

A summary of the changes of the tax laws for 2014

(in force as from January 1st, 2014 if not otherwise defined in the below provisions)

Law No.9920 dated 19.05.2008 “On Tax Procedures in the Republic of Albania” (updates)

<i>Before</i>	<i>Now</i>
This law is applied, among others, to the system of local taxes and fees to the extent of not being subject to Law no. 9632, dated 30.10.2006 “For the system of local fees”.	The scope of this law is extended, and now except of the system of local taxes, includes also the local fees.
The simplified profit tax for small businesses is collected from local government tax units.	The simplified profit tax for small businesses will be collected from the General Taxation Directory, which will have the role of a tax agent in the name of local authorities.
Not provided.	The General Taxation Directory creates the central data system for each taxpayer.
In case of a deregistration request from the economic subjects, the appropriate tax authority within 30 days from the date of this notification, must verify the tax situation of subjects until the time of application for deregistration in NRC (in the case of physical persons) or up to the time of application to initiate liquidation procedures at the NRC or the court (in the case of legal persons).	In addition of the tax situation verification, it is also provided the conduction of a risk analyse from the appropriate tax authorities.
The maximum value of a cash sale or purchase transaction is 300 000 ALL.	The new value for this transactions is 150 000 ALL.
Not provided.	In cases when it is not possible to clearly prove the date of the receipt of the Tax Liability Assessment, it is deemed to have been received 10 (ten) days from the posting date.
The Tax Administration within 30 calendar days must verify the data of the claimer for the VAT reimbursement notify the taxpayer and realize the reimbursement, when the conditions are fulfilled.	The audit and VAT balance approval terms is extended in 60 calendar days.
Not provided.	For the tax obligations, related to simplified profit tax for small businesses, the tax assessment notice is issued from the regional taxation directory.
The alternative assessment methods are used when a taxpayer is part of transactions of purchase or sale that exceed the value of 300 000 ALL.	The alternative assessment methods are used when a taxpayer is part of transactions of purchase or sale that exceed the value of 150 000 ALL.
The taxpayer has the right to lodge an objection to the audit results within 5 calendar days after the report is deemed to be received by the taxpayer.	This term is extended in 15 calendar days.

<p>The order issued by tax administration is first executed, if at the same bank, where taxpayers has accounts, have been shown other order payments on behalf of taxpayer, unless otherwise provided in a special law.</p>	<p>This paragraph is changed as follows: The order issued by tax administration is executed, in the order described in Article 605 of the Law no.7850, dated, 29.07.1994 “The Civil Code of the Republic of Albania”, amended.</p>
<p>The taxpayer who wants to appeal a notice assessment from the tax authorities must pay the full amount of the tax liability showed on the notice assessment, excluding penalties related to them. The appeal is taken into consideration only after the conduction of this payment.</p>	<p>This payment can be replaced also by a bank guarantee with the same value.</p>
<p>Not provided.</p>	<p>The Appeal Directory takes the measures for the publication in the website of the General Taxation Directory, of the positions held in its decisions.</p>
<p>Not provided.</p>	<p>If the taxpayer has placed a guarantee for te obligation payment, it is fully or partially returned according to the Appeal Directory decision, within 30 calendar days from the date when the decision is taken or is deemed to be taken.</p>
<p>A taxpayer who fails to file a tax return by the due date is subject to a fine of 10.000 ALL per tax return not filed.</p>	<p>A taxpayer who fails to deliver a tax return by the due date is subject to a fine of 10.000 ALL per tax return not delivered.</p>
<p>A fine equal to 5 percent of the difference between the value of the tax liability to be paid and the value of the tax paid for each month or portion of a month until the correction is done, but not more than 25% of the value, even if the correction of the initial declaration is done by the taxpayer itself.</p>	<p>In cases when the correction is done by the taxpayer no penalty is calculated.</p>
<p>A tax withholding agent or tax agent who fails to maintain, calculate, report and transfer to the state budget the withheld taxes and collected taxes, or avoids their collection, is obliged to pay a fine equal to 50 percent of the full amount of tax not collected or avoided.</p>	<p>This type of penalty is also applied on the tariffs.</p>

Law No.8438 dated 28.12.1998 "On Income Tax" (updates)

<i>Before</i>	<i>Now</i>
The taxable incomes, realized during the taxable period from the subjects of local tax for small businesses, that have a turnover more than 2 millions ALL to 8 millions ALL in a year, which are calculated as a difference between total incomes and deductible expenses, specified in Article 12/2 of the Law, are calculated as taxable personal incomes.	This category of incomes is cancelled.
The exempted incomes are "self" incomes.	The term "self" incomes is replaced with "personal" incomes.
Incomes that a registered farmer receives from the sale of agricultural land to a farmer or natural or legal person who carries out agricultural activity are exempted.	Personal incomes from the transfer of the right of ownership of agricultural land from a registered farmer to a farmer or to a physical or legal person who conducts agricultural activity, is exempted from Personal Income Tax
Personal incomes from employment up to the value 30 000 ALL are exempted from income tax, while personal incomes from employment over 30 000 ALL are subject to a flat rate tax of 10% on gross value.	It is presented the progressive tax system on employment incomes, which consists in: Personal incomes from employment up to 30 ALL in a month are subject to a tax rate of 0%. Personal incomes from employment from 30 000 ALL/month to 130 000 ALL/month, are subject to a tax rate of 13% of the difference between monthly salary and the limit of 30 000 ALL/month; Personal incomes from employment over 130 000 ALL/month are subject to a tax of 13 000 ALL plus 23% of the difference between monthly salary with 130 000 ALL.
Article 12 "Taxable income from small business activity", Article 12/1 "Tax Rate", Article 12/2 "Deductible expenses", Article 12/3 "Un deductible expenses", Article 12/4 "Registration keepings", Article 12/5 "tax crediting" and Article 12/6 "Declaration".	These articles are cancelled because small business taxation will be treated in the Law for Local Taxes.
The measure of deductibility of provisions for the banking sector, as a deductible expense, is in the amount created in accordance with standards developed by the International Accounting Standards Board and certified without objection by the external auditors, but not exceeding the amount specified in rules of the Bank of Albania for this purpose.	The measure of deductibility of provisions for the banking sector, as a deductible expense, is in the amount created in accordance with standards developed by the International Accounting Standards Board and certified without objection by the external auditors. The taxation of the difference between the two funds is cancelled.
The tax rate applied on the taxable incomes of the taxpayer that submits the annual declaration of incomes is 10%.	Cancelled.
It is used the term "Tax on Personal Incomes on Small Business".	It is used the term "Simplified Profit Tax on Small Business".
The profit tax rate is 10%.	This tax rate is 15% beginning from 1 January 2014.

Withholding tax and registration

1. Payer of amounts for purposes of the tax withholding provided in Articles 33 and 34 of this law, transfers the tax withheld on account of tax authorities no later than the 20th of the month following the month of payment.

2. Payer of these amounts shall calculate the payment of benefits and tax withholding and make it available to the tax authorities, and the person to whom payment is made, the relevant records.

Withholding tax, registration, declaration and payment

- a) Payer of amounts is obliged to keep records for calculating and withholding of the withholding tax on any income beneficiaries and make them available to the tax authorities and the income beneficiary to whom payment is made.
- b) Payer of amounts, for purposes of withholding tax, as provided in Article 33, "Deposition of the decision for the approval of the annual results and the profit destination", is obliged to calculate, withhold, declare and transfer the tax withheld on account of tax authorities until the 20th of the month following the month of payment.
- c) The Minister of Finance sets by Instruction the form and content of the declaration.
- d) The declaration of the withholding tax is submitted in one of the ways predicted in the Law no.9920, dated 19.05.2008, "On Tax Procedures in the Republic of Albania" as amended, to the Regional Taxation Directory, where the amount payer, is registered.

Not provided.

Only for the fiscal period of year 2013, the subjects of small business of the personal income tax fill and submit The Declaration of Personal Income Tax for Small Businesses, according to letter "gj" of Article 8 and Articles from 12 to 12/6 of the law no. 8438, dated 28.12.1998 "On Income Tax", as amended, within the date February 10, 2014.

Law No.7928 dated 27.04.1995 “On Value Added Tax” (updates)

<i>Before</i>	<i>Now</i>
Supply of medicines and health services from health institutions, public and private, is a taxable supply, with 10 percent tax rate.	From 1 April 2014 medicine supplies are exempted from VAT. The Minister of Finance will approve by Instruction, before April 1 2014, the way of action with the balance of medicines that result as an inventory on April 1 2014.
In hydrocarbon operations are supplies exempted from VAT: a) Services supplied by contractors and subcontractors, certified as such by the National Agency of Natural Resources, relating to performance of stages of the exploration and development of petroleum operations. b) Goods supplied by contractors to each other, or which subcontractors provide to their contractors, imported according to article 26/1 of this law. “Petroleum operations”, for the purpose of this provision, has the same meaning as in law no.7746, dated 28.07.1993 “For hydrocarbons”.	In this Article the words “relating to performance of stages of the exploration and development of petroleum operations” are replaced with the words “relating to performance of stages of the exploration”. After letter “a” it is added the sentence with this content: “The minister of Finance and the Minister of Energy decide by common decision the list of goods and services related with the exploration, and the excluding procedures”.
It is exempted from VAT Import of goods or services relating to the performance of exploration and development phases of petroleum operations, carried out by contractors or subcontractors who work for these operations. Contractors and subcontractors are certified as such by the National Agency of Natural Resources “Petroleum operations”, for the purpose of these provisions, has the same meaning as in law no. 7746, date 28.7.1993 “On hydrocarbons.”	This Article is repealed
Exporters have the right of claiming reimbursement if the credit balance is more than 400.000 (four hundreds thousands) ALL. Tax administration makes the reimbursement of the credit balance within 30 days from the date of the request submission.	In cases when on financial agreements ratified by the Parliament or on the Grant Agreements approved by the Council of Ministers is not provided the usage of foreign financial sources for the payment of taxes and fees, including or not the Value Added Tax, the Value Added Tax paid is reimbursed to the foreign financiers from the treasury system, within 30 days, according to the rules provided by the Minister of Finance.
Not provided	After January 1, 2014 within 60 days from the submission of the request of the taxpayer, The Regional Taxation Directory checks and approves the tax credit of the taxpayer as reimbursable. The payment of the reimbursable tax credit is done from the treasury system.

Law no. 7811, dated 12.04.1994 "About approval with changes of decree no.782, dated 22.02.1994 "On fiscal system in hydrocarbon sector (research-production)" (updates)

<i>Before</i>	<i>Now</i>
The incomes obtained from the operations in hydrocarbons sector, by foreign employees of the contractors and subcontractors, is exempted from the personal income tax.	This Article is repealed

Law No.10383 dated 24.02.2011 "On obligatory insurance of health care in the Republic of Albania" (updates)

<i>Before</i>	<i>Now</i>
The base for calculating the contribution is the gross salary of the insured person up to a maximum of five times the minimum wage for contributions calculations in the state.	The base for calculating the contribution is the gross salary of the insured person.
The base for calculating the contribution for self employes persons is the average between minimum and maximum salary for contributions calculations purposes. This form of calculation would have been effective from 1 January 2014.	The base for calculating the contribution for self employes persons is twice the minimum salary for contributions calculations purposes. So, for calculation of contributions effects, the base value will be 38 052 ALL (19 026 x 2).
The base for voluntary health insurances for self employes persons is the average between minimum and maximum salary for contributions calculations purposes. This form of calculation would have been effective from 1 January 2014.	The base for voluntary health insurances for self employes persons is twice the minimum salary for contributions calculations purposes.
Compulsory insurance fund does not finance health care services to persons who are not insured, in accordance with the provisions of this law, except in cases of medical emergency.	Compulsory insurance fund will finance health care services to persons who are not insured also in cases of periodic preventive controls on population, according to determinations made with the Decision of the Council of Ministers.
The administrative council is composed of 9 members.	The administrative council will be composed of 7 members.
The Council of Ministers determines which union, organization of self-employed persons and employers, consumer organization is the largest representative and will appoint their representatives to the Administrative Council.	The Council of Ministers determines which union and organization of the health will appoint their representative to the Administrative Council.
The mandate of the President of the Administrative Council is one year and is based on the principle of rotation.	This paragraph is repealed
<ul style="list-style-type: none"> - The Administrative Council appoints the General Director with an opened competition procedure based on the criteria set in the fund statute. The candidates must demonstrate that have the professional knowledges and experience to manage the fund. - The General Director is selected by the Administrative Council from a list not with less than three candidates, who fulfill the criteria. 	<p>These paragraphs are merged as follows: The General Director is selected by the Administrative Council between not less than three candidacies presented by the members of this council, according to the criteria and rules set in the Statute of the fund.</p>

<p>Administrative Council functions among others are:</p> <ul style="list-style-type: none"> -approves economic and financial rules, procedural, control, general organizational structure and rules of the staff, and other internal rules, which he deems necessary during the Fund activity, pursuant to this Law. - specifies the total number of employees of the Fund, which sends for approval to the Council of Ministers. 	<p>These functions are changed as follows:</p> <ul style="list-style-type: none"> - approves the statute, economic rules, financial, procedural, control, and other internal rules, which he deems necessary during the Fund activity, pursuant to this Law. - approves the total number of employees of the Fund.
<p>General Director functions among others are:</p> <ul style="list-style-type: none"> - proposes for approval to the administrative council the statute, organizational regulation, personnel regulation, economic regulations, procedural regulations, annual report and annual project budget. - proposes to the administrative council the general number of employees and approves the internal structure and work descriptions of the General Directory and local offices. 	<p>These functions are changed as follows:</p> <ul style="list-style-type: none"> - proposes for approval to the administrative council the statute, economic and financial regulations, procedures, of audit and control, annual report and annual project budget. - proposes to the administrative council the general number of employees, approves the internal structure and work descriptions of the General Directory and local offices, and the organizational and functional general regulations of the Fund.
<p>It was predicted that Law No.126/2013 dated 25.04.2013 published in Official Gazzete No.76, dated 10 May 2013, enters into force on 1 January 2014.</p>	<p>This Law is repealed</p>

Law No.9632 dated 30.10.2006 "On Local Taxes" (updates)

<i>Before</i>	<i>Now</i>
On local taxes it is included the local tax on small business.	The local tax on small businesses is replaced with the simplified profit tax on small business.
<p>Article 10 provides that:</p> <p>1. "Business" is every economic activity from every entity that aims the realization of profit.</p> <p>2. "Business location" is every store, particular unit or other immovable places, where is done business. When a fixed business location does not exist, the location of a business conducted by a physical person is the private home of the taxpayer.</p> <p>3. Any entity which conducts business, through which it is accomplished during the fiscal year, an annual gross revenue (turnover) less than or equal to 8,000,000 (eight million) ALL, is subject to payment of local tax on small business.</p> <p>4. The revenue from local taxes on small business belongs to that local government unit, in which jurisdiction the business is located.</p> <p>5. Local taxes on small business, is calculated as an annual liability of the taxpayer. Annual liability period starts on 1 January and ends on 31 December of the following year. If business activity is established or ceases within this period, the obligation of the taxpayer is proportionately calculated only for the period of conducting this activity.</p>	<p>This Article is replaced with the following:</p> <p>Any entity which conducts business, through which it is accomplished during the fiscal year, an annual turnover less than or equal to 8,000,000 (eight million) ALL, is subject to payment of simplified profit tax on small business. Total incomes from small business activity means any kind of income realized during the tax period and include, without being limited to: incomes from the supply of goods and services, income from shares, income from interest, income from the use of movable and immovable property.</p>
Article 11 provides specifically the categories of the bases and rates for the local tax on small business.	<p>This Article is replaced with the following:</p> <p>The tax rate applied on taxable incomes, subject to simplified profit tax on small business, with an annual turnover from 2 to 8 million ALL, is 7.5% and, for entities with an annual turnover from 0 to 2 million ALL is 25 000 ALL in one year.</p>
Article 12 "Registration and licensing", Article 13 "Obligation for information", Article 14 "Payment", Article 15 "Registrations keeping", Article 16 "Verification", Article 17 "Administrative violations and sanctions", Article 18 "Appeals" and Article 19 "Qualification as a small business".	<p>These articles are all changed as by the following articles: Article 12 "Deductible expenses", Article 13 "Un deductible expenses", Article 14 "Registrations keeping", Article 15 "Prepayments", Article 16 "Declaration", Article 17 "Tax Agent", Article 18 "Transfer of income in the accounts of local governments and in the state budget and tax agent commission" and Article 19 "Cooperation".</p>
Not provided	<p>The payment of tax instalments is done on second level banks on account of tax administration, within the dates April 20 July 20, October 20 and December 20 of each year. With the payment and receivment of the bank confirmation for the payment done, the taxpayer goes on tax services offices and, against the submission of the bank</p>

<p>The deadline for submission of the annual declaration is March 31 of the following year.</p>	<p>The deadline for submission of the annual declaration is February 10 of the following year.</p>
<p>Not provided.</p>	<p>Regarding the definition of the type of tax on real estate is added this paragraph: "Within three months of the entry into force of this law, the regional offices of real estate registration offer to municipalities and communes the data of electronic registration of property".</p>
<p>For residential buildings the building tax is divided before and after year 1993 of the building. For zones 1, 2 and 3, this fee is respectively 15 and 30, 10 and 12 and 5 and 6 ALL/m² year. For other buildings the building tax is divided for trade and services and other. For areas 1, 2 and 3 this tax is respectively 200 and 50, 150 and 30 and 100 and 20 ALL/m² year.</p>	<p>For residential buildings no changes are done. For other buildings it is provided a division of the building tax rate for trade and services and others for zones 1, 2 and 3 this tax rate is respectively 400 and 100, 300 and 60 and 200 and 40 ALL/m² a year. It is also added a third category "Buildings owned or in use in territories approved as tourist villages" with a tax rate of 400 ALL/m² a year despite the locations of the building.</p>
<p>Every individual for the buildings that owns will pay the building tax according to the levels provided by this law, despite of the number of buildings owned by an individual.</p>	<p>It is added that individuals, who own more than a house, for the house where they are resident, pay the building tax according to the Annex attached to this law, while for all the other houses, the building tax is twice as the building tax, applied in the zone where this building is located.</p>
<p>For temporary local taxes the value of taxes with a temporary nature along with taxes and fees applicable should not exceed the limit plus 10 percent of the indicator level of small business tax according to the table of the taxation of these business entities.</p>	<p>This paragraph is cancelled.</p>

document of payment, takes the "Tax Label" of the instalment, for which has done the payment. The designs and elements of the label are set by Instruction of the Minister of Finance. The taxpayer sets the tax label on the registration certificate in NRC to facilitate the visual controls by competent authorities. These documents are produced by the press of securities and expenses are beard by the General Tax Directory. "The tax label" must contain high security elements in order to avoid their falsification. Taxpayers with a turnover from 0 to 2 million ALL in a year pay the fixed tax of 25 000 ALL in a year, in the regional taxation directories within the first six months of each year, to the second level banks, on account of regional taxation directory. For the payment and receivement of the bank confirmation of the payment, the taxpayer go to the office of the taxpayer services and, against the submission of the bank document for payment, take the "Tax Label", for which they have done the payment.

On local fees and their administration it is provided that: "The fees are set according to the Law no.8652, dated 31.7.2000 "On organization and functionality of local government". Except of cases provided differently in this Law or in other laws, which regulate the functions and the fees related to them, the municipal and local council decide on the types of fees, level, basic rules for their administration and collection, and also decide if these fees will be collected by the municipal or local structures themselves or by an agent, but in no case the value of the local fees, applicable to small business taxpayers, must not exceed 10% of the indicator level of the tax, according to the table of taxation for small business entities. In case of the agent, the council sets the basic restrictive rules in relation with the agent, while the mayor or commune selects the agent, and signs a contract with him".

This paragraph provides as follows:
"The fees are set according to the Law no.8652, dated 31.7.2000 "On organization and functionality of local government". Except of cases provided differently in this Law or in other laws, which regulate the functions and the fees related to them, the municipal and local council decide on the types of fees, level, basic rules for their administration and collection, and also decide if these fees will be collected by the municipal or local structures themselves or by an agent. In case of the agent, the council sets the basic restrictive rules in relation with the agent, while the mayor or commune selects the agent, and signs a contract with him".

Not provided.

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For the year 2014, the taxpayer prepays the simplified profit tax for small businesses, divided in four annual instalments, based on the taxable profit of year 2013, according to the declaration of the personal incomes from small businesses, done in accordance with the law no. 8438, dated 28.12.1998, "On Income Tax", as amended. Within January 30 2014, the local government authorities send to the regional taxation directories all the data for entities with annual turnover from 0 to 8 million ALL.

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Law No.9975 date 28.07.2008 “On National Taxes” (updates)

<i>Before</i>	<i>Now</i>
The tax agents transfer the value of the tax calculated and collected from national taxes directly to the state budget. If the obligation for the payment of national tax rises in the first 6 months of the year it is paid 100%, while if it rises in the second 6 months it is paid 50%.	The tax transfer through agents will first be done in the accounts of Regional Tax Directories and then the later will transfer it to the state budget. Also, the difference in the percentages related with the moment of the tax obligation rising is abrogated.
Subject to national tax is only the single use packaging, but this law does not define the definition of this term. It’s definition is given in the Instruction No.26, dated 04.09.2008 “On National Taxes”. Consequently this law brings an unfair taxation for goods with the same kind of packaging.	It is cancelled the word “single usage” in order not to have differences in types of products packaged. It is also given the definition of the word “package” making a precise definition of packages that are excluded from the tax payment.
The circulation tax on petrol and diesel, imported or domestically produced, was 7 ALL/litter.	This tax is now 17ALL/litter.
Not provided	Physical and legal persons, subject to point 4 of Article 4 of this law, are obliged to: a) Make a monthly declaration, not later than 15 days from the end of the month in which sales are performed; b) Pay the mining rent tax for that month in or before the obligatory date of declaration; The declaration, according to letter “a”, is done in the form and content determined with an Instruction of the Minister of Finance. The declaration for the payment of mining rent is submitted in one of the ways predicted in the Law “On Tax Procedures”, to the Regional Taxation Directory, where the physical person/legal person, owner of the mining permission or the exporter, in vase of exports with third parties, is registered.
In the service fees were also included the fees for activities and services of the Office of Immovable Property Registration.	This service fee is cancelled.

Law No. 61/2012 “On Excise in the Republic of Albania” (updates)

<i>Before</i>	<i>Now</i>
Import of oil products for their needs from oil exploration entities and utilization of shale, in case of fulfilment of specific conditions under the legislation and agreements for this purpose, is exempted from payment of excise.	These products are no more an exempted category from the payment of excise tax.
For the taxation of beer was used the term “alcoholic strength”.	The new term used will be “alcohol metric degree”.
The excise tariff for beer is defined based on the quantity of hectolitres measured in temperature of 20°C.	The excise tariff for beer is defined based on hectolitres for alcohol metric degree of the final product.
The Chapter 9 was titled “Coffee”	The Chapter 9 is now titled “Coffee and energetic beverages”
Not provided.	It is added the definition: “Energetic beverages are beverages that are classified in the Combined Nomenclature Code of Goods 2202 10 00 and have in their composition a caffeine quantity at the level or more than 0.03% of the volume or the composite of taurina, guarana or ginsenk.”
Energetic beverages are not taxed with excise tax.	The excise on energetic beverages is paid on 1 litter.
Penalization measures are provided only for clandestine production of alcohol and its products.	Penalization measures are provided also for clandestine production of tobacco and its products. There are also presented explanations for the assessment method of the unauthorized production of excise products.
Penalization measures are set only for the avoidance from the verification and payment of excise for alcohol and alcoholic beverages.	Penalization measures are also provided for the avoidance from the verification and payment of excise for tobacco and its products and also for coffee and energetic beverages. This change makes possible that the same violations are penalized in the same manner for all the products that are subject to excise tax.
For surpluses or shortages in fiscal warehouses and in the circulation of products subject to excise tax are defined penalties for excise products but without specifying them.	This is not changed, but it is specifically added a paragraph, which provides that: “For the product crude oil, in case of shortages or surpluses in warehouses of production/stock, the excise level will be calculated 25 ALL/kg”. It is also added an article, which defines the penalties that will be set in cases of surpluses or shortages in the premises of registered receivers.
For the irregularities in circulation of products subject to excise tax, are defined penalties for excise products but without specifying them.	This is not changed, but it is specifically added a paragraph, which provides that: “For the product crude oil, in case of irregularities in circulation, the excise level will be calculated 25 ALL/Kg”.

	Another Article, which defines the penalties that will be set in case of administrative violations, not specifically provided in this Article, is added.
For the unripe coffee the excise rate is 30 ALL/Kg.	This product is now exempted for the excise tax.
For the roasted coffee the excise rate is 140 ALL/Kg.	The new excise rate for this product is 60 ALL/Kg.
Energetic beverages are not subject to excise tax.	The excise rate for this product is 50 ALL/Lt.
For the beer made from malt for the quantity up to 70,000 hectolitres per year, produced domestically or abroad, the excise tax is 1000 ALL / HL for beer with alcoholic strength up to 6% and 1200 ALL / HL for beers with alcoholic strength over 6% while for the quantities produced in the interval of 70,001 to 200,000 hectolitres per year the excise tax is 1200 ALL / HL for beer with alcoholic strength up to 6% and 1440 ALL / HL for beers with alcoholic strength over 6%. For the quantity from 200 001 to 300 000 hectolitres per year, produced domestically or abroad, the excise tax is 1 500 ALL/HL for beer with alcoholic strength up to 6% and 1 800 ALL/HL for beers with alcoholic strength over 6% while for the quantities produced over 300 000 hectolitres per year the excise tax is at the level of 3 000 ALL/HL for beer with alcoholic strength up to 6% and 3 600 ALL/HL for beers with alcoholic strength over 6%.	For the beer made from malt for the quantity up to 200,000 hectolitres per year, produced domestically or abroad, the excise tax is 360 ALL/HL/ alcohol metric degree. For the beer made from malt for the quantity over 200,000 hectolitres per year, produced domestically or abroad, the excise tax is 710 ALL/HL/ alcohol metric degree.
The excise rate for sparkling wine, champagne and soft and sparkling drinks is 2 000 ALL/HL.	The new excise rate for these products is 5 200 ALL/HL.
The excise rate for intermediary alcoholic beverages is 2 000 ALL/HL.	The new excise rate for these products is 5 200 ALL/HL.
For alcoholic beverages (Spirituous Beverages) from domestic and foreign producers for the quantity up to 20 000 hectolitres per year the excise rate is 50 000 ALL/HL anhydrous alcohol while for the quantity produced over 20 000 hectolitres per year the excise rate is 65 000 ALL/HL anhydrous alcohol.	For alcoholic beverages (Spirituous Beverages) for the quantity up to 20,000 hectolitres per year, produced domestically or abroad, the excise tax is 65 000 ALL/HL anhydrous alcohol. For alcoholic beverages (Spirituous Beverages) for the quantity over 20,000 hectolitres per year, produced domestically or abroad, the excise tax is 84 500 ALL/HL anhydrous alcohol.
The excise tax rate for cigarettes containing tobacco is 3.000 ALL/1 000 pieces (or 70 ALL per pack).	The excise tax rate for cigarettes will be 4.500 ALL/1 000 pieces on 1 January 2014 (or 90 ALL per pack), 5.000 ALL/1 000 pieces on 1 January 2015 (100 ALL per pack), 5.500 ALL /1 000 pieces on 1 January 2016 (110 ALL per pack) and 6.000 ALL/1 000 pieces on 1 January 2017 (or 120 ALL per pack).

The excise rate for processed tobacco and tobacco substitutes is 1500 ALL/Kg.

The excise tax rate for these products will be 000 ALL/Kg on 1 January 2014, 3 700 ALL/ Kg on 1 January 2015, 4 400 ALL/ Kg on 1 January 2016 and 5 100 ALL/ Kg on 1 January 2017.

In the excise taxable products it is not included the product "lubricants".

The excise rate for lubricants will be 40 ALL/Kg.

