



TAXPAYER CHARTER

What is the Taxpayer Charter

The Taxpayer Charter is indeed a “statement’ which sets out the rights and obligations of the taxpayers.

This document is not a legal act per se, but it serves to make public the current rights and obligations, well determined in the legal basis of human rights in general, as well as in the legal basis of a tax nature in specific. Thus, its publication, positively contributes in the establishment of a better nature of fiscal civic culture in the country.



The Charter further strengthens the legitimacy of taxes in general, but on the other hand it recognizes and presumes the good will of the taxpayers in fulfilling their fiscal liabilities.

This document is addressed to every taxpayer, but also to every tax officer, to precede any voluntary action among them, to the benefit of observing mutual rights and obligations.

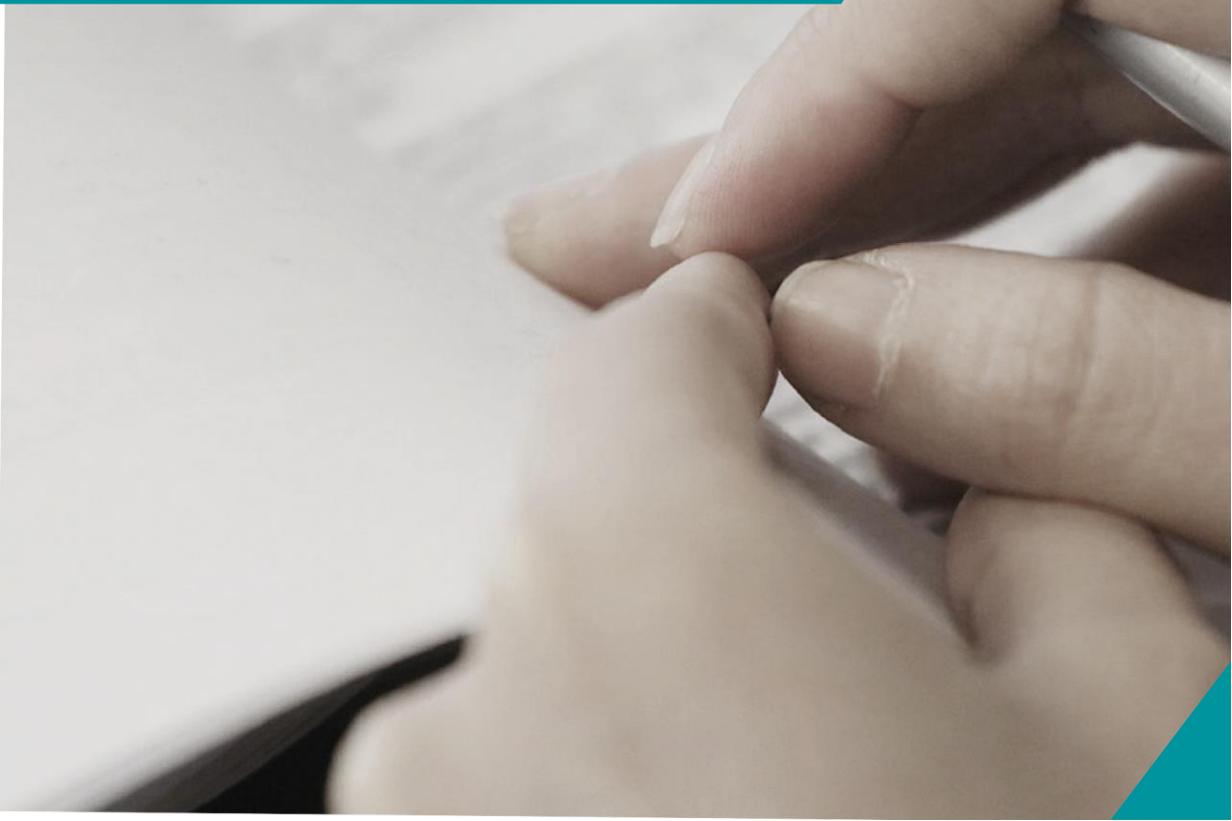
The Charter informs the taxpayers not only on the rights that they are entitled to, but also on their obligations, pursuant to the most optimal approach possible.

It provides information on the norms of service to the benefit of taxpayers, but above all, it ensures a spirit of cooperation in paying taxes within the deadlines provided for by the law.

The Charter is of a public nature, thus reinforcing the mutual trust among the fiscal declaration and taxpayers.

It establishes the conditions for a change, always in favour of improving behaviour, whether from one party of the other.

THE RIGHTS OF A TAXPAYER

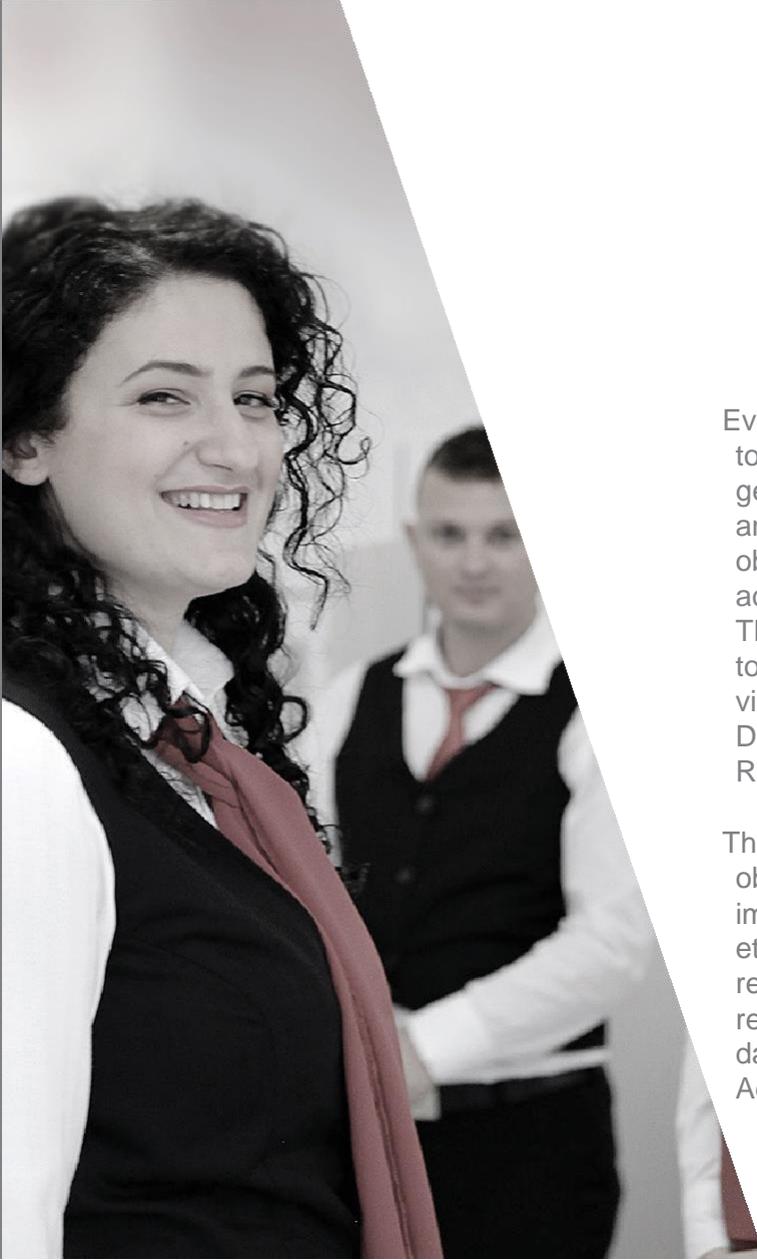




The right of the taxpayer to be informed

In order to understand and implement the tax legislation, every taxpayer shall be entitled to receive information by the Tax Administration. Such assistance shall be mandatorily provided by the Tax Administration via the Taxpayers' Service Directorates, established in every Regional Directorate of Taxes.

But you can also receive information through the public information, which is a must by the Tax Administration, that shall make available to you via online channels, printed media, leaflets, various publications, all the respective tax legislation, instructions issued for its implementation, commentaries, directives and tax manuals.



The right of the taxpayer to be assisted

Every taxpayer shall be entitled to be assisted free of charge, to get acquainted with their rights and, also, to fulfil their obligations, for their specific accounting or fiscal situations. This assistance will be provided to you by the Tax Administration via the Taxpayers' Service Directorates established in every Regional Directorate of Taxes.

The Tax Administration shall be obliged to address with impartiality, professionalism and ethics, every taxpayer on issues related to his tax liabilities, respective tax and financial data, administered by the Tax Administration.

The right to the confidentiality of data

The Tax Administration would like to ensure you, and is simultaneously obliged to protect the confidentiality of your personal tax and financial data.

This entails data that have been trusted to it or that it has managed to receive in various ways.

Such data shall be used by the Tax Administration only for those purposes provided for in the law, and they shall be accessed only by the Tax Administration employees for purposes of conducting their legal functions.

Confidential data shall mean any data of a tax and financial nature obtained through taxpayers' declarations, tax inspections conducted, tax evaluations performed with regards to these taxpayers, and any information received or obtained by third parties or other various sources.

The right of the taxpayer to be notified

Every taxpayer shall be entitled to due notification on any administrative act of the Tax Administration issued on his behalf and that affects his assets or tax liabilities. Moreover, the taxpayer shall be entitled to be acquainted with the reasons and the legal grounds based on which this administrative act has been issued on his behalf.

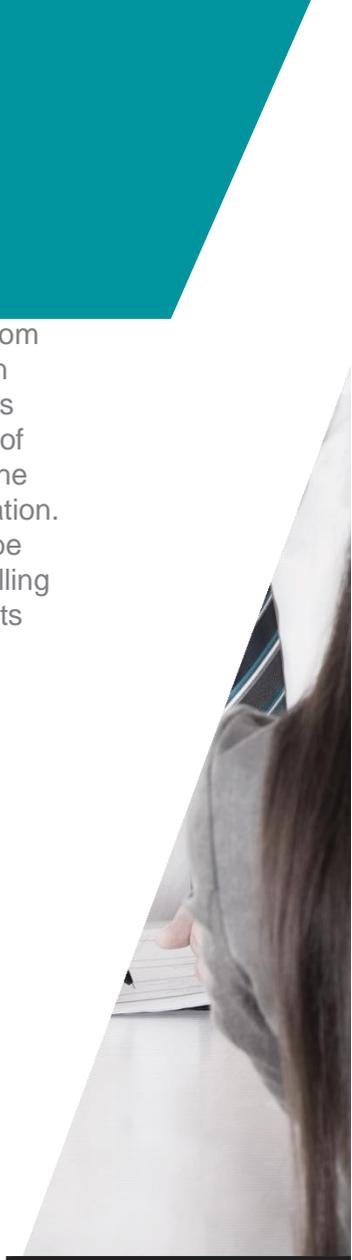




On the other hand, the Tax Administration shall be obliged to send on time any administrative decision issued against the taxpayer, as well as to provide the legal grounds and any other reasonable justification, by also informing the taxpayer on the rights and obligations related to such decision. But the taxpayer shall lose such right when the Tax Administration has solid and reliable proof that taxes are at risk.

The right of the taxpayer for information

Every taxpayer that does not agree with a tax evaluation from the Tax Administration, shall be entitled to receive a written response on his claims against that administrative act. In its response the Tax Administration shall give all the reasons of the tax evaluation, manner of evaluation used, as well as the rights and obligations of the taxpayer regarding that evaluation. Also, upon a written request, the Tax Administration shall be obliged, within a short timeframe, upon the date of protocolling of the request at the Tax Administration, to issue documents (certificates) that confirm the tax situation of the taxpayer, regarding the payment of tax liabilities, taxable incomes, outstanding tax liabilities, etc.

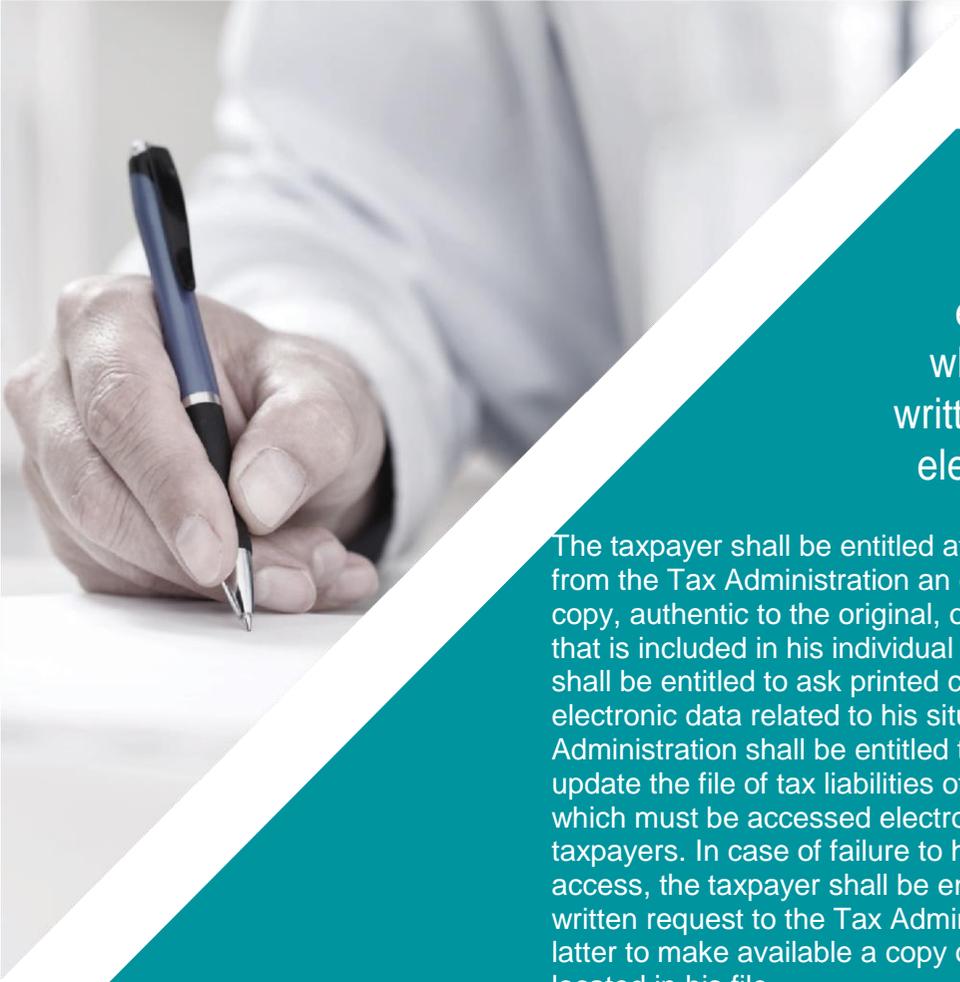




The right of the taxpayer to be represented

Every taxpayer shall be entitled to appoint his representative. Such appointment shall be done through a proxy. The representative of the taxpayer shall be a person that the taxpayer chooses to represent him in the tax cases. The representative of the taxpayer shall be in charge of the rights and obligations of the taxpayer, and the Tax Administration shall be obliged to cooperate and operate with the representative of the taxpayer, as appointed by him.





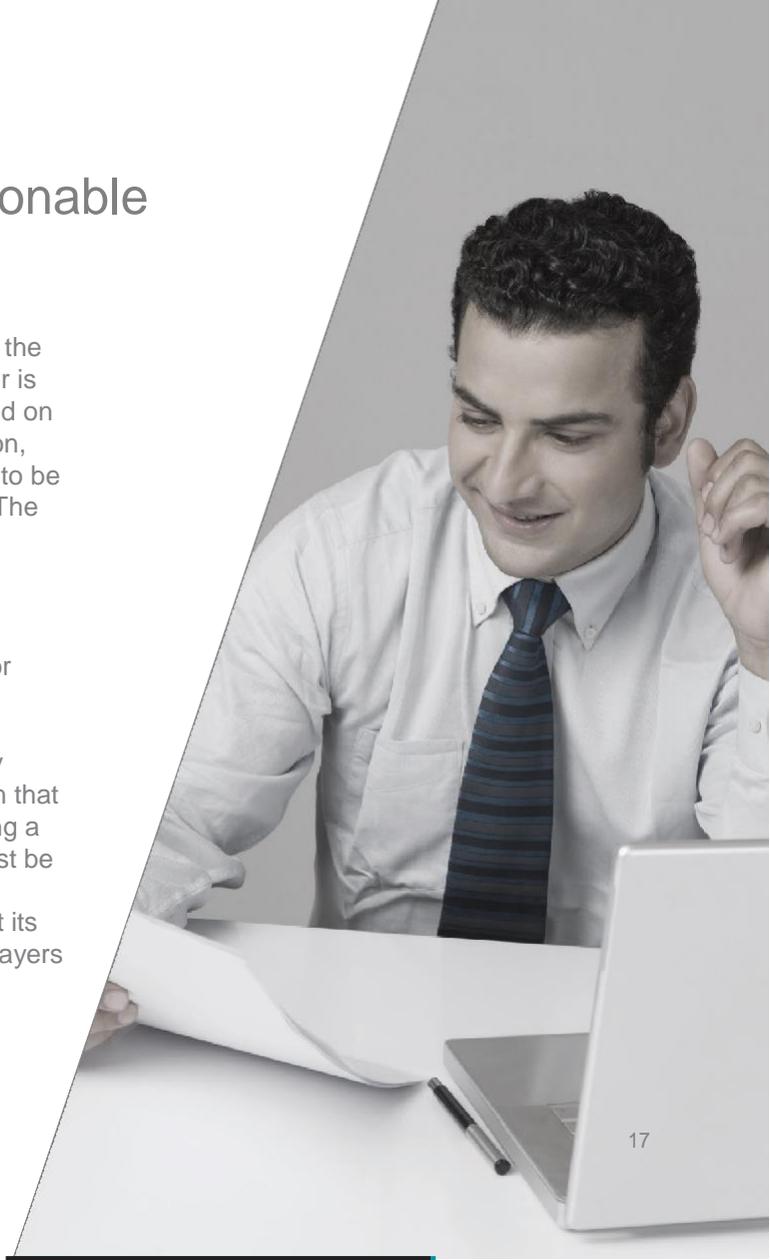
The right to ask for evidences, whether in a written form or electronically

The taxpayer shall be entitled at any time to ask from the Tax Administration an electronic or written copy, authentic to the original, of every document that is included in his individual file. Moreover, he shall be entitled to ask printed copies of the electronic data related to his situation. The Tax Administration shall be entitled to create and update the file of tax liabilities of the taxpayer, which must be accessed electronically by the taxpayers. In case of failure to have electronic access, the taxpayer shall be entitled to send a written request to the Tax Administration for the latter to make available a copy of the documents located in his file.



The right to reasonable inspections

In case of a tax inspection from the Tax Administration, the taxpayer is entitled to be notified beforehand on the time of starting the inspection, place of inspection, tax periods to be included in the inspection, etc. The taxpayer shall be entitled to be treated in a right and respectful manner during the whole time, including when he is asked for information, when interviewed or inspected. Moral integrity, professionalism, respect and cooperation, are among the key values of the Tax Administration that the taxpayer must witness during a tax inspection. Such values must be manifested by the Tax Administration in order to reflect its dedication and provide the taxpayers with the best possible services.



The right of the taxpayer to be heard

Before the Tax Administration takes an executive decision, the taxpayer shall be entitled to be attentively heard by the later to give the necessary clarifications, to present his claims, to explain the concrete circumstances, etc.

He shall also be entitled to be ensured that his explanations and claims will be reviewed with attention and fairness by the Tax Administration, in order to get fair decisions and in compliance with the tax laws and by-laws.





The right of the taxpayer to be re-inspected

Upon a request from the taxpayer, the General Director of Taxes shall order a tax re-inspection to be conducted in case the tax inspector has not proceeded in compliance with the procedures and, therefore, disciplinary procedures have begun against him or disciplinary measures have been taken.

Those inspectors that were part of the previous tax inspection cannot be part of the tax re-inspection team of inspectors.

The right of the taxpayer to complain

In any case that the taxpayer does not agree with an administrative act and believes that the Tax Administration has not correctly implemented the law, he shall be entitled to complain at the Directorate of Tax Appeal at the General Directorate of Taxes.

He shall be entitled to ask for an independent administrative review of the cases related to this act. Moreover, the taxpayer shall also be entitled to complain via administrative routes at the Regional Directorate, or at the General Directorate of Taxes, for any action or omission of the tax officers, that might infringe the rights of the taxpayer.

In case the taxpayer will not be satisfied by the decision of the Directorate of Appeal, he shall be entitled to proceed with his complaint at the Administrative Court.

The right of the
taxpayer to be
protected by the
Taxpayer Advocate



The rights of taxpayers in their relations with the tax authorities are protected by the Taxpayer Advocate.

You can refer to this office in cases of complaints that relate to problems in administering taxes, such as unreasonable administrative delays, in solving problems and receiving answers, in case of errors from the tax officers, that have not been solved in the right way upon submission by the taxpayer, in case of failure to respect the tax procedures or in case of violation of tax procedures by the tax officers.

THE OBLIGATIONS OF THE TAXPAYER





A civic attitude toward tax liabilities

Every taxpayer shall be obliged to:

Be identifiable by the Tax Administration.

Be informed and respect the legal enforcement of tax liabilities and tax inspection.

Be informed on the advantages provided by being complaint and the consequences in case of being incompliant with the tax laws.

An honest attitude toward tax liabilities

Every taxpayer shall be obliged to:

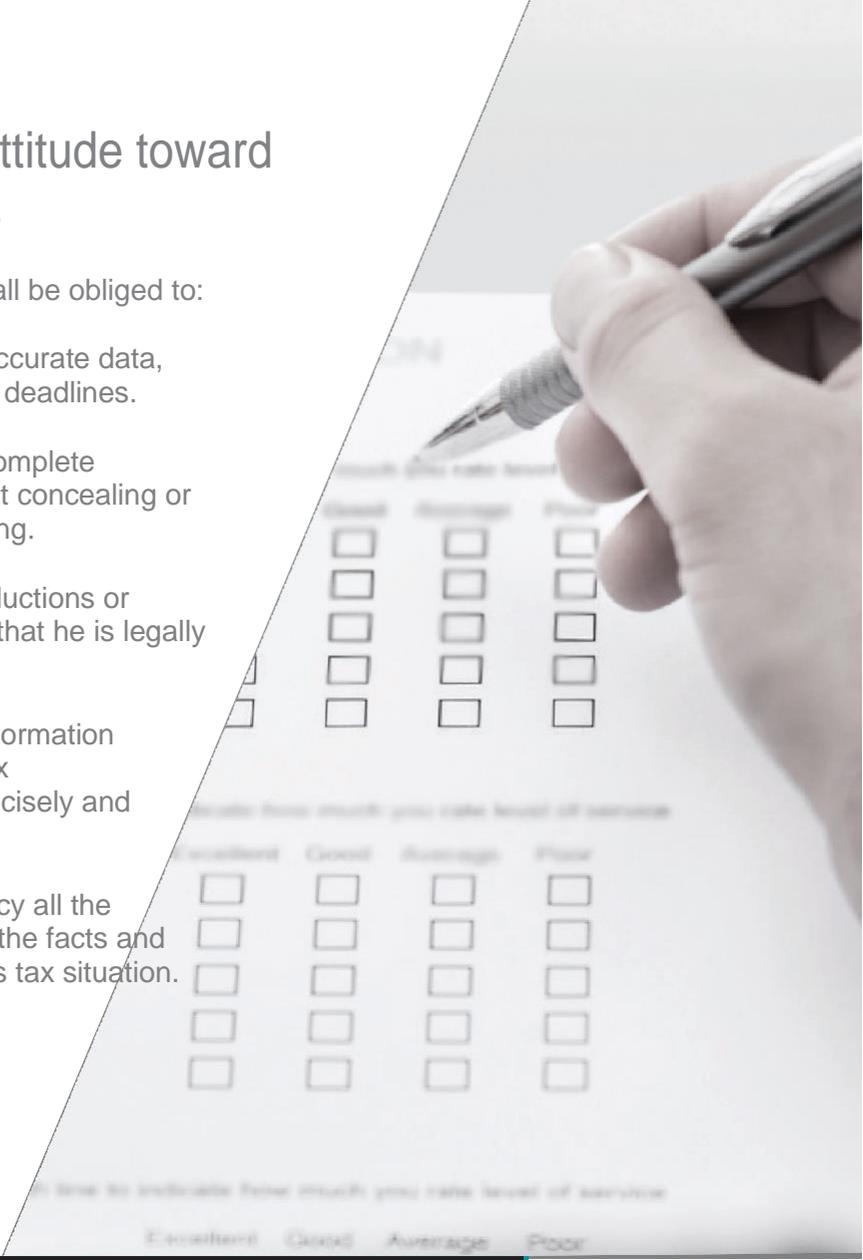
Give honest and accurate data, within the required deadlines.

Sign honest and complete declaration, without concealing or cheating on anything.

Always ask for deductions or refunds on values that he is legally entitled to.

Respond to any information required by the Tax Administration, precisely and accurately.

Clarify with accuracy all the circumstances, all the facts and acts that impact his tax situation.



A collaborative attitude with the Administration

Every taxpayer shall be obliged to:

Cooperate with the employees of the Tax Administration with politeness and respect.

Submit by the required deadlines every data required by the Tax Administration.

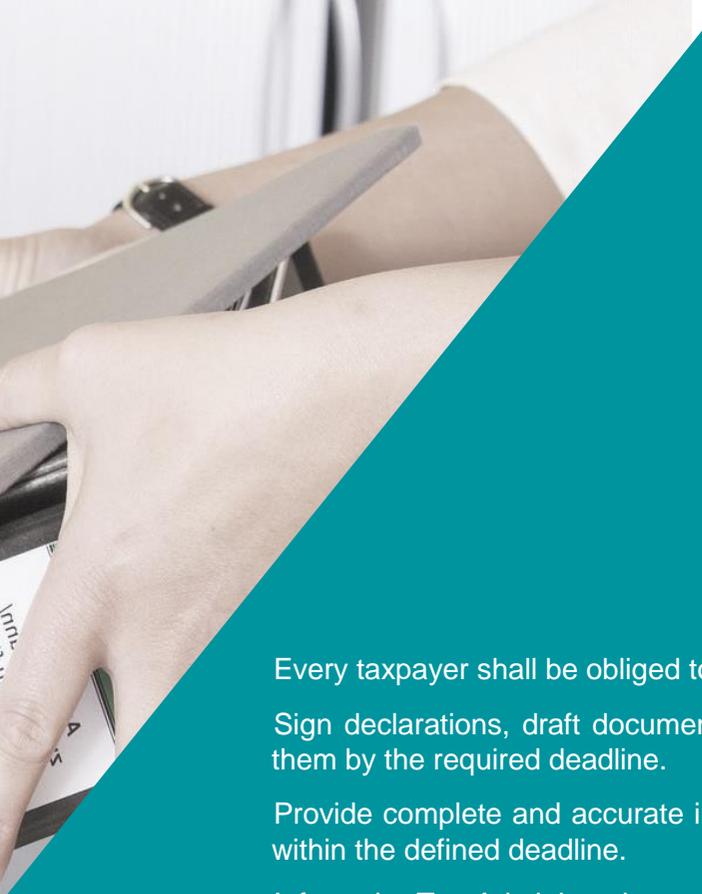
Facilitate the access to the premises of the business activity, in compliance with the legal terms and conditions, determined on such purpose.

Ensure and accept the correspondence, by being informed within the reasonable deadlines, and to not use any justifications that might generate delays.

Be aware on the consequences and accept them, in case of failure to respect requests related to tax liabilities.







Accuracy in providing information

Every taxpayer shall be obliged to:

Sign declarations, draft documents on tax purposes and submit them by the required deadline.

Provide complete and accurate information, in form, content and within the defined deadline.

Inform the Tax Administration on any change in his tax situation, since the very beginning of the business activity, on any change of address, change of activity, closure of activity, etc.

Accuracy in keeping and storing documents

Every taxpayer shall be obliged to:

Keep and store accounting books and documents, in line with the requirements defined in the law and pursuant to the legal deadlines.

Make available to the Tax Administration all the accounting books, ledgers and documents, whether in hard copy or electronically, during the tax inspection procedure.

Store pursuant to the deadlines determined in the law, every documentation, analysis, IT program and submit them to the Tax Administration, if required to do so.

Accuracy in paying tax liabilities

Every taxpayer shall be obliged to:

Pay the full amount of tax liabilities, within the deadlines determined in the law.

Pay the full amount of every tax debt, also including every penalty imposed.

Accept and respect every payment schedule of the immediate tax debt, or in instalments.

Respect the criteria of withholding tax and paying the latter, pursuant to the legal deadlines.



Vision

The vision of the Albanian Tax Administration is that of an organization that complies with the standards of the administrations throughout the world, such as being:

An institution that provides qualitative tax services, encourages voluntary compliance through payment of taxes and duties, aiming to reduce the administrative burden on taxpayers and to simplify the administration of taxes.

An authority that collects, inspects and controls righteously the tax liabilities, by enforcing the law and fighting informal economy and evasion, and protecting fiscal revenues.

An organization that is respected by the society, that preserves and adapts its structure and organizational value by adapting to economic and social changes and using the tools and methods of the most state of the art technologies, as well as by cooperating with business associations and civil society, tax authorities of other countries and organizations. A public agency that fulfils its mission by improving itself and continuously training its staff.



Values

Strong values increase trust and support from the community of taxpayers on the manner how we manage our tax system. These values build upon:

The trust of taxpayers

We increase trust among the community of taxpayers by increasing our professional skills, reacting toward their problems, increasing transparency day to day, addressing taxpayers with justice, equality and honesty, maintaining high levels of moral integrity, as well as by promoting the culture of mutual respect.

The implementation of the ethical norms and fight against corruption

We strongly enforce the law, pursuant to the ethical standards of our administration, with zero tolerance against corruption, because this way of administration provides the taxpayers with guarantees to justice and security. Given the specifics of the tax sector, it is important to give life to the Code of Ethics of the Tax Administration, upon which the oath of this administration has been taken, for a service level in compliance with the best requirements achieved or expected to be achieved.

The reliance on taxpayers

We rely on taxpayers, on the contribution of the experts in the area of finances and taxes, as well as on other facilitators of the law enforcement, that require to act righteously, by working with them through consultations and cooperation, as well as by building upon the principle of voluntary compliance.

The reporting

We are transparent in reporting our activities and receiving the public opinions on cases of risk management. We hear and react against the opinions of taxpayers. We will take further steps to assist the taxpayers, to increase their level of know-how and compliance with legal obligations, as well as to work toward reducing the administrative costs for the business and tax administration.



REPUBLIC OF ALBANIA
MINISTRY OF FINANCE
AND ECONOMY

General Directorate of Taxes

Rruga: Gjin Bue Shpata, Tirana, 1000

www.tatime.gov.al

Telephone 04 22 76 840