



Tax&Legal Highlights

Albania

First part of the Fiscal Package 2019

The first part of the Fiscal Package 2019 was recently published bringing in amendments related to VAT and local taxes.

The second part of the Fiscal Package 2019, expected to be published in Autumn, shall include amendments to corporate income tax and some other areas.

Law "On VAT"

As of 01.01.2019, the reduced VAT rate of 6% will be applied to the supply of accommodation and restaurant services provided within accommodation facilities that are certified as "agro tourism entities". The supplies of beverages from these structures will continue to be subject to a standard VAT rate of 20%.

The criteria and certification bodies of the tourism activity are defined under the Decision of the Council of Ministers no. 22, dated 12.01.2018 "On the approval of certification criteria for the agro tourism industry".

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Law "On local taxes"

The amendment of the Law "On local taxes system" provides the exemption from the tax of impact on infrastructure of investment of entities that conduct hosting activities, certified as "agro tourism entities".

This amendment will enter into force on 01.01.2019.

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