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#### **I. New Decision of the Council of Ministers "On determining the minimum wage on the national level"**

Decision of the Council of Ministers no. 399, dated 03.05.2017, published in the Official Gazette [no. 98, dated 03.05.2017](#) and entering into force on 06.05.2017, has determined the new minimum wage on the national level at ALL 24,000/month, corresponding to the normal 174 workhours per month (*previously, it was equal to ALL 22,000*). Similarly, the minimum hourly wage has been determined as equal to ALL 138/hour (*previously, it was equal to ALL 127*).

#### **II. Instruction of the Minister of Finance on the implementation of the Law No. 33/2017 "On the payment and deletion/remission of the tax liabilities, customs duties and the removal from circulation of the transport vehicles after the deletion/remission of the tax liabilities"**

As anticipated in our [Special Tax News April 2017](#), the Law no. 33/2017 "On the payment and deletion/remission of the tax liabilities, customs duties and the removal of the transport vehicles from circulation after the deletion/remission of the tax liabilities" approved by the Parliament of Republic of Albania on 30.03.2017, was published in the Official Gazette [no. 85, dated 21.04.2017](#), and has entered into force on 06.05.2017. For the implementation of this Law, the Minister of Finance has approved the Instruction no. 14, dated 03.05.2017, published in the Official

Gazette [no. 99, dated 08.05.2017](#) and entering into force on 09.05.2017.

The Instruction determines the procedures and deadlines applicable on the competent authorities in charge for implementing the Law No. 33/2017 (the central and local tax authorities, the customs authorities and the General Directorate of Rural Transport Services).

Within 07.06.2017, these institutions should have prepared the list of taxpayers that do not benefit from the Law.

This list should be published in the official website of the General Tax Directorate within 22.06.2017 and it should be up-dated on a monthly basis.

In order to benefit from this Law, taxpayers will have to resign from the respective administrative or judicial appeal proceedings on the concerned tax liabilities/penalties/interest. The tax and the customs administration are expected to publish the list of taxpayers that are in an appeal process within 07.06.2017.

Communications between the tax administration and the taxpayers will be held through the taxpayers' e-tax accounts.



### III. Additions to the Instruction of the Minister of Finance "On tax procedures"

As announced in our [Special Tax News of 2016](#), some important restructuring of the tax appeal function and process in Albania were expected to occur as of 01.01.2017: transfer of the Tax Appeal Directorate (TAD) under the organigram of the Ministry of Finance and establishment of a new parallel structure under the Ministry of Finance - the Commission for Assessment of Tax Appeals (CAD).

There is no official information on whether the Tax Appeal Directorate and the Commission for Assessment of Tax Appeals have been yet established.

The amending Instruction no. 13, dated 13.04.2017, published in the Official Gazette [no. 83, dated 20.04.2017](#), has confirmed that these structures were not functional at least until the entry into force of this Instruction (i.e. until 21.04.2017). More precisely, this amending Instruction provides that for tax appeals presented from 01.01.2017 until 21.04.2017, the receipt date of the tax appeal by TAD will be considered the date when TAD has initiated the exercise of its functions under the structure of Ministry of Finance and the appeal has been handed over to the Tax Appeal Director.

### IV. Additions and amendments to the Instruction of the Minister of Finance "On national taxes"

The amending Instruction no. 11, dated 13.03.2017, published in the Official Gazette [no. 67, dated 03.04.2017](#) and entering into force as of 04.04.2017 has reflected in the Instruction no. 26, dated 04.09.2008 "On national taxes", among others:

- i. The amendments brought by the [Fiscal Package of 2016](#) to the governing Law no. 9975, dated 28.07.2008 in relation to:
  - The dual system of the royalty tax – as a fixed amount of ALL per quantity of mineral sold and as a percentage of the wholesale price,
  - The new taxes on luxury cars, etc.;
- ii. The amendments brought by the [Fiscal Package of 2017](#) to the governing Law no. 9975, dated 28.07.2008 in relation to the rates of certain royalty taxes.

### V. Decision of the Council of Ministers "On the approval of the fee payable by licensed companies for the maintenance of the Central Monitoring System"

The Decision of the Council of Ministers no. 331, dated 12.04.2017, published in the Official Gazette [no. 88, dated 25.04.2017](#) and entering into force as of 26.04.2017, has determined the maintenance fee levels payable by the licensed companies in the gambling sector in Albania for the operator that will develop the Central Online Monitoring System (already selected by the Minister of Finance, [link](#)).

Maintenance fee levels defer depending on the gambling categories:

- i. Sports betting companies:
  - a. a daily fee equal to EUR 0.7 excluding VAT for each betting centre;
  - b. a proportional fee equal to 0,5% of the annual turnover
- ii. National Lotteries:
  - a. a daily fee EUR 1 excluding VAT for each operator;

- b. a 0% proportional fee over the annual turnover
- iii. Electronic casino:
  - a. a daily fee equal to EUR 1.25 excluding VAT for each electronic machinery;
  - b. a 0% proportional fee over the annual turnover.

**VI. Additions and amendments to the Instruction of the Minister of Finance "On the administration and documentation of the procedures of cash registers"**

The amending Instruction of the Minister of Finance no. 11, dated 13.03.2017, published in the Official Gazette [no. 67, dated 03.04.2017](#), has brought new procedure and obligations regarding fiscal coupons on the sales or movements of fuel:

- i. From bonded warehouses/custom warehouses to retail or wholesale fuel addresses;
- ii. From a bonded warehouse of the producer to a bonded warehouse of the buyer;
- iii. From customs warehouse of wholesale companies to their bonded warehouses;
- iv. From custom cross-border points to bonded warehouses or to domestic buyers.

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