

**Amendment to the existing Instruction of Minister of Finance
"On tax procedures", as amended**

On the 3rd June 2013, the Minister of Finance (MoF) amended the existing Instruction "On tax procedures", as amended, and such recent amendment is already published in the Official Gazette and is effective as of June 14th, 2013.

This amendment provides some further procedural details and the conditions that need to be met for the registration of the tax representative. Starting from January 26, 2013, the tax representative ought to be registered only with the corresponding regional tax directorate. In addition, this amendment provides for the procedure to be followed in the case of deregistration of the tax representative.

Other important changes include the procedures to be followed by the National Registration Center and the tax authorities in the case of a request for the deregistration of a taxpayer (either as a result of a liquidation or a merger/division of the taxpayer). Further, the amendment has clarified the provisions related to the submission of the tax declarations during the deregistration procedure.

MoF has also amended the provisions related to the procedures to be followed by the tax authorities in the case that persons (legal entities or individuals) have been found to exercise economic activity without being duly registered.

FOR FURTHER INFORMATION PLEASE CONTACT OUR TAX & BANKING DEPARTMENT:

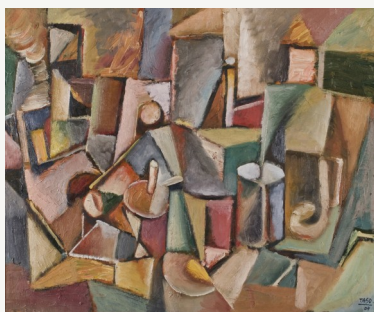
Partner: Ardjana Shehi a.shehi@kalo-attorneys.com

Tirana office:

Kavaja Avenue, G-KAM Business Centre,
4th Floor, Tirana
Tel: +355 42 233 532 Fax: +355 42 224 727
info@kalo-attorneys.com

Pristina office:

Qyteza Pejton, str. Mujo Ulqinaku
5/1 10000, Pristina
Tel: +381 38 609 181 Fax: +381 38 225 798
pristina@kalo-attorneys.com



THE CITY
BY ANASTAS KOSTANDINI (TASO)

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