



Tax Alert

About the fiscalization process

June 2021



We would like to remind you that the deadline for the fiscalization process of B2B transactions is fast approaching. Following the series of newsletters prepared about this process, Mazars fiscal experts in Albania have prepared a summary of issues to be considered by taxpayers in order to be in compliance with the new rules applicable as of 1 July 2021.

❖ What are the deadlines?

Starting from July 1, 2021, all taxpayers who carry out B2B transactions will have to apply the invoicing mechanism, in accordance with law no. 87/2019 "On invoice and turnover monitoring system". For more details about the process, refer to the newsletters no.2 - February 2020 and no.10 - December 2020 prepared by Mazars in Albania.

For your ease, find below the links to access newsletters no.2 and no.10:

- i. www.mazars.al/content/download/981155/51289146/version/1/file/Tax%20Alert_English%20Version.pdf
- ii. www.mazars.al/content/download/1028637/53658860/version/1/file/Tax%20Alert-%20December%202020.pdf

As we have informed you before, since January 1, 2021, all entities that conduct B2G transactions have issued the invoice in accordance with the new procedures. Meanwhile, the fiscalization deadline for B2C transactions remains September 1, 2021.



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❖ Which are the entities certified to perform the fiscalization process?

The list of entities certified to perform the fiscalization process has been expanded with the approval of new entities, classified into:

- certified entities for cash transactions;
- certified entities for cashless transactions;
- certified entities for transactions with accompanying invoices; and
- entities programming software solution for recording cashless payments.

The General Directorate of Taxes (GDT) has submitted a list of these entities that can be accessed via the following link:

www.tatime.gov.al/c/424/494/lista-e-subjekteve-te-certifikuara

❖ Who can use the simple fiscalization procedure?

The GDT has made available to taxpayers the central platform for issuing and fiscalizing invoices (Self Care). The aforementioned platform may be used only upon fulfilment of the following conditions (for both taxpayers who issue cash invoices and those who operate with cashless invoices):

1. The taxpayer is registered for simplified profit tax for small business;
2. It has only one place of business activity;
3. They have the legal status "Physical person" and the category of employment "Self-employed only".

Meanwhile, a specific condition for taxpayers who carry out cash transactions is the fact that they should not be subject to value added tax.

Source: Decision no. 220 dated 12.03.2020 "On determining the category of taxpayers and the criteria for using the simplified fiscalization procedure".

❖ What are the most frequently asked questions?

In the context of clarifying the issues related to the fiscalization process, GDT in cooperation with experts of the field has held information sessions and discussions with taxpayers.

A summary of the most common questions that have arisen about this process can be found at the link:

www.tatime.gov.al/c/424/444/pyetje-pergjigje-mbi-fiskalizimin

Note: To be underlined that although the fiscalization process has been accompanied by a number of new procedures regarding the invoicing mechanism, the rules regarding the invoicing period, payment and everything else related to the invoicing process have not changed, remaining the same as before the implementation of this process.



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