



Law “On Invoice and Turnover Monitoring System”

June 2021



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General provisions

Where can the information be obtained?



www.tatime.gov.al/fiskalizimi



User Manual in SelfCare Portal

The screenshot shows the website header with the logo of the Directorate of Taxation and the navigation menu. The main content area is titled 'Fiskalizimi' and contains a list of links: 'Të rejtat e Fundit', 'Help Desk', 'Lista e subjekteve të çertifikuara', 'Përse na shërben fiskalizimi?', and 'Video trajnimi mbi fiskalizimin'. To the right of these links, there are three news items with titles and dates.

Self-care portal

User manual

Versioni i dokumentit

Data	Përshkrimi i ndryshimit
12.03.2020	Versioni fillestar

Portali Self Care

Manuali i përdoruesit

Versioni i dokumentit

Hyrje

Si është e organizuar ky dokument?

Parakushtet teknike për përdorimin e aplikacionit

Të dhënat me periudha të vlefshme



By writing to the address

Fiskalizimi.Helpdesk@tatime.gov.al

Scope

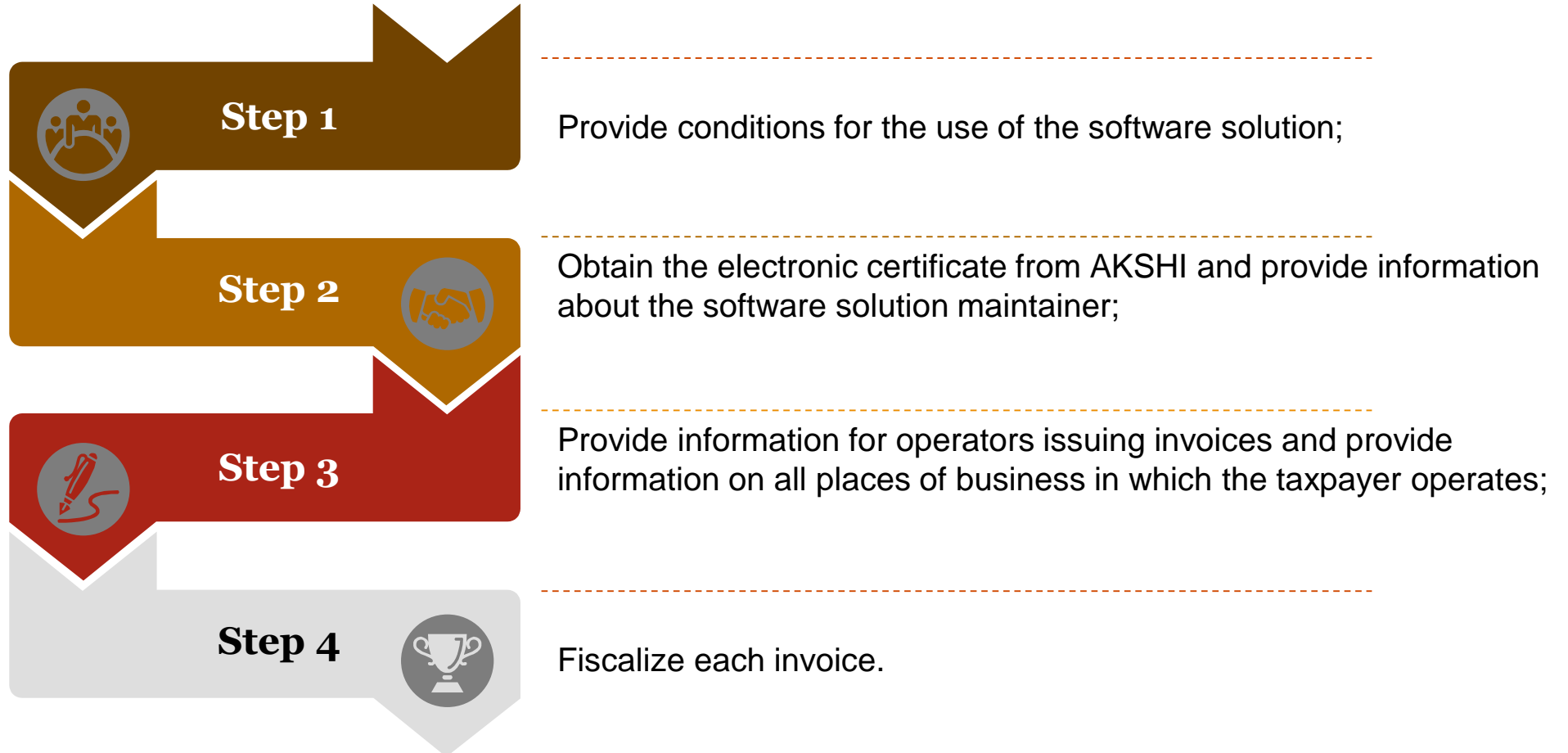
The Fiscalization Law applies to:

- all taxpayers who issue invoices, according to this law and applicable VAT legislation;
- public institution (according to Article 25 of the law);
- banks, non-bank financial institutions and other entities that provide electronic invoice payment services (according to Article 37 of the law).

The following are exempted from the obligation to issue an invoice:

- agricultural producers;
- taxpayers selling tickets or season tickets for passenger transport in the urban public transport sector;
- travelling salesman (ambulant)

Summary of Fiscalization Requirements



Deadlines for Fiscalization

B2G

For cashless transactions between taxpayers and public institutions the process begins on January 1, 2021.

B2B

For cashless transactions between taxpayers the process begins on July 1, 2021.

B2C

For cash on hand transactions the process begins on September 1, 2021.

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Invoices in the Fiscalization process

Obligation to issue an invoice

Taxpayers who must issue an invoice:

- i. Legal and natural persons - who are taxpayers of profit tax, in accordance with the law "On Income Tax";
- ii. Legal and natural persons who are taxpayers of the simplified profit tax for small business, in accordance with the law "On the Local Tax System";
- iii. Legal and natural persons, regardless of their organizational structure, **including non-profit organizations**, project implementation units, central and local public institutions, political organizations and other similar institutions, which exercise economic activities in accordance with the law "On VAT";
- iv. Any legal or natural person, resident or non-resident, regardless of their organizational structure, when supplying goods or services to public institutions. They are not obliged to issue invoices when a public body is subject to VAT and has the obligation to issue an invoice as a recipient of goods or services;
- v. Non-resident legal and natural persons for the supply of goods or the provision of services in the Republic of Albania, when, in accordance with the tax legislation, they are subject to tax obligations in the Republic of Albania through a tax representative.

The moment of issuing the invoice



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Fiscalization Process

Invoice Fiscalization Procedure

1.

The taxpayer must electronically sign each invoice at the time of issue and send it to the central tax administration via internet connection, before issuing it to the buyer.

2.

The central tax administration must verify that all the specified elements of the invoice have been sent, if it is electronically signed, using the valid electronic certificate.

3.

If the conditions set out in point 2 are fully met, the central tax administration generates the NIVF and returns it to the taxpayer, via the electronic connection established (internet).

4.

If the conditions are not met, the central tax administration cannot determine the NIVF and sends the error description message to the taxpayer, via the electronic connection established (internet).

5.

After receiving the message, the taxpayer immediately corrects the error and resends the invoice data to the tax system to fiscalize the invoice.

If the error is not corrected immediately, the invoice can be printed without the NIVF code and the taxpayer has 48 hours to fiscalize the invoice.

Simplified Fiscalization Procedure (DCM 220, dated 12.03.2020)

- ❑ Taxpayers who issue invoices **for Cash transactions** can issue invoices and complete the fiscalization procedure by using the self-care portal, if they meet the following criteria:
 - a) They are not subject to VAT;
 - b) They are subject to the simplified profit tax for small businesses;
 - c) Their organizational structure is classified as “natural person“, under the employment category "self-employed”;
 - d) They do not have more than one business location (address).

- ❑ Taxpayers who issue electronic invoices **for Cashless transactions**, according to Article 27 of Law no. 87/2019, can issue electronic invoices and perform the fiscalization procedure by using the self-care portal, if they meet the following criteria:
 - a) Their organizational structure is classified as “natural person“, under the employment category "self-employed”;
 - b) They are subject to the simplified profit tax for small businesses;
 - c) They do not have more than one business location (address).

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Special provisions related to Fiscalization

Penalties related to Fiscalization

- Penalties for Fiscalization are provided in Law no. 9920, dated 19.05.2008 "On tax procedures in the Republic of Albania", detailed as below:
 - Article 121 "Goods not accompanied by tax documents“;
 - Article 122 "Administrative contraventions in the use of fiscal equipment, for issuing fiscal coupons and tickets“;
 - Article 116 "Tax evasion“.

Administrative penalties

Amount of penalty

1. Does not install a fiscal device nor the turnover monitoring systems

- 50,000 Lekë
- Close the activity 15 days until the installation of fiscal equipment or software solution
- Legal proceedings

2. Does not issue tax coupons to document the actual turnover of goods or services

- 50,000 Lekë and tax assessment for the last 3 months
- Closing the activity 30 days (if the penalty is paid)
- Categorized as tax evasion

3. Issue a tax coupon / tax receipt / ticket, with a pre-printed value, which does not contain the elements defined by law

- 50,000 Lekë
- Tax assessment for the last three months, using alternative methods

4. Does not maintain in working condition the fiscal equipment or the turnover monitoring systems

- 40,000 Lekë

5. Does not immediately report any defect in the fiscal device or the turnover monitoring system, and does not properly include all the reported defects in the fiscal booklet of the defects.

- 25,000 Lekë

6. Maintains or uses fiscal equipment or turnover monitoring systems, which are not in accordance with this law or bylaws

- Categorized as tax evasion

Let's talk!

For further information, please contact:

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