovable Property Assessors as the competent authority for the implementation assessment and licensing procedure but does not clearly define the type of license or the relicensing process. When the issuance of such licenses was under the KCC competency, the licensing cost 700 Euro and the application fee 25 Euro. Since SCLIPA consider Regulation No. 06 as repealed, while the draft regulation drafted by SCLIPA has not yet been adopted, decisions on fees are made on the spot during SCLIPA meetings (although there have been no first-time licensing applications since 2019). In this case, there is room for simplification, so that the fees set under the new Regulation are calculated according to the principle of the costs of the administrative procedure by the competent body. The license issued is signed by the SCLIPA Chairman. This license validity will be 2 years and this is not a good practice and gives way to simplification so that the license validity be

#### Licensing of immovable property assessors (Level IAB)

This procedure enables licensing of Level IAB immovable property assessors. The assessor must complete a Board-approved course of at least 40 hours on business and personal property assessment by attending at least 90% of the hours, successfully pass the Board-approved exam on business and personal property assessment, complete 5 assessments of businesses at a minimum within a 2-year period and such assessment are to be submitted to the Board Secretariat. The required documents include the written application in the form of a biography, a copy of the university diploma (notarized or certified), the letter notification (a copy identical to the original), proof of qualification in the field of immovable property assessment, proof of attending the mandatory training hours, successfully passing the immovable property assessment the required the ethics statement. The requirement of original documents represents an additional burden for the party and in this case there is room for simplification. The decision to issue the IAB Level License is made by the Board after examining the data provided. Law No. 06/L-005 on Immovable Property Tax, Article 17 defines the Supervisory Council on Licensing of Immovable Property Assessors as the competent authority for the implementation assessment and licensing procedure but does not clearly define the type of license or the relicensing process. Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) considered by the Board as repealed served as a basis for this license until recently, while the draft regulation drafted by SCLIPA has not yet been adopted, as it has been sent for legal interpretation. Due to the abrogation of the Regulation, decisions on fees are made on the spot during Council meetings (although there have been no first-time licensing applications since 2019). In this case, there is room for simplification, so that the fees set under the new Regulation

are calculated according to the principle of the costs of the administrative procedure by the competent body..The license issued is signed by the SCLIPA Chairman. This license validity will be 2 years and this is not a good practice and gives way to simplification so that the license validity be

#### Short-term work permit for foreigners (up to 90 working days)

This procedure enables the issuance of short-term work permit to foreign citizens. The permit is issued for a period of 30, 60, or 90 days within each period of 180 days within a year. Based on the permit (or confirmation for job notification), foreigners in the occupations mentioned in Article 76, paragraph 1 of Law No. 04/L-219 on Foreigners can work up to 90 days within 1 year, foreigners in the professions mentioned in Article 76, paragraph 3 can work up to 60 days within 1 year, and foreigners in the professions mentioned in Article 76, paragraph 4 can work up to 30 days. In order to be provided with a work permit for a period longer than 90 days, foreign citizens must apply to the Ministry of Internal Affairs for a residence permit for the purpose of employment. Initially, the employer must submit an application for a temporary work permit by submitting the completed application and the necessary documentation including the employment contract, according to the labour legislation in the Republic of Kosovo, the certificate that he/she is not under investigation issued by the competent body of the state of which the foreigner is a citizen or by the state of the last residence, translated into one of the official languages of the Republic of Kosovo, business registration certificate and business information, proof of education or professional qualification acquired in original or copy certified by a notary and translated into one of the official languages of the Republic of Kosovo to the administrative officers at the Employment Agency of the Republic of Kosovo (hereinafter "EARK"), who examine the documentation and complete the case. The application is then considered by the Head of the Migration Services Division within the EARK Labor Market Department, who takes a decision granting or rejecting the permit. The Permit issued is signed by the Head of the Division The deadline for considering the application is 30 days pursuant to Article 23, paragraph 5 of AI, based on a form contained in Annex 3 - Application for confirmation for job notification. The fee for this permit is as follows: 30 Euro (for 30 days), 60 Euro (for 60 days), and 90 Euro (for 90 working days) by the Minister's decision. The appeal against the decision can be made within eight (8) days from the receipt of the decision, for which the Appeals Commission decides according to Law No. 04/L-219 on Foreigners, Article 74, paragraph 1. The permit extension is based on the same criteria.

#### Registration of non-public employment service providers (Category A, B, and C)

This procedure enables registering non-public employment service providers of category A, B, and C, in which case the exercise of their activity is also allowed. Service providers in category A offer services related to job searching such as providing information; those in category B provide mediation services between job offers and applications; those in category C provide recruitment services including consultation services to employers and job seekers. Applicants submit an



application for registration initially by submitting a completed application (Annex 1 of the Administrative Instruction (MLSW) No. 03/2015 on Licensing of Non-Public Employment Service Providers) as well as the necessary documentation to prove the registration with the Ministry of Trade and the relevant code, registration as a non-governmental organization with the Application Review Commission Secretariat (within the Labour Department), which examines the documentation and completes the case. It is not clear whether such evidence is required to be submitted in copies or original documents, therefore there is room for simplification in such a way that the parties are required to submit the evidence only as copies. The case is then reviewed by the Application Review Commission (consisting of 3 members), which takes the decision to grant or reject the registration. The application is submitted based on Annex 1 of AI (MLSW) No. 03/2015 and the deadline for examining the application is 30 days, pursuant to Article 10, paragraph 1 of the Administrative Instruction (MLSW) No. 03/2015 on Licensing of Non-Public Employment Service Providers. The application fee will be 20 Euro, pursuant to Article 7 of the Administrative Instruction (MLSW) No. 03/2015 on Licensing of Non-Public Employment Service Providers. This fee must be verified if it has been calculated in accordance with the principle of the costs of the administrative procedure of the competent body, and if not, it must be re-calculated and set based on such principle. The appeal procedures are not provided for in the AI and in their absence, the relevant LGAP provisions apply.

#### Permit for non-public employment service providers (Category D and E)

This procedure enables the issuance of a permit to non-public employment service providers of category D and E in which case the exercise of their activity is also allowed. Category D service providers provide services consisting of the employment of workers intended to make them available to a third party, which may be natural or legal persons; while category E service providers provide mediation services abroad. Applicants submit an application for licensing by initially submitting the completed application as well as the necessary documentation to the Application Review Commission Secretariat (within the Labour Department), which examines the documentation and completes the case. Evidence of registration with the Ministry of Trade and the economic activity code, evidence of registration as a non-governmental organization, the employment contract with employees, copies of employees' diplomas, a certificate that the person no has tax obligations and fiscal number certificate are required as part of the documentation for obtaining this permit. There is room for simplification in such a way that the parties are required to submit evidence only as copies. The case is then reviewed by the Application Review Commission (consisting of 3 members), which takes the decision to grant or reject the registration. The permit issued is signed by the Minister with a time limit of 1 year, after which the party must apply for its extension (the extension is made for a term of up to 3 years). The application fee will be 20 Euro, pursuant to Article 7 of the Administrative Instruction (MLSW) No. 03/2015 on Licensing of Non-Public Employment Service Providers. This fee must be verified if it has been calculated in accordance with the principle of the costs of the administrative procedure of the competent body, and if not, it must be re-calculated and set based on such principle. The appeal is reviewed by the Appeals Commission within 30 days pursuant to Article 11 of AI No. 03/2015. This permit validity will be 1 year and this is not a good practice and gives way to simplification so that the license validity is indefinite

### Licensing of non-governmental organizations and other private legal entities providing social and family services

This procedure enables licensing of non-governmental organizations and other private legal entities providing social and family services. Applicants submit an application for licensing by initially submitting the completed application as well as the necessary documentation to the Social and Family Policy Department (hereinafter "SFPD"), where the responsible officers examine the documentation and complete the case. The documentation required, among other things, includes the registration certificate, the statute of the legal entity, copies of the licenses of the individual providers, a certificate from the competent body proving that the provider is not in liquidation, and bankruptcy - original or notarized copy, ownership certificate or lease agreement for office (notarized copy), and ownership certificate or lease agreement for office (notarized copy) which proves the possession of sufficient spaces. There is room for simplification so that for documents that are required in original or notarized copies, only copies are required from the parties. The case is then considered by the Licensing Commission (consisting of 5 members), which takes the decision granting or rejecting the registration. The permit issued is signed by the SFPD Director and the MFLT Minister within a period of 1 year, after which the party must apply for re-licensing (the license is issued for a period of 3 years), and then the party applies for re-licensing for a license for a period of 5 years. According to Administrative Instruction (MLSW) No. 02/2020 on Licensing of Non-Governmental Organizations and Private Legal Entities Providing Social and Family Services, the deadline for considering an application is 30 days, while the fee is 30 Euro according to Decision No. 497 dated 23/12/2014. An appeal against the decision can be filed within 30 days according to Article 20 of AI.

### Licensing of individual providers of social and family services

This procedure enables licensing of individual providers of social and family services. Applicants submit an application for licensing by initially submitting the completed application as well as the necessary documentation to SFPD, where the responsible officers examine the documentation and complete the case. The documentation required, among other things, includes the registration certificate, the statute of the legal entity, copies of the licenses of the individual providers, a certificate from the competent body proving that the provider is not in liquidation, and bankruptcy - original or notarized copy, ownership certificate or lease agreement for office (notarized copy), and ownership certificate or lease agreement for office (notarized copy) which proves the possession of sufficient spaces. There is room for simplification so that for documents that are required in original or notarized copies, only copies are required from the parties. The case is then considered by the Licensing Commission (consisting of 5 members), which takes a decision granting or rejecting the license. The license issued is signed by the GCSFS Chairman and the MFLT Minister. The license is issued for a period of 1 year, after which the party must apply for re-licensing (the license is issued for a period of 3 years), and then the party applies for re-licensing for a license for a period of 5 years, and there is space here for simplicity by enabling this license to be issued for an indefinite period. The deadline for consideration of the application is 30 days pursuant to Article 9 of the Administrative Instruction (MLSW) No. 02/2020 on Licensing of Non-Governmental Organizations and Private Legal Entities Providing Social and

Family Services, while the fee is 30 Euro according to Decision No. 01/13 dated 28/01/2013. An appeal against the decision can be filed within 30 days according to Article 20 of AI, while the license validity is 1 year, with the possibility of extension for 3 years and then 5 years according to Article 23 of AI No. 02/2020. Having the license issued for a period of 1 year does not represent good practice and it is therefore necessary to enable the issuance of this license without a deadline.

#### Licensing of legal entities for providing occupational safety and health services (Service License)

This procedure enables licensing of legal entities for providing occupational safety and health services (Service License). Initially, the party submits an application and the completed documentation to the Secretariat of the Occupational Safety and Health Commission. The documentation required for obtaining a license, among other things, includes the List of experts employed for occupational safety and health, including their names, surnames, ID card numbers, number of Expert Certificates, period of validity of Expert Certificates, List of services provided, confirmation of the authenticity of the information and signature of the legally responsible person, copies of business registration, Copy of the ID card of the legally responsible person, copies of Expert Certificates, organizational frameworks and written work procedures for all services provided to employees, e.g. risk assessment at the workplace, safety management system, contingencies, etc., evidence of the possibility to provide technical measurements of risk factors at the workplace, etc.

The Commission then examines the case and takes a decision rejecting or granting the license. The license issued is signed by the Minister for an indefinite period of time. The deadline for reviewing the request is 45 days, according to the Regulation, Article 18, paragraph 1, while the fee for the licensing of legal entities for the provision of services for safety and health at work, 200 Euro, according to Regulation (MLSW) No. 01/2021 on the Qualification of Persons Responsible for Safety and Health at Work, Licensing of Service and Training Companies for Safety and Health at Work, Article 20. Pursuant to Article 19, paragraph 5 of the Regulation, the license term is indefinite, while the appeal procedures, in the absence of the relevant provision in the Regulation, are conducted in accordance with LGAP.

#### Licensing of occupational safety and health training centers

This procedure enables licensing of occupational safety and health centers (Service License). Initially, the party submits an application and the completed documentation to the Secretariat of the Occupational Safety and Health Commission. The documentation required for obtaining a license, among other things, includes the list of trainers employed for occupational safety and health, including their names, surnames, ID card numbers, the number of Trainer Certificates, the period of validity of the Trainer Certificates is required; the list of trainings delivered, copies of business registration, copy of ID card of the legally responsible person, copies of Trainer Certificates, approved training programs planned for implementation, evidence of the possibility to provide technical measurements of risk factors at workplace etc.



The Commission then examines the case and takes a decision rejecting or granting the license. Regulation (MLSW) No. 01/2021 on the Qualification of Persons Responsible for Occupational Safety and Health, Licensing of Occupational Safety and Health Service and Training Companies. Pursuant to Article 30, paragraph 1 of Regulation 01/2021, the deadline for considering an application is 45 days, while the fee for licensing of training centers is 200 Euro, pursuant to Article 32 of Regulation (MLSW) No. 01/2021. The license is issued for an indefinite term pursuant to Article 31, paragraph 5 of the Regulation, while the appeal procedures, in the absence of the relevant provision in the Regulation, are conducted in accordance with LGAP. The license issued is signed by the Minister.

## 4.1. General recommendations

According to the analysis of permits administered by MCYS, the key findings have been identified, based on which the following general recommendations have been issued:

- Permits and licenses are provided for by law.
- Permits and licenses need to be issued without a deadline, as long as the verification of the fulfillment of the legal conditions can be done through the suspension and revocation rules defined in LPLS
- Payments and administrative fees, by rule, should not apply, but even when provided for by law, the same should not exceed the amount necessary to cover the expenses incurred by a public body to administer such permission.
- The Registry needs to be updated to include missing permissions and remove those that are not considered permissions.
- In general, there are application requirements which are unnecessary and also inappropriate to be observed, e.g. original or notarized copies of documentation.

## 4.2. Specific recommendations

Part of this report is also the analysis that identifies each permission separately, the name and type of permission, the responsible authority, findings, recommendations and justification. This analysis is presented in Annex I below.

## Annex 1 - Specific recommendations

Institution	Ref. No.	Permission name	Permission type	Responsible authority	Findings	Recommendations
MFLT	MFLT-1	License for banners for producers of alcoholic beverages	License	Customs Procedures and Authorization Section of Kosovo Customs (Kosovo Customs), MFLT	<p>1. According to LPLS, a license is issued to natural persons and not to legal entities, and in this case the designation as licensing is not adequate.</p> <p>2. It is not clear whether some of the documentation requirements require original documents or copies.</p>	<p>1. It is needed to amend/supplement the Customs and Excise Code of Kosovo No. 03/L-109, Article 242, paragraph 1, Administrative Instruction 86/2010 Defining the Obligation for the Placement of Fiscal Controlling Signs (Banners) on Alcoholic Beverages, Article 1, paragraph 1 and Administrative Instruction No. 44/2017 on Amending and Supplementing the AI No. 86/2010 Defining the Obligation for the Placement of Fiscal Controlling Signs on Alcoholic Beverages, Article 3, Article 5A, Article 5B and wherever the term "License" is mentioned it should be replaced by "Permit".</p> <p>2. It is needed to amend and the Administrative Instruction No. 44/2017 on Amending and Supplementing the AI No. 86/2010 Defining the Obligation for the Placement of Fiscal Controlling Signs (Banners) on Alcoholic Beverages, Article 5B to provide that only copies of the contract with the manufacturer or the exporting company, the license from MAFRD for</p>

						vine import, the certificate of conformity are required.
MFLT	MFLT-2	License for banners for importers of alcoholic beverages	License	Customs Procedures and Authorization Section of Kosovo Customs (Kosovo Customs), MFLT	1. 1. According to LPLS, a license is issued to natural persons and not to legal entities, and in this case the designation as licensing is not adequate.	1. It is needed to amend/supplement the Customs and Excise Code of Kosovo No. 03/L-109, Article 242, paragraph 1, Administrative Instruction 86/2010 Defining the Obligation for the Placement of Fiscal Controlling Signs (Banners) on Alcoholic Beverages, Article 1, paragraph 1 and Administrative Instruction No. 44/2017 on Amending and Supplementing the AI No. 86/2010 Defining the Obligation for the Placement of Fiscal Controlling Signs on Alcoholic Beverages, Article 3, Article 5A, Article 5B and wherever the term "License" is mentioned it should be replaced by "Permit".
MFLT	MFLT -3	License for payment of excise tax for tobacco products (or Licensing (authorization) for the supply of fiscal banners for tobacco products)	License	Customs Procedures and Authorization Section of Kosovo Customs (Kosovo Customs), Ministry of Finance	1. According to LPLS, a license is issued to natural persons and not to legal entities, and in this case the designation as licensing is not adequate.  2. Some of the documentation requirements are required to be original or certified copies.  3. The license validity is for 1 year.	1. It is needed to amend/supplement Administrative Instruction No. 4/2012 on Issuing Licenses for Payment of Excise Tax and the Amount of the Administrative Fee, and where the term "License" is mentioned it should be replaced by "Permit".  2. There is a need to amend/supplement Administrative Instruction No. 4/2012 4/2012 on Issuing Licenses for Payment of Excise Tax and the Amount of the Administrative Fee, Articles 3-5, to provide that only copies of the

					<p>4. These fees do not appear to have been calculated based on the costs of the administrative procedure of the competent body to administer permission.</p>	<p>business registration certificate, the certificate of the taxpayer - VAT, the fiscal number certificate, the contract with the manufacturer are required for the supply of cigarettes and to eliminate the possibility for the Customs to have the discretion to request additional documents without specifying what they are.</p> <p>3. It is needed to amend/supplement Administrative Instruction No. 4/2012 on Issuing Licenses for Payment of Excise Tax and the Amount of the Administrative Fee, Article 3-5, to enable the granting of a license for a validity of 2 years.</p> <p>4. It is needed to amend/supplement Administrative Instruction No. 4/2012 on Issuing Licenses for Payment of Excise Tax and the Amount of the Administrative Fee, Article 6, so that the fee of 100 Euro is calculated and set based on the principle of the costs of the procedure of the public body.</p>
MFLT	MFLT-4	Licensing of local statutory auditors	License	Kosovo Council for Financial Reporting (KCFR),	<p>1. Some of the documentation requirements provide for original or notarized copies of documents.</p> <p>2. These fees do not appear to have been calculated based on the costs of the administrative</p>	<p>1. The Form and the Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit Firms need to be amended/supplemented to enable the submission of only copies of business certificates, fiscal number certificates, auditor's</p>

				Ministry of Finance	<p>procedure of the competent body to administer permission.</p> <p>The license validity is for 1 year.</p>	<p>certificate from the Professional Association, proof of membership in Professional Association, evidence - Certification of three (3) years of work experience in full-time auditing, evidence - certificate of working under the supervision of a statutory auditor, reference letter, appointment form of the employer for TAK notification or KPST annual statements, insurance policy, commitment letter or contract for co-auditing in audit entities.</p> <p>2. Points 1 and 2 of the KCFR Decision on administrative fees, dated 03 May 2013, need to be amended/supplemented so that the fee of 30 Euro for application and the fee of 300 Euro for the license are calculated and determined based on the principle of the costs of the procedure public body.</p> <p>3. Article 6 of Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors And Local and Foreign Statutory Audit Firms needs to be amended/supplemented to enable the granting of a license with a deadline of 3 years.</p>
MFLT	MFLT-5	Licensing of foreign statutory auditors	License	Kosovo Council for Financial	1. Some of the documentation requirements provide for original or notarized copies of documents.	1. The Form and the Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit

				<p>Reporting (KCFR), Ministry of Finance</p>	<p>2. These fees do not appear to have been calculated based on the costs of the administrative procedure of the competent body to administer permission.</p> <p>The license validity is for 1 year.</p>	<p>Firms need to be amended/supplemented to enable the submission of only copies of business certificates, fiscal number certificates, auditor's certificate from the Professional Association, proof of membership in Professional Association, evidence - Certification of three (3) years of work experience in full-time auditing, evidence - certificate of working under the supervision of a statutory auditor, reference letter, appointment form of the employer for TAK notification or KPST annual statements, insurance policy, commitment letter or contract for co-auditing in audit entities.</p> <p>2. Points 1 and 3 of the KCFR Decision on administrative fees, dated 03 May 2013, need to be amended/supplemented so that the fee of 30 Euro for application and the fee of 750 Euro for the license are calculated and determined based on the principle of the costs of the procedure public body.</p> <p>3. The Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit Firms needs to be amended/supplemented to enable the granting of a license with a validity of 3 years.</p>
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MFLT	MFLT-6	Licensing of local statutory firms (local audit firms)	License	Kosovo Council for Financial Reporting(KK RF), MF	<ol style="list-style-type: none"> <li>1. According to LPLS, a license is issued to natural persons and not to legal entities, and in this case the designation as licensing is not adequate.</li> <li>2. Some of the documentation requirements provide for original or notarized copies of documents.</li> <li>3. These fees do not appear to have been calculated based on the costs of the administrative procedure of the competent body to administer permission.</li> <li>4. The license validity is for 1 year.</li> </ol>	<ol style="list-style-type: none"> <li>1. The Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit Firms need to be amended/supplemented and where the term “License” is mentioned it should be replaced by “Permit”.</li> <li>2. The Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit Firms and the Form need to be amended/supplemented to enable the submission of only copies for the business certificate, the fiscal number certificate, proof of the auditor’s membership in the Professional Association.</li> <li>3. Points 1 and 4 of the KCFR Decision on administrative fees, dated 03 May 2013, need to be amended/supplemented so that the fee of 30 Euro for application and the fee of 1500 Euro for the license are calculated and determined based on the principle of the costs of the procedure public body.</li> <li>4. The Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit Firms needs to be amended/supplemented to enable the granting of a license with a validity of 3 years.</li> </ol>
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MFLT	MFLT-7	Licensing of foreign statutory firms (foreign/external audit firms)	License	Kosovo Council for Financial Reporting(KKRF), MF	<ol style="list-style-type: none"> <li>1. According to LPLS, a license is issued to natural persons and not to legal entities, and in this case the designation as licensing is not adequate.</li> <li>2. Some of the documentation requirements provide for original or notarized copies of documents.</li> <li>3. These fees do not appear to have been calculated based on the costs of the administrative procedure of the competent body to administer permission.</li> <li>4. The license validity is for 1 year.</li> </ol>	<p>1. The Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit Firms need to be amended/supplemented and where the term “License” is mentioned it should be replaced by “Permit”.</p> <p>The Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit Firms and the Form (link) need to be amended/supplemented to enable only the submission of copies of fiscal number certificate, a professional license from the IFAC member organization, the mutual recognition agreement between the organization that issued the license and IFAC, evidence of having passed exams in commercial, labour and tax laws of the Republic of Kosovo before a Professional Association, proof of membership in the Professional Association, reference letter from three (3) external auditors as proof of the high standards of competency and professional integrity of the applicant, a written statement from the applicant that he/she has never been convicted of fraud or financial defaults in the country where he/she received the certificate-license for practicing the</p>
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						<p>profession, insurance policy, evidence of being a habitual resident in Kosovo.</p> <p>3. Points 1 and 4 of the KCFR Decision on administrative fees, dated 03 May 2013, need to be amended/supplemented so that the fee of 30 Euro for application and the fee of 3000 Euro for the license are calculated and determined based on the principle of the costs of the procedure public body.</p> <p>4. The Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit Firms needs to be amended/supplemented to enable the granting of a license with a validity period of 3 years.</p>
MFLT	MFLT-8	Licensing of accounting and auditing professional associations	License	<p>Kosovo Council for Financial Reporting (KCFR), MF</p>	<p>1. According to LPLS, a license is issued to natural persons and not to legal entities, and in this case the designation as licensing is not adequate.</p> <p>These fees do not appear to have been calculated based on the costs of the administrative procedure of the competent body to administer permission.</p>	<p>1. The Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit Firms need to be amended/supplemented and where the term "License" is mentioned it should be replaced by "Permit".</p> <p>2. Points 1 and 8 of the KCFR Decision on administrative fees, dated 03 May 2013, need to be amended/supplemented so that the fee of 30Euro for application and the fee of 3000 Euro for the license are calculated and determined</p>

					<p>3. It is not clearly defined in the AI if the documentation is required to be submitted in original or copy and in this case there is room for simplification by enabling the submission of such documents in copy.</p>	<p>based on the principle of the costs of the procedure public body.</p> <p>3. The Administrative Instruction No. 01/2019 (MFLT) on Licensing Statutory Auditors and Local and Foreign Statutory Audit Firms need to be amended/supplemented to enable that the charter, strategy and business plan, financial resources, proof of being a non-governmental organization according to the Law on Freedom of Association in Non-Governmental Organizations are be submitted only as copies.</p>
MFLT	MFLT-9	Licensing of immovable property assessors (Level I)	License	<p>Supervisory Council on Licensing of Immovable Property Assessors (SCLIPA), Ministry of Finance</p>	<p>1. Article 17 of the Law No. 06/L-005 on Immovable Property Tax 17 defines the Council on Licensing of Immovable Property Assessors as the competent authority for the implementation assessment and licensing procedure but does not clearly define the type of license or the relicensing process.</p> <p>Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) considered by the MFLT as</p>	<p>1. Article 17 of Law No. 06/L-005 on Immovable Property Tax needs to be amended/supplemented to clearly define this type of license.</p> <p>2. Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) needs to be amended/supplemented or a new Regulation needs to be adopted and the application procedure and criteria for this type of license needs to be defined according to the definitions recommended in point 1 above.</p> <p>3. Article 18 of the Regulation No. 06 of the Supervisory Board on the Procedures and</p>

				<p>repealed served as a basis for this license until recently, on grounds that the draft regulation drafted by the Council is under the approval procedure.</p> <p>3. The license validity is for 1 year.</p> <p>4. When the issuance of this license was under the KCC competency, the licensing cost 700 Euro and the application fee 25 Euro. Based on the MFLT information, since according to them Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) is repealed, decisions on fees are made on the spot during the Council meetings (although there have been no first-time licensing applications since 2019).</p> <p>5. The re-licensing application fee is 50 Euro according to Decision No. 02/2021 on the determination</p>	<p>Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) needs to be amended/supplemented or a new Regulation adopted to enable the granting of a license with a validity period of 5 years.</p> <p>4. The Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) needs to be amended/supplemented or a new Regulation adopted and the licensing fee be calculated and determined based on the principle of the costs of the procedure of the public body.</p> <p>5. Decision No. 02/2021 on the determination of fees for the extension of licenses for IPA, point 1, sub-point 1 need to be repealed the licensing fee be calculated and determined based on the principle of the costs of the procedure of the public body.</p> <p>6. Article 21 of the Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) needs to be amended/supplemented to enable submission of the documents including the written application in the form of a biography, a</p>
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					<p>of fees for the extension of licenses for IPP, point 1 subsection 1.</p> <p>6. Some of the documentation requirements provide for original or certified copies of documents</p>	<p>copy of the university diploma (notarized or certified), the letter notification (a copy identical to the original), proof of qualification in the field of immovable property assessment, proof of attending the mandatory training hours, successfully passing the immovable property assessment exam and the ethics statement.</p>
MFLT	MFLT-10	Licensing of immovable property assessors (Level IA)	License	<p>Supervisory Council on Licensing of Immovable Property Assessors (SCLIPA), Ministry of Finance</p>	<p>1., Article 17 of the Law No. 06/L-005 on Immovable Property Tax 17 defines the Council on relicensing Immovable Property Assessors as the competent authority for the implementation assessment and licensing procedure but does not clearly define the type of license or the relicensing process.</p> <p>2. Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) considered by the MFLT as repealed served as a basis for this license until recently, on grounds that the draft regulation drafted by</p>	<p>1. Article 17 of Law No. 06/L-005 on Immovable Property Tax needs to be amended/supplemented to clearly define this type of license.</p> <p>2. Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) needs to be amended/supplemented or a new Regulation needs to be adopted and the application procedure and criteria for this type of license needs to be defined according to the definitions recommended in point 1 above.</p> <p>3. Article 18 of the Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) needs to be amended/supplemented or a new Regulation</p>

					<p>the Council is under the approval procedure.</p> <p>3. The license validity is for 1 year.</p> <p>4. When the issuance of this license was under the KCC competency, the licensing cost 700 Euro and the application fee 25 Euro. Based on the MFLT information, since according to them Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) is repealed, decisions on fees are made on the spot during the Council meetings (although there have been no first-time licensing applications since 2019).</p>	<p>adopted to enable the granting of a license with a validity period of 5 years.</p> <p>4. The Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) needs to be amended/supplemented or a new Regulation adopted and to have a licensing fee calculated and determined based on the principle of the costs of the procedure of the public body.</p>
MFLT	MFPT-11	Licensing of immovable property assessors (Level IAB)	License	Supervisory Council on Licensing of Immovable Property Assessors (SCLIPA),	<p>1. Article 17 of the Law No. 06/L-005 on Immovable Property Tax 17 defines the Council on relicensing Immovable Property Assessors as the competent authority for the implementation assessment and licensing procedure but does not</p>	<p>1. Article 17 of Law No. 06/L-005 on Immovable Property Tax needs to be amended/supplemented to clearly define this type of license.</p> <p>2. Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property</p>

				<p>Ministry of Finance</p> <p>clearly define the type of license or the relicensing process.</p> <p>2. Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) considered by the MFLT as repealed served as a basis for this license until recently, on grounds that the draft regulation drafted by the Council is under the approval procedure.</p> <p>3. The license validity is for 2 years.</p> <p>4. When the issuance of this license was under the KCC competency, the licensing cost 700 Euro and the application fee 25 Euro. Based on the MFLT information, since according to them Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) is repealed, decisions on</p>	<p>Assessors (2013) needs to be amended/supplemented or a new Regulation needs to be adopted and the application procedure and criteria for this type of license needs to be defined according to the definitions recommended in point 1 above.</p> <p>3. Article 18 of the Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) needs to be amended/supplemented or a new Regulation adopted to enable the granting of a license with an extended validity of 5 years.</p> <p>4. The Regulation No. 06 of the Supervisory Board on the Procedures and Criteria for the Licensing of Natural Persons as Immovable Property Assessors (2013) needs to be amended/supplemented or a new Regulation adopted and to have a licensing fee calculated and determined based on the principle of the costs of the procedure of the public body.</p> <p>5. Decision No. 02/2021 on the determination of fees for the extension of licenses for IPP, point 1 sub-point 1, needs to be repealed.</p>
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					<p>fees are made on the spot during the Council meetings (although there have been no first-time licensing applications since 2019).</p> <p>5. The license extension fee is 50 Euro according to Decision No. 02/2021 on the determination of fees for the extension of licenses for IPP, point 1 sub-point 1.</p>	
MFLT	MFLT-12	Short-term work permit for foreigners (up to 90 working days)	Permit	Employment Agency of the Republic of Kosovo;	<p>1. The fee for this permit is as follows: 30 Euro (for 30 days), 60 Euro (for 60 days), and 90 Euro (for 90 working days).</p> <p>2. It is not clear whether, as part of the documentation requirements, the valid travel document, employment contract and business registration certificate are required to be submitted as original documents or only copies.</p>	<p>1. It needs to be verified whether the fees are calculated according to the principle of the costs of the administrative procedure of the public body and, as necessary, the Minister's Decision needs to be amended/supplemented by calculating such fees based on this principle.</p> <p>2. Article 7 of the Administrative Instruction (MIA) No. 09/2019 on the Procedure and Criteria for Issuing Residence Permits to Foreigners needs to be amended/supplemented to enable the valid travel document, employment contract, and business registration certificate to be submitted only as a copy.</p>
MFLT	MFLT-13	Registration of non-public employment	Registration	Labour Department, MFLT	<p>1. Application fee is 20 Euro.</p> <p>2. It is not clear whether the documentation requirements</p>	<p>1. To verify whether the fee is calculated according to the principle of costs of the administrative procedure of the public body and, as necessary, Article 7 of the</p>

		service providers (Category A, B, and C)			require the fiscal number certificate in original or only a copy.	Administrative Instruction (MLSW) No. 03/2015 on Licensing of Non-Public Employment Service Providers needs to be amended/supplemented.  2. Annex 1 of the Administrative Instruction (MLSW) No. 03/2015 on Licensing of Non-Public Employment Service Providers needs to be amended/supplemented to enable the fiscal number certificate to be submitted only as a copy.
MFLT	MFPT-14	Permit for non-public employment service providers (Category D and E)	Permit	Labour Department, MFLT	<ol style="list-style-type: none"> <li>1. Application fee for this permit is 20 Euro.</li> <li>2. The application fee for permit extension is 10 Euro.</li> <li>3. It is not clear whether the documentation requirements require the fiscal number certificate in original or only a copy.</li> <li>4. The permit will be issued for a period of 1 year.</li> </ol>	<ol style="list-style-type: none"> <li>1. To verify whether the fee is calculated according to the principle of costs of the administrative procedure of the public body and, as necessary, Article 7 of the Administrative Instruction (MLSW) No. 03/2015 on Licensing of Non-Public Employment Service Providers needs to be amended/supplemented.</li> <li>2. Article 7 of the Administrative Instruction (MLSW) No. 03/2015 on Licensing of Non-Public Employment Service Providers needs to be amended/supplemented to remove the fee.</li> <li>2. Annex 2 of the Administrative Instruction (MLSW) No. 03/2015 on Licensing of Non-Public Employment Service Providers needs to be amended/supplemented to enable the fiscal</li> </ol>



						<p>number certificate to be submitted only as a copy.</p> <p>Administrative Instruction (MLSW) No. 03/2015 on Licensing of Non-Public Employment Service Providers to enable the granting of a license with a validity period of 3 years.</p>
MFLT	MFLT-15	Licensing of non-governmental organizations and other private legal entities providing social and family services	License	Social and Family Policy Department, MFLT	<p>1. According to LPLS, a license is issued to natural persons and not to legal entities, and in this case the designation as licensing is not adequate.</p> <p>2. Application fee for this License is 30 Euro.</p> <p>2. The relicensing application fee is 30 Euro.</p> <p>4. The permit will be issued for a period of 1 year.</p> <p>5. Some of the application documents are required to be submitted in original or notarized copies.</p>	<p>1. The Administrative Instruction (MLSW) No. 02/2020 on Licensing of Non-Non-Governmental Organizations and Private Legal Entities Providing Social and Family Services need to be amended/supplemented where the term “License” is mentioned it should be replaced by “Permit”.</p> <p>2. To verify whether the fee is calculated according to the principle of costs of the administrative procedure of the public body and, as necessary, Decision No. No. 497, dated 23.12.2014 needs to be amended/supplemented.</p> <p>3. Decision no. 497 dated 23/12/2014 needs to be amended/supplemented to enable the elimination of this fee.</p> <p>Article 20 of the Administrative Instruction (MLSW) No. 02/2020 on Licensing of Private Legal Entities Providing Public Social and Family</p>

						<p>Services needs to be amended/supplemented to enable the granting of a license with a validity period of 3 years.</p> <p>5. Administrative Instruction (MLSW) No. 02/2020 on Licensing of Private Legal Entities Providing Public Social and Family Services needs to be amended/supplemented to include the registration certificate, the statute of the legal entity, copies of the licenses of the individual providers, a certificate from the competent body proving that the provider is not in liquidation, and bankruptcy - original or notarized copy, ownership certificate or lease agreement for office (notarized copy), and ownership certificate or lease agreement for office (notarized copy) which proves the possession of sufficient spaces. There is room for simplification so that for documents that are required in original or notarized copies, only copies are required from the parties.</p>
MFLT	MFLT-16	Licensing of individual providers of social and family services	License	Social and Family Policy Department, MFLT	<p>1. Licensing fee is 5 Euro.</p> <p>1. Re-Licensing fee is 5 Euro.</p> <p>3. The license validity will be 1 year (if renewed for the first time),</p>	<p>1. To verify whether the fee is calculated according to the principle of costs of the administrative procedure of the public body and, as necessary, Decision No. 01/13, dated 28.01.2013 needs to be amended/supplemented.</p>

					<p>while 5 years if renewed for the second time or more.</p>	<p>2. Decision No. 01/13 dated 28/01/2013 need to be amended/supplemented to enable the removal of this fee.</p> <p>Article 23 of the Administrative Instruction (MLSW) No. 02/2020 on Licensing of Private Legal Entities Providing Public Social and Family Services needs to be amended/supplemented to enable the granting of a license with a validity period of 2 years for the first issuance and 5 years for the second time and after.</p>
MFLT	MFLT-17	Licensing of legal entities for providing occupational safety and health services (Service License)	License	Labor Relations, Social Dialogue, Occupational Safety and Health Division, MFLT	<p>1. According to LPLS, a license is issued to natural persons and not to legal entities, and in this case the designation as licensing is not adequate.</p> <p>2. Licensing fee of legal entities for providing occupational safety and health services is 200 Euro.</p>	<p>1. Article 9, paragraph 5 of the Law No. 04/I-161 on Occupational Safety and Health and Regulation (MLSW) No. 01/2021 on the Qualification of Persons Responsible for Occupational Safety and Health, Licensing of Service and Training Companies for Occupational Safety and Health, need to be amended/supplemented, so that the term "License" is replaced by "Permit".</p> <p>2. To verify whether the fee is calculated according to the principle of the costs of the administrative procedure of the public body and, as necessary, amend/supplement Article 20 of the Regulation (MLSW) No. 01/2021 on the Qualification of Persons Responsible for Occupational Safety and Health, Licensing of</p>

						Service and Training Companies for Occupational Safety and Health.
MFLT	MFPT-18	Licensing of occupational safety and health training centers	License	Labor Relations, Social Dialogue, Occupational Safety and Health Division, MFLT	<p>1. According to LPLS, a license is issued to natural persons and not to legal entities, and in this case the designation as licensing is not adequate.</p> <p>2. Licensing fee for occupational safety and health training centers is 200 Euro.</p>	<p>1. be amended/supplemented Article 9, paragraph 5 of the Law No. 04/I-161 on Occupational Safety and Health and Regulation (MLSW) No. 01/2021 on the Qualification of Persons Responsible for Occupational Safety and Health, Licensing of Service and Training Companies for Occupational Safety and Health, need to be amended/supplemented so that the term "License" is replaced by "Permit".</p> <p>2. To verify whether the fee is calculated according to the principle of the costs of the administrative procedure of the public body and, as necessary, amend/supplement Article 32 of the Regulation (MLSW) No. 01/2021 on the Qualification of Persons Responsible for Occupational Safety and Health, Licensing of Service and Training Companies for Occupational Safety and Health.</p>