COVID-19

MEASURES AND LEGAL ACTS,
TAKEN DURING PERIOD 21-27 APRIL 2020

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SECRETARIAT OF ALBANIA INVESTMENT COUNCIL
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1. CRIMINAL SANCTIONS FOR BREACH OF THE GOVERNMENT MEASURES DURING THE EPIDEMIC PERIOD AND SPREAD OF THE INFECTIOUS DISEASES

Following the measures taken during the period of the emergency situation caused by Covid-19 and for filling the gap in the Criminal Code, the relevant changes have been approved. These changes consist in the provisioning of fines or imprisonment sanctions according to the committed violation:

- ***Failure to implement the measures of the state authorities during the extraordinary situation or during the epidemic state***

  For this criminal offense, according to its concrete figures, the sanctions foresee fining or imprisonment of up to 3 years.

- ***The spread of infectious diseases***

  For this criminal offense, according to its concrete figures, sanctions foresee fining or imprisonment of up to 8 years.

Law no. 35/2020 *"For some changes and additions to the law no. 7895, dated 27.1.1995, "Criminal Code of the Republic of Albania", as amended* **– Official Gazette No.72/2020.**

For full content of the act click here.

2. PREPAYMENT OF TAX ON INCOME INTALLMENTS AND FILING OF INCOME TAX RETURN DECLARATION

In the law no. 8438 dated 28.12.1998 "On Income Tax" and the law "On the Local Tax System" the following changes and provisions have occurred:

(1) For taxpayers with a turnover of up to ALL 14,000,000 (fourteen million), the prepayment instalments for 2020 tax on profit will not be paid.

(2) For taxpayers with a turnover of over ALL 14,000,000 (fourteen million), profit tax instalments for the tax periods of the second and third quarter, April-June and July-September 2020, will not be prepaid. Payments of these instalments are postponed to April-September 2021. This exemption does not apply to taxpayers who conduct economic activities in the field of banking, telecommunications, trade in pharmaceuticals, food products and fruits and vegetables, as well as other specified taxpayers.

(3) For taxpayers who carry out economic activities in the field of tourism and active processing with ordering material and call centre, profit tax instalments for tax periods April-December 2020, will not be prepaid. Payments for these instalments are postponed to April-December 2021.

(4) The submission of the individual annual income declaration for 2019 period to the tax administration and the payment of the obligation, if it results, shall be made no later than July 31, 2020.

Normative Act No.18, dated 23.4.2020 "*For some changes and additions to the law no.8438, dated 28.12.1998, "On income tax", as amended-* **Official Gazette No.73/2020.**

Normative Act No.19, dated 23.04.2020 "*For some changes and additions to the law no.9632, dated 30.10.2006, "On local taxes system", as amended-* **Official Gazette No.73/2020.**

For full content of the acts click here.

3. PROLUNGATION OF THE STATE EMERGENCY DURATION

The state of emergency caused by Covid-19, shall last until June 23, 2020.

DCM No.342, dated 25.4.2020 *"For an amendment to the DCM no.243, dated 24.3.2020, "On declaration of the state emergency situation"* - **Official Gazette No.75/2020.**

For full content of the act click here.

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