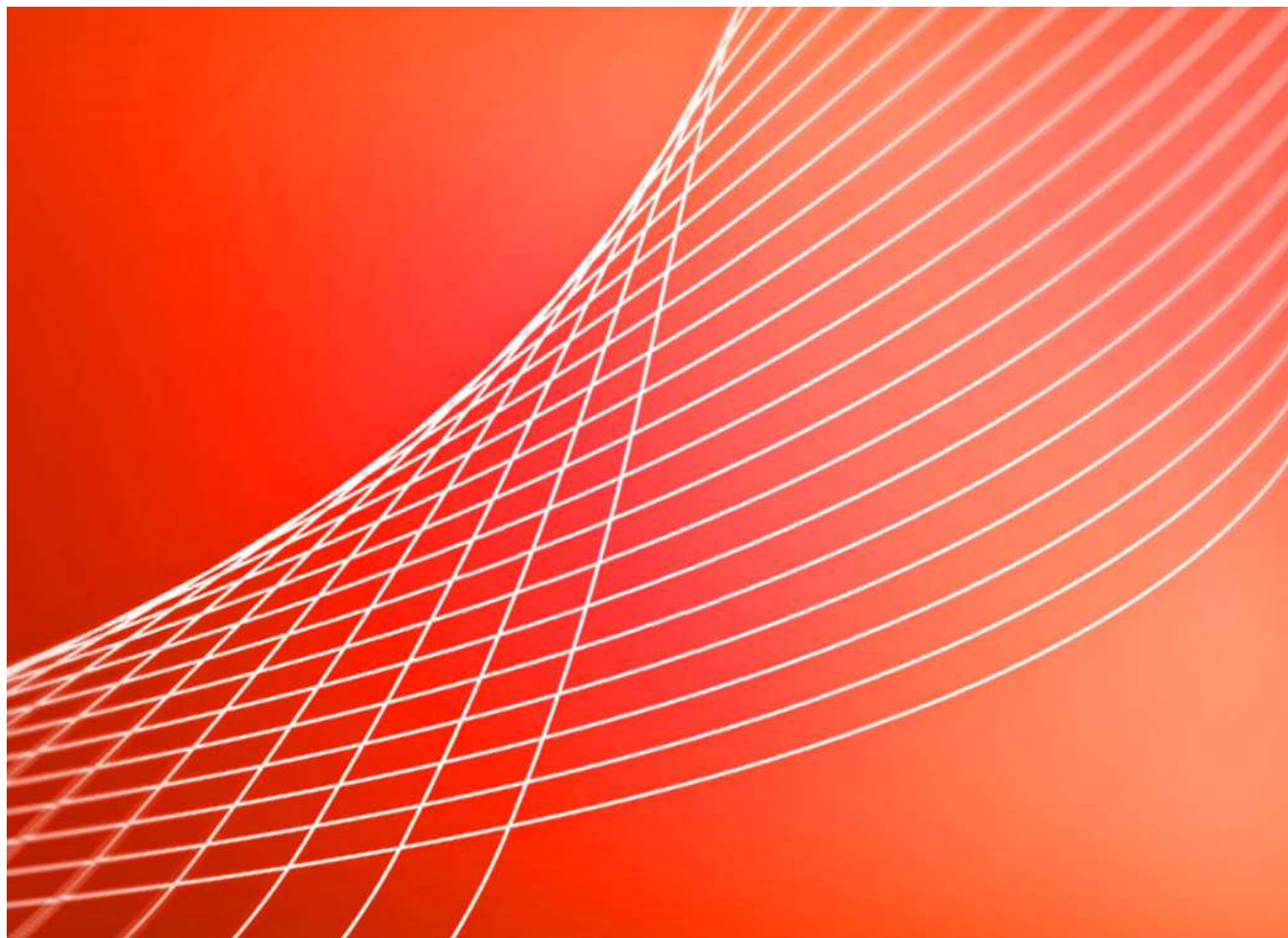


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Elda Llambi

Update of taxpayers address data in the Tax Authority

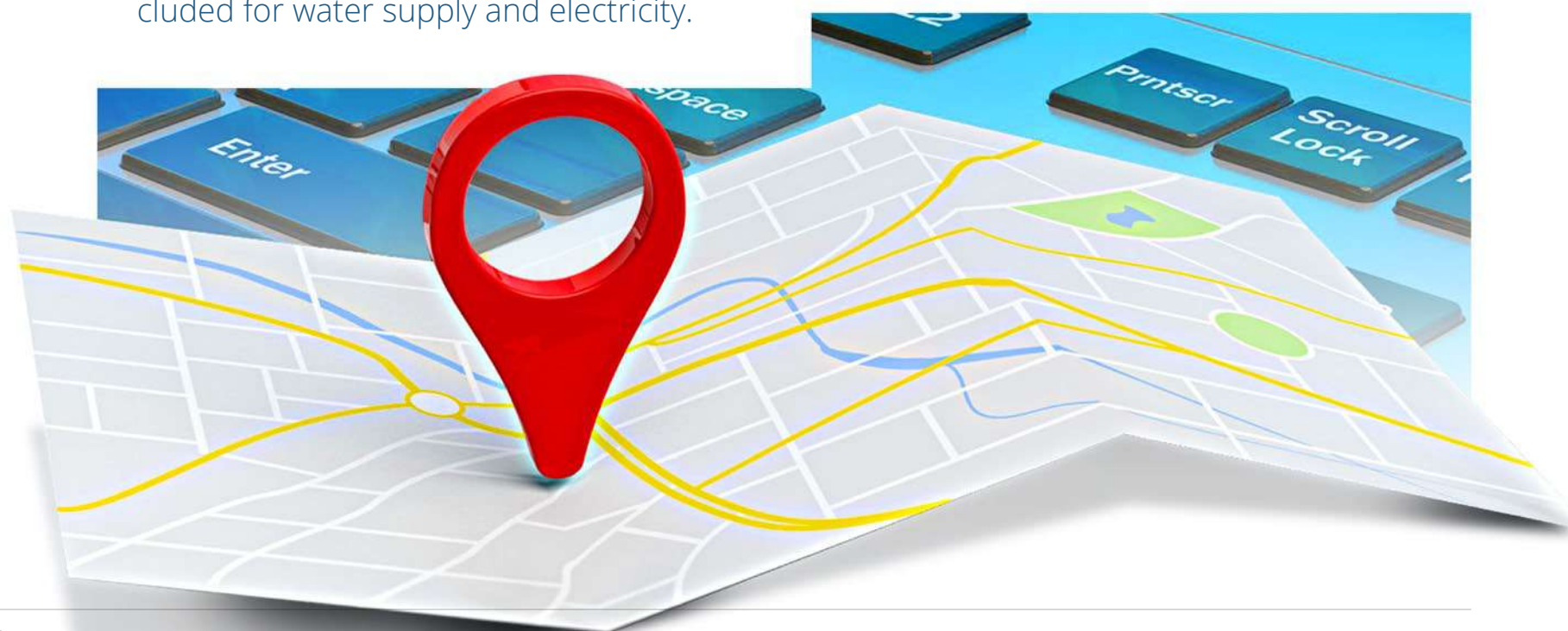
The Tax Administration requires to all the taxpayers that they must update, in the e-filing system, their data, in relation to any address or place of activity of their business.

In the electronic declaration account, e-filing at tatime.gov.al, in the menu E-filing / My Profile / Address, from October 1, 2020, all the businesses will have the opportunity, with a few simple steps, to complete the information required regarding:

- a.** ownership of the premise / s where business exercise their activity and the surface allocated for this business;
- b.** to provide data on the contracts concluded for water supply and electricity.

The above requirements are based on the requirements of Law no. 9920 dated 19.05.2008 "On Tax Procedures", as amended, article 23, point 1, as well as Law no. 87/2019 "On the invoice and turnover monitoring system", on the basis of which the Tax Administration requests, from each taxpayer entity, detailed information regarding each registered address or place of business.

The Tax Administration requires all taxpayers to immediately, voluntarily update the required information, by November 1, 2020. Failure to provide this information is considered an administrative offense and the business will be subject of penalties ■



Elda Llambi

New Law “On Albanian Citizenship”

On 29 September 2020 is approved and published the new Law No. 113/2020 on “Albanian Citizenship”. The law shall enter into force by mid-October and the other bylaws shall be approved by the relevant governmental authorities within in a period of 3 months.

Under the new law, the Albanian citizenship is acquired on the basis of:

- 1) birth;
- 2) birth in the Albanian territory;
- 3) origin;
- 4) naturalization;
- 5) adoption;

The citizenship by birth is generally granted to anyone that at birth had at least one of the parents being Albanian citizens. The right to claim citizenship by birth may be exercised at any time, irrespective of the place of birth.

On contrast, birth in the Albanian territory is granted to minors born or found in the country, without known parents, and as a consequence the child risk to become a stateless person. If the foreign parents become legally know before the minor reaches 14 years of age, they may request the Albanian citizenship to be removed,

provided that such removal does not cause the child to become a stateless person.

The citizenship by origin may be claimed by anyone that is a direct descendant of an Albanian citizen, provided that the direct lineage is of not more than the third degree. Other conditions for this citizenship category is also the good knowledge of the Albanian language and culture and also no previous criminal record.

A major change that has been introduced by the new Albanian law on citizenship is for the category of the citizenship by naturalization **which now may be obtained by the adult having legally resided in Albania for more than 7 years.**



Elda Llambi

Other conditions include having good knowledge of the Albania language and culture, having sufficient economic resources, not having previous criminal records for crimes punished with more than 3 years of imprisonment, and not causing a threat to the public order and national security.

The foreigner that has been married with an Albania citizen for at least 3 years may obtain the Albania citizenship by naturalizing if he/she has legally resided in Albania for at least 1 consecutive year. In this case, the good knowledge of the Albania language and culture is not mandatory. Other conditions for obtaining citizenship by naturalization apply. Underage children of naturalized Albanian citizens may also obtain citizenship.

The child adopted by an Albania citizen obtains the Albania citizenship upon completion of the adoption procedures.

The new law also provides for specific cases of grant of citizenship for refugees.

Finally, the Albanian citizenship may be acquired by a foreign national who has attained the age of 18 (eighteen), if the Republic of Albania has a national interest or interest in the field of education, science, art, culture, economics and sport, without being required to fulfill all naturalizing requirements, except for the requirement of not causing a threat to the public order and national security ■



Elda Llambi

Changes in the procedure of the Exemption from Work Permit for EU and Schengen foreigners working in Albania



Under the new Order No. 31 dated 13.08.2020, the following category of citizens may apply and obtain Declaration of Employment:

- a.** Citizens of the member states of the European Union and the Schengen Area;
- b.** Family members of citizens of the member states of the European Union and the Schengen area who are not citizens of these countries;
- c.** Citizens of the United States of America;
- d.** Citizens of Kosovo, Bosnia and Herzegovina, Montenegro citizens of Serbia and Northern Macedonia;
- e.** Citizens employed in various sectors in order to rectify the consequences and recovery from natural disasters.

For the above mentioned category of citizens, for their employment the employer or foreigner itself should apply and obtain the Declaration of Employment before the Regional Labor Offices or in the National Employment Agency.

The application is done online through the platform e-albania and once submitted all the documents required, the document is now obtained within a period of 5 days ■

Ervana Cullhaj

Employment Promotion Program

In the official gazette dated on 4th of August 2020, was published the Decision no. 608, dated 29.07.2020, "On the procedures, criteria and rules for the implementation of the employment promotion program through the employment of unemployed persons as a result of COVID-19".

According to the Decision, the employment program is a 4, 8 or 12-month employment program and subsidizes the following costs:

a) For the four-month employment program it subsidizes:

- i.* The salary of the employee in the amount of 100% of the national minimum wage, for 2 (two) months;
- ii.* Compulsory social and health contributions (part of the employer's contribution), calculated on the basis of the national minimum wage, provided for the whole duration of employment, reimbursed on a monthly basis.

b) For the eight-month employment program it subsidizes:

- i.* The salary of the employee in the amount of 100% of the national minimum wage, for 4 (four) months;



ii. Compulsory social and health contributions (part of the employer's contribution), calculated on the basis of the national minimum wage, provided for the whole duration of employment, reimbursed on a monthly basis.

c) For the 12 (twelve) months employment program, subsidizes the costs of compulsory insurance (contribution of employer and employee) in the amount of 100%, calculated on the basis of the national minimum wage, for the whole duration of the program, reimbursed monthly.

According to the Decision, the Employers that are interested to increase the labor force, can apply online to participate in the promotion program through the e-Albania portal ■

Xhina Vezi



Law no. 66/2020, “On financial markets based on distributed registry technology”

The law in question was approved through Decision no. 43/2020 “On the overthrow of the decree no. 11 518, Date 22.06. 2020, of the President of Republic of Albania, “On the return of law no. 66/2020, For financial markets based on distributed register technology” on 16.07.2020 and has entered in force on September 1, 2020.

However, the law, since it regulates a new legal aspect, instructs institutions such as Authority of Financial Supervisory (hereinafter AFS) and the National Authority of Information Society (hereinafter referred to as NAIS) to issue bylaws within 6 months to further regulate and detail the functioning of this law in practice.

The law in question will regulate the issuance of digital tokens and / or virtual currencies, the licensing, monitoring and supervision of entities that exercise the activity of distribution, trading and storage of digital tokens and / or virtual currencies, the agent of digital tokens, innovative service providers and automated collective investment venture.

It applies to all regulated activities and entities that exercise activities of issuing digital tokens and / or virtual currencies, in or from the territory of the Republic of Albania. The licenses that will be issued will be for an indefinite period and the law stipulates that after licensing the holder must pay the annual fee to AFSA and NAIS.

The annual fee for license holders and payment procedures are not defined in law but will be determined by bylaws in a second moment.

Types of Licenses defined by law are, as follows:

- a)** DT Agent License
- b)** DLT Bourse License
- c)** License of Innovative Service Providers
- d)** License of third party portfolio custodian

Automated Collective Investment Enterprise License DT ■



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Legal Services

Tirana - Pristina - Ljubljana - Skopje - Podgorica



LEADING LAW FIRM IN ALBANIA



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 Employment
 Competition
 Intellectual Property
 Antitrust and Unfair

Banking and Finance
 and Privatization
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 Property and Real Estate
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 Appeals

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