

# Indirect Tax Services – VAT

## Albania



The VAT team in PricewaterhouseCoopers Albania's Tax department offers a comprehensive service package that includes tailored solutions for VAT compliance and minimisation. Our extensive experience, and access to PricewaterhouseCoopers' worldwide network of VAT professionals, enables us to provide indirect tax services that are responsive to local conditions and requirements. We assist a wide range of clients, including local private enterprises and leading international corporations.

Our substantial experience in working with the local tax authorities enables us to gain invaluable insights into interpretation of laws, proposed legislative changes, tax authority and court practice, and to obtain clarity on tax issues that allows us to anticipate and solve VAT related problems for our clients.

### How do you benefit?

Although we specialise in VAT, we also consider the impact of all other forms of tax. We can therefore help you to understand the local legislative requirements, and streamline your operations to minimise VAT costs so that you actually manage VAT flows which may otherwise result in costs for your business. We endeavour to understand and appreciate the specific needs of your business, and as a key part of PricewaterhouseCoopers' Central and Eastern European Indirect Tax network, incorporating over 150 tax professionals across 22 countries, PricewaterhouseCoopers Albania can offer comprehensive solutions to all of your VAT needs across the region.

### Key services

- Advice regarding applicability of VAT on different services supplied by resident and non resident companies
- Advice regarding VAT on export operations and VAT on specific industry sectors
- VAT planning and efficiency schemes for both domestic and cross border operations: cross-border leasing transactions, VAT incentives, free trade zones and free harbours
- Assistance in the VAT refund procedure
- Assistance in special VAT exemption procedures
- VAT compliance
- VAT reviews
- Assistance during appeal procedures (litigations, complaints)
- Acting as a VAT fiscal representative (registration and ongoing support)
- VAT training

### Contact

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# Indirect Tax Services - Customs and Excise Albania



PricewaterhouseCoopers Albania offers practical solutions to issues faced by our clients in relation to customs and excise. Our substantial experience in working with the tax and customs authorities enables us to gain invaluable insights into interpretation of laws, proposed legislative changes, tax authority and court practice, and to obtain clarity on customs and excise issues, which allow us to anticipate and solve customs and excise related problems for our clients.

## How do you benefit?

We can help you to understand the local legislative requirements and streamline your operations so as to minimise the extent to which these taxes are a cost or a disruption to your business. Being part of a global network, PricewaterhouseCoopers Albania is able to provide you with all the latest regulations regarding international trade.

## Key services

- Assistance with the General Directorate of customs to obtain temporary customs duty exemptions/ reductions
- Implementation of temporary customs regimes (inward processing, bonded warehousing)
- Advice regarding tariff classification, preferential tariff treatment and no drawback rule
- Authorised exporter status and simplified customs procedures implementation
- Practical assistance during customs clearance, customs audits and support in customs litigation and complaints
- Advice on specific transactions aimed at reducing the import duty burden: leasing operations, rental
- Assistance related to drafting, filing and following up letters to the Tax Authorities on various aspects of excise duty
- Training of client staff in various excise duty issues
- Excise tax reviews and due diligence
- Excise tax surveys in EU member states
- Assistance to improve excise duty legislation

## Contact

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