

Manufacturing Incentives - Custom Duty Exemption

General info

Economy name

Albania

ID

A14

Incentive name

Manufacturing Incentives - Custom Duty Exemption

Brief description

Textile and footwear industries are exempted from custom tariffs on imports of apparel and raw materials for the manufacturing purposes.

Legal reference

Legal reference name

Law no. 61/2012, "On excise duties in Albania", as amended.

Legal reference (Law section / article)

Article 17: Conditions of Payment and Excise Duty Levels

The conditions of payment and the level of excise duty will be based on the conditions and rates in effect on the date the excise products are released for consumption, under the following circumstances:

- a) Excise goods produced or packaged in Albania must bear excise stamps with the tax rate effective on the date the excise product is declared for release into free circulation for consumption.
- b) Excise goods imported into Albania must bear excise stamps with the tax rate effective on the date the goods are declared at customs for free circulation for consumption.
- c) Excise goods requiring stamps, whether imported, produced, or packaged in Albania, must bear stamps with a lower tax rate than that in effect, with the difference being paid before the goods are released.

Incentive design

Incentive group

Financial

Incentive category

Customs duty

Economy-wide/Sector-specific

Sector-specific

Sector (Simplified)

Textile and shoes

Sector (NACE)

C MANUFACTURING

Size of firm that can use incentive

All sizes of firms

Level at which incentive is available

Economy-wide

Ownership of firm that can use incentive

Any

Incentive location

General

Main objective of the incentive

Increase competitiveness

In case of grant, share of grant in investment (in %)**Access to information**

Contact Info

"Pajtoni Bussines Center", floor 5, Tirana

Weblink to Incentive information in English**Weblink to Incentive information in local language**

<https://qbz.gov.al/eli/ligj/2022/11/24/81/a0c311e9-5b98-4eee-ad16-9e142f72b26d;q=82%2F2022>

Eligibility criteria

Eligibility criteria (description)

The manufacturer must be registered under the priority sectors as textile and footwear industry.

Eligibility criteria (weblink)

<https://qbz.gov.al/eli/ligj/2022/11/24/81/a0c311e9-5b98-4eee-ad16-9e142f72b26d;q=82%2F2022>

Incentive administration

Awarding Authority (Name)

General Directorate of Customs

Application procedure + Weblink (where available)

Manufacturers must follow the designated application process to request tariff exemptions or reductions for imports of apparel and raw materials. This may involve submitting applications to customs authorities, providing supporting documentation, and meeting any additional requirements specified by relevant regulations.

Implementing Authority (Name)
General Directorate of Customs