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Investment
Council

Improving Transparency and Investment Climate

ON DIGITAL TRANSFORMATION OF PUBLIC LOCAL SERVICES FOR BUSINESSES

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ABBREVIATIONS



This working document was prepared in the frame of the Meeting XXXVI of the Investment Council by the experts of the Secretariat of the Investment Council, Ms Elida Fara, Economic Expert, Mr Elvis Zerva, Legal and Regulatory Expert, Ms Xaira Shurdha, Monitoring and Liaison Expert, as well as with the contribution of external expert, Ms Adelina Farriçi, under the direction of the Head of the Secretariat, Dr Diana Leka (Angoni). Supported in the language editing of the material, Ms Elisa Lula, Administrative and Communication Officer at the Secretariat.

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ALL	Albanian Lek
AmCham	American Chamber of Commerce and Industry
AMMV	Agency for the Support of Local Self-Government
ASHK	State Cadastre Agency
AZRT	Agency for the Implementation of Territorial Reform
AZHT	Agency for Territorial Development
DCM	Decision of the Council of Ministers
DIHA	German Chamber of Commerce
DMC	Decision of the Municipal Council
EU	European Union
FIAA	Foreign Investors Association of Albania
GDLTF	General Directorate of Local Taxes and Fees
GDP	Gross Domestic Product
GDPT	General Directorate of Property Tax
IC	Investment Council
LDP	Local Development Plans
LGU	Local Self-Government Unit
LTA	Local Tax Administration
MC	Municipal Council
MF	Ministry of Finance
MSME	Micro-, Small and Medium-sized Enterprise
PEFA	Public Expenditure and Finance Accountability
SEE	South-Eastern Europe
SSA	Supreme State Audit
TEDA	Technology and Economic Development Area

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INTRODUCTION

The digitalisation of public services in Albania is widely regarded as one of the country's most successful institutional reforms in promoting good governance. This achievement, highlighted in various international reports¹, is measured² not only by improved access but also by the quality of digital services provided to citizens and businesses. Since May 1, 2022, the majority of central public services have been made available online via the government platform e-Albania. The reform primarily aims to combat corruption, enhance administrative efficiency, and foster greater inclusiveness in the governance of public institutions.

In the context of the integration process, the central government's political commitment to digitalisation is clearly reflected in key policy documents such as the National Strategy for Development and Integration 2022–2030 and the Digital Agenda 2022–2026. These frameworks emphasize expanding access to digital technologies and ensuring data protection in alignment with European Union (EU) standards. At the same time, they address the shift

from traditional to digital administrative services at the *local level*, *underscoring the importance of prior investments in technology, human capital, and expertise from both local authorities and the private sector*.

According to evaluation reports on local government, digitalisation challenges stem not only from infrastructure issues—particularly in mountainous regions—but also from the limited capacity of municipalities in several areas: a) investing in technology and modern online platforms, b) processing and managing data, c) the quality of human resources, and d) ensuring inclusiveness and accountability.³

Currently, the national landscape of digital services at the local level is fragmented, and ensuring equal digital access for both citizens and businesses remains a significant challenge—especially when compared to the more advanced digital services at the central level. This analysis seeks to explore business expectations regarding the digital transformation of local services. In parallel, the Albanian Government, in collaboration with the World Bank, has approved a project that includes the digitalisation of local services. It is also important to

¹ https://www.sigmaweb.org/en/publications/public-administration-in-albania-2024_5577d117-en.html

² https://www.sigmaweb.org/en/publications/public-administration-in-the-western-balkans-2024_1ec4c18f-en.html

³ Assessing Municipal and Public e-Readiness in Albania, IDRA, February 2024

highlight that the 2025 budget law⁴ approved the establishment of a Performance Grant for municipalities. This grant aims to promote better governance practices at the local level. By enhancing governance and aligning with an improved policy framework, the initiative seeks to ensure more effective service delivery to citizens. The fund is distributed based on specific performance criteria, offering municipalities incentives to elevate their performance.

Given the lack of prior analysis from this perspective, this document aims to identify priority needs and offer support for key interventions planned as part of the digital reform of local self-government units.

Over the years, the Secretariat of the Investment Council (IC) has addressed various aspects of business interaction with local government, including two key areas: in 2020, it examined local taxes and fees, along with the role of municipalities in local economic development; and in 2018, it explored the topic of e-permits. These analyses⁵ highlighted several concerns raised by both businesses and municipalities, including issues with meeting deadlines, the level of application fees, the effectiveness of information and notification systems, the need to harmonise sectoral legislation, the practical ap-

plication of the tacit approval principle, the administrative appeals process, etc. *Local government holds a unique advantage due to its proximity to businesses and citizens, allowing communities to more quickly experience the benefits of quality interaction and fostering a stronger sense of involvement and contribution.* However, beyond institutional autonomy and the division of powers, a key question remains: *Can this advantage be effectively leveraged through a sustainable and structured collaboration between central and local institutions to ensure equal access to quality administrative services and generate mutual benefits at the local level?*

This working paper focuses on three main pillars: a) **the administrative burden and business satisfaction** in relation to the costs of accessing administrative and other services; b) **the identification of local administrative services** that should be prioritised for digitalisation; and c) **fiscal communication and transparency**, building on earlier discussions around local taxes and fees, notification and appeal mechanisms, and electronic permitting procedures. A key novelty of this analysis lies in its comparative findings between the years 2019 and 2025, which reflect developments both at the local and central government levels

⁴ <https://financa.gov.al/buxheti-fillestar-2005/>

⁵ <https://www.investment.com.al/calendar-of-meetings/>

METHODOLOGY

The Secretariat has undertaken the following steps to identify the challenges faced by businesses in the digital transformation of local services:

- (i) *Review of strategic and normative documents*, including national strategies, laws, and bylaws adopted over the years that influence local self-government and the delivery of administrative services.
- (ii) *Analysis of international and national reports*, including the European Commission Progress Report, the Assessment of Municipal Financial Management Systems, the PEFA Report, the Annual Report on Local Public Finances (Ministry of Finance), and the Annual Performance Audit Report of the Supreme State Audit Office.
- (iii) *Analysis of issues raised* by individual businesses and business associations submit-

ted to the Secretariat between 2015 and 2024.

- (iv) *Secretariat Survey (February 2025)* – A structured online questionnaire was distributed, with 163 businesses participating randomly and anonymously.
- (v) *Direct consultations at the local level* with representatives from the municipalities of Elbasan, Korça, Kolonja, Durrës, Lushnja, and Tirana.
- (vi) *Technical-level consultations (focus groups)* with business representatives in Korça and Durrës.
- (vii) *Focus group meeting with experts and business associations* held on April 14, 2025, in Tirana, with participation from the Tirana Chamber of Commerce and Industry, the Builders Association, the Real Estate Association, and other relevant associations and stakeholders.

CONTEXT

In the context of the country's accelerated European integration processes, one of the most important structural reforms is considered to be institutional reform, which is expected to have a significant impact on economic growth—estimated at 0.7%⁶ per year—and on encouraging investments by approximately 0.5% annually. This, in turn, facilitates efforts towards convergence with EU member states. Meanwhile, as part of the EU's Growth Plan for the Western Balkans initiative, digital transformation is emphasised as one of the key factors for regional integration. The WiFi4WB project aims to address digital infrastructure challenges and empower local communities by enabling broader internet access and integration into the European digital market. More specifically, the latest World Bank report,⁷ “*An Economic Agenda to Accelerate Convergence*”, highlights that among the measures to accelerate economic growth is the strengthening

of institutions and governance frameworks, with particular attention to the digitalisation of services and processes.

But what kind of digitalisation are we referring to? According to the literature,⁸ local-level digitalisation—as an intersectoral process—encompasses interventions across several key pillars that extend beyond any single sector. These pillars include: *a) governance* (vision, strategies, human resources management, service digitalisation initiatives, procurement processes, and the use of digital systems); *b) regulatory frameworks* (knowledge and awareness levels, as well as data management and transparency policies); *c) technological infrastructure* (policies ensuring functional equipment for local administrations, internet and energy connectivity systems); *d) human resources* (policies and practices related to the use of digital services, adoption levels, and access to digital tools); *e) the level of use, inclusiveness, and adoption of electronic services.*

⁶ WB Report 27 March 2025: *An economic agenda for accelerating convergence*

⁷ *An economic agenda for accelerating convergence*, WB 2025

As mentioned above, this analysis aims to highlight the business community's perspective on government initiatives regarding the digital transformation of administrative services at the local government level. For the purposes of this analysis, the initial step was identifying a priority list of administrative services provided by local self-government units to businesses. Based on concrete issues submitted to the Secretariat by several associations, as well as reports from the State Supreme Audit (SSA) for various municipalities, a summary of the key services provided to businesses by local self-government units was prepared, along with examples of successful digitalisation efforts and initiatives over the years to improve these services. This list also served as a reference point for surveys and consultations with stakeholders.

1. CORE SERVICES BUSINESSES SEEK FROM MUNICIPALITIES

Below is a non-exhaustive list of services for which businesses interact with local self-government units:

- » Initial business registration for the purposes of local taxes and fees
- » Business deregistration for local tax and fee purposes
- » Fiscal services (taxes and fees—notification of liabilities and calculation methods, assessment of obligations, payment deadlines, online payment, etc.)
- » Administrative appeals (taxes and fees)
- » Permits for the use of public spaces
- » Territorial planning and development services
- » Fire protection and rescue services
- » Waste management services (designation of waste collection points)
- » Transport services

- » Fuel services
- » Issuance of certificates (e.g., debt clearance confirmations)
- » Requests/Complaints
- » Construction and development permits

2. THE E-PERMITS PLATFORM

As noted above, the *e-Permits* platform represents a “revolutionary” initiative conceptualised as the sole application method for construction permits and the standardisation of procedures across all 61 municipalities in the country. This initiative was implemented to operationalise the new legislation on territorial planning and development and to enhance the country's ranking in the World Bank's Doing Business report. The e-Permits platform was designed as a single window through which central and local institutions provide approval or rejection of documents submitted by applicants (designers/developers). In this way, many documents/certificates/confirmations/authorisations, previously required before the application phase, are now obtained during the application process, significantly reducing the administrative burden on businesses. Despite the technical challenges encountered during the platform's early implementation stages and the ongoing issues, *it is widely acknowledged that consolidating the necessary steps for construction permit applications into a single procedure can be considered a successful case of service digitalisation, even though practical problems continue to arise from time to time.*

3. DIGITALISATION OF LOCAL TAX AND FEE SERVICES FOR BUSINESSES BY THE MUNICIPALITY OF TIRANA

One concrete example of progress in the digitalisation of administrative services for busi-

nesses is the initiative undertaken by the Municipality of Tirana in the area of managing local taxes and fees. This digital service has been available for several years and is accessible to businesses through personalised credentials (*username and password*) via the municipality's designated interface. Today, the platform provides real-time access to data on annual tax and fee obligations per category, along with their corresponding billing details. These services are also available online through the e-Albania platform, which allows businesses to obtain tax and fee clearance certificates. Similar services are expected to be made available to citizens in the near future.

4. AT THE NATIONAL LEVEL, BUSINESS ACCESS TO DIGITALISED SERVICES OF LOCAL SELF-GOVERNMENT HAS BEEN SPORADIC, THE RESULT OF VARIOUS INDIVIDUAL MUNICIPAL INITIATIVES, EFFORTS, AND, IN SOME CASES, LOBBYING.

For instance, while the Municipality of Tirana offers part of its services digitally to businesses, other municipalities do not provide the same services in digital format. Some municipalities have digitised even the notification of municipal fines for improper vehicle parking (e.g., the Municipalities of Korça and Tirana), whereas others, such as Elbasan, have not yet enabled

this feature. Additionally, various municipalities have implemented and invested in different financial internal reporting systems for the Ministry of Finance—for example, the Municipality of Elbasan has implemented the SIFSHI system (Financial Information System for Entry and Investment Services), while the Ministry of Finance requires the use of the official national system, AFMIS (Albanian Financial Management Information System).

5. ASSESSMENT OF MUNICIPAL AND PUBLIC DIGITAL READINESS IN ALBANIA⁹

This report was prepared as part of drafting the “Cross-Sectoral Strategy for Decentralisation and Local Governance 2023–2030” as a preliminary phase toward the digital transformation of local services. The report evaluated the *Digital Readiness of Municipalities and the Digital Readiness of the Public*. It found that, at the national level, there is a limited level of digital readiness, with an average score of 31/100, while at the local level, municipalities face major challenges in infrastructure, regulation, digital governance, and service delivery—except for the Municipality of Tirana, which achieved an advanced score of 73/100. Regarding the public's digital readiness, the national average score was 56/100, indicating a moderate level of preparedness among the population.

⁹ This Inception Report was prepared by IDRA Research & Consulting and Communication Progress within the framework of STAR3 activities.

LEGAL AND INSTITUTIONAL FRAMEWORK

CROSS-SECTORAL STRATEGY FOR DECENTRALISATION AND LOCAL GOVERNANCE 2023–2030, ITS ACTION PLAN 2023 – 2025 AND INDICATOR PASSPORT¹⁰

The strategy outlines, among other things, the political objective of expanding digital governance at the local level *to deliver government services and programs more efficiently, transparently, and cost-effectively*.

In this context, the new strategy for decentralisation and local governance aims to consolidate the decentralisation process further, ensuring the provision of inclusive and high-quality services, along with increased efficiency and transparency aligned with European standards. These objectives are to be achieved through the enhancement of local capacities, integrated management of local assets, improvement in the delivery of local services—*including the digitalisation of such services—and the development of supporting service delivery infrastructure*.

The political goal defines two specific objectives:

Objective 1: To inform decision-making and establish a clear roadmap for all levels and stakeholders involved in the Digital Transformation of Local Governance. The preparation of this evidence-based roadmap is intended to address the challenges and needs of local governance and citizens and is considered of high importance.

Objective 2: To digitalise the provision of local services and integrate them into the e-Albania portal. After completing the digital readiness assessment, efforts will proceed in parallel to identify the full list of administrative services and processes performed by each Local Government Unit (LGU) in the provision of services. After completing the analysis phase for the digital transformation of local services, work will begin on digitalising the online delivery of these services via the e-Albania portal, internal municipal procedures for processing applications, delivering final services exclusively electronically, and establishing the necessary supporting infrastructure. This will also entail using and implementing electronic signatures and seals in various service delivery processes, as well as digitalising internal administrative procedures.

¹⁰ CoM Decision no. 252 date 20.04.2023

WHAT ARE THE MEASURES FORESEEN BY THE STRATEGY?

- 1) Implementation of electronic services through the e-Albania platform
- 2) Implementation of a system for processing and managing applications
- 3) Establishment of an electronic records and document management system
- 4) Implementation of the e-Inspection system
- 5) Implementation of the e-Fines system for Municipal Police
- 6) Establishment of an online system for local taxes and fees
- 7) Establishment of a financial system for the management of accounting and inventory
- 8) Development of standardised official websites for each municipality
- 9) Implementation of a system for managing public works
- 10) Establishment of a system for electronic acts of the Municipal Council and their publication
- 11) Establishment of a centralised hardware infrastructure for local government ICT systems
- 12) Coordination with Local Government Units (LGUs) and support for the efficient delivery of local services in electronic form, based on standard operating procedures, service delivery guidelines, etc.

The online provision of local services will enable unrestricted and equitable access for both citizens and businesses, significantly enhancing transparency, accountability, and service delivery times. Every service application will be traceable and fully transparent. Through monitoring mechanisms, delays in service delivery will be reduced. Services offered on the e-Albania portal will be fully re-engineered, ensuring the provision of entirely electronic services.

FROM AN INSTITUTIONAL PERSPECTIVE, THE COORDINATION AND IMPLEMENTATION OF THE DIGITALISATION PROCESS OF LOCAL SERVICES WILL BE CARRIED OUT AMONG THE FOLLOWING INSTITUTIONS:

- (i) The Minister of State for Local Government;
- (ii) The Agency for the Support of Local Self-Government;
- (iii) The National Agency for Information Society (NAIS);
- (iv) Municipalities;

- (v) The Central Government – Local Self-Government Consultative Council.

Meanwhile, during the meeting held on December 24, 2024, the Consultative Council discussed and approved the draft decision *“On the approval in principle of the loan agreement between the Republic of Albania and the International Bank for Reconstruction and Development for additional financing for the digitalisation of local government public services and the digital procurement system powered by artificial intelligence, within the framework of the program “Improving Universal Access to High-Quality Public Services through Technology (Govtech)”*, as proposed by the Minister of State for Local Government. The municipalities participating in the Consultative Council expressed their agreement in principle and based on the discussions, approved the following recommendations to be considered by the proposing institution:

- » The weak infrastructure of municipalities should be considered, and municipalities should be supported in capacity building.
- » The maintenance of the digital infrastructure must be ensured.

IDENTIFIED ISSUES

1. ISSUES REFERRED BY BUSINESS DURING 2015-2024

Below is a summarised presentation of the main types of issues faced by the business community regarding the services provided by municipalities, as discussed during meetings held by the Secretariat between 2015 and 2024. These issues primarily relate to the level of local taxes and fees in relation to the quality of service provided; the imposition of penalties, particularly regarding the blocking of accounts and addresses; the perceived illegality of the temporary tax in education; the lack of inclusion and information in decision-making processes of the Municipal Councils; and the implementation of the housing tax. More specifically, below is a list of these issues:

- *Small Business Taxes - They are high, disproportionate, and imposed on commercial units based on secondary addresses rather than just once in the name of the entity.*

- *Bank Account Blocking by the Tax Administration - Blocking bank accounts is uncoordinated with the second-level banks and penalises both the businesses and their clients (taxpayers). The blocking of company administrators' personal bank accounts as a means of coercion for the settlement of company liabilities is an abusive practice.*

- *Temporary Education Infrastructure Tax - This tax has now become permanent. It is not in line with the spirit of the new legislation on local self-government finances.*

- *Outdated and Unpublished VKBs (Local Council Decisions) - The Municipal Council decisions are not up to date and have not been published.*

- *Address Issues - There are endless problems with addresses, and the interaction through e-Albania is problematic.*

- *Level of Taxes/Fees and Return on Quality Services to Businesses* - There is a disproportionate relationship between the level of taxes/fees and the quality of services provided to businesses.

- *Social Housing Tax* - This tax is unfair. The municipality issues illegal sub-legislative acts through VKBs, when such acts should be issued by the Government.

- *Lack of Transparency on the Use of Revenues Collected from the Impact Tax on Infrastructure from New Constructions* - There is a lack of transparency regarding the use of funds raised from this tax.

- *Lack of Cooperation with Regional Tax Directorate of Shkodra for Business Formalisation* - There is insufficient cooperation with the Tax Directorate in Shkodra for the formalisation of businesses.

- *Inappropriate Local Taxes and Fees for Agribusiness Entities* - The taxes and fees imposed on entities in the agribusiness sector are not appropriate.

2. FINDINGS AND ANALYSES

The findings in this document are based on a survey of 163 businesses conducted between January and February 2025, as well as meetings and focus groups with local and central government institutions, municipalities, and businesses from various regions of the country (Elbasan, Korça, Lushnja, Kolonja, Durrës, Tirana), alongside analysis by the Secretariat. As mentioned earlier, the findings are categorised

into (a) the administrative burden and business satisfaction in relation to the costs of accessing administrative and other services; b) the identification of local administrative services that should be prioritised for digitalisation; and c) fiscal communication and transparency.

2.1 Local digitisation: business perceptions of the challenges in digital transformation at the local level

1. at the strategic level, the private sector's role as a key contributor to local development processes remains either absent or insufficiently highlighted. As a result, there is little commitment or attention to monitoring the quality of local services provided to businesses. Upon reviewing strategies, documents, and reports related to local self-government units, **it becomes apparent that there is a lack of performance indicators for services offered to businesses—despite businesses being a fundamental pillar of support for local government revenues and local economic development.** We highlight that the Albanian Government's report, published in November 2024,¹¹ evaluating the performance of municipalities, notes that "...municipalities with low business density exhibit a greater reliance on economic assistance." Meanwhile, business revenues¹², such as those from the infrastructure impact tax

¹¹ <https://qeverisjavadore.gov.al/wp-content/uploads/2024/11/Treguesit-e-performances-se-bashkive-nje-dekade-transformimi-nga-reforma-administrativo-territoriale.pdf>

¹² We were unable to find the specific figure for income generated exclusively from businesses in any report published by the Local Government Units (LGUs).

on new constructions, account for 54.7%¹³ of the local taxes of self-government units and play a crucial role in their socio-economic development. *We recommend that municipalities adopt a more strategic and focused approach to improving the quality of services and communication with the business community.*

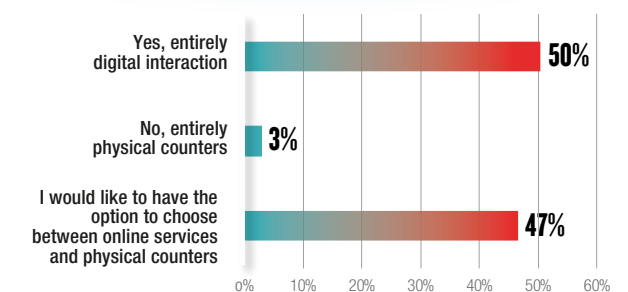
2. **Businesses perceive digitalisation as a tool that facilitates access to services provided by local government, drawing on the positive experiences with digital services at the central level. However, they remain cautious about the actual benefits and effectiveness of implementation, citing concerns over the level of institutional support and the professionalism of local administration.** While the need for digitalisation is widely acknowledged, its implementation *should be gradual, measured, and closely monitored* to minimise errors related to service re-engineering and optimise service delivery quality.
 - a. In general, *most businesses support the expansion* of digital services at the local level. However, it is clear that physical counters remain a preferred option for a significant portion of businesses (47%), indicating a continued demand for in-person interaction when accessing services. **Based on experiences with digitalised central services, there is a recognised need to complement digital services with dedicated physical offices.** These offices would serve as

¹³ <https://financa.gov.al/wp-content/uploads/2025/01/Analiza-9-mujori-2024-pushteti-vendor-Finale.pdf>

support points for businesses, particularly in a) addressing challenges related to the use of new systems and b) assisting in a transitional phase (spanning several years) towards a fully digitalised public service model. Such an approach would help enhance the capacities of both institutions and businesses.

Figure 1. Digital or physical interaction?

Would you prefer more digital interaction (obtaining online services) with the Municipality administration instead of physical counters?

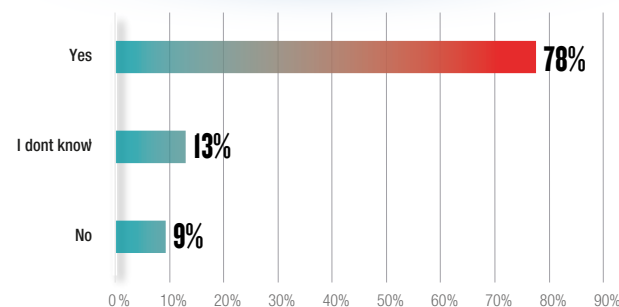


Source: Secretariat Survey, February 2025

- b. **Positive business expectations regarding the digitalisation of local services are driven by the anticipated reduction in administrative burdens, including lower costs, less time spent, and fewer bureaucratic hurdles.** This optimism is likely reinforced by businesses' experiences and perceptions of the digitalization of central services, which, according to them, has already led to reduced administrative burdens."

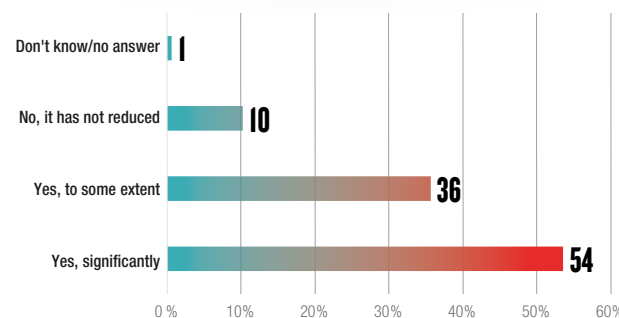
Figure 2. Digitalisation and administrative burden

In your opinion, receiving local public administrative services electronically (digitalized) will help reduce the administrative burden for your company (time spent, financial costs, etc.) to obtain services.



Source: Secretariat Survey, February 2025

Has receiving public administrative services electronically reduced the administrative burden for your company?

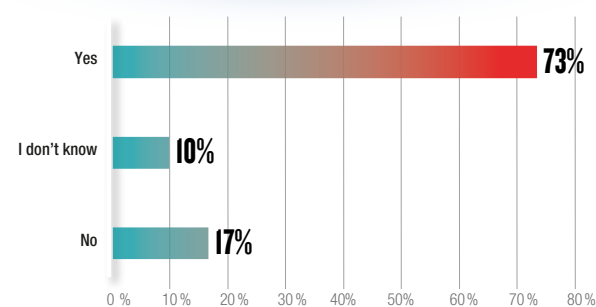


Source: Secretariat Survey, February 2025

- c. **Businesses also perceive minimising physical contact with the administration as a way to reduce corruption**—an expectation supported by their experiences with the digitalisation of central services, which they associate with a decline in corrupt practices.

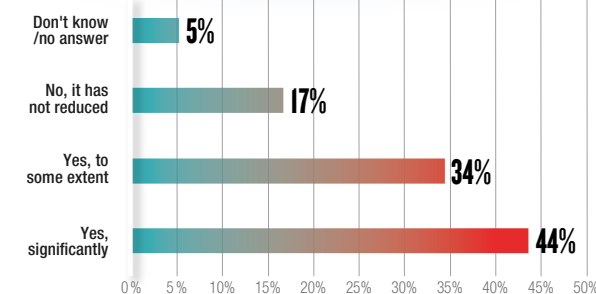
Figure 3. Digitalisation and Corruption

In your opinion, receiving local public administrative services electronically (digitalized) will help reduce corrupt practices due to the lack of physical contact with local administration employees?



Source: Secretariat Survey, February 2025

Has receiving public services electronically (digitally) reduced corrupt practices in relation to institutions?

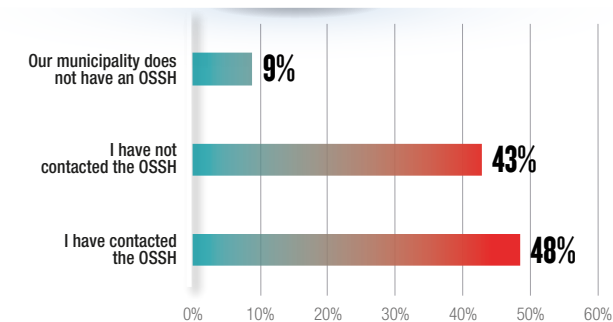


Source: Secretariat Survey, February 2025

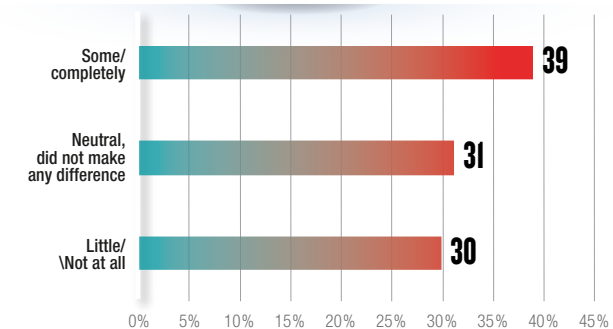
3. **One-stop shop offices, established in approximately 52 municipalities¹⁴, have had mixed success based on business perceptions, with 39% of users expressing a positive experience. Both businesses and municipalities acknowledged that these**

14 STAR 2/3 projects

offices helped streamline procedures, particularly for Request/Complaint services within local self-government units. This positive perception may partly stem from the benefits of direct, in-person interaction. During consultations, some municipalities also noted improvements in how Request/Complaint services were generated and tracked. However, *it is important to highlight that, according to information gathered during meetings with municipalities, the one-stop office system has ceased to function as of June 2024.*

Figure 4. One-Stop Shop offices

If you have used the services of the One Stop Shop at the municipality in the last 12 months, how satisfied are you with your experience:



Source: Secretariat Survey, February 2025

4. **At the national level, businesses perceive the provision of digital services by local government units¹⁵ as limited, with only about 30% of municipalities offering online access.** The Municipality of Tirana stands out as a positive exception, offering a wider range of online services for businesses. Specifically, only 3 in 10 companies report using digital services provided by their local government, while in Tirana, this figure rises to nearly 1 in 2 companies.

- a. Meetings and consultations at the municipal level revealed that **some municipalities¹⁶, using their own budgets or support from development partners, have independently invested in digital platforms and internal process digitalisation—mainly focused on fiscal services for businesses and citizens.** Some of them still use these systems, which mainly help them calculate fiscal obligations, but they still do not provide direct services to businesses. *The potential integration of these locally developed systems with national platforms envisioned in central digitalisation strategies should be considered—particularly in light of the financial investments already made by municipalities in this area.*
- b. **Currently, the Municipality of Tirana provides two online services for businesses: (1) notification and invoice of business fiscal obligations and (2) certification confirming the settlement of all local fiscal obligations. These services are available on the municipality's own platform and integrated into**

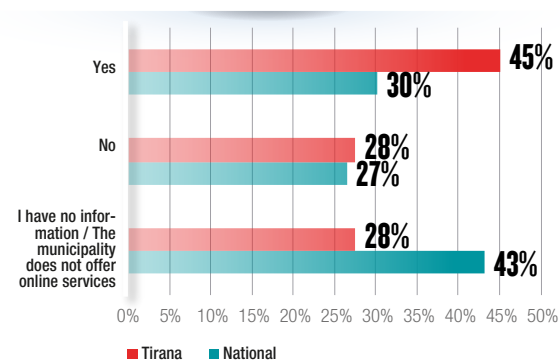
15 Services directly offered to businesses online.

16 Elbasan, Korça and Lushnja

the national e-Albania platform.¹⁷ According to the Local Tax Office of the Municipality of Tirana, plans are underway to extend this service to citizens, who will soon be able to access their fiscal obligations through the e-Albania platform.

Figure 5. Business on the use of local online platforms

In the last 12 months, have you used for business purposes, online service platforms of the Municipality where you exercise your economic activity?



Source: Secretariat Survey, February 2025

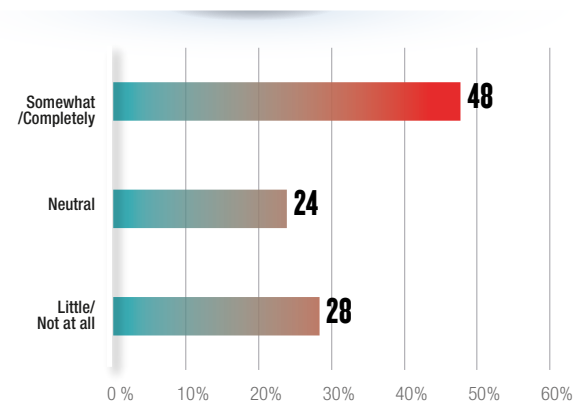
c. The national e-permits platform, integrated into the e-Albania platform since 2016 and operational across all 61 municipalities through a centralised multifunctional system managed by the central government, is viewed positively by businesses for accessing local services digitally. 48% of the companies that have used this digital service report positive experiences, with many

noting that it has saved them time in obtaining the service.

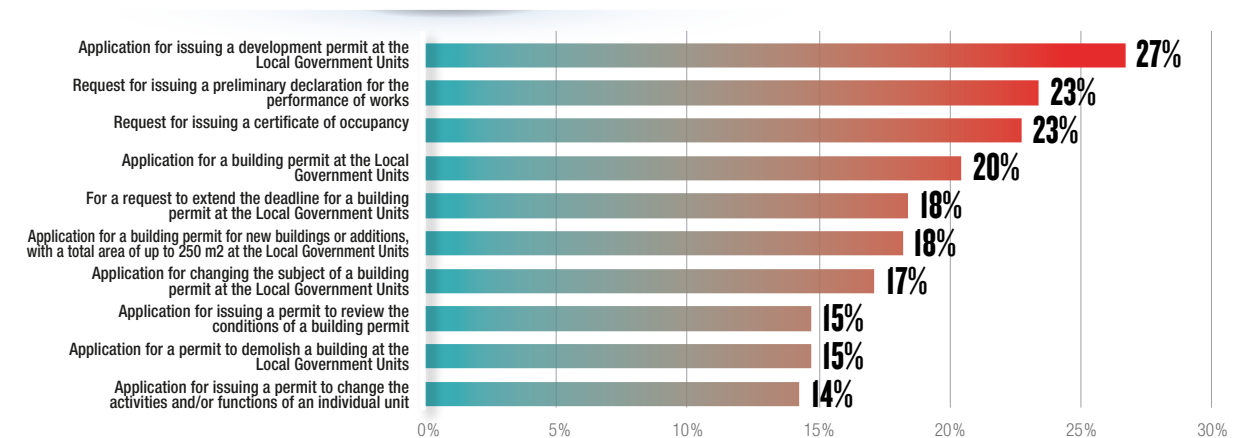
However, municipalities have pointed out several issues with the system's functionality. These include frequent unannounced maintenance, confusion regarding the order of authorisations for preliminary declarations, lack of ongoing training, and insufficient institutional coordination. Additionally, municipalities have raised concerns about the requirements for construction in rural areas, where numerous documents are required, and the 3% fee is considered excessively high relative to the financial capacities of farmers and the costs of construction projects they wish to undertake in these areas.

Figure 6. e-Permits platform

Thinking about your last visit to the e-permits portal (Application for building permits in e-Albania), how satisfied were you with the entire experience?



Satisfied/very satisfied



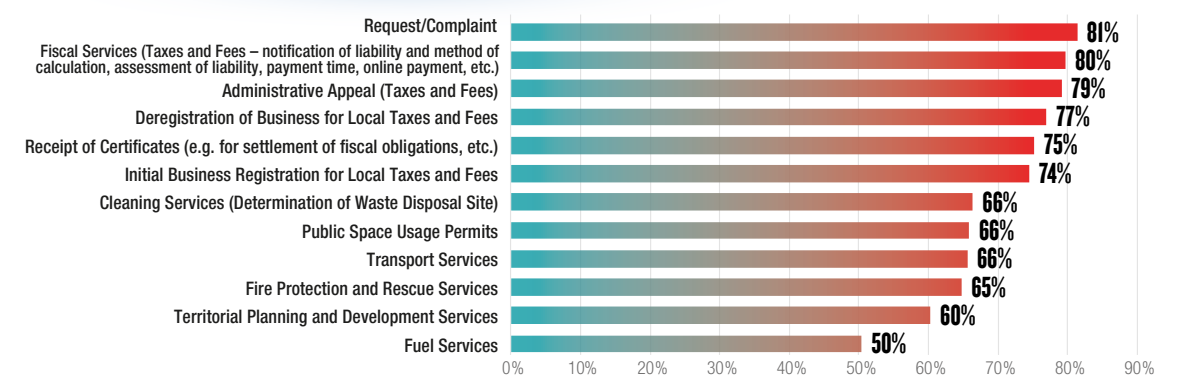
Source: Secretariat Survey, February 2025

5. According to business perceptions, the priority areas for digitalisation at the local level include services related to handling requests and complaints, fiscal services such as notification, calculation of obligations, and payment, as well as the administrative appeal process.

cal services such as notification, calculation of obligations, and payment, as well as the administrative appeal process.

Figure 7. Prioritising digitalisation of local services

Which administrative services provided by the Municipality do you think should have priority in digitalization - more priority?



Source: Secretariat Survey, February 2025

17 <https://taksat.dpttv.gov.al/home>

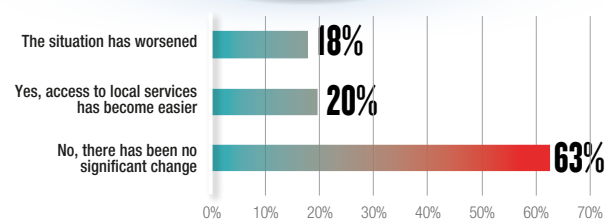
2.2 OTHER

6. Despite businesses perceiving some improvement in the provision of local services, issues persist regarding: a) the level of communication from local self-government units, particularly in terms of information sharing; b) transparency; c) the involvement of businesses in decision-making processes; and d) the lack of focus on the business community, which plays a key role as one of the primary “subsidisers” of municipalities.

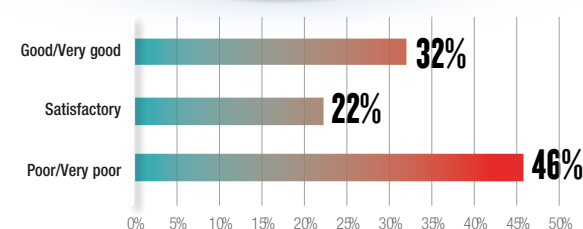
a. Only 20% of businesses report an improvement in the provision of local services over the past 12 months, while **46% of businesses still perceive the communication from Local Government Units as being at unsatisfactory levels.**

Figure 8. Local services and communication

In the last 12 months, have you noticed an improvement (facilitation) in the benefit of administrative services provided by the Municipality?



How do you generally evaluate the municipality's communication with businesses?

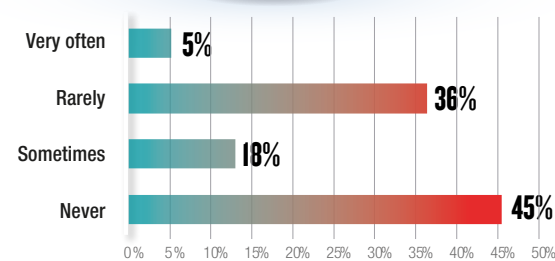


Source: Secretariat Survey, February 2025

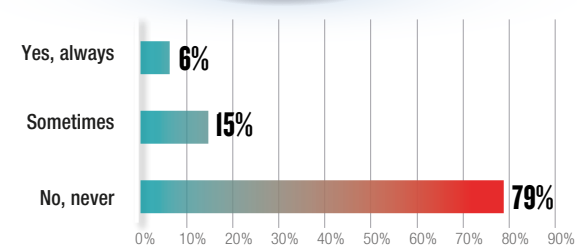
b. Although municipalities organise public consultations, primarily concerning fiscal packages and the drafting of annual budgets, **businesses still feel that municipalities do not adequately focus on their needs. Businesses report being excluded from decision-making processes that directly impact their operations.** One reason for this, highlighted during field consultations in some municipalities, is the *lack of organised business groups or chambers that could serve as comprehensive representatives of their interests. The absence of such organisations results in businesses being less represented, informed, and influential in the decisions of their Local Government Units (LGUs) and municipal councils.*

Figure 9. On the involvement of the business community in decision-making

How often does the municipality organize meetings with businesses to discuss common issues?



Do you feel involved in the municipality's decision-making processes that affect your business?

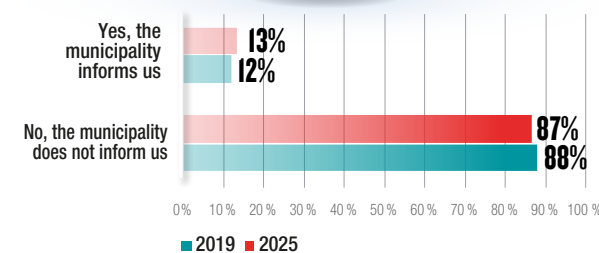


Source: Secretariat Survey, February 2025

c. **The lack of information regarding the latest decisions made by municipal councils and their impact on the daily operations of businesses is highlighted as a significant challenge by the business community in the country.** Compared to 2019, this issue remains unchanged. While some websites¹⁸ publish municipal council decisions and other valuable information regarding local self-government units, this information is not widely known or easily accessible to the business community. In fact, meetings often revealed that businesses do not regularly visit municipal websites to obtain information that could be beneficial to them. The limited organisation—or complete absence—of active business chambers in various municipalities, coupled with a lack of engagement by municipalities in informational campaigns targeting businesses, results in businesses being poorly informed about the latest developments.

Figure 10. Level of information of the business community

Does your Municipality inform you about the latest decisions of the Municipal Councils and their impact on your activities?



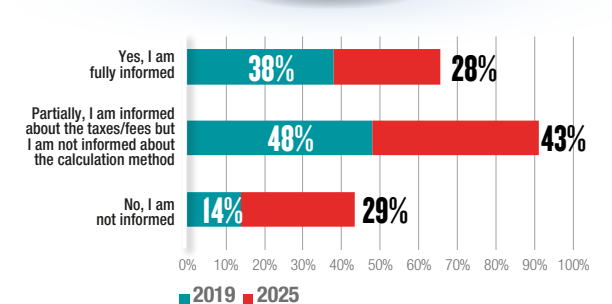
Source: Secretariat Survey, February 2025

18 www.portavendore.al; www.vendime.al; www.financatvendore.al

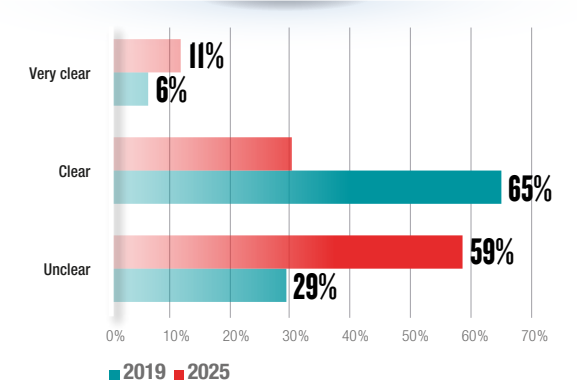
d. **The same issue is observed regarding information and transparency related to taxes and fees, as well as administrative procedures and enforcement measures implemented by municipalities.** Businesses report a lack of clear, accessible information on these topics, which further contributes to the challenges they face in navigating local regulations and obligations.

Figure 11. Information on fiscal issues and procedures

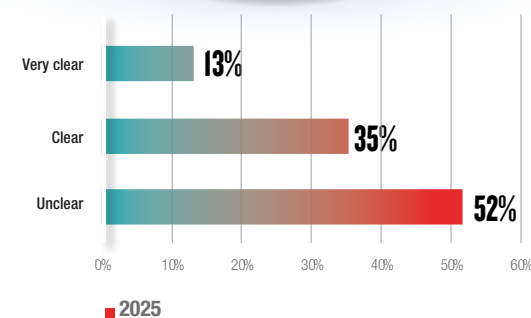
Are you fully informed about the taxes and fees you pay to the Municipality?



How do you assess the clarity of the information provided by the Municipality Tax Administration regarding local tax administrative procedures?



Are you clear about the procedure of coercive measures followed by the Municipal Tax Administration for the collection of local fiscal obligations?

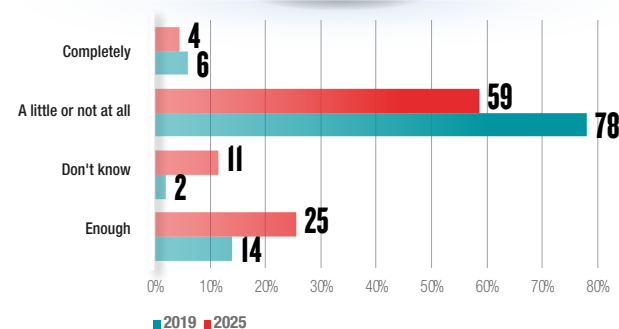


Source: Secretariat Survey, 2019, 2025

- e. During consultations with the business community, based on the feedback from surveys, it was noted that the balance between the fees imposed by the municipalities and the benefits provided to the public is not at satisfactory levels. **Three out of five companies do not consider the balance between the payments made and the services provided to be fair.** However, compared to the perceptions from 2019, there has been a noticeable improvement in this regard.

Figure 12. Cost/Benefit

Do you consider the balance between the service received and the local fees you pay at the Municipality to be fair?



Source: Secretariat Survey, 2019, 2025

- f. The procedure for blocking bank accounts by the Local Tax Directorates, an issue raised with the Secretariat since 2019, is perceived by businesses as more established. **However, the bureaucracy and delays in processing account unblocking orders still create significant disruptions to businesses' daily operations.** During consultations, the lack of institutional coordination between municipalities and regional tax directorates was highlighted, particularly regarding the real-time exchange of information on business bank accounts, which are already required to be reported to tax authorities. *If such an exchange of information were to occur in real time, it could help reduce the delays associated with blocking/unblocking orders, ensuring that municipalities would only send these orders to the banks where a business holds an account, rather than to all second-tier banks. It is also noteworthy that while businesses report their turnovers in a mandatory and real-time manner through the fiscalization system, public institutions have not yet adopted this pace. This lack of synchronisation creates bottlenecks and challenges in the relationship between businesses and tax institutions, both at the central and local levels.* This further confirms the Secretariat's long-standing observation that, although technology offers the potential for greater efficiency, institutional interaction and coordination remain problematic, thus preventing the full realisation of this potential.

- g. *The lack of institutional coordination with regional tax directorates was highlighted*

by municipalities as one of the main challenges that hinders the timely calculation of local taxes and fees, among other issues. Although municipalities confirm that they follow procedures through the central SQDNE system, which includes electronic signatures for communication with other institutions, they do not have access to these institutions' systems. For instance, municipalities are unable to view online the current annual turnover of taxpayers or access ownership data in the cadastre system. As a result, the exchange of information in these cases is carried out in written form, which complicates operational processes, such as classifying taxpayers and determining their annual tax and fee obligations. This issue has been specifically mentioned by the Municipality of Elbasan and the Municipality of Durrës.

- h. **Lack of Consultation between Central and Local Government on Laws/CoMs - The failure to consult with local authorities on laws and decisions (CoMs) that affect the activities of local self-government units often creates issues that later translate into bottlenecks in the relationship between municipalities and businesses.** A specific example involves the Municipality of Tirana, where a significant number of businesses were charged fines and interest penalties, and their bank accounts were blocked due to non-payment of the additional building tax for 2023. This obligation followed amendments made in July 2023 to Decision No. 132, dated March 7, 2018, which revised the reference prices

for real estate in the Municipality of Tirana without prior consultation with the Central Government-Local Self-Government Advisory Council. The new reference prices were to take effect from August 2023. Due to the inability to collect the tax within 2023, the Municipality of Tirana, with Local Council Decision No. 35 dated March 28, 2024, decided that the unpaid difference would be settled within 2024. Approximately 30,000 taxpayers had their property taxes recalculated due to the mid-2023 revision of reference prices. According to the Municipality of Tirana, taxpayers were notified of this obligation by mail, and it is claimed that notifications were also accessible on the e-Albania portal. More than half of the taxpayers paid the additional obligation on time without facing penalties or enforcement measures, while the rest, due to a lack of awareness and uncertainties, were unable to pay the obligation on time and later faced enforcement measures, such as the blocking of their bank accounts.

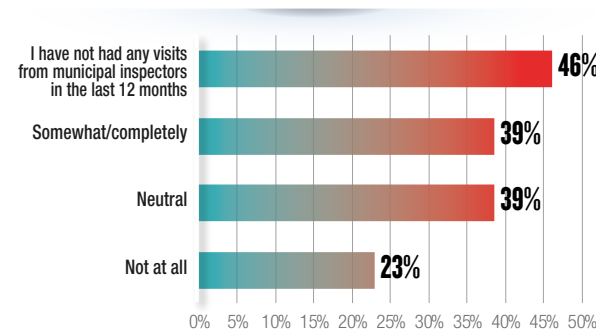
- i. Lack of consultation with stakeholders regarding decision-making on the development of fiscal policies related to real estate transactions. This issue was specifically raised by NAREA during a focus group with experts and business associations held on April 14, 2025. According to this stakeholder group, the concerns are related to (a) a lack of clarity on how and why certain tax rates are applied to these transactions, (b) how the market and price levels are assessed, (c) what methodology is used for setting reference

prices. The implementation of real estate taxation and the taxation of transactions involving it is a key element, and to date, there has been little or no information available to market actors. A concrete example of the lack of consultation is the unilateral increase in reference prices in Tirana in mid-2023 without a consulted methodology. According to the stakeholder group, this has caused multiple market anomalies and distortions, including an increase in informality within the sector.

- j. Around 54% of companies report being visited by municipal inspectors, with 23% expressing dissatisfaction with the interaction, stating they were either “little satisfied” or “not at all satisfied” with the experience.

Figure 13. Local Inspections

If you have been inspected by municipal inspectors in the last 12 months, please comment on your satisfaction with the interaction with the inspectors:



Source: Secretariat Survey, 2025

- k. During consultations with various municipalities, it was revealed that municipalities are taking a rational approach to registering properties they own. *Focusing*

on their economic interests, they have prioritised properties with income-generating potential. However, despite the public commitment made in 2020 to register all state-owned properties, a significant portion of their assets remains unregistered.

- l. On the other hand, monitoring the performance indicators of municipalities reveals that the contribution of local government to local economic development remains limited. This function, which was previously analysed by the IC in 2020¹⁹, is still regarded as the least implemented by local self-government units.

2.3 FISCAL CADASTRE, PROGRESS AND CURRENT STATUS

As part of the systematic monitoring of previously discussed issues,²⁰ the IC Secretariat has returned to analysing the progress and current status of the implementation of the Fiscal Cadastre. *Although the concept and initial legal interventions for the Fiscal Cadastre as a central registry of data on immovable property for the purpose of administering the property tax, approved in 2017,²¹ were introduced, the Fiscal Cadastre remains non-operational to this day. Currently, municipalities continue to apply the new building taxation methodology²² based on the available local-level data and not according to the Fiscal Cadastre system, which is still in the process of testing.*

¹⁹ www.investment.com.al

²⁰ IC Meeting XIX “On the interaction between businesses and municipalities”, 27 January 2020

²¹ The Fiscal Cadastre was approved as an expression of political will and as a necessity in fulfilling IMF recommendations.

²² CoM decision no. 132 dated 07.03.2018

According to information provided by the GDPT at the Ministry of Finance, the Fiscal Cadastre’s IT system has been available to 61 local self-government units nationwide since 2018. This system allows municipalities to access building information from three main sources: i) the State Cadastre Agency (SCA), ii) self-declaration by entities, and iii) existing data from the municipalities themselves. To further develop the system’s functionalities and attributes, including integration with databases from partner institutions, updates and additions have been made to attributes that facilitate the registration of property units, the generation of taxes, and the corresponding invoices. The system enables the registration of local taxes and fees, facilitates payment processing, and generates various reports, including payment reports, tax reports, and progress reports.

According to the GDPT, the issues encountered during the use of the Fiscal Cadastre’s IT System are related to:

- a. **Insufficient Population of the Central Data Registry** - Regarding the process of populating the Fiscal Cadastre system, as an obligation of local self-government units, its completion remains at very low levels. As a result, in the short term, it has been deemed necessary to intervene with supporting measures, including importing municipality registers as a preparatory step towards creating an accurate database for administering the property tax.
- b. **Delays in Interinstitutional Integration of Systems** - Another obstacle to the optimal functioning of the Fiscal Cadastre Information System (FCIS) is the system’s unfinished integration with partner institutions’ databases. Specifically, data exchange is still incomplete with the National Agency for Information Society (NAIS), the State Cadastre Agency (SCA), and the General Directorate of Civil Status (DPGJC).

RECOMMENDATIONS

The Ministry of Local Government and municipalities have already expressed clear political and strategic commitment to advancing the digital transformation of administrative services—an effort that is generally viewed positively by the business community for its potential impact. In this context, it is essential that all involved institutions, particularly municipalities, clearly define the next steps and foster meaningful interaction with local stakeholders, including businesses, to meet expectations related to service digitalisation.

Digital transformation, however, remains a complex process that requires institutional responsibility, robust strategic planning, and sustained commitment to inclusivity. Ensuring successful outcomes will depend on long-term investments in technological innovation, human resource development, and mechanisms that promote transparency and accountability.

RECOMMENDATION 1.

Vision and Leadership for Local Digital Transformation - Local government bodies should complement their political commitment to digitalisation with (a) **clear objectives and measurable performance indicators that reflect the needs of all stakeholders, including businesses.** The quality of digital services to businesses must be prioritised within strategic, budgetary, and operational planning. (b) Fur-

thermore, **service performance indicators should be regularly monitored and reported, ensuring accountability and continuous improvement in delivering efficient, business-friendly local administration.**

RECOMMENDATION 2.

Adopting a cautious and inclusive approach to local digitalisation - **A gradual and well-coordinated transition from physical service de-**

livery to digital systems—anchored within municipalities through dedicated task forces involving cross-departmental representatives—can help build trust and manage expectations around the quality of digital services. This transformation should be supported by clear budgetary allocations and continuous staff upskilling. The private sector recommends **complementing digitalisation with dedicated physical service desks for small businesses, integrated with national digital systems,** to provide guidance and resolve issues related to licenses, construction permits, tax consultations, and other administrative processes—thus reducing delays. As an initial step, priority should be given to enabling online access to key services such as information requests, tax filings, business registrations, fee payments, complaints, and certificates, with seamless integration into the e-Albania platform.

RECOMMENDATION 3.

Strengthening Coordination in Public Investments and Data Exchange -Local public investments in infrastructure and digital systems should be strategically aligned with national platforms and initiatives to ensure secure, reliable, and sustainable institutional coordination, particularly in data exchange between the central tax administration and municipalities. (a) **An efficient and secure mechanism should be established for real-time data exchange between the General Directorate of Taxes (GDT) and municipalities.** This would allow local authorities to verify business turnover, avoid double taxation, and ensure timely and accurate tax notifications. Controlled access for municipal employees to national tax databases could significantly improve ser-

vice delivery and revenue collection. (b) **Automated inter-institutional notifications and alert systems would help prevent delays and reduce administrative disputes.** To further enhance transparency and engagement, businesses should also receive automatic updates (e.g., via email or SMS) regarding proposed municipal council decisions that may affect them.

RECOMMENDATION 4.

Regulatory Framework - Local government should ensure that **the digitalisation process is guided by a regulatory framework that upholds key ethical and legal principles,** including the protection of personal and private data, environmental safeguards, and cybersecurity standards.

RECOMMENDATION 5.

Promote Inclusive Collaboration and Capacity Building for Local Policy Design and Implementation - To ensure equitable access and shared benefits from local development initiatives, **stronger collaboration between local governments and the private sector—**particularly small businesses—**is essential.** This collaboration should be rooted in knowledge-sharing, continuous training, and inclusive dialogue, with a particular focus on digitalisation and fiscal policy reforms. More specifically, **there remains significant room for improvement in the legal framework governing local taxes and fees.** As repeatedly highlighted by the IC, the existing system is outdated and does not adequately reflect the socio-economic changes and policy reforms of recent years. **Early and structured engagement with institutions is vital to ensure**

that business perspectives are reflected from the outset in the drafting and revision of legislation related to local taxation.

RECOMMENDATION 6.

“Enhance Support Mechanisms for Business Digitalisation Transformation” - Given the challenges that many enterprises—particularly small businesses—face in adopting digital solutions, **it is essential that chambers of commerce and business associations play an active role in facilitating the digital transition. In partnership with local authorities, they should jointly invest in capacity-building efforts for local stakeholders. These efforts should aim to strengthen participation in the design and implementation of local reforms**—especially those targeting simplification of tax obligations and reduction of bureaucratic barriers. **Advocacy initiatives should be grounded in data-driven analysis** and supported by case studies that illustrate the adverse effects of complex or poorly implemented procedures on enterprise development. Moreover, they should engage in **offering targeted**

training programs, advisory services, and thematic seminars (including AI) focused on strengthening digital competencies, data analysis, innovation, and entrepreneurship. Special attention should be given to promoting the effective use of national digital platforms such as e-Albania, thereby improving access to public services and fostering a more competitive and modern business environment.

RECOMMENDATION 7.

Development and Implementation of a Sustainable and Transparent Methodology for Real Estate Valuation through a broad consultative process with stakeholder groups. **It is recommended that a sustainable and standardised methodology for market valuation and reference pricing be developed in close cooperation with the business community and professional organisations.** This methodology should include (i) the delineation of fiscal cadastral zones and sub-zones, (ii) the definition of criteria for assessing real market values, and (iii) a new value map that is public, evidence-based, and regularly updated.

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QUESTIONNAIRE

PERCEPTION OF ENTERPRISES IN ALBANIA ON THE DIGITALISATION OF LOCAL PUBLIC SERVICES

This analysis seeks to explore the perception of enterprises in Albania regarding the digitalisation of administrative services provided by local government units. It focuses on three key dimensions:

a) the level of awareness among businesses about digital initiatives at the local level; b) their expectations from the digital transformation of services; c) their willingness to adapt or invest in alignment with these changes; and assessment of the effectiveness of current digitalisation efforts.

COMPANY PROFILE

1. How many years have you been in business:

- a. <3 years
- b. 3 - 5 years
- c. 5 - 10 years
- d. >10 years

2. Region where you carry out your activity:

- a) Berat
- b) Dibra
- c) Durrës
- d) Elbasan
- e) Fier
- f) Gjirokastra
- g) Korça
- h) Kukës
- i) Lezha

- j) Shkodra
- k) Tirana
- l) Vlora

3. Form of organisation of your business:

- a. Individual
- b. General partnership
- c. Limited partnership
- d. Limited liability company
- e. Joint-stock company
- f. Branch of foreign companies
- g. Representative office

4. The largest shareholder/partner/owner of your business is:

- a. Female
- b. Male
- c. Prefer not to answer

5. Size of your business according to turnover in the last year. Please select one option.

- a. Up to 10 million ALL
- b. 10-14 million ALL
- c. 14 - 50 million ALL
- d. 50 - 250 million ALL
- e. Over 250 million ALL

6. What is the average number of employees in your business:

- a. Up to 9 employees
- b. 10-49 employees
- c. 50-249 employees
- d. Over 249 employees

7. The largest shareholders/partners (with over 50% of the shares) of your business are:

- a. Local

- b. Foreign
- c. Joint

8. The main economic activity of your business is:

- a. Agriculture, forestry and fishing
- b. Extractive industry
- c. Manufacturing
- d. Construction
- e. Wholesale and retail trade; repair of motor vehicles and motorcycles
- f. Electricity, gas, steam and air conditioning supply
- g. Transport and storage
- h. Accommodation/hotels
- i. Food services
- j. Travel agencies, tour operators
- k. Information and communication
- l. Services

9. Are you an exporting business?

- a. Yes
- b. No

LOCAL SERVICES

10. In the last 12 months, have you noticed an improvement (facilitation) in the benefit of administrative services provided by the municipality:

- a. Yes, the benefit of local services has been facilitated
- b. No, there has been no significant change
- c. The situation has worsened

11. Please comment on the answer above:

12.If in the last 12 months, you have used the services of the One-Stop Shop at the municipality, how satisfied are you with your experience:

- a. Completely satisfied
- b. Somewhat satisfied
- c. Neutral, they have not brought any change
- d. Somewhat satisfied
- e. Not at all satisfied
- f. I have never used the One Stop Shop
- g. Our Municipality does not have a One Stop Shop

13.Would you prefer more digital interaction (accessing online services) with the Municipality administration instead of physical counters?

- a. Yes, completely digital interaction
- b. I would like to have the option of choosing between online services and physical counters
- c. No, completely physical counters

14.Please comment on your answer

15.In your opinion, will receiving local public administrative services electronically (digitalised) help reduce the administrative burden for your company (time spent, financial costs, etc., to obtain services)?

- a. Yes
- b. No
- c. I don't know

16.In your opinion, will receiving local public administrative services electronically (digitalised) help reduce corrupt practices due to

the lack of physical contact with local administration employees?

- a. Yes
- b. No
- c. I don't know

17.In the last 12 months, have you used the municipality's online service platforms where you carry out your economic activity for business purposes?

- a. Yes
- b. No
- c. The Municipality does not offer online service platforms
- d. I don't know, I have no information

18.Thinking about the last visit you had, how satisfied were you with the overall experience?

- a. Completely satisfied
- b. Somewhat satisfied
- c. Neutral
- d. Slightly satisfied
- e. Not at all satisfied

19.Please comment on your answer

20.Have you used the e-permits portal (Application for construction permits in e-Albania):

- a. Yes
- b. No

21.Thinking about your last visit with the e-permits portal (Application for construction permits in e-Albania), how satisfied were you with the overall experience?

- a. Completely satisfied
- b. Somewhat satisfied
- c. Neutral

- d. Slightly satisfied
- e. Not at all satisfied
- f. I have not applied to e-permits

22.Thinking about your last visit to the e-permits portal (Application for a construction permit on e-Albania, rate your satisfaction with the specific service received, where 1- very dissatisfied and 5- very satisfied)

- a. Application for the issuance of a development permit at the Local Government Units
- b. Application for a construction permit for new constructions or additions, with a total area of up to 250 m2 at the Local Government Units
- c. Application for a construction permit at the Local Government Units
- d. Application for a demolition permit at the Local Government Units
- e. Request for the issuance of a preliminary declaration for the performance of works
- f. Request for extension of the construction permit term at Local Government Units
- g. Application for issuance of permit for revision of construction permit conditions
- h. Application for issuance of permit for change of activities and/or functions of individual unit
- i. Request for issuance of certificate of use
- j. Application for Change of Construction Permit Subject to the Local Government Units

23.Please comment why _____

24.Which administrative services provided by

the municipality do you think should have priority in digitalisation (Rate from 1 (little) to 5 (very))?

- a. Initial business registration for the purpose of local taxes and fees
- b. Deregistration of business for the purpose of local taxes and fees
- c. Fiscal Services (Taxes and Fees – notification of liability and method of calculation, assessment of liability, payment time, online payment, etc.)
- d. Administrative appeal (Taxes and Fees)
- e. Permits for the use of public space
- f. Planning and Development Services of the territory
- g. Fire Protection and Rescue Services
- h. Cleaning Services (Determination of waste disposal site)
- i. Transport Services
- j. Fuel Services
- k. Obtaining certificates (e.g. for payment of obligations, etc.)
- l. Request/Complaint
- m. Other _____

25.Please comment on your answer

26.Which municipal services create the most problems for you when obtaining them in terms of time, required documentation, etc.:

27.Other comments regarding local digitalisation: _____

MUNICIPALITY - BUSINESS INTERACTION

28. How do you assess the municipality's communication with businesses

- a. Very good
- b. Good
- c. Satisfactory
- d. Poor
- e. Very poor

29. How often does the municipality organise meetings with businesses to discuss common issues?

- a. Very often
- b. Sometimes
- c. Rarely
- d. Never

30. Are you fully informed about the taxes and fees you pay to the municipality?

- a. No, I am not informed
- b. Partially, I am informed about the taxes/fees, but I am not informed about the calculation method
- c. Yes, I am fully informed

31. How do you assess the clarity of the information provided by the municipality's tax administration regarding local tax administrative procedures?

- a. Very clear
- b. Clear
- c. Unclear

32. Do you consider the balance between the service received and the local fees you pay in the municipality to be fair?

- a. Little or Not at all
- b. Sufficient
- c. Completely
- d. I don't know

33. Please comment on the above

34. Does your Municipality inform you about the latest decisions of the Municipal Councils and their impact on your activity?

- a. Yes, the municipality informs us
- b. No, the municipality does not inform us

35. Do you feel involved in the decision-making processes of the municipality that affect your business?

- a. Yes, always
- b. Sometimes
- c. No, never

36. Are you clear about the procedure of austerity measures that the Municipal Tax Administration follows to collect local fiscal obligations?

- a. Very clear
- b. Clear
- c. Unclear

37. If you are unclear, please detail your answer:

38. Have you encountered problems with the blocking of your bank accounts by the tax administration of your municipality?

- a. Yes
- b. No

39. Please comment on your answer

40. If you have been inspected by municipal inspectors in the last 12 months, comment on your satisfaction with the interaction with the inspectors:

- a. Completely satisfied
- b. Somewhat satisfied
- c. Neutral
- d. Slightly satisfied
- e. Not at all satisfied
- f. I have not had any visits from municipal inspectors in the last 12 months

41. What improvements would you like from the municipality to help businesses?

- a. Information and transparency in the field of taxes
- b. Facilitation of administrative procedures
- c. Improvement of infrastructure
- d. Financial support
- e. Organisation of promotional activities for local businesses
- f. Business development training and information
- g. Other

42. Other comments regarding municipality-business interaction

ABOUT INVESTMENT COUNCIL IN ALBANIA

The Investment Council facilitates the development of mutual trust between the business community and the government in Albania and contributes to an incremental institutionalization of effective policy dialogue. It contributes to the national reform and economic transition process by enhancing institutions, laws and policies that promote market functioning and efficiency.

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Confederazione Svizzera
Confederaziun svizra

State Secretariat for Economic Affairs SECO