

Technological and Economic Development Area (TEDA) - Custom Duty Exemption.

General info

Economy name

Albania

ID

A3

Incentive name

Technological and Economic Development Area (TEDA) - Custom Duty Exemption.

Brief description

Imported goods in TEDA and transported goods between TEDAs are exempted from customs duties and VAT.

Legal reference

Legal reference name

"On the Establishment and Operation of Technological and Economic Development Areas" - Dated 19.7.2007, "As Amended with Law NO. 54/2015 "On Several Amendments and Addenda to Law No. 9789".

Legal reference (Law section / article)

Chapter 4, Article14

Entry of goods and services

1. All goods enter the free zones, regardless of their nature, quality, origin, origin or destination, except goods that are prohibited by the relevant authorities to be imported, exported or transited through the customs territory of Albania.
 2. Goods entering the free zone are subject to customs control and supervision, in accordance with the provisions of the Customs Code and the rules for its implementation.
 3. The goods, which are brought into the free zone from another part of the customs territory of Albania and which are not in transit in the free zone, benefit from all the facilities that benefit the export goods.
 4. When the goods, which have entered a free zone, are lost without a reasoned explanation, the customs authority of the free zone requires the licensed entity to pay the duty for these goods, according to the tariffs in force at the time of entering the zone and the mandatory fine, according to the legislation in force.
 5. The infrastructure services, which are offered by the rest of the customs territory of Albania to developers and licensed users within the free zone, benefit from all the facilities that apply to the export of services.
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Incentive design

Incentive group

Financial

Incentive category

Customs duty

Economy-wide/Sector-specific

Economy-wide

Sector (Simplified)

All sectors

Sector (NACE)

N/A

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

Free economic zone

Main objective of the incentive

Economic diversification

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

Access to information

Contact Info

Street "Skerdilajd Llagami", Nd. 1, H.6, Kodi postar 1019, Njësia administrative 2, Tiranë

Weblink to Incentive information in English

[https://rise.esmap.org/data/files/library/albania/Renewable Energy/Albania_ Inventory of Investment Incentives.pdf](https://rise.esmap.org/data/files/library/albania/Renewable%20Energy/Albania_Inventory%20of%20Investment%20Incentives.pdf)

Weblink to Incentive information in local language

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fportavendore.al%2Fwp-content%2Fuploads%2F2018%2F07%2FPermbledhje-Ligjore-Zhvillimi-Ekonomik.doc&wdOrigin=BROWSELINK>

Eligibility criteria

Eligibility criteria (description)

To claim the foreign tax credit, the taxpayer must provide documents issued by the foreign economy where the income was earned, verifying the amount of foreign tax paid. These documents must comply with the terms and procedures specified by the Ministry of Finance of Albania.

Eligibility criteria (weblink)

https://rise.esmap.org/data/files/library/albania/Renewable Energy/Albania_Investment Incentives.pdf

Incentive administration

Awarding Authority (Name)

The Investment Development Agency of Albania (AIDA) and the Council of Ministers

Application procedure + Weblink (where available)

Procedure is facilitated by AIDA that serves as a one-stop-shop for foreign investors since filing the application form to granting the status and granting the incentives.

Implementing Authority (Name)

The Investment Development Agency of Albania (AIDA)