

## Tax News

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December 2015

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**I. Constitutional Court resolves on suspension of the Law no. 99/2015 “On some amendments in the Law no. 9920, dated 19.05.2008 “On Tax Procedures in the Republic of Albania”**

As announced in our [Special Legal News of December 2015](#), on 23.12.2015, the Constitutional Court of the Republic of Albania decided through an intermediary decision the suspension (until a final decision is handed down) of the Law 99/2015 “On some amendments in the Law no. 9920, dated 19.05.2008 “On Tax Procedures in the Republic of Albania”. The amendments brought by this Law aimed to strengthen the legal provisions against tax informality and entered into force on 12.11.2015 (please refer to our [Tax News of October 2015](#)).

Moreover, Instruction no. 24, dated 02.09.2008 “On tax procedures” was also amended with effect from 01.12.2015, to provide for the procedures and methods of implementation of the measures brought by this Law (please refer to our [Tax News of November 2015](#)).

All these amendments will remain suspended until a final verdict of the Constitutional Court.

**II. The new Combined Nomenclature Codes of Goods for 2016**

The Combined Nomenclature Codes of Goods, effective as of 01.01.2016, has been published in the Official Gazette no. 233, dated 30.12.2015 (please follow this [link](#)).

**III. The new Double Tax Treaty with Kosovo effective as of 01.01.2016**

As announced in our [Tax & Legal News of May 2015](#), we bring to your attention that the financial effects of the current Double Tax Treaty between Albania and Kosovo (click [here](#) for the full text) extend up to 31.12.2015,



whereas the new Double Tax Treaty applies as of 01.01.2016 (click [here](#) for the full text).

We will shortly summarize in our Tax News of January 2016 the main changes brought by the new Double Tax Treaty.



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