

Main tax and other related penalties adjourned as of 29.10.2015

LAW ON TAX PROCEDURES		
Nr	Description of the administrative offence	Legal reference
1	* For ceiling of penalties related to a tax obligation tatimor.	* Law No. 9920, dated 19.05.2008 Article 111.
2	* Failure to register or adjorn the fiscal data for tax purposes (change of seat, legal form, secondary NUIS, type of activity, etc)	* Law no. 9920, dated 19.05.2008 Article 112
3	*To carry out a non registered activity for tax puporses and the goods are with non regular justifying documents	* Law no. 9920, dated 19.05.2008 Article 41
4	* Delayed submission fo tax declaration	* LawNr. 9920, date 19.05.2008 article 113.
5	*Delaying payment of tax obligations	* Law no. 9920, date 19.05.2008 Point 1 of article 114
6	* Delayed payment or non payment of tax on profit installments including the tax on profit for small businesses	* Law Nr. 9920, dated 19.05.2008 Article 114/1.
7	* Decreasing of the VAT on credit amount	* Law no. 9920, datde 19.05.2008 Point 2 of Article 114
8	* Submission of an irregular tax declaration with an obligation for payment	* Article 9920, dated 19.05.2008 Point 1 of Article 115
9	* Submission of an irregular tax declaration with decreasing of the VAT on credit amount	* Article 9920, dated 19.05.2008 Point 2 of Article 115
10	* Transfer pricing Failure to notify controlled transactions	* Article 9920, dated 19.05.2008 Point 1 of Article 115/1
	* Transfer pricing failure to pay/adjust the tax effect of transactions	* Article 9920, dated 19.05.2008 Point 2 of Article 115/1
	* Transfer pricing Self declaration of adjusted transactions	* Article 9920, dated 19.05.2008 Point 3 of Article 115/1
11	* Submission of a fake declaration submission of unreal information , which has brough unclarity in the calculation of the tax obligation (tax evasion)	* Article 9920, dated 19.05.2008 Point 1 of Article 116
12	* Tax evasion as per point 1 of article 119 non dedclaration of the employees	* Article 9920, dated 19.05.2008 Point 2.a of Article 116
13	* Tax evasion as per point 3 of article 121 Movement or warehousing the goods without tax documentation	* Article 9920, dated 19.05.2008 Point 2.a of Article 116
14	* Tax evasion as per point 1.a,b of article 122 Non instalation of fiscal cassa Non issuance of fiscal coupon	* Article 9920, dated 19.05.2008 Point 2.a of Article 116

15	* Failure to withhold and pay WHT (rent,etcj) (Only for the tax agents as per the tax law)	* Article 9920, dated 19.05.2008 Article 117
16	* Failure to keep books, registers and documentation in accordance to this law	* Article 9920, dated 19.05.2008 Article 118
17	* Non declaration of the newly hired employee within 24 hours before hiring, based on the spot control	* Article 9920, dated 19.05.2008 Point 3 of Article 119
18	* Failure to declare the dismissed employee within 10 days after dismissal	* Article 9920, dated 19.05.2008 Point 1 of Article 119
19	* Non declaration of the real salary for the employees	* Article 9920, dated 19.05.2008 Article 119/1
20	* Payments/receipts in cash higher than 150 000 leke	* Article 9920, dated 19.05.2008 Article 120
21	* Goods non accompanied with tax documentation either in custody, usage, transportation, etc	* Article 9920, dated 19.05.2008 Point 1,2 of Article 121
22	* The person identified as non registered for tax purposes	* Article 9920, dated 19.05.2008 Point 3 of Article 121
23	* Sale of goods unaccompanied by tax document and goods non accompanied with tax documentation either in custody, usage, transportation, etc	* Article 9920, dated 19.05.2008 Point 4 of Article 121
24	* Failure to buy or put in use of the fiscal cassa	* Article 9920, dated 19.05.2008 Point 1 of Article 122 a. No fiscal cassa b. i) failue to issue fiscal coupon b. ii) failure to issue fiscal coupon b. iii) Failure to issue coupon but the fiscal invoice is issued c. Issues the coupon containing not all the elements ç. The price on the coupon changes from the one published d. Failure to publish notification for the buyer to withdraw the fiscal coupon d.1. Failure to publish notification that the buyer is not obliged to pay in case the buyer does not receive the fiscal coupon dh. Failure to keep one copy of the fiscal coupon e. Failure to issue invoice for the turnover of the goods ë. Failure to keep an accounting book for the turnover of the goods g. Failure to maintain the fiscal cassa

		<p>gj. Failure to notify for the damages of the fiscal cassa failure to complete the librette of the fiscal cassa h.Usage of fiscal cassas not recognized by the legislation</p>
25	* Non issuance of the service ticket with prestamped value (tourism, transportation, art, culture,etc)	* Law no. 9920, dated 19.05.2008, point 3 or article 122
26	* Braking the evident signs used by the authorities to seize the activity	* Law no. 9920, dated 19.05.2008, point 4 or article 122
28	* Non issuance of the fiscal invoice, the coupon or the VAT invoice	* Law no. 9920, dated 19.05.2008, point 1 or article 124
29	* Non issuance of the tax invoice, or VAT invoice from the wholesaler of goods	* Law no. 9920, dated 19.05.2008, point 2 or article 124
30	* Sale with fiscal coupon over 10% of the monthly turnover compared with the same period of the last year for the wholesalers	* Law no. 9920, dated 19.05.2008, point 3 or article 124
31	* Sale with coupon for the final consumer after date 31.03.2016 for the wholesalers	* Law no. 9920, dated 19.05.2008, point 4 or article 124
32	* Failure from the buyer to take the fiscal coupon	* Law no. 9920, dated 19.05.2008, Article 125
33	Refusal to provide the required information as per law to the tax authorities	* Law no. 9920, dated 19.05.2008, Article 126
34	*Impediment to the tax audit or investigation	* Law no. 9920, dated 19.05.2008, point 1,2 of Article 127
35	* When there is reliable information for hiding the real economic conditions from the tax authorities	* Law no. 9920, dated 19.05.2008, point 3 of Article 127
36	* Issuance of irregular fiscal invoice	* Law no. 9920, dated 19.05.2008, point 1-3 of Article 128
37	* Kur nepermjet "Autongarkeses se Tvsh-se" personi tatushem bleres kryen shkelje	* Ligji Nr. 9920, date 19.05.2008, * Neni nr. 128/1
	Nuk leshon fature me tvsh pa pasoje pagese	germa "a"
	Nuk leshonfature me tvsh me pasoje pagese	germa "b"
	Leshim fature tatimore te pasakte	germa "c"
	Leshim i fatures me tvsh te rregullt por te pa	

	deklaruar me pasoje ne tvsh-ne e pagushme	germa "ç"
38	* Irregular charging or non charging of the IMEI numbers	* Law no. 9920, date d19.05.2008, * Article 128/2
39	* Certification of the taxpayer from the audit company when tax obligations are found later	* Law no. 9920, date d19.05.2008, * Article 128/3
40	* Failure to publish the sale price	* Law no. 9920, date d19.05.2008, * Article 130

LAW ON INCOME TAX

1	* Mbajtja e gabuar e llogarive pa pasoja ne rezultatin financiar.	*Ligji N 8438 date 28.12.1998, Neni 32
2	* Mos depozitimi i vendimit te org. vendimarrës per miratimin e rezultatit vjetor deri 31 Korrik	*Ligji N 8438 date 28.12.1998, Neni 33.1
3	* Mos depozitimi i vendimit te org. vendimarrës per miratimin e rezultatit vjetor deri 31 Korrik	*Ligji N 8438 date 28.12.1998, Neni 33.1
4	Kur subjekti kerkon uljen e paradhanies dhe ajo ne fund rezulton me e larte se 10 %	*Ligji N 8438 date 28.12.1998, Neni 30, pika 5 UMF 5 date 29.12.2014 pika 3.13.3.

LAW ON EXCISE TAXES

1	* Mallra akcize pa pulle fiskale	* Ligji Nr. 8976, date 12.12.2002, ndryshuar me Ligjin Nr. 9598 date 27.07.2006, Neni 49, pika 2.
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LAW ON NATIONAL REGISTRATION

1	* Dekl ne rregj i te dhenave te paverteta (kur nuk bejne veper penale)	*Ligji N 9723 date 03.05.2007, Neni 74.1
2	* Mos rregjistrim fillestar dhe i rregjistrimeve te tjera ne QKR, i cdo lloj subjekti	*Ligji N 9723 date 03.05.2007, Neni 74.2
3	* Mos veprimi per te kaluar ne status pasiv	*Ligji N 9723 date 03.05.2007, Neni 74.3

LAW ON COMMERCIAL COMPANIES

1	* Mos depozitimi i Statutit te adoptuar	* Ligji Nr. 9901 date 14.04.2008 ndrysh. 129/2014 dt.02.10.14 neni dispozita kalimtare
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Penalty clause	Period when entered into force
*The penalty imposed cannot exceed the tax obligation it is related to 100 per cent of the tax obligation	Since January 2010
* Penalty 10 000 leke for non for profit and small business for each offence *Penalty 15,000 Leke for each offence for all other businesses	Since mid november 2015
* Penalty equal to 500,000 Lek for any taxpayer	
* Penalty equal to 10,000 Lek for each declaration	
* Penalty at 0.06% per day of delayed payment But not exceeding 365 calendar days of calculation	
* Penalty at 15 % of the amount of the unpaid installment	Since mid november 2015
* Penalty at 0.06% per day of delayed payment But not exceeding 365 calendar days of calculation	Since August 2014
* Penalty at 0.06% per day of delayed payment But not exceeding 365 calendar days of calculation	
* Penalty at 0.06% per day of delayed payment But not exceeding 365 calendar days of calculation	
* Penalty equal to 10.000 leke for each month in delay	Since June 2014
* Penalty at 0.06% per day of delayed payment But not exceeding 365 calendar days of calculation	Since June 2014
* Only the difference in tax obligation and interests * No penalties	Since June 2014
* Penalty at 100 % of the resulting difference of the tax obligation	
* Penalty at 100% of the resulting difference of the tax obligation	
* Penalty at 100% of the resulting difference of the tax obligation	
* Penalty at 100% of the resulting difference of the tax obligation	

* Penalty at 50 % of the obligation not collected or unpaid	
* Penalty at 10 000 leke for each offence for the small business * Penalty 50,000 Lek for each offence for other businesses	
*Penalty 500 000 leke for any taxpayer for the first time offence * Prosecution if offence repeated for the second time	Since mid november 2015
* The obligation is evaluated until the date of its declaration near the tax authorities	Since May 2011
*Penalty 500 000 leke for any taxpayer for the first time offence * Prosecution if offence repeated for the second time	Since mid november 2015
* Penalty at 10 % of the value of each transaction	Since January 2014
* Confiscation of goods * or goods are not confiscated if immediate payment is done with a penalty equal to the market value of the goods	
* Confiscation of goods and prosecution	Since May 2011
* Penalty 10.000.000 leke. * and Confiscation of goods * and Revaluation of income a posteriori for 6 months * Prosecution for the second offence	Since mid november 2015
* First time 50,000 leke * Second time: confiscation of goods * Third time: fiscal evasion and prosecution	
* First time penalty 500,000 Leke * Second time: prosecution * Penalty equal to 500 000 leke * Penalty 100 000 leke	Since mid november 2015
* Penalty 30 000 leke	
* Penalty 20 000 leke	
* Penalty 500 000 leke	Since mid november 2015
* Penalty 30 000 leke	
* Article 124 of the 9920, dated 19.05.2008 Penalty 100 % of the tax obligation	
* Article 118 of the 9920, dated 19.05.2008 Penalty for each breach at 10 000 leke small business and 50,000 Lek for other businesses	
* Penalty 40,000 Leke	Since May 2011

* Penalty 25 000 leke	
* Confiscation of the goods found * and Prosecution	Since mid november 2015
* Penalty at 10 000 leke for each unissued ticket	Since January 2010
* Confiscation of all goods found	Since May 2011
* Penalty at 100% of the tax obligation non declared	
* Penalty at 100% of the undeclared tax obligation * and penalty at 10.000.000 leke. * and income revaluation a posteriori for 6 months * Prosecution	Since mid november 2015
* Payment of the VAT for the difference over 10% as it were a retail * Penalty at 100% of the VAT amount payable	Since mid november 2015
* Penalty at 100% of the VAT amount payable	
* Penalty at 1 000 leke	
* Penalty from 10 000 - 50 000 leke for each offence	
* Penalty at 100 000 leke for small business and 1 000 000 leke for big business The right to impose the penalty remains with the Director of the Regional Tax Directorate	
* Confiscation of all fiscal and other computerized systems at the seat where the taxpayer carries out its activity	Duke filluar nga Janari 2010
*1. Kur ka ulje te detyrimit, denohet me gjobe sa 50 % e detyrimit te fshehur *2. Ku ka pasaktesi te elementeve te fatures (ora,data, etj) , pa efekte ekonomike, denohet me gjobe 10 000 leke per shkelje *3. Kur leshon fature me tvsh B.V. Denohet me vlere tvsh-je dhe 50% gjobe.	
* Ligji Nr. 9920, date 19.05.2008, neni 118. Gjobe per cdo rast 10 000 leke B.V. dhe 50 000 leke B.M etj	
* Ligji Nr. 9920, date 19.05.2008, neni 118. Gjobe 100% e detyrimit tatimore te fshehur	
* Ligji Nr. 9920, date 19.05.2008, neni 128 pika 1,2 dhe 3 *1. Kur ka ulje te detyrimit, denohet me gjobe sa 50 % e detyrimit te fshehur *2. Ku ka pasaktesi te elementeve te fatures (ora,data, etj) , pa efekte ekonomike, denohet me gjobe 10 000 leke per shkelje *3. Kur leshon fature me tvsh B.V. Denohet me vlere tvsh-je dhe 50% gjobe.	
* Ligji Nr. 9920, date 19.05.2008, neni 115	

* Gjore 0.06 % e detyrimit te pa paguar per cdo dite Por jo me shume se 365 dite kalendarike.	
* Penalty of 30.000 leke for each non charge or irregular charge	Since mid november 2015
*Penalty to the auditing company equal to the tax obligation amount calculated to the taxpayer by the tax audit	Since mid november 2015
* Penalty at 500.000 leke	Since mid november 2015

*Gjore 10 000 leke per çdo rast shkelje	
*Gjore 10 000 leke per çdo muaj vonese	
*Gjore 10 000 leke per çdo muaj vonese Edhe kur rezultati eshte me humbje apo me zero	
5 % e diferences nga paradhenia e llogaritur me paradhenien e ulur gabim	

*Konfiskim I mallit dhe gjore sa 2 fishi i vleres se tregut te mallit, por jo me pak se 500 000 leke	
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CENTER	
*Gjore 15 000 leke	
*Gjore 15 000 leke	
*Gjore 15 000 leke	

NIES	
* Gjore 30 000 leke kur nuk ke depozituar Statutin e adoptuar ne zbatim te ligjit te ri per Tregaret dhe Shoqerite Tregtare	