

# Agrotourism Incentives - Value Added Tax (VAT) Reduction

## General info

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**Economy name**

Albania

**ID**

A24

**Incentive name**

Agrotourism Incentives - Value Added Tax (VAT) Reduction

**Brief description**

All entities that conduct hosting activities certified as "agro-tourism" according to the legislation in the fields of tourism are entitled to reduction of VAT to 6% on all accommodation and restaurant services except beverages.

## Legal reference

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**Legal reference name**

Law No. 93/2015 on Tourism and Law No.105/2017 "On some additions and changes to Law nr.8428/1998 "On the Income tax", amended

**Legal reference (Law section / article)**

Not available

## Incentive design

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**Incentive group**

Financial

**Incentive category**

Value Added Tax (VAT)

**Economy-wide/Sector-specific**

Sector-specific

**Sector (Simplified)**

Agrotourism

**Sector (NACE)**

I ACCOMMODATION AND FOOD SERVICE ACTIVITIES

**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**

Tourism Promotion

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

**Access to information**

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**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.parlament.al/dokumentacioni/aktet/4b6da96a-3f98-4c45-820e-78c974d7b950>

**Eligibility criteria**

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**Eligibility criteria (description)**

One of the main criteria for certifying the "agro-tourism subject" is that they should have accommodation capacities from 6-30 rooms

**Eligibility criteria (weblink)**

<https://www.parlament.al/dokumentacioni/aktet/4b6da96a-3f98-4c45-820e-78c974d7b950>

**Incentive administration**

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**Awarding Authority (Name)**

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

**Application procedure + Weblink (where available)**

The procedures are defined by the legislation and applications must be submitted in a paper form

**Implementing Authority (Name)**

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