To keep you up-to-date with the latest economic and financial developments, this bulletin provides information that may affect the operation of your business in Albania.


Here below you will find brief information on these law amendments.

- **Amendment to Law “On Tax Procedures in the Republic of Albania”**

  **Taxpayer may halt paying taxes if VAT is not reimbursed in due time**

  The new Law no. 10148, dated 28.09.2009 “On Some Amendments to Law no. 9920, dated 19.05.2008 “On Tax Procedures in the Republic of Albania”” states that the local tax authorities must verify the correctness of VAT reclaimed from the taxpayer and perform the reimbursement of VAT amount within 30 calendar days from the receipt of the reimbursement request; otherwise the taxpayer shall be entitled to suspend payment of other tax obligations up to an amount equal to the VAT reclaimed. The modality and detailed technical procedures for the enforcement of this provision will be defined by a forthcoming instruction of Minister of Finance.

- **Amendment to Law “On Value Added Tax”**

  **VAT exemption in import of books is abrogated**

Amendments to Law “On Local Taxes in the Republic of Albania”

The new Law no. 10146, dated 28.09.2009 “On Some Amendments to Law no. 9632, dated 30.10.2006 “On Local Taxes” establishes the following new rules:

Enforcement measures for collection of Real Estate Tax

The Real Estate Registration Office may perform the registration or deregistration of an immovable property provided that the applicant will present to the Registration Office a confirmation letter issued by the municipality or commune on payment of the tax on real estate.

New rate of the Tax for the Impact in the Infrastructure from New Constructions Applied to Buildings under Legalization Process.

The tax for the impact on infrastructure from new constructions applied to buildings under procedure of legalization will be at the rate of 0.5% of the investment value.

Advertisement Tax

The new Law indicates the amount of the advertisement tax applicable in all municipalities and communes. Before this amendment, the municipality and commune councils were competent to set forth the tax amount at their discretion.

Amendments to Law “On Excise”


The new rate of the excise duty for the said goods is shown in the Annex 1 below.
# NEW EXCISE DUTY RATES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Excise Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Was</td>
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<tr>
<td>I</td>
<td></td>
<td></td>
</tr>
<tr>
<td>09 01 11 00</td>
<td>Coffee, not roasted, decaffeinated or not</td>
<td>50 Lek/kg</td>
</tr>
<tr>
<td>09 01 12 00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>09 01 21 00</td>
<td>Coffee, roasted, decaffeinated or not</td>
<td>100 Lek/kg</td>
</tr>
<tr>
<td>09 01 22 00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>III</td>
<td><strong>BEER, WINE, ALCOHOL AND ALCOHOLIC DRINKS</strong></td>
<td></td>
</tr>
<tr>
<td>22 08</td>
<td>Alcoholic drinks with the alcoholic over 12% alcohol</td>
<td></td>
</tr>
<tr>
<td></td>
<td>From importers and producers with the quantity of less or equal to 20.000 hectoliter/year</td>
<td>150 Lek/liter</td>
</tr>
<tr>
<td></td>
<td>From importers and producers with the quantity exceeding 20.000 hectoliter/year</td>
<td>200 Lek/liter</td>
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<tr>
<td></td>
<td>Alcoholic drinks till 12% alcohol.</td>
<td>70 Lek/liter</td>
</tr>
<tr>
<td>IV</td>
<td><strong>TOBACCO AND ITS SUB-PRODUCTS</strong></td>
<td></td>
</tr>
<tr>
<td>24 02 10 00</td>
<td>Cigar and cigarillos that contain tobacco</td>
<td>2240 Lek/kg</td>
</tr>
<tr>
<td>24 02 20</td>
<td>Cigarettes that contain tobacco</td>
<td>40 Lek/pack</td>
</tr>
</tbody>
</table>
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