

Manufacturing Incentives - Value Added Tax (VAT) Reimbursement

General info

Economy name

Albania

ID

A16

Incentive name

Manufacturing Incentives - Value Added Tax (VAT) Reimbursement

Brief description

The manufacturing sector obtains VAT refunds immediately in the case of zero risk exporters, within 30 days if the taxpayer is an exporter, and within 60 days in the case of other taxpayers.

Legal reference

Legal reference name

Law no. 85/2019 "On some additions and amendments to the Law no. 92/2014 'On value added tax', as amended", part of Fiscal Package 2020, Official Gazette of Albania no. 184, 31.12.2019

Legal reference (Law section / article)

Not available

Incentive design

Incentive group

Financial

Incentive category

Value Added Tax (VAT)

Economy-wide/Sector-specific

Sector-specific

Sector (Simplified)

Manufacturing

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

Street "Dëshmorët e Kombit" Nr.3, Tirana 1001

Weblink to Incentive information in English

<https://aida.gov.al/en/>

Weblink to Incentive information in local language

https://www.hatfinance.al/images/dokumenta/Ligj_Nr_85__Per_Tatimin_Mbi_Vleren_e_Shtuar_Te_Ndryshuar_HAT_FINANCE-converted.pdf

Eligibility criteria

Eligibility criteria (description)

To qualify for VAT refunds, investors must be registered as exporters with the tax authorities of Albania. The zero risk must be authorized by the tax authorities based on a track record of compliance and reliability in their export activities.

Eligibility criteria (weblink)

https://www.hatfinance.al/images/dokumenta/Ligj_Nr_85__Per_Tatimin_Mbi_Vleren_e_Shtuar_Te_Ndryshuar_HAT_FINANCE-converted.pdf

Incentive administration

Awarding Authority (Name)

Ministry of Finance, Ministry of Economy and General Directorate of Taxes

Application procedure + Weblink (where available)

Manufacturers must follow the designated application process to request VAT reimbursement. This may involve submitting applications to tax authorities, providing supporting documentation, and meeting any additional requirements specified by relevant regulations.

Implementing Authority (Name)

Ministry of Finance, Ministry of Economy and General Directorate of Taxes