

# Tax Alert

December 2020



Mazars fiscal experts in Albania have prepared the latest tax alert summarizing some fiscal amendments and additions published lately.

## ❖ **New minimum wage published**

From January 1, 2021, the minimum monthly wage for employees, nationwide, will increase from 26,000 ALL to 30,000 ALL.

*Source: Decision of Council of Ministers no. 1025, dated 16.12.2020 "On defining the minimum nationwide wage", Official Gazette no.223 dated 21.12.2020.*

## ❖ **New categories of supplies with 6% VAT**

The list of supplies with reduced Value Added Tax rate is added with the following supplies:

- Construction works related to state investments in sports/ federation sports clubs;
- Investments performed by private entities in sports infrastructure as defined by the relevant legislation.

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*Source: Law no. 123/2020, dated 15.10.2020 "On an addition to law no. 92/2014, "On value added tax in the Republic of Albania", as amended, Official Gazette no.197 dated 12.11.2020.*

## ❖ News about the fiscalization process

From January 1, 2021, all taxpayers engaged on transactions performed with public bodies, are obliged to issue only electronic invoices for goods or services supplied towards them.

Likewise, public bodies, after this date, are obliged to receive only electronic invoices for goods or services purchased by taxpayers, as this will be the only valid tax documentation.

The official list of entities that are considered as public bodies can be found at the link:  
<https://www.tatime.gov.al/d/8/45/0/1476/lista-e-subjekteve-sipas-formes-ligjore-ent-publik-per-tatimpaguesit-qe-do-te-kryejne-procesin-e-fiskalizimit>

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