

**LAW**  
**No. 87/2019**

**ON THE INVOICE AND THE TURNOVER  
MONITORING SYSTEM**

Pursuant to articles 78 and 83, point 1, of the Constitution, upon the proposal of the Council of Ministers,

PARLIAMENT  
OF THE REPUBLIC OF ALBANIA

DECIDED:

CHAPTER I  
GENERAL PROVISIONS

Article 1

**Subject matter of the law**

1. The subject matter of this law is the determination of principles, rules, criteria, obligations, deadlines, and procedures to be followed by taxpayers and producers or maintainers of software solutions, regarding the issuance of invoices, accompanying invoices, and electronic invoices, the content of invoices, data registration, and the fiscalisation procedure of issuing invoices, the collection of payment information, certification and supervision of the implementation of this law.

2. The provisions of this law guarantee the continuity of the functioning of fiscal devices prior to the entry into force of this law.

Article 2

**Scope of application**

This law applies to:

- a) all taxpayers who issue invoices, according to this law and the applicable legislation on value added tax;
- b) public authorities;
- c) banks, non-bank financial institutions and other entities, that provide electronic invoice payment services.

Article 3

**Definitions**

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<sup>1</sup> This law is partially approximated with:

- Directive 2014/55/EU of the European Parliament and of the Council, dated 16 April 2014, "On electronic invoicing in public procurement", CELEX Number 32014L0055, Official Journal of the European Union, Series L, No. 133, dated 6.5.2014, pages 1–11.

- Council Directive 2006/112/EC, dated 28 November 2006 "On the common system of value added tax", as amended, CELEX Number 320006L0012, Official Journal of the European Union, Series L, No. 347, dated 11.12.2006, pages 1–118.

In this law, the following terms have the following meanings:

a) “Fiscalisation of invoices in the supply of goods and services and of the accompanying invoice” is a series of measures implemented by taxpayers, who have the obligation to issue invoices and accompanying invoices, in order to enable effective control of circulation, realized in cash or in non-cash payment forms, and control of the movement of goods.

b) “Invoice” is any document in paper or electronic form, which fulfills the conditions set out in this law and in the current legislation on value added tax.

c) “Electronic invoice” is the invoice issued, sent, and received in electronic format, which allows its automatic and electronic processing.

“Accompanying invoice” is a transport document, used to accompany the movement of goods within the territory of the Republic of Albania, when there is no transfer of ownership over the goods.

d) “Compulsory electronic invoice issuer” is the person who, according to this law, is required to issue an electronic invoice.

The compulsory electronic invoice recipient is the buyer, according to the provisions of this law.

(dh) “Electronic signature” has the same meaning as that defined in the legislation on electronic signatures and the legislation on electronic identification and trust services.

e) “The unique invoice identification number (NIVF)” and “The unique accompanying invoice identification number (NIVFSH)” are unique and unrepeatable alphanumeric data of each invoice and accompanying invoice, issued by the taxpayer. These data are generated by the central tax administration’s IT system, according to established rules, if all controls are fulfilled during the invoice and accompanying invoice verification process.

(e) “The invoice issuer’s security number (NSLF)” and “The accompanying invoice issuer’s security number (NSLFSH)” are unique and unrepeatable alphanumeric data of each invoice and accompanying invoice. These data are generated by the taxpayer’s system, issuer of the invoice and accompanying invoice, confirming the connection between the taxpayer and the issued invoice or accompanying invoice.

f) “The unique identification number” is the personal identification number of an individual, or NIPT/NUIS, with which natural and legal persons are provided, in accordance with the legislation in force for business registration and tax procedures. For a non-resident person, who is not registered in the Republic of Albania, has not been provided with their identification number or NIPT/NUIS and is not subject to taxes in the Republic of Albania, in accordance with tax legislation, for the purposes of implementing the fiscalization procedure, the unique identification number is considered to be the tax identification number or the personal identification number issued in their country of residence.

g) “Operator” is the individual who prepares and issues invoices through the fiscal system, or the person authorized by the taxpayer to issue invoices through the fiscal system. In cases of sales through self-service devices (vending machines), the operator is considered to be the taxpayer who issues the invoice. In cases of issuing an accompanying invoice, the operator is the individual who issues the accompanying invoice from the electronic device.

gj) “Cash payment” is the payment for goods or services supplied, made with banknotes or coins, which are considered legal tender in accordance with the relevant legislation and, for the purposes of this law, also include debit cards, credit cards, and checks.

h) “Non-cash payment” is the payment for goods or services supplied, made through a bank, non-bank financial institution, or other entities that provide

payment services, or other electronic money institutions, licensed by the Bank of Albania and which, for the purposes of this law, include all other payment methods that are not considered cash payments, according to point “gj” of this article.

i) “Central invoice platform” is the platform that is created, developed, maintained, and technically administered by the institution responsible for the administration of ICT infrastructure, systems, and services (AKSHI). The data exchanged through this platform is administered by the central tax administration and includes:

i. a dedicated platform, for the purposes of implementing this law, in which every taxpayer who issues invoices submits the required information, in accordance with this law, reviews all fiscalised invoices in which they appear as a buyer or as a seller, submits or views all registered payments of electronic invoices. Taxpayers who issue invoices, in accordance with this law, may prepare invoices, carry out the fiscalisation procedure, issue the invoice or electronic invoice, and send and receive the electronic invoice directly through this platform. Every taxpayer who issues invoices can view and add additional data to the sales and purchase book, through the personal account created on this platform;

ii. the interface for the exchange of electronic invoices, in accordance with this law.

j) “Residents and non-residents for tax purposes” are defined according to the provisions of the legislation in force on tax procedures.

k) The “fiscalisation system” is the entirety of fiscal devices and software solutions that may also include any intermediate software solution used for issuing and receiving invoices and accompanying invoices, implementing fiscalisation procedures and the electronic exchange of messages, communication between taxpayers who issue invoices, accompanying invoices, and the central tax administration’s information technology system, using a secure data exchange network through electronic connection, the internet. The fiscalisation system is also used for the electronic exchange of messages and communication between banks, non-bank financial institutions, and other entities that offer electronic invoice payment services, and the central tax administration’s information technology system. The fiscalisation system includes:

i. the fiscal device, which consists of:

- the electronic invoicing device, which is used for issuing invoices for the sale of goods and the supply of services, with memory for the registration of fiscal data on invoices issued for payments made in cash;

- the electronic device for issuing the accompanying invoice, with memory for the registration of fiscal data on the issued accompanying invoices;

- the printer for issuing invoices through the electronic invoicing device or for issuing the accompanying invoice, in case the printer is not part of the electronic invoicing device or the electronic device;

- any electronic device, which is used to compile and issue invoices for the sale of goods or the supply of services for payments made without cash;

- any electronic device used to register cashless payments of electronic invoices;

ii. the software solution, in the form of an individual application, or an integrated computer system or a Cloud application, which enables:

- compilation of the invoice or of the invoice accompanying, the entry and of the all the elements necessary of the invoice or accompanying invoice;

- identification of the operator issuing the invoice or accompanying invoice;

- electronic signature;

- the issuance and acceptance of electronic invoices;

- the automatic transfer of data to the central tax administration and the receipt of the confirmation information from the central tax administration, after the automatic verification of each invoice or accompanying invoice;

- storage of data in memory;

- other measures for the fiscalization procedure;

iii. the software solution, in the form of an individual application or an integrated computer system or a Cloud application, which enables the electronic signature, the automatic transfer of data to the central tax administration and the receipt of the confirmation message from the central tax administration, after the automatic verification of the payment message of an electronic invoice;

iv. the communication system between the taxpayer, who issues invoices or accompanying invoices, and the central tax administration, or between banks, financial institutions and other intermediaries who provide electronic invoice payment services and the central tax administration, through the secure network for the electronic transfer of data over the internet.

l) “Taxpayer” is the legal or natural person who has the obligation to issue an invoice or accompanying invoice, according to this law or the legislation in force on value added tax.

ll) “Place of business activity” is:

i. any closed or open place and any self-service device (vending machine), used for carrying out the activity of supplying goods or providing services;

ii. one or several parts of the premises of a business, in which the same taxpayer, who is required to issue an invoice, in accordance with this law, carries out different activities, which he declares according to the requirements of the legislation in force and which, for the purposes of implementing the fiscalization procedure, may be considered as separate places of carrying out business activities;

iii. any place which the taxpayer uses for the temporary conduct of an activity or uses from time to time for the purpose of organizing fairs or other similar activities;

iv. any place of business for activities carried out in the field or at the client's location, if payment for the services rendered or goods delivered is made in cash directly at the place where the goods or services are supplied;

v. any movable means of the business, which serves for carrying out the activity of supplying goods and services;

vi. the registered place of the taxpayer's economic activity, if the activity is exclusively related to electronic services, and in all cases where the nature of the economic activity does not require a specific and separate business space;

vii. for the purpose of monitoring the movement of goods, for which an accompanying invoice has been issued according to letter “ç” of this article, the place of business shall also be considered any shop or place where the goods are stored and collected for transport;

m) “QR Code” means: a two-dimensional quick response barcode, which is used to easily and quickly access information.

## CHAPTER II

### OBLIGATION TO ISSUE AN INVOICE

#### Article 4

#### **Taxpayers who are required to issue an invoice**

The taxpayers who are required to issue an invoice, regardless of the annual turnover achieved in the previous year or in the current year, are legal persons and natural persons:

- a) who are taxpayers of profit tax, in accordance with the law on income tax;
- b) who are taxpayers of the simplified profit tax for small business, in accordance with the applicable legislation on the local tax system;
- c) who are taxpayers engaged in economic activity, in accordance with the applicable legislation on value added tax, regardless of the form of organization, including non-profit organizations, project implementation units, central and local public bodies, political organizations, and other similar institutions;
- c) who are resident or non-resident taxpayers, regardless of the form of organization, when they supply goods or services to public bodies, except when a public body is subject to VAT and is obliged to issue an invoice as the recipient of goods or services;
- d) who are non-resident taxpayers, for the supply of services in the Republic of Albania, when, in accordance with tax legislation, as defined in letters "a", "b", and "c" of this Article, are subject to tax obligations in the Republic of Albania through a tax representative.

#### Article 5

#### **Taxpayers exempted from the obligation to issue an invoice**

1. By way of exception to the provisions in Article 4 of this law, the taxpayer is not obliged to issue an invoice for the types of activities and for the supply of goods and services as follows:
  - a) for agricultural producers, whether or not they are subjects of the compensation scheme, in accordance with the legislation on value added tax in the Republic of Albania;
  - b) for the sale of tickets or coupons by the driver of a passenger transport vehicle on urban public transport routes, in accordance with the decisions of local self-government units;
  - c) for the supply of goods and services by natural persons registered with the tax administration as "ambulant vendors".
2. In addition to the exemptions specified in point 1 of this Article, the taxpayer is not required to issue an invoice for other cases of exemption from this obligation, according to the legislation in force on value added tax.

### CHAPTER III ISSUANCE OF THE INVOICE

#### Article 6

#### **General rules for the issuance of invoices**

1. Taxpayers defined in Article 4 of this law are required to issue an invoice for every supply of goods or services that is part of their economic activity. The supply of goods and/or the supply of services and economic activity are determined in accordance with the legislation in force on value added tax and the bylaws issued for its implementation.
2. Invoices issued according to point 1 of this Article are used to verify the fulfillment of the conditions for the facilitation of tax obligations or exemptions from them, for the calculation of tax obligations, in accordance with the relevant laws.
3. The seller must issue and the buyer must request the invoice at the time of the supply of goods or services. The invoice is prepared by the seller and is obtained and kept by the buyer in its

in its original form and by the seller on paper or as electronic data in their electronic system used to issue or store the invoices.

4. The invoice may also be issued by an authorized third party, in the name and on behalf of the seller or the taxpayer issuing the invoice.

5. The invoice may be issued by the buyer for the goods or services received (self-billing) by a taxpayer, if there is a prior agreement between the two parties and provided that there is a procedure for acceptance by the supplier of goods or services of any invoice issued in their name and on their behalf.

6. The values indicated on the invoice may be expressed in any currency, provided that the total value, the taxable value, and the VAT payable are expressed in the equivalent value in the Albanian national currency (LEK), according to the exchange rate published on the official website of the Bank of Albania at the moment the invoice is issued. In the case of import of goods, the equivalent value in the Albanian national currency (LEK) is expressed according to the customs legislation in the Republic of Albania.

7. The minister responsible for finance is charged with issuing the relevant guideline for the implementation of this article.

#### Article 7

#### **Special rules for issuing the invoice**

1. Taxpayers who issue invoices are required to issue an invoice for any payment made prior to the supply of goods or prior to the completion of the supply of services.

2. In addition to the obligation to issue invoices for every supply of goods or provision of services, taxpayers, subjects to VAT or profit tax, or simplified profit tax for small businesses, in accordance with the relevant legislation in force, are required to issue an invoice as recipients of the goods or services supplied when:

a) purchase goods or services from individuals who do not have the status of trader and who are not registered with the tax administration as taxpayers issuing invoices, provided that the invoice contains the information and data foreseen in this law;

b) within the scope of their economic activity, purchase services supplied by a taxable person who is not established within the territory of the Republic of Albania, except where this taxable person, the seller from abroad, issues an electronic invoice, in accordance with the technical specifications included in the Albanian Standards (SSH), as published by the institution responsible for standardization, which is exchanged through the central invoice platform, in accordance with Article 26 of this law;

c) purchase goods from agricultural producers, who are subjects of the compensation scheme, in accordance with the applicable legislation on value added tax.

3. The minister responsible for finance determines by guideline the implementation of this article regarding the self-invoicing procedure, in the case of purchase of services from taxpayers outside the country, as well as the procedure for the exchange of electronic invoices through the central invoice platform for sellers and issuers of invoices from abroad.

#### Article 8

#### **Moment of invoice issuance**

1. The invoice must be issued at the moment of the supply of goods or services, except in cases where otherwise provided in this law and in the applicable legislation on value added tax.

2. In the case where the purchaser or recipient of goods or services issues an invoice pursuant to letters “a” and “c”, of point 2, of Article 7, of this law, this invoice is issued immediately, at the moment of supply of the goods or service by the purchaser.

3. In the case where the purchaser or recipient of services issues an invoice in accordance with letter “b”, of point 2, of Article 7, of this law, the invoice shall be issued by the purchaser no later than the 10th day of the month following the month in which the service was performed.

4. In the case referred to in point 1, of Article 7, of this law, the invoice shall be issued immediately and, in any event, no later than 72 hours after receipt of payment.

5. If the goods are supplied without transport, then the seller must issue the invoice at the moment when the goods are made available to the buyer.

6. The invoice may be issued periodically for several supplies of goods or services, which are supplied regularly or continuously, carried out between the taxpayer issuing invoices and its client, in the same month in which the supplies were made. In this case, the invoice must be issued on a monthly basis, no later than the tenth day of the month following the month in which the supply was made.

7. Point 6 of this article does not apply to electronic invoices issued in relation to public procurement procedures.

8. In addition to the provisions of this article, taxpayers subject to VAT must issue invoices for other cases not specified in this article, at the moment as specified in the applicable legislation on value added tax.

## CHAPTER IV

### CONTENT OF THE

### INVOICE

#### Article 9

#### **General data of the invoice**

1. The issued invoice is prepared in the form specified in the guideline of the minister responsible for finance and contains, at a minimum, the following information:

- a) the title “Tax invoice”;
- b) the date and time of issuing the invoice (hour, minutes, and seconds);
- c) the invoice number;
- c) the unique identification number of the seller;
- d) the name of the taxpayer/the name and surname of the seller; d) the address of the seller;
- e) the unique identification number of the buyer, the name of the taxpayer/the name, surname, and address of the buyer. This data is mandatory only if the buyer is:
  - i. taxpayer, subject to profit tax, simplified profit tax for small business, or subject to VAT, in accordance with the relevant legislation;
  - ii. legal person;
  - iii. person who purchases personal property, with an individual value over 500,000 ALL;
  - iv. in other cases, when the buyer requests that this data be indicated on the invoice;
- e) the operator code, specified in accordance with Article 15 of this law;
- f) the code of the place of business activity, specified in accordance with Article 14 of this law;
- g) the date or period during which the supply of goods or services was performed, or the date on which payment was made to the account referred to in point 1 of Article 7 of this law,

insofar as this date can be determined and if it is different from the date of issuance of the invoice;

- g) the quantity and description of the goods or services supplied and the unit price;
- h) the full value;
- i) other increases or discounts applied (information on compensation or payment, if applicable);
- j) the total amount to be paid;
- k) the payment data, including the means of payment (banknotes and coins, card, cheque, bank transaction, payment order, electronic money, other cashless payment methods), the currency and the exchange rate, if the invoice is not expressed in the Albanian national currency (LEK), and the payment deadline, in case the payment is not made at the moment of issuance of the invoice;
- l) the unique invoice identification number (NIVF), expressed as an alphanumeric character;
- ll) the security number of the invoice issuer (NSLF), expressed as an alphanumeric character;
- m) the QR code, which contains the data specified by the guideline of the minister responsible for finance.
- n) the applied VAT rate.

2. In the case of exporting goods outside the territory of the Republic of Albania, in addition to the information referred to in point 1 of this article, the invoice must also include the name of the taxpayer/name, surname and address of the buyer, if he is a taxpayer or legal person in his country of residence, as well as the tax identification number issued in his country of residence. If the buyer is an individual who is not a taxpayer in his country of residence, the invoice shall state his full name and the address where the goods are delivered.

3. Any document in paper or electronic form that modifies the original invoice and specifically and clearly refers to that invoice shall be considered as an invoice and must contain all the elements, in accordance with this law, as well as a reference to the original invoice.

4. In addition to the information mentioned in point 1 of this article, when the invoice is issued by the buyer for the supply received from the seller, the issued invoice must also contain the note "Self-invoicing". In this case, it is mandatory to include in the invoice the information with the unique identification number, the name of the taxpayer/name, surname, and address of the seller.

5. In addition to the mandatory data specified in point 1 of this article, taxpayers issuing invoices may also include other data, according to their needs.

6. Taxpayers issuing invoices are obliged to provide accurate and complete information, in accordance with point 1 of this article.

7. Every buyer, whether a natural or legal person, or individual, is entitled not to carry out the transaction for the value of the good or service offered if the seller does not issue an invoice with all the mandatory data, in accordance with this law.

8. The NIVF and NSLF notes, together with the other mandatory information pursuant to this article, must be printed together with the other elements of the invoice when the invoice is issued on paper, or must be included in the electronic invoice.

9. An invoice that has not been issued or for which the fiscalization procedure has not been performed, in accordance with the provisions of this law, is not recognized as a valid document for tax purposes for a buyer engaged in commercial activity.

10. In addition to the descriptions and data provided in points 1 and 2 of this article, the VAT invoice contains the data specified in the legislation on value added tax.

11. The minister responsible for finance, by instruction, determines the method of generation, the length, and the type of data for the NIVF and NSLF, as well as may determine other requirements that an invoice must contain, for cases arising from the specific features of the activities carried out, the tradable goods, works, or services.

## Article 10

### **Additional data for the electronic invoice**

1. In addition to the descriptions and data provided in Article 9 of this law, the electronic invoice contains data on the process, invoice identifiers, the electronic addresses of the seller and buyer in the central invoice platform, and, if applicable:

- a) data of the payee;
- b) data of the tax representative of the seller;
- c) the contract reference;
- c) delivery data;
- d) price details.

2. The minister responsible for finance, by instruction, determines the technical elements and the procedure for issuing and exchanging electronic invoices and accompanying documents.

## Article 11

### **Simplified invoice**

1. By way of exception from Article 9 of this law, the taxpayer who issues invoices and is subject to the small business regime, according to the legislation in force on value added tax, may, in the case of the supply of goods and services paid in cash, at the time of delivery of the goods or services, issue a simplified invoice, which must contain at least the following data:

- a) the title “Faturë-Th”;
- b) the invoice number;
- c) the operator code, issued in accordance with Article 15 of this law;
- c) the code of the place of business activity, determined in accordance with Article 14 of this law;
- d) the payment method (banknotes, card, check), the currency and the exchange rate, if the invoice is not expressed in the Albanian national currency (LEK);
- d) the NIVF;
- e) the NSLF;
- e) the date and time (hour, minutes, and seconds) of the issuance of the invoice;
- f) the identification of the seller (the unique identification number, the name of the taxpayer/the name and surname, and the address);
- g) the identification of the buyer (the unique identification number, the name of the taxpayer/the name and surname, and the address). This information is mandatory only if the buyer is a taxpayer, subject to profit tax, simplified profit tax for small business, or subject to VAT, in accordance with the special laws, or is a legal person who is supplied with goods or services in the territory of the Republic of Albania, for the purpose of conducting their economic activity; or in other cases, when the buyer requests the inclusion of this information in the invoice;
- f) the quantity and description of the goods or services supplied and the unit price;
- h) the total value of the invoice;
- i) the QR code, which contains the data specified by the guideline of the minister responsible for finance.

2. In the case where the invoice is issued on paper, it is not necessary to include the data referred to in letters “b” to “d” of point 1 of this article, because the buyer can access them via the QR code, in accordance with letter “i” of point 1 of this article.

3. In the case of self-billing, which includes the VAT liability, a VAT invoice shall be issued, in accordance with the applicable legislation on value added tax.

4. In addition to the elements defined in the applicable legislation on value added tax, the simplified VAT invoice must include the data referred to in letters “c”, “ç”, “d”, “dh”, “e” and “i” of point 1 of this article. Point 2 of this article also applies to simplified VAT invoices.

## Article 12

### **Invoice number**

1. The invoice number, which, according to the provisions of Article 9 of this law, is an integral part of the invoice, must be presented by the taxpayer issuing invoices in the “invoice number” field during the implementation of the fiscalisation procedure, and on the invoice in two parts:

- a) the sequential numeric number of the invoice;
- b) the code of the electronic invoicing device.

2. The numbering sequence of the invoice number must be formed as an uninterrupted numeric sequence, without gaps between numbers, for each place of business activity or electronic invoicing device within the place of business activity. The rules for the numbering sequence of the invoice number must be described by the taxpayer issuing invoices in an internal act.

3. The uninterrupted numerical sequence for each calendar year starts from number “1” up to number “n”, for each place of business activity or electronic invoicing device within the place of business activity.

4. The code of the electronic invoicing device is generated by the information system of the central tax administration, at the moment of the first login test during the registration of the electronic invoicing device, which must be carried out no later than 24 hours before the issuance of invoices by that device. Among other elements that this login test must contain, as defined in the guideline of the minister responsible for finance, is also included the code of the place of business activity where the electronic invoicing device will be used.

5. The invoice number is displayed without the code of the electronic invoicing device, referred to in letter “b”, of point 1, of this article, in the case of:

- a) issuance of the invoice, for which payment is envisaged to be cashless;
- b) preparation and issuance of the invoice through the central invoice platform, in accordance with Article 22 of this law;
- c) self-invoicing, according to point 2, of Article 7, of this law.

6. The minister responsible for finance, by instruction, determines the implementation of this article.

## CHAPTER V REGISTRATION OF DATA

### Article 13

#### **Data of taxpayers issuing invoices**

1. Taxpayers who, on the date of entry into force of this law, are registered as active taxpayers with the tax administration and are subject to invoice issuance according to Article 4 of this law, are automatically registered in the register of taxpayers maintained by the central tax administration as taxpayers issuing invoices.

2. From the date of entry into force of this law, all new taxpayers who will be registered in the commercial register with the institution responsible for the commercial register are automatically registered as taxpayers issuing invoices in the register of taxpayers maintained by the central tax administration. The provisions of this point also apply automatically to taxpayers who move from the passive register to the active register.

3. For all new natural and legal persons registered with the tax administration after the date of entry into force of this law, as well as those who move from the passive register to the active register, their designation as taxpayers issuing invoices in the register of taxpayers maintained by the central tax administration is done automatically by the central tax administration, based on the assessment made at the time of registration or on the basis of a request from that person. The request is made electronically, through the central invoice platform, at the moment the supply of goods and services begins, on the basis of which those persons are required to issue invoices in accordance with this law, and no later than 24 hours before the issuance of the first invoice. Exceptionally, in the cases specified in Article 31 of this law, the request may be submitted in person at the tax administration, based on their place of registration, or permanent address or habitual residence.

4. The central tax administration, for all persons referred to in point 3 of this Article, carries out the registration of their obligation to issue invoices in its register. In this case, the taxpayer will not be provided with a certificate or a special fiscal number and, when issuing invoices, will use their unique identification number.

#### Article 14

### **Registration of the place of business activity and electronic devices of invoicing**

1. The taxpayer who issues invoices is required to submit through the central invoicing platform the information about the place of business activity, no later than 24 hours before starting to issue invoices under this law, at each place of business activity.

2. For the purpose of implementing the fiscalization procedure for issuing invoices, the registration referred to in point 1 of this Article must contain, at a minimum, the following data:

- a) the unique identification number of the taxpayer issuing the invoice;
- b) the trade name of the place of business activity, if any;
- c) the address of the place of business activity; c) the type of the place of business activity;
- d) the type of activities carried out at the place of business activity; dh) the daily working hours and the working days during the week, work during official holidays;
- e) the start date of the activity at the place of business activity;
- ë) the date of termination of the activity at the place of business activity, including the dates of temporary interruption, where applicable;
- f) the area of the place of business activity, where this is possible;
- g) the accepted method of payment for the supply of goods or services at that place of business activity (in cash and/or cashless);
- gj) the status of the place of business activity;
- h) the name of the electronic connection (internet) provider;
- i) the indication whether the place of business activity is owned or rented.

3. The taxpayer issuing invoices shall present the data regarding the type of activities carried out at the place of business activity, according to letter “d” of point 2 of this article, in accordance with the provisions of the effective Nomenclature of Economic Activities.

4. As an exception to point 1 of this article, if the taxpayer issuing invoices cannot use the central invoicing platform in the cases specified in article 31 of this law, the information referred to in point 2 of this article must be submitted through a special form, for each place of business activity, directly to the tax administration where the taxpayer is registered or where he/she has the permanent address or usual residence.

5. If the data specified in point 2 of this article regarding the place of business activity are changed, the taxpayer issuing invoices is required to submit information regarding the new data in the manner specified in point 1 of this article or, in special cases, in accordance with point 4 of this article, no later than 72 hours after the occurrence of the change.

6. After the initial registration of the data for the place of business activity, the information system of the central tax administration generates the code for the place of business activity. The central tax administration issues a confirmation of the registration of the place of business activity, together with its code, in electronic form. This registration confirmation is stored in the central invoicing platform, in the taxpayer's user account.

7. After submitting the data for the place of business activity and before issuing invoices, the taxpayer issuing invoices must register each electronic invoicing device, in accordance with point 4 of article 12 of this law. Exceptionally, in the cases specified in article 31 of this law, if the taxpayer issuing invoices cannot carry out the entry test from the fiscal device into the fiscal system, they may use the central invoicing platform to register the electronic invoicing device or may submit the data for each fiscal device through a special form, directly to the tax administration where the taxpayer is registered or where they have their permanent address or usual residence.

8. The central tax administration keeps the records of all registered electronic invoicing devices. The taxpayer issuing invoices is required to inform the tax administration in the event of the permanent discontinuation of use of an electronic invoicing device due to its replacement with a new one, as a result of malfunction, theft, or any other reason, in accordance with point 5 of this article.

9. The minister responsible for finance determines by instruction the data, form, and procedure for the submission of the data specified in this article.

## Article 15

### **Registration of operators**

1. The taxpayer issuing invoices is required to submit to the tax administration, using the central invoicing platform, the data for each individual operator, including the data on the unique identification number and the name and surname of the operator, no later than 24 hours before each individual operator begins issuing invoices.

2. With the exception of point 1 of this article, if the taxpayer issuing invoices cannot use the central invoicing platform, in the cases specified in Article 31 of this law, the data referred to in point 1 of this article must be sent via a special form for each operator, directly to the tax administration where they are registered, where they have their permanent address or habitual residence.

3. After the registration of the data, the central tax administration's IT system generates the operator code, which is associated with the operator's personal identification number, if the operator is an individual, or with the NIPT/NUIS, if the operator is a taxpayer providing fiscal consultancy, tax, or accounting services. By way of exception, for self-service devices (automats), the operator's code is linked to the unique identification number of the taxpayer issuing invoices.

By way of exception, for self-service devices (automats), the operator's code is linked to the unique identification number of the taxpayer issuing invoices.

4. The central tax administration provides the taxpayer issuing invoices with confirmation of the registration of the operator, together with the corresponding code, in electronic form. This registration confirmation is stored on the central invoicing platform, in the user account of the taxpayer issuing invoices.

5. If an electronic invoicing device is used by more than one operator for the preparation and issuance of invoices, each operator, as the issuer of the invoice, must be identified in the fiscal system by means of their own code for each invoice they issue.

6. The taxpayer issuing invoices must submit to the tax administration the information on any change to the operators' data, in the manner specified in points 1 and 2 of this article, within 24 hours after the occurrence of the change.

7. If a person is an authorized operator for issuing invoices for two or more taxpayers issuing invoices, they shall use the same code when entering the fiscal system.

8. An operator may enter the fiscal system and begin issuing invoices in the name and on behalf of the taxpayer issuing invoices only if the taxpayer has registered them as their operator, in accordance with points 1 and 2 of this article.

9. The minister responsible for finance, by instruction, determines the form and procedure for submitting the data for the operators referred to in this article.

#### Article 16

#### **Registration of software developers and maintainers**

1. Before starting to carry out the activity of providing software solutions or maintenance services in the territory of the Republic of Albania, software solution developers and maintainers must be electronically registered in the register of software developers or maintainers at AKSHI, using the central invoicing platform.

2. The developer or maintainer of software solutions, referred to in point 1 of this article, is required to be certified by AKSHI, in cooperation with the central tax administration, before starting to carry out the activity of providing these software solutions or maintenance services in the territory of the Republic of Albania.

3. Software solution developers must also register with AKSHI, in the manner specified in point 1 of this article, the information regarding their own software solutions.

4. The registration, pursuant to point 1 of this article, does not replace the obligation to register with the National Business Center or the tax administration for entities conducting commercial and non-commercial activities, in accordance with the applicable legislation or relevant bylaws.

5. After registration, the AKSHI IT system generates the code of the entity referred to in point 1 of this article, and the code of the software solution. These codes must be integrated into the software solution by the software developers before delivery to the taxpayer issuing invoices, so that the fiscal system can identify the developer and the software solution used during each submission of invoices in the fiscalization procedure.

6. AKSHI provides, in electronic form, to the entity specified in point 1 of this article, the certificate and the registration code of the software solution. This certificate is stored in the central invoice platform, in the user's account of the entity.

7. The taxpayer issuing an invoice cannot issue invoices if the software developer and the software solution being used are not registered in the register referred to in points 1 and 3 of this article and certified. For this purpose, every taxpayer issuing invoices may verify, through the designation/name and surname or unique identification number of

the software producer if that producer and the software solution are registered in the register.

8. The taxpayer issuing invoices must electronically submit the data regarding the maintainer of the software solutions, referred to in point 1 of this article, using the central invoice platform.

9. The taxpayer issuing invoices and the producer or maintainer of the software are responsible for the operation of the software solution. For this purpose, every producer or maintainer of software that is registered in the register according to point 1 of this article, through the central invoice platform, may verify the list with the name and the unique identification number of all taxpayers who issue invoices using their software solution or who have provided information that they use their maintenance services.

10. By decision of the Council of Ministers, the conditions and procedures followed for the certification of producers and maintainers of software solutions, as well as other obligations and procedural rules for the implementation of this article, shall be determined.

#### Article 17

### **Registration of invoices in the sales book and the purchases book**

1. Based on the data submitted to the central tax administration for all sales and purchase invoices, through the invoicing fiscalization procedure for each taxpayer who issues an invoice, in accordance with this law, the information system of the central tax administration generates a sales book and a purchases book, which are available on the central invoice platform, in the accounts of taxpayers who issue invoices.

2. Every taxpayer who issues an invoice must review the data in the sales book and the purchases book by the tenth day of the month, for issued and received invoices pertaining to the previous month, and, if necessary, supplement them with additional information. After completing this procedure, the taxpayer must confirm the accuracy of the data.

3. The sales book and the purchases book on the central invoice platform must be available to the taxpayer who issues invoices throughout the period prescribed for the retention of invoices, according to the provisions stipulated in the applicable legislation on value added tax.

4. The minister responsible for finance determines, by instruction, the procedures for amending and supplementing the data in the sales book and the purchases book and other procedures specified by this article.

## CHAPTER VI

### INVOICING FISCALISATION PROCEDURE

#### Article 18

### **Fiscal devices and software solution for the implementation of the fiscalisation procedure**

1. The taxpayers specified in Article 4 of this law, who conduct economic activity, in retail sales, in providing services in places or units open to the public or any other activity similar to cash transactions, must install the fiscalisation system, according to this law, including the printer if it is not an integral part of the fiscal device, as well as use a certified software solution. Exempt from this obligation are the taxpayers specified in Article 5 of this law.

2. Notwithstanding the provisions of point 1 of this article, all taxpayers who have been equipped with and have installed fiscal devices before the entry into force of this law shall continue to use them also with the new fiscalisation system, according to this law. The fiscalisation system shall mandatorily enable the storage of every transaction carried out through these fiscal devices, in memory. To ensure data interfacing, for existing fiscal devices, an intermediate infrastructure (intermediate server) may be used, which is developed by the producers and maintainers of software solutions, ensuring that the exchange of data from this server with the fiscalisation system is done in real time and the data is exchanged with secure authentication that is ensured by the electronic certificate obtained by taxpayers from AKSHI.

3. Taxpayers in accordance with point 1 and 2 of this article, for the purpose of implementing the fiscalisation procedure of issued invoices, are obliged for every transaction to issue a cash payment invoice, through the use of the fiscalisation system. The fiscalisation system enables the storage of every transaction in memory, electronically signed for every invoice, using the electronic certificate, according to article 19 of this law, and the connection to the internet for the electronic exchange of data with the central tax administration.

4. Taxpayers who are not included in point 1 and 2 of this article, but who have the obligation to issue an invoice according to article 4 of this law, must be equipped with the fiscalisation system, which enables the use of a certified software solution, the electronic signing of every invoice, using the electronic certificate, according to article 19 of this law, as well as the connection to the internet for the electronic exchange of data with the central tax administration, for the purpose of implementing the fiscalisation procedure.

5. Taxpayers who issue invoices, for the purpose of implementing the fiscalisation procedure of invoices, must use a certified software solution, which enables them to operate in accordance with the provisions of this law and which prevents the performance of actions that circumvent the fiscalisation procedure of the invoice.

6. For the purpose of implementing point 5 of this article, the taxpayer who issues invoices may test the invoice data and the fiscalisation procedure.

7. By decision of the Council of Ministers, the methodology and procedures for monitoring turnover for taxpayers in specific sectors of the economy are determined. The methodology for testing invoice data and the fiscalisation procedure by the taxpayer issuing invoices is determined by guideline of the minister responsible for finance.

#### Article 19

##### **Electronic certificate**

1. For the purpose of implementing the fiscalisation procedure of the invoice, the taxpayer issuing invoices must obtain an electronic certificate, which is generated and issued by AKSHI, as the central state institution that administers and maintains the government public key infrastructure.

2. The electronic certificate issued by AKSHI must be stored in a physical environment with a high level of security, without compromising its integrity and confidentiality.

3. For the issued electronic certificate, the fee determined by decision of the Council of Ministers for electronic services provided by AKSHI applies, for the entities referred to in point 1 of this article.

#### Article 20

##### **Implementation of the invoice fiscalisation procedure**

1. The taxpayer issuing invoices must electronically sign each invoice at the time of issuance and send it to the central tax administration via internet connection, before issuing it to the buyer.

2. The central tax administration must verify whether all the specified elements of the invoice have been sent, whether it is electronically signed using a valid electronic certificate, in accordance with Article 19 of this law, and must carry out other checks on the accuracy of the invoice.

3. If all the conditions specified in point 2 of this article are fully met, the central tax administration generates the NIVF and returns it to the taxpayer through the established electronic connection (internet).

4. If the conditions of point 2 of this article are not met, the central tax administration cannot designate the NIVF and sends the taxpayer issuing invoices a message for refusal to designate the NIVF with a description of the error, through the established electronic connection (internet).

5. An invoice may be recognized as a valid document, for tax purposes, only after the implementation of the fiscalization procedure and the issuance of the NIVF, as a mandatory invoice data indicating that the fiscalization procedure has been successfully carried out. By way of exception from the provision of this point, an invoice may be issued without the NIVF only in the cases specified in Articles 29, 30, and 31 of this law.

6. Self-invoicing entities must implement the fiscalization procedure in the manner described in points 1 to 5 of this article.

7. When buyers, who are taxpayers, subjects of VAT, profit tax or the simplified profit tax for small businesses, in accordance with the respective applicable legislation, receive an invoice for the import of goods from a seller from abroad or an electronic invoice for services received from a taxpayer from abroad, who is not subject to issuing invoices according to this law, the buyers must implement the fiscalization procedure in the manner described in points 1 to 5 of this article.

8. The procedure of fiscalization of the invoice in the case of self-invoicing, according to point 5 of article 6 of this law, is carried out at the moment of self-invoicing, within the deadlines set in article 8 of this law.

9. The procedure of fiscalization of the invoice in the case of self-invoicing, according to point 2 of article 7 of this law, is carried out at the moment of self-invoicing, within the deadlines referred to in points 2 and 3 of article 8 of this law.

10. The procedure for fiscalization of the invoice for imports of goods, in the cases provided for in point 7 of this article, is carried out by the recipient of the goods in the Republic of Albania, based on the customs declaration after the goods have been placed under the regime of release for free circulation, but no later than three days from the placement of the goods under this regime. In the case of a revision of the customs declaration, as a result of customs revaluation or post-clearance control, within the deadline set in the customs code, the buyer who has carried out the fiscalization process immediately corrects the invoice data, based on the revised customs declaration and submits it to the tax administration. In the case of the supply of services from abroad, the domestic buyer of the service, who has received an electronic invoice from abroad, carries out the fiscalization procedure within the deadline referred to in point 3 of article 8 of this law.

11. For the purposes of implementing this article, the minister responsible for finance shall determine by instruction the taxpayer's obligations in the process of fiscalization of the invoice, the procedure and mechanisms for its implementation, and the additional data required under this law.

## Article 21

### **Sales through self-service devices (vending machines)**

1. For the implementation of the fiscalization procedure of sales through self-service devices (vending machines), the taxpayer who issues an invoice is required to fiscalize each sale, at the moment of sale, by sending the sales data to the central tax administration. A self-service device is understood to mean a self-service device that automatically dispenses consumer goods upon the insertion of money, tokens, credit or debit cards, or similar means, as well as a self-service device used for the payment of services.

2. The taxpayer who issues invoices, according to point 1 of this article, must enable the use of software for the electronic signing of messages related to sales and ensure an internet connection for the electronic exchange of data with the central tax administration for the implementation of the fiscalization procedure of sales through self-service devices.

3. Notwithstanding point 4 of Article 6 of this law, the sending of sales data to the central tax administration, in accordance with points 1 and 2 of this article, is considered to have fulfilled the obligation to issue the invoice, pursuant to this law. Taxpayers operating in specific sectors of the economy, in accordance with the guideline of the minister responsible for finance, and who perform sales through self-service devices (vending machines), must enable the printing of the invoice when carrying out sales through these devices. In this case, a simplified invoice is printed, according to Article 11 of this law.

4. The legal obligations arising from this article are implemented in accordance with the relevant guideline of the minister responsible for finance.

#### Article 22

#### **Simplified procedure for the fiscalization of invoices for cash payments**

1. Except for Articles 16, 18, and 20 of this law, taxpayers who issue invoices for cash payments, who meet the criteria defined by decision of the Council of Ministers, may use the central invoicing platform as an alternative for drafting and fiscalizing simplified invoices, pursuant to Article 11 of this law.

2. The taxpayer who issues invoices must print on paper and deliver them to the buyer or send them by electronic mail, based on the buyer's consent, the invoices referred to in point 1 of this article.

3. AKSHI issues an electronic certificate, pursuant to Article 19 of this law, for the entities referred to in point 1 of this article, upon their request.

4. The minister responsible for finance determines by instruction the procedure for accessing, drafting, and fiscalizing the invoice, pursuant to point 1 of this article.

#### CHAPTER VII

#### MANNER OF ISSUING AND DELIVERING THE INVOICE

#### Article 23

#### **The invoice for cash payments**

1. The invoice for cash payments must be printed on paper, contain all data according to the provisions of this law and the legislation in force on value added tax, be subject to the fiscalization procedure pursuant to this law, and be delivered to the buyer at the moment of supply of the goods or services.

2. In the case of the supply of goods by transport, the carrier must keep the invoice issued by the seller for the entire duration of the transportation of the goods, from the point of departure to the destination or until the goods are delivered to the buyer and, upon the request of the employees of the central tax administration, is required to make this document available to them.

3. By way of exception from point 1 of this article, if electronic services are provided or the supply of goods or services is contracted and paid through a mobile application, online store or similar, the invoice does not need to be printed on paper, but can be sent to the buyer or recipient of the invoice via electronic mail (e-mail) or as an electronic invoice.

4. If the buyer is an individual or a person who is not a taxpayer issuing invoices, according to Article 4 of this law, then the sending of the invoice, pursuant to point 3 of this article, can be carried out only with the consent of the buyer. For other buyers, in the case referred to in point 3 of this article, an electronic invoice may be issued without the specific consent of the buyer, in accordance with Article 28 of this law, if the buyer is registered in the central invoice platform, as referred to in Article 26 of this law.

#### Article 24

### **Electronic invoice for cashless payments**

1. The invoice for the supply of goods and services in transactions in which both the seller and the buyer are taxpayers, subjects to VAT or to profit tax or the simplified profit tax for small business, in accordance with the relevant laws, must be issued, sent, and received as an electronic invoice, in accordance with Article 28 of this law, if the invoice has been paid or will be paid without cash.

2. The electronic invoice, according to point 1 of this article, must contain all the necessary data and be issued by implementing the fiscalization procedures defined by this law, must comply with the technical specifications defined in the Albanian Standards (SSH), as published by the institution responsible for standardization, and the procedures in Chapter VIII of this law.

3. The electronic invoice, according to point 1 of this article, must be sent or made available to the buyer at the time of the supply of goods or services, in accordance with Article 8 of this law.

4. In the case of the supply of goods with transport, the taxpayer who issues the invoice, according to point 1 of this article, is required to issue an electronic invoice and apply the fiscalization procedure immediately before the performance of the transport of goods, to print on paper the QR code, with the data specified in the instruction of the minister responsible for finance, and to hand it over to the transporter. The transporter must keep this document throughout the entire duration of the transport of goods, from the point of departure to the destination or until the goods are delivered to the buyer, and is required to make this document available to representatives of the tax administration upon request.

5. In all other cashless transactions where the buyer is not a taxpayer, as defined in point 1 of this article, or a public body, and where there is an obligation to issue an invoice according to this law, the invoice that is paid or will be paid without cash may be issued as an electronic invoice. The buyer can, but is not obliged to, accept it as an electronic invoice; therefore, it may be printed on paper or sent to the buyer via electronic mail (e-mail) with their consent. Exceptionally, their consent is not required if the buyer is registered in the central invoice platform referred to in Article 26 of this law.

6. The taxpayer who issues invoices may issue and send invoices, according to point 5 of this article, when issuing invoices that have been paid or will be paid without cash, in the case of exporting goods outside the territory of the Republic of Albania, or providing services to non-resident buyers. If the buyer is a resident of a Member State of the European Union, the invoice may be issued as an electronic invoice only with the consent of the buyer.

7. The buyer's consent, according to points 5 or 6 of this article, must be given in writing or by agreement during the processing of the invoice or the execution of the payment of the accepted invoice.

## Article 25

### **Electronic invoices in transactions with public bodies**

1. Invoices in transactions with public bodies must be issued, sent, and received as electronic invoices, in accordance with Article 28 of this law.

2. The obligation to issue an electronic invoice, according to point 1 of this article, does not apply to invoices issued as a result of fulfilling a public procurement contract, where the procurement and fulfillment of the contract are declared to be secret or must be accompanied by special security measures, in accordance with the relevant laws, regulations, or administrative provisions, and provided that interests of importance cannot be safeguarded by less severe measures.

## CHAPTER VIII

### SPECIAL PROVISIONS FOR ELECTRONIC INVOICES

## Article 26

### **The central invoice platform**

1. AKSHI is tasked with creating, developing, maintaining, and technically administering the central invoice platform, through which electronic invoices are exchanged.

2. Taxpayers who are registered in the central tax administration register as taxpayers who issue invoices, according to Article 13 of this law, are automatically registered in the register of taxpayers, maintained by the central tax administration, as issuers and recipients of electronic invoices.

3. Issuers and recipients of electronic invoices, according to point 2 of this Article, who have different organizational units, are obliged to submit information about them on the central invoice platform within 24 hours, before the start of issuing, receiving, or exchanging electronic invoices through this platform.

4. Recipients of electronic invoices who are not registered in the central tax administration register as taxpayers issuing invoices, according to Article 13 of this law, must obtain an electronic certificate, pursuant to Article 19 of this law, and through the central invoice platform register as recipients of electronic invoices within 24 hours before the start of receiving electronic invoices through this platform.

5. All electronic invoices must be exchanged through the central invoice platform after the implementation of the fiscalization procedure, in accordance with Chapter VI of this law.

6. The central invoice platform is part of the state information technology infrastructure, which is technically administered by AKSHI, and the data exchanged through it is the property of the central tax administration.

7. The legal obligations arising from this article shall be applied in accordance with the relevant decision of the Council of Ministers.

## Article 27

### **The simplified procedure for issuing, receiving electronic invoices and for fiscalization**

1. Taxpayers, in cases of issuing or receiving electronic invoices, as defined in Articles 24 and 25 of this law, may prepare, fiscalize, and send these electronic invoices to the buyer or receive electronic invoices through the central invoice platform.

central for invoices. The category of taxpayers and the necessary criteria, for the purposes of implementing this point, are determined by decision of the Council of Ministers.

2. Issuers and recipients of electronic invoices, according to point 1 of this article, must obtain an electronic certificate, pursuant to Article 19 of this law, for the electronic exchange of data.

3. As an exception to Articles 16, 18, and 20 of this law, issuers of electronic invoices, as defined in point 1 of this article, are not required to install special fiscal devices or a special software solution for the implementation of the fiscalization procedure, or to submit information regarding the maintainer of the software solution.

4. The Minister responsible for finance determines by guideline the relevant procedures for the implementation of this article.

#### Article 28

##### **Rules on the use of electronic invoices**

1. Electronic invoices, issued pursuant to this law, must comply with this law and the technical specifications defined in the Albanian Standards (SSH), or other documents equivalent thereto.

2. The authenticity of origin, the integrity of content, and the legibility of the invoice, whether in paper or electronic form, are guaranteed from the moment of its issuance until the end of the invoice retention period.

3. The authenticity of origin is ensured in such a way that the issuer is identifiable, while the integrity of content means that the content of the invoice has not been altered.

4. The taxpayer, who issues invoices, guarantees by means of the electronic certificate the terms and conditions, pursuant to points 2 and 3 of this article.

5. The Minister responsible for finance determines by guideline the implementation of this article.

#### CHAPTER IX

##### **SPECIAL PROVISIONS ON THE FISCALISATION PROCEDURE**

#### Article 29

##### **Interruption of the electronic connection (internet)**

1. By way of derogation from the provisions in articles 18, 20, and 21 of this law, in the event of an interruption of the electronic connection (internet), the taxpayer issues the invoice, which contains the data specified in Chapter IV of this law, except for the NIVF, and prints the invoice on paper.

2. The taxpayer, who issues invoices, must, within 48 hours, starting from the moment of the interruption of the connection, establish an electronic connection (internet) and deliver all invoices issued pursuant to point 1 of this article to the central tax administration, through a special protocol, in accordance with the guideline of the Minister responsible for finance, and to the recipient of the electronic invoice, in the case referred to in articles 24 and 25 of this law, in the form of an electronic invoice.

3. The invoices issued pursuant to point 1 of this article are considered to be accurately fiscalised if the fiscalisation process is carried out within the deadline specified in point 2 of this article.

4. In order for the process described in points 1 to 3 of this article to be an exception, the taxpayer who issues invoices must provide appropriate software and hardware support for the exchange and submission of data to the central tax administration and an appropriate electronic (internet) connection.

5. The taxpayer who issues the invoice is responsible for verifying the appropriate network capacity, which must be independently determined, based on the number of messages per second at peak load time.

6. The central tax administration assigns a NIVF to all invoices, pursuant to point 2 of this article, and returns it to the taxpayer who issues invoices, as confirmation of receipt of the invoices sent late.

7. If the taxpayer who issues the invoice is unable, within the deadline specified in point 2 of this article, to restore the electronic connection (internet) due to the need to change the device for establishing the electronic connection (internet), the impossibility of establishing the electronic connection (internet) for which the service provider is responsible, or for reasons of force majeure, he must notify the tax administration thereof and submit the documentation or other evidence demonstrating the impossibility of establishing the electronic connection (internet), according to the instructions of the minister responsible for finance.

8. For invoices for which the obligation to send in electronic form has not been established, in accordance with articles 24 and 25 of this law, the taxpayer who issues the invoice must, at the request of the buyer, issue a paper copy of the invoice with the NIVF, as determined in accordance with point 6 of this article, after the subsequent fiscalization procedure has been completed.

#### Article 30

### **Interruption of the operation of the fiscal device for the implementation of fiscalization**

1. If there is a complete interruption of the operation of the fiscal device, the taxpayer who issues the invoice issues an invoice from a special invoice block.

2. The special invoice block contains two copies for each invoice: the original for the consumer and the copy that remains in the book which must be kept by the taxpayer. The Director General of the central tax administration approves the format of the invoice, which is printed by the tax authorities or by authorized private entities and distributed by the tax authorities. In cases where the invoice is printed by private entities, the authorization is issued by the Director General of the central tax administration.

3. In the case referred to in point 1 of this Article, the taxpayer who issues the invoice is required, within five days from the day following the date on which the fiscal device has completely ceased to operate, to enable the operation of the device for issuing fiscal invoices or to provide a new device.

4. Within 5 days after the deadline specified in point 3 of this Article, the taxpayer who issues the invoice is required to enter all invoices into the fiscal system and submit them to the central tax administration via electronic connection (internet), through a special protocol, in accordance with the guideline of the minister responsible for finance.

5. The central tax administration assigns the Fiscal Invoice Identification Number to all invoices referred to in point 4 of this Article and returns them to the taxpayer who issues the invoice, as confirmation of receipt of the invoices submitted late.

6. Immediately after receiving the Fiscal Invoice Identification Numbers, the taxpayer who issues the invoice is required to add the information regarding the received Fiscal Invoice Identification Numbers to the invoice copies in the special invoice book, according to point 1 of this Article, and to send to the recipients of electronic invoices, in the cases of Articles 24 and 25 of this law, the invoice with the Fiscal Invoice Identification Number in the form of an electronic invoice.

7. For invoices for which the obligation to submit electronic invoices has not been established, in accordance with Articles 24 and 25 of this law, the taxpayer who issues the invoice is required, upon the buyer's request, to issue a paper copy of the invoice with the Fiscal Invoice Identification Number from the electronic invoicing device, after the subsequent

fiscalization procedure has been completed.

8. The criteria that private entities must meet for invoice printing, the printing conditions, and security standards shall be approved by decision of the Council of Ministers.

9. The procedure for the subsequent fiscalization of invoices issued pursuant to this Article shall be determined by instruction of the minister responsible for finance.

#### Article 31

##### **The implementation of the fiscalization procedure in areas where it is not possible to establish a data exchange connection**

1. If the taxpayer issuing invoices carries out their business activity in business premises located in an area where it is not possible to establish an electronic connection (internet) for the exchange of data with the central tax administration, the taxpayer issuing invoices shall apply the fiscalization procedure for invoices for that part of their business activity through the issuance of invoices containing the data specified in Chapter IV of this law, without the Fiscal Invoice Identification Number, and is exempt from the obligation to issue electronic invoices, according to Articles 24 and 25 of this law, until the possibility of establishing an electronic connection (internet) is provided.

2. The taxpayer issuing invoices shall declare to the tax administration the impossibility of establishing an electronic connection (internet) for data exchange, and this declaration shall be verified by the central tax administration, based on information from the Electronic and Postal Communications Authority (AKEP), with a validity period of one year.

3. The taxpayer issuing invoices, in the case mentioned in point 1 of this article, is obliged:

- a) to submit to the central tax administration the data specified in Chapter V of this law, through the central invoice platform, by mail, or in person using the relevant form at the tax administration where they are registered or where they have their permanent address or usual residence;

- b) to equip themselves with fiscal devices and software solutions, in accordance with Article 18 of this law;

- c) to obtain an electronic certificate, pursuant to Article 19 of this law;

- ç) by the 10th of the month, to submit to the tax administration all invoices issued in the previous month, through a portable rewritable storage device or through the central invoice platform.

4. The central tax administration assigns the NIVF to all issued invoices referred to in letter “ç” of point 3 of this article, and returns them to the taxpayer issuing invoices as confirmation of receipt of invoices submitted late.

5. The taxpayer issuing an invoice is obliged to add the information on the NIVF received from the central tax administration, according to point 4 of this article, to all issued invoices by using the software solution, within 5 days from receiving the NIVF.

6. At the buyer's request, the taxpayer issuing the invoice is obliged to provide a paper copy of the invoice with the NIVF marked on the invoice, in accordance with point 5 of this article.

7. The minister responsible for finance issues a guideline regarding the obligations of the taxpayer issuing invoices, according to this article, and the manner of submitting the data referred to in points 3 and 4 of this article.

#### Article 32

##### **Fiscalization of corrective/adjusting invoices**

1. All obligations set forth in the provisions of this law regarding the issuance of invoices and the fiscalization procedure shall also apply, as necessary, to the issuance of corrective/adjusting invoices, as specified in the applicable legislation on value added tax.

2. The corrective/adjusting invoice must include a reference to the original invoice being corrected.

Article 33  
**Invoice notice**

1. The taxpayer issuing invoices is obliged to display a notice on each electronic payment device or in another visible place within the business premises, indicating the obligation to issue an invoice as well as the obligation of the buyer to receive and keep the invoice.

2. By way of exception from point 1 of this Article, the taxpayer issuing invoices who applies the fiscalization procedure for sales through self-service devices (automats) is obliged to display on each self-service device a notice regarding the fiscalization of sales through these devices.

3. The minister responsible for finance shall determine, by instruction, the content and appearance of the notice referred to in points 1 and 2 of this Article.

Article 34  
**Obligations of the buyer**

1. The buyer, or any recipient of an invoice issued for cash payment, is required to keep the issued invoice with them for up to 30 meters after leaving the place of business activity.

2. If requested, the buyer is obliged to show the issued invoice to the authorized person of the central tax administration.

Article 35  
**Invoice verification**

1. All buyers or recipients of invoices may verify whether their invoice has been fiscalized and reported to the central tax administration within 60 days from the date of issuance of the invoice.

2. Verification is carried out through the central invoice platform or through a special application, by scanning the QR code on the invoice or by manually entering certain elements of the invoice.

3. Invoices issued in the cases referred to in Articles 29, 30, and 31 of this law may be submitted by buyers or recipients of the invoice to the relevant offices of the central tax administration for verification purposes.

4. The minister responsible for finance determines by instruction the method of verification of invoices issued pursuant to this article.

Article 36  
**Retention of invoices**

The taxpayer who issues an invoice must take measures for the retention of issued invoices, in accordance with the applicable legislation on tax procedures and the applicable legislation on value added tax.

CHAPTER X  
REGISTRATION OF DATA FOR PAYMENTS

## WITH AND WITHOUT CASH

### Article 37

#### **Entities providing payment services and procedures for the registration of cashless payments**

1. Banks, other non-bank financial institutions, and other entities that provide cashless payment services for electronic invoices issued in transactions between taxpayers or between taxpayers and public bodies, for which the taxpayer issuing the invoice has implemented the fiscalization procedure, are obliged to register the payments made and, electronically, notify the central tax administration at the end of each working day for every individual electronic invoice paid during that day.

2. The entities specified in point 1 of this Article are obliged to use an electronic device, to install a certified software solution or a certified integrated computer system, or to use a certified web application (Cloud), which enables the connection of issued electronic invoices and payment data, as well as the exchange of electronic messages with the tax administration, through a secure network for the electronic transfer of data via electronic connection (internet). These entities must submit to the central tax administration the information regarding the maintainer of the certified software solution used, as provided in Article 16 of this law.

3. The entities specified in point 1 of this Article may access the fiscal system for the exchange of messages concerning payments made by using an electronic certificate, in accordance with Article 19 of this law. When these entities make payments of electronic invoices on their own behalf and for their own account, or on behalf and for the account of their clients, they must send a message regarding the payments made to the tax administration via electronic connection (internet) at the end of each working day.

4. The data, which for the purposes of payment registration are sent to the central tax administration according to the procedure specified in points 1, 2, and 3 of this Article, must contain, at a minimum, the following elements:

- a) the unique identification number of the payer (buyer of goods or services);
- b) the unique identification number of the entity providing payment services, according to point 1 of this Article;
- c) the VAT invoice number of the paid invoice or, in special cases, the NSLF, if the invoice does not have a VAT invoice number, in accordance with Article 29 of this law;
- (c) the amount paid;
- d) the date of payment.

5. If the entities specified in point 1 of this Article do not have at their disposal all the data specified in point 4 of this Article, for the payment of electronic invoices in transactions between taxpayers or between taxpayers and public authorities, they are required to obtain this information from the buyer and not to carry out the payment until the buyer submits all the required data.

6. After receiving the electronic message, the central tax administration automatically checks whether all the required data have been submitted, whether the data are accurate, and then registers in its database the execution of the payment of the fiscalized electronic invoice. After performing the verification, the central tax administration sends to the entities specified in point 1 of this Article the message regarding the successful receipt of the payment information, through the established electronic connection (internet).

7. If the verification has not been successful, the central tax administration returns a message to the entity specified in point 1 of this Article for the unsuccessful registration of

of the payment, together with an explanation of the errors, via the established electronic connection (internet). If an error is found as a result of the responsibility of the entity providing payment services, the latter is obliged to correct the error and repeat the procedure, but if the error was not caused through its own fault, it is obliged to inform the buyer of the error within 24 hours of receiving the message. The buyer is obliged to correct the error and inform the entity providing payment services, which must repeat the procedure according to point 3 of this Article.

8. By way of exception from point 1 of this Article, if the payment is made through an intermediary that is not established in the Republic of Albania, if the cashless payment is made by the buyer directly, without an intermediary, if the payment is made on the basis of an invoice issued from the special invoice block, according to Article 30 of this law, or if the payment is made pursuant to an offer and before the issuance of the electronic invoice, in accordance with point 1 of Article 7 of this law, then the taxpayer issuing the invoice must, through the central invoice platform, register all accepted payments no later than the tenth day of the following month, for all payments made in the previous month.

9. According to the manner specified in point 8 of this Article, the taxpayer issuing the invoice is also obliged to act in cases of payment made through exchange, transfer of rights or obligations, waiver of the obligation, and similar cases.

10. The payment data, according to this Article, are sent for all payments, regardless of whether the entire invoice amount or only part of it has been paid. By way of exception, the taxpayer issuing the invoice, who registers the payments received himself, in accordance with point 8 of this Article, records the total amount registered for each electronic invoice of the previous month.

11. All obligations specified in this Article apply accordingly in cases of cancellation or modification of the payment made, as well as for the partial or full reimbursement of the amount paid for an individual electronic invoice. If reimbursement of the amount paid is made, a message is sent with the same information, according to point 4 of this Article, with a negative sign indicating the refunded amount.

12. The legal obligations arising from this Article are implemented in accordance with the relevant guideline of the minister responsible for finance.

#### Article 38

#### **Procedures for cash register recording, for cash payments**

The taxpayer, before issuing the first invoice, at the beginning of each working day, registers information on the initial amount of cash in the cash register for each electronic invoicing device, through the electronic (internet) connection established with the central tax administration. The taxpayer registers in the same manner any increase or withdrawal of the amount in the cash register during the working day.

### CHAPTER XI ACCOMPANYING INVOICE

#### Article 39

#### **Taxpayers who issue an accompanying invoice**

1. Taxpayers who issue accompanying invoices are taxpayers who issue invoices pursuant to Article 4 of this law, when they transport goods from one place to another within the territory of the Republic of Albania, without a change of ownership.

2. The purpose of issuing the accompanying invoice is not the creation of a tax obligation, but the monitoring of the movement of goods within the territory of the Republic of Albania.

3. The accompanying invoice is issued by the taxpayer according to point 1 of this article, immediately before the transport of goods from one place to another, within the territory of the Republic of Albania. The original accompanying invoice, reproduced as a QR code, must accompany the movement of goods until their destination.

4. Taxpayers who issue accompanying invoices are not required to register separately in the register of the central tax administration as issuers of accompanying invoices prior to commencing the issuance of such invoices, but must register the place of business activity from which the goods are dispatched, in accordance with the provisions of Article 14 of this law.

5. Taxpayers who issue accompanying invoices must register the information regarding the operator who issues the accompanying invoices, in accordance with the provisions of Article 15 of this law.

6. Taxpayers who issue accompanying invoices must register the information regarding the maintainer of the software solution, in accordance with the provisions of Article 16 of this law.

#### Article 40

##### **Mandatory data of the accompanying invoice**

1. The accompanying invoice issued must be prepared in the form specified by the instruction of the minister responsible for finance and must contain at least the following data:

- a) the title “Accompanying Invoice”;
- b) the date and time of issuance of the accompanying invoice (hour and minutes);
- c) the number of the accompanying invoice;
- ç) the unique identification number of the taxpayer who issues the accompanying invoice;
- d) the name/full name of the taxpayer who issues the accompanying invoice; dh) the address of departure of the goods;
- e) the address of the destination of the goods;
- ë) the operator code, issued in accordance with Article 15 of this law;
- f) the business activity location code, issued in accordance with Article 14 of this law;
- g) the date of transport of the goods;
- gj) the quantity and description of the goods being transported;
- h) the name/full name, address, and unique identification number of the carrier, if the carrier is different from the taxpayer who issues the accompanying invoice;
- i) the license plate number of the vehicle transporting the goods;
- j) the specific identification number of the accompanying invoice (NIVFSH), expressed as an alphanumeric sign;
- k) the security number of the issuer of the accompanying invoice (NSLFSH), expressed as an alphanumeric sign;
- l) the QR code, which contains the data specified by the guideline of the minister responsible for finance.

2. The taxpayer who issues the accompanying invoice, after the fiscalization procedure has been successfully completed, must print only the QR code, according to letter “l” of point 1 of this article.

3. Article 12 of this law also applies to the determination of the number of the accompanying invoice.

#### Article 41

##### **Implementation of the fiscalization procedure for the accompanying invoice**

1. Taxpayers who issue accompanying invoices must install an electronic device and a printer, if the device and printer are not integrated, to print the QR code of the accompanying invoice, a solution the software, as well as ensure the electronic connection

(the internet) for the electronic exchange of data with the central tax administration, in order for the fiscalization procedure for issuing the accompanying invoice to be carried out.

2. The fiscalization procedure, obtaining the electronic certificate, as well as the specific provisions of the fiscalization procedure for taxpayers who issue accompanying invoices, are carried out in accordance with articles 18, 19, 20, 29, 30 and 31 of this law.

#### Article 42

#### **Other obligations**

1. Before the transportation of goods from one place of business activity of the taxpayer to another, the QR code of the accompanying invoice must be printed on paper and must accompany the goods throughout the entire transportation, from the place of departure to the destination.

2. At the request of the tax administration employee, the taxpayer or transporter must present the QR code of the accompanying invoice for inspection.

3. The QR code, printed on paper, after the completion of transportation, is kept at the destination of the goods.

4. The taxpayer who issues accompanying invoices must retain them for at least 5 years, starting from the end of the fiscal year to which the documents belong or in which the accompanying invoices have been issued, either in paper or electronic form.

### CHAPTER XII

### TRANSITIONAL AND FINAL PROVISIONS

#### Article 43

#### **Responsible authority**

The tax administration and AKSHI are assigned responsibility for the implementation and

administration of this law. Article 44

#### **Sanctions**

Any action or omission by the taxpayer that is contrary to the provisions of this law constitutes an administrative offense and is punishable as such in accordance with the provisions of the legislation in force on tax procedures.

#### Article 45

#### **Data protection**

1. The provisions of this law are implemented in accordance with the provisions of the legislation in force on the protection of personal data.

2. Personal data collected for the purpose of issuing the invoice and performing payment records may be used only for this purpose and for the purpose of this law or for other purposes that are compatible with the purpose of the collection of such data.

3. The mutual relations between the buyer or client and the information technology intermediaries or taxpayers issuing invoices, and the providers of information technology services, or the payer of the electronic invoice and the financial intermediary, in the role of controller and processor of personal data, which are processed during the procedure of issuing, receiving, sending, storing and processing invoices and the procedure of payments of electronic invoices, are regulated in accordance with the legislation in force on the protection of personal data.

4. All other matters not covered by this law are subject to the provisions of the legislation in force regarding tax procedures and the relevant provisions of other laws in force.

#### Article 46

#### **Transitional provisions**

1. For the period from the entry into force of this law until March 31st, 2020, new taxpayers registered with the National Business Center and the tax administration, from the entry into force of this law until 31.3.2020, for every cash transaction, shall issue an invoice or receipt or tax certificate, as well as submit the purchase book and the sales book, in the form and procedure laid down in this law and/or the legislation in force on tax procedures and the legislation in force on value added tax. From April 1st, 2020 until the commencement of effects, according to Article 48 of this law, these taxpayers may issue invoices in accordance with this law or tax receipts and/or other documents, as provided by the legislation in force on tax procedures.

2. For the period from the entry into force of this law until the commencement of effects, according to Article 48 of this law, all other taxpayers, subject to this law, who carry out cash transactions, may issue invoices in accordance with this law or tax receipts and/or other documents, as provided by the legislation in force on tax procedures.

3. For the period from the entry into force of this law until the commencement of effects, according to Article 48 of this law, all other taxpayers who carry out non-cash transactions shall comply with all obligations, as specified in the legislation in force on tax procedures and value added tax.

4. Taxpayers and the tax administration shall take all measures to carry out the testing of the electronic system, related to the fiscalisation procedures of issuing invoices, as provided in Chapter V and Article 18 of this law, from the moment of entry into force of this law.

#### Article 47

#### **Issuance of bylaws**

1. The Council of Ministers and the minister responsible for finance are tasked with issuing the bylaws for the implementation of this law, no later than 30 days from its entry into force.

2. By way of exception to the provision of point 1 of this article, the bylaws for the implementation of Articles 26, 27, 28, 37, 40, 41, and 42 of this law shall be issued no later than June 1, 2020.

#### Article 48

#### **Entry into force**

1. This law enters into force 15 days after its publication in the Official Gazette.

2. By way of exception to point 1 of this article, depending on the type of transaction, this law enters into effect according to the schedule set out in letters "a", "b" and "c" of this point:

a) for cashless transactions between taxpayers and public authorities, the effects of this law start on January 1, 2021.

b) for cashless transactions between taxpayers, the effects of this law start on July 1, 2021.

c) for cash transactions by taxpayers, regardless of tax liability or annual turnover realized, the effects of this law start on September 1, 2021.

This law enters into force 15 days after its publication in the Official Gazette.

(Amended by Law No. 108/2020 dated 29.07.2020, published in the Official Gazette No. 146, dated 07.08.2020)

SPEAKER  
**Gramoz Ruçi**

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