

Tax Newsflash

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Royalty tax

As of 8 July 2013, exporters of minerals and mineral by-products extracted by holders of mining exploitation permits have to pay to the customs authorities, upon export, the difference between the royalty tax calculated on the full amount invoiced on export and the royalty tax paid by the holder of the mining exploitation permit for sales within the Albanian territory.

Prior to the change, exporters were obliged to pay upon export the royalty tax based on the full amount invoiced on export with the right to claim back the amount of royalty tax already paid by the holder of the mining exploitation permit.

[Source: Decision of Council of Ministers No. 512 dated 13 June 2013, Official Gazette No. 106 published on 8 July 2013.]

Excise tax on energy products

As of 11 July 2013, energy products such as petroleum, oil, gasoline, coal oil, biodiesel, etc., imported under the free circulation regime or purchased at fiscal production warehouses in Albania for the purpose of selling them at a later date to retail stores, have to be placed in a fiscal warehouse and have the excise liability suspended until they are distributed to such stores.

[Source: Decision of Council of Ministers No. 501 dated 22 May 2013, Official Gazette No. 108 published on 11 July 2013.]

Residence permit

A new law came into force on 12 July 2013 which simplifies the procedures for obtaining travel visas and work and residence permits for foreigners.

Among other aspects, the new law provides that residence permit applications can be submitted in person by foreign applicants at the competent authority or submitted online, if applicable. In contrast to the abolished law, applications can also be submitted by legal representatives appointed by foreigners.

[Source: Decision of Council of Ministers No. 513 dated 13 June 2013, Official Gazette No. 110 published on 12 July 2013.]

Minimum monthly salary

The minimum monthly salary changed from ALL 21,000 to ALL 22,000, as of 1 July 2013.

[Source: Decision of Council of Ministers No. 573 dated 3 July 2013, Official Gazette No. 118 published on 25 July 2013.]

Social and health contributions

As of 1 August 2013, the minimum and maximum monthly salaries for social and health contribution purposes will change from ALL 18,295 and ALL 91,475 to ALL 19,026 and ALL 95,130, respectively.

[Source: Decision of Council of Ministers No. 581 dated 17 July 2013, Official Gazette No. 125 published on 30 July 2013.]

