

STATUS OF RECOMMENDATIONS

INVESTMENT COUNCIL MEETING

Tirana, 23 November 2016

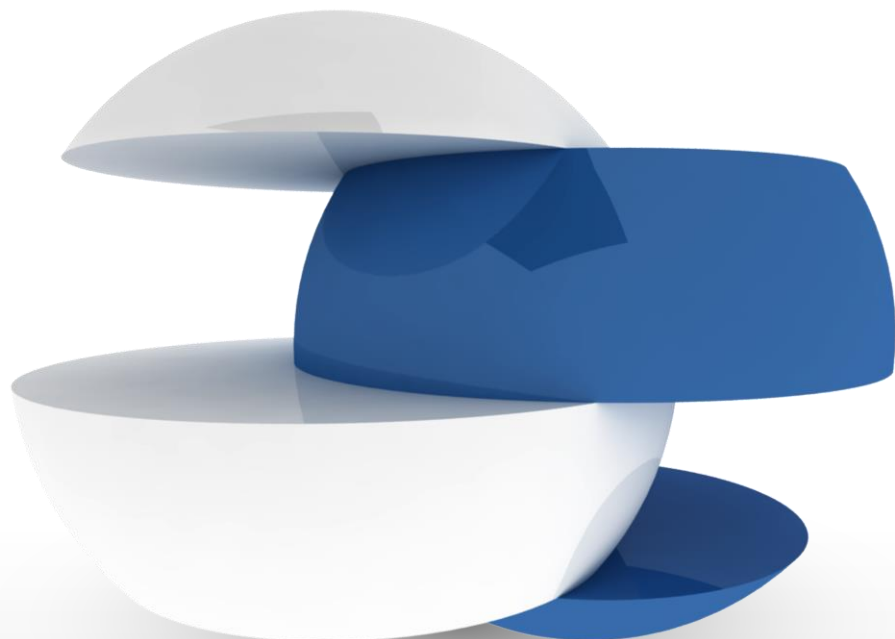
MEETINGS



FINDINGS

- ❖ LEGISLATION
- ❖ INSTITUTIONAL & REGULATORY CAPACITIES
- ❖ PRIOR CONSULTATION
- ❖ INFORMATION & PUBLICATION
- ❖ ADMINISTRATIVE BURDEN
- ❖ BUSINESS-ADMINISTRATION DISPUTES
- ❖ UNFAIR COMPETITION
- ❖ INSTITUCIONAL COORDINATION
- ❖ SERVICES FOR INVESTORS

RECOMMENDATIONS



45
RECOMMENDATIONS

16 LEGAL

70 MEASURES

RECOMMENDATIONS



✓ **LAW 112/2016 “ON SOME CHANGES TO TAX PROCEDURES”**

1. **Prior notification** (30 calendar days) for businesses subject to tax audit. In the case of fiscal visits, notification should be provided at least 10 calendar days in advance
2. **Determined time-term** for tax audit
3. **Publication of commentaries on technical opinions and decisions on tax issues**, which shall be applied in similar cases (*tax precedent*)
4. **Publication of Summary** on Albanian Courts decisions for tax issues
5. **Re-organization of Tax Appeal.** TAD under MoF. Additionally to TAD it is established a collegial body-TAC with 7 members (3 MoF, 2 GDT, 1 TAD, 1 State Advocate)
6. **Decisions of TAD & TAC shall be considered as final** and not subject to further appeal by tax administration itself into courts.
7. **Changes to Taxpayers Advocate.** TA under MoF. TA can provide written recommendations to TAD & TAC on tax issues.

- ✓ Law no.110/2016 “On Insolvency”
- ✓ Broad prior consultation of the initiative on simplification of tax procedures
- ✓ Initiative by the Minister of State for Relations with Parliament on the application of the Law No. 146/2014 "On Notification and Public Consultation"
- ✓ Published in AIDA website the public property profile (<http://aida.gov.al/pronat/qytete>)
- ✓ Agriculture land registration process is ongoing. Strategy “On Land Consolidation” has been approved.- *CoM No. 700 Date 12.10.2016.*
- ✓ Initiatives on food safety (regulatory competences, inspections and fines)

THANK YOU!