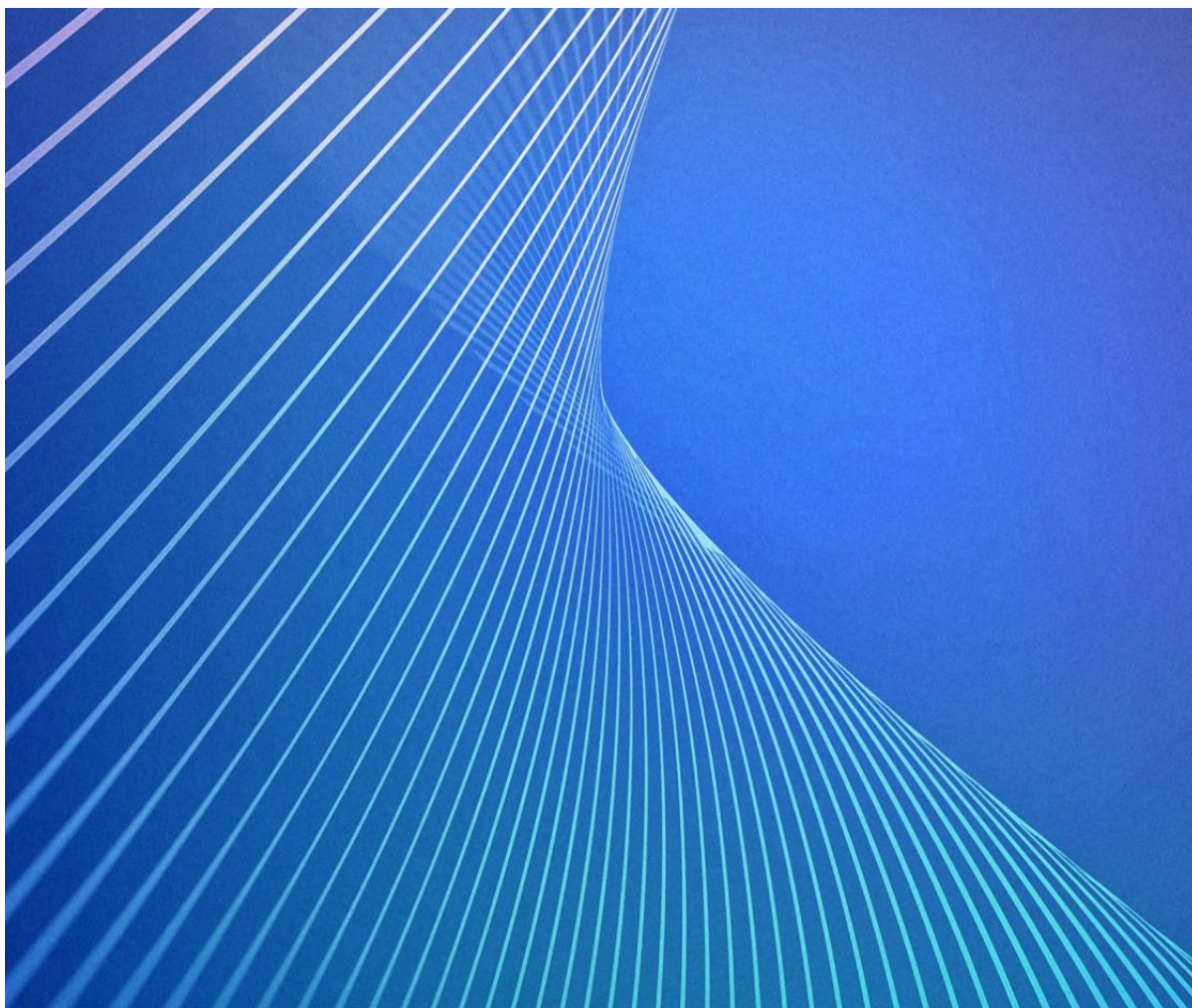


Newsletter

March 2020



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Elda Llambi

Notice to taxpayers of the obligation to document transactions and usage of fiscal equipment

The Tax Administration notifies all taxpayers of the obligation to document their transactions. Pursuant to Law no. 87/2019 "On Invoice and Transaction Monitoring System" and Law no. 9920, dated 19.05.2008 "On tax procedures in the Republic of Albania", as amended, every transaction carried out must be documented and justified by a tax document.

Referring to the above legal framework, for the purpose of documenting cash transactions, taxpayers can choose one of the following ways:

- 1 New taxpayers registered after the entry into force of the Fiscal Law (after February 4, 2020) until March 31, 2020 may:
 - To choose to issue invoices as required by new Fiscalization law; or
 - To apply the provisions in force of tax procedures therefore to continue with the use of current fiscal equipment.

From April 1, new taxpayers may again choose one of these ways (including the tax administration system) to document transactions, until full law enforcement is implemented.

- 2 Existing taxpayers may choose to issue tax invoices or vouchers, in accordance with the requirements of new fiscalization law or through current fiscal equipment, until full implementation of the law as per their respective tax scale.

Also, as set out in point 2 of article 1 and point 2 of article 18 of law no. 87/2019 "On Invoice and Turnover Monitoring System", the current fiscal equipment will continue to be used even after the full implementation of the fiscalisation process.

The Tax Administration urges taxpayers to comply with tax obligations on transaction documentation by applying fiscal and requirements procedures or to continue to use fiscal equipment until full implementation of the tax law ■



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How To Apply For Classification Of Tourist Facilities



As of November 2019, any owner or administrator of accommodation facilities must apply for the Classification Certificate in conformity with the Ordinance no. 267 "On the approval of the regulation on the way, criteria, and the procedure for the categorization of accommodation facilities" adopted by the Minister of Finance on 24.07.2019, which entered into force on 15.11.2019 with the publishing in the Official Gazette no. 154.

On 17.01.2020, the Minister of Finance and Environment, approved the Ordinance no. 18 "For some additions and amendments to the Ordinance no. 267".

The Minister announced that each applicant has to submit the following set of documents in order to apply for Classification Certificate;

Mandatory documents:

- a. Application Request according to the approved FORM;
- b. Self-Declaration according to the approved FORM;
- c. Attestation Certificate for being registered at the National Business Center as physical/judicial person with registered activity: accommodation structure ;
- d. A police clearance certificate for

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facility owner/administrator.

Accompanying documentation:

The Act/Certificate of Ownership or Use of the facilities;
Layout of the facilities;
Attestation that the facility meets compliance with the fire safety policy issued by the General Directorate of Fire Protection and Rescue.
Attestation that the facility meets the sanitary hygiene requirements issued by the Institute of Public Health;
Interior and exterior photos of the facilities.

In case the accompanying documents have not been filed yet by the applicant, ***must be submitted within 31.12.2020 before the responsible Ministry for Tourism*** ■

Published in the official gazette no. 18 dated 17.01.2020 and came into force immediately after publication.

New Security And Auditing Measures For Old And New Constructions

On 31.01.2020, was adopted the New Law 3/2020, for some amendments and additions to the Law 8402, dated 10.09.1998 "For the Inspection and Discipline of the construction works" (as amended).

a. Buildings over 50 years old, will be subject to technical audit.

All facilities over 50 years old, shall be subject to the technical audit process. "Technical audit" shall mean an in-depth expertise that assesses the technical condition of an object and its carrying capacity.



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The rules on how the audit will be implemented and the responsible entities to carry out the process shall be determined by decision of the Council of Ministers within 3 months from the entry into force of the law.

the developer shall perform and maintain, for the entire duration of the construction of the facility, a compulsory insurance which offers coverage for construction risks, for all constructions worth over 100 million ALL.

b. Compulsory Insurance for Constructions worth over 100 million ALL.

The provisions of Law 3/2020 provide that

The Council of Ministers is responsible for issuing the bylaws for the implementation of such provision, within 10 months of the entry into force of the Law ■

Published in the official gazette no. 23 dated 26.02.2020 and came into force 15 days after publication.

Uendi Vata

New rules for tobacco products

It has been published in the Official Gazette of 5.3.2020 the DECISION No. 7, dated 19.2.2020 "ON THE APPROVAL OF WARNING PICTURES ON THE DESTRUCTIVE EFFECTS OF TOBACCO PRODUCTS, AND THE SPECIFICATIONS OF THEIR PACKAGING", by the Intersectional Committee for the Protection of Health from Tobacco Products. The Decision sets out the rules for the layout, design and

form of **combined health warnings** for tobacco products and shall enter into force on **5.3.2022**.



Uendi Vata



Some of the most important rules that are set out in this Decision are the following:

- Each package unit or any outer packaging of tobacco products must contain one of the following general warnings: "Tobacco kills - quit now" or "Tobacco kills";
- Each package unit and each outer packaging of tobacco products must contain the following message: "Tobacco contains over 70 cancer causing substances";
- For cuboids-shaped packages, the general warning should appear at the bottom of one of the side surfaces of the package unit and the informing message should appear at the bottom of the other side surface. These health warnings must occupy not less than 50% of the side surface on which they are printed. For tobacco products, which are not placed in cubical packaging, the messages should appear on that part of the packaging that guarantees complete visibility of the warning;
- General warning and informing messages should be printed on black "Helvetica Bold" lettering on a white surface. The font size must be such as to ensure that the text occupies the largest possible space on the surface dedicated for printing. The text should be centered on the surface dedicated for it. The text should be placed parallel to the side board of the package and the outer packaging;
- In cases when the tobacco products already exist on the market and for which the application of the technical specifications set out in the Decision is technically unenforceable, due to the discrepancy of the size of the package unit with the dimensions required for the combined health warnings, manufacturers or importers of these products must address the Ministry of Health and Social Protection in writing; etc ■



Newsletter

March 2020





Legal Services

Tirana - Pristina - Ljubljana - Skopje - Podgorica



LEADING LAW FIRM IN ALBANIA



AREAS OF PRACTICE

Corporate/M&A
Immigration
Employment
Competition
Intellectual Property
Antitrust and Unfair

Banking and Finance
and Privatization
Commercial Tax
Property and Real Estate
Aviation
Administrative Procedures and Appeals

Energy & Infrastructure
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