

Tax

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I. Electronic tax certificates

The General Tax Directorate has announced an important improvement in relation to the taxpayer's services.

Soon, all taxpayers (individuals and/or legal entities) will be able to submit electronically through the state portal *e-Albania* requests to obtain tax certificates and download them free of charge.

The types of tax certificates that can be requested and downloaded electronically are the following:

- (i) Certificate on the due payment of tax liabilities;
- (ii) Certificate on the turnover of the last 3 years;
- (iii) Certificate on the tax responsibilities;
- (iv) Certificate on the taxpayer's status (active, or passive);
- (v) Certificate on the registration of the investor;
- (vi) Certificate of on due payment of the social and health insurance contributions (for individuals and/or legal entities);
- (vii) Certificate on non-registered individuals;
- (viii) Certificate on the possession of vehicles.

II. The list of taxpayers in court proceedings with the tax administration

One of the criteria for taxpayers to benefit from 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" (*please refer to our [Special Tax News of April 2017](#)*) is to withdraw from any ongoing administrative appeal or court proceedings related to the tax liabilities, penalties and interest object of deletion/remission.

As expected, the General Tax Directorate has published the list of taxpayers which have an open court proceeding with the Albanian tax authorities (*click [here](#) to access the notification of the General Tax Administration and the list of taxpayers*). The list does merely include the name of concerned taxpayers and the relevant Regional Tax Directorates where they are registered, but does not indicate the respective amounts of the appealed tax liabilities and the related tax periods (as it was expected).

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