

## **GENERAL DIRECTORATE OF TAXES – TAX LEGISLATION 2009**

### **DECISION No. 400, dated 22.4.2009**

#### **FOR THE DEFINITION OF THE DUTY AND FUNCTIONS OF THE TAX INVESTIGATION DIRECTORATE**

In accordance with Article 100 of the Constitution and Article 105 of Law No. 9920, dated 19.5.2008 “On Tax Procedures in the Republic of Albania”, upon the proposal of the Minister of Finance, the Council of Ministers

#### **DECIDED:**

1. The Tax Investigation Directorate, within the General Directorate of Taxes, is responsible for the unified management of tax investigation structures. The Tax Investigation Directorate reports to the Deputy General Director for Operations and to the General Director of Taxes for all activities of the tax investigation structures.

2. The Tax Investigation Directorate has the duty to:

a) prevent, detect, document and stop criminal activity in the field of taxes, as well as to conduct preliminary investigations of criminal offenses, as provided for in Article 131 of Law No. 9920, dated 19.5.2008 “On tax procedures in the Republic of Albania”, and in Articles 180-182 of the Criminal Code of the Republic of Albania. The preliminary investigation is carried out in accordance with the rules set out in the Criminal Procedure Code;

b) to make recommendations to the General Director of Taxes, for taking measures in protection of the tax system from fraud, tax evasion and criminal activity;

c) to collect, process, store, analyze, use and distribute information on suspected, potential or actual violations in the field of taxes and duties by taxpayers.

The collection, documentation, storage and use of information are carried out in accordance with the rules approved by the Director General of Taxation, applying the rules of confidentiality;

ç) to obtain data from legal sources or from secret cooperation with individuals. Secret cooperation with individuals, Albanian or foreign citizens, is always done by agreement, on the basis of free will, without or with rewards, always maintaining the secrecy of the agreement and information;

d) to cooperate with the General Directorate of Customs, the Money Laundering unit, the State Police and other intelligence services, by exchanging information, by providing or receiving qualified expertise, in order to detect crimes in the field of taxes, money laundering, etc. For this purpose, it assigns specialized employees to coordinate the work with these institutions.

3. Authorized employees of the Tax Investigation Directorate have the right to question representatives of the taxpayer, witnesses or other citizens who have knowledge of criminal offenses in the field of taxes and duties. These employees may inspect the premises where the documents and goods are located, that can serve as a source of evidence for the investigation, according to all the rules set in the Criminal Procedure Code and by drafting the appropriate documents provided for by this Code.
4. Employees of tax investigation units shall use special technical and electronic means for the detection and investigation of criminal offenses, the recording and documentation of evidence. The types of means and the rules for their use shall be determined by the Director General of Taxation.
5. The managers of other structures within the Tax Investigation Unit, cooperate with the Tax Investigation Directorate, by sending documents and information on specific taxpayers suspected of committing or having committed tax evasion or tax fraud.
6. The fund for the rewards/ remuneration of human resources with whom there is a secret cooperation agreement shall be designated as a separate item in the annual budget of the General Directorate of Taxes. The rules and measures of remuneration shall be determined by decision of the Council of Ministers.
7. The General Directorate of Taxes is hereby instructed to issue the necessary acts for the implementation of this decision by 30.5.2009.

This decision enters into force upon publication in the Official Gazette.

PRIME MINISTER

Sali Berisha

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