

### In this issue:

#### **I. Tax amnesty for penalties on Social and Health Contributions**

**II. Decision of the Council of Ministers no. 629, dated 15.07.2015 “On the approval of technical manuals of construction work prices and their technical analysis”**

**III. Technical Instruction no. 22225, dated 16.07.2015 of the General Tax Directorate on tax inspections and investigations**

**IV. COM Decision 632/2015 “On some amendments and additions to the Decision no. 108, dated 09.02.2011 of the Council of Ministers “On capacities that should have the employees, persons and specialized services, dealing with safety and health at work”**

#### **I. Tax amnesty for penalties on Social and Health Contributions**

A tax amnesty for penalties on Social and Health Contributions (SHC) has been introduced by the law no. 66/2015, dated 14.07.2015 "For the amnesty of penalties on failure to pay on time the mandatory social and health contributions from juridical and physical persons" (the "Law", published in the Official Gazette no. 122, dated 16.07.2015 and entering into force on 31.07.2015.

According to this Law, the tax amnesty is granted to any juridical and physical person, who has been subject to penalties on SHC for failure to declare and/or pay on time the respective liabilities (based on articles 113 and 114 of the law no. 9920, dated on 20.05.2008 "On Tax Procedures"), provided that:

- such penalties have been assessed and registered in the tax informatic system before 31.12.2014, and
- the taxpayer has paid/will pay the underlying SHC liability and the respective interest within 30.09.2015.

The amnesty is applicable also on penalties for which the taxpayer is in the process of administrative appeal or in court proceedings on the date of entry into force of the Law.

Whereas, penalties paid before the date of entry into force of this Law do not benefit from the amnesty and are not refundable.

The Law does not provide for any procedure that should be followed by taxpayers. The tax administration will take the measures to cancel the penalties in the system and to publish on its official website the list of eligible



taxpayers and the amount of the respective penalties cancelled, within 3 months from the entry into force of the Law (i.e. within 31.10.2015).

## **II. Decision of the Council of Ministers no. 629, dated 15.07.2015 “On the approval of technical manuals of construction work prices and their technical analysis”**

This Decision (which is to be updated and approved annually by the Council of Ministers) has been published in the Official Gazette no. 125/2015, dated 21.07.2015 and entered into force on the same date. It abrogates the Decision of the Council of Ministers no. 568, dated 27.06.2013, of the same title.

The Manuals approved by this Decision provide the reference prices per unit of materials/works applicable in the construction industry in Albania. They are composed as follows:

- Manual 1: The production of construction materials;
- Manual 2: Technical analysis for the construction of buildings;
- Manual 3: Technical analysis for the construction of streets, drainage, irrigation and hydro powers;
- Manual 4: Technical analysis for works and technological installations.

[Click here](#) to access the Manuals (in Albanian).

## **III. Technical Instruction no. 22225, dated 16.07.2015 of the General Tax Directorate on tax inspections and investigations**

On 16.07.2015, the General Tax Directorate has published in its official webpage the Technical Instruction no. 22225 “On the identification and documenting of the administrative tax infringement during tax inspections at taxpayers’ premises and tax investigations (by the task-force)”. This Technical Instruction is issued in support of article 80 “Tax audit” and article 105 “The organizational structure and the functions of the tax investigation unit” of law no. 9920, dated 19.05.2008 “On tax procedures” and aims to set forth explicit procedures with regards to the identification of incorrect application of the tax legislation such as:

- non-registration of taxpayers;
- lack of accompanying documentation during transportation of tradable goods;
- non-installation of fiscal equipment and/or non-issuance of fiscal coupons for sale transactions settled in cash;
- non-declaration of employees.

[Click here](#) to read the full Technical Instruction (in Albanian).

## **IV. COM Decision 632/2015 “On some amendments and additions to the Decision no. 108, dated 09.02.2011 of the Council of Ministers “On capacities that should have the employees, persons and specialized services, dealing with safety and health at work”**

COM Decision 632/2015 introduces several amendments and provides for changes to the current decision of the Council of Ministers no. 108 dated 09.02. 2011, especially with regard to duties attached to the responsible employee in charge for safety and health at work, as well as with regard to the professional assigned by the specialized service provider.

To this effect, such assigned person (employee) in matters of safety and health at the working place should inter alia take part on risk assessment process, assist in the implementation of the legislation setting out minimal requirements on safety and health at the workplace, collaborate in the trainings of employees before commencement of work or in case of change in technology or place of work, etc.

Additionally, the COM Decision provides also for criteria to be fulfilled by the person assigned for risk management process (safety and health), by the specialized service provider. The assigned person in matters of safety at work should have adequate professional skills in the engineering field. In health security matters, the person assigned by the specialized service provider, should be a qualified physician of professional diseases duly licensed by the Order of Physicians, etc.

For detailed information on such piece of legislation please contact us.

## Deloitte Contacts

### **Olindo Shehu, CPA**

Partner | Tax & Legal Services

Deloitte Albania sh.p.k

Rr. "Elbasanit", Pallati prane Fakultetit Gjeologji Miniera

Tirana | Albania

Mob: +355 68 60 33 116

E-mail: [oshehu@deloitteCE.com](mailto:oshehu@deloitteCE.com)



## **Disclaimer:**

This publication contains general information only, and none of Deloitte Touché Tohmatsu Limited, any of its member firms or any of the foregoing's affiliates (collectively the "Deloitte Network") are, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services.

This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your finances or your business. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

\*\*\*

Deloitte refers to one or more of Deloitte Touché Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/al/about](http://www.deloitte.com/al/about) for a detailed description of the legal structure of Deloitte Touché Tohmatsu Limited and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte's approximately 182,000 professionals are committed to becoming the standard of excellence.