

# Technological Parks - Custom Duty & VAT Exemption

## General info

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### Economy name

Albania

### ID

A37

### Incentive name

Technological Parks - Custom Duty & VAT Exemption

### Brief description

The supply of goods of Albania destined to be placed in the park, which serve to produce the "innovative product", are considered as a supply for export with a rate of 0 (zero), in accordance with the provisions of the law on VAT and customs legislation

## Legal reference

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### Legal reference name

Law No. 58/2022 on Technology and Science Parks and Law No.71/2017 "On an addition to Law nr.92/2014 "On the Value Added Tax in Albania", amended

### Legal reference (Law section / article)

Article 24

General rule

1. The place of supply of the service is in Albania if the recipient i service, a taxable person who behaves as such, has in Albania:

- a) the headquarters of his economic activity or a stable location for him which the services were performed, or;
- b) the usual residence or residence, in the absence of a seat of activity economic or of a stable location.

2. The place of supply of the service is in Albania, if the recipient i service provider is a non-taxable person while the service supplier, a person i taxable, there are in Albania:

- a) the headquarters of his economic activity or a stable location, from e which services were provided or;
- c) the usual residence or residence, in the absence of a seat of activity economic or of a stable location

## Incentive design

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### Incentive group

Financial

### Incentive category

Value Added Tax (VAT)

**Economy-wide/Sector-specific**

Sector-specific

**Sector (Simplified)**

ICT

**Sector (NACE)**

K TELECOMMUNICATION, COMPUTER PROGRAMMING, CONSULTING, COMPUTING INFRASTRUCTURE AND OTHER INFORMATION SERVICE ACTIVITIES (en)

**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**

Research and development (R&D)

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

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**Contact Info**

Street Gjin Bue Shpata, Tirana 1000

**Weblink to Incentive information in English**

<https://www.tatime.gov.al/c/6/71/tatimi-mbi-vleren-e-shtuar>

**Weblink to Incentive information in local language**

<https://www.tatime.gov.al/shkarko.php?id=14217>

**Eligibility criteria**

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**Eligibility criteria (description)**

This law specifically outlines the goods and services that are exempt from VAT. It includes provisions for the importation of goods that are used within technological and development areas, aligning with the incentives provided to attract investments and support economic development in these specialized zones. The exemption applies to raw materials, machinery, and equipment necessary for activities within the technological parks. This measure is designed to reduce operational costs for businesses and promote technological advancement and development.

**Eligibility criteria (weblink)**

<https://www.tatime.gov.al/shkarko.php?id=14217>

## **Incentive administration**

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### **Awarding Authority (Name)**

General Directorate of Taxes

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

The applications shall be submitted according to the procedures defined by the General Directorate of Taxes outlined for different products on their website (online or paper form)

### **Implementing Authority (Name)**

General Directorate of Taxes