

ANNUAL  
LEGAL  
BULLETIN

INSIDE  
THIS  
ISSUE

---

PG. 2

*Legal Updates during the year 2022.*

---

PG. 8

*Tax Updates during the year 2022.*

---

PG. 9

*Covid-19 related legal updates during the year 2022.*



## 2022 ISSUE

Muja Law brings you the [Annual Legal Bulletin](#). This publication is a collection of the most important legal and tax updates published by our office during the year 2022.

The purpose of this annual issue is to help professionals and businesses have a clear understanding of the dynamics of Albanian legislation and easily navigate through recent legal changes frequently published by our legal office.



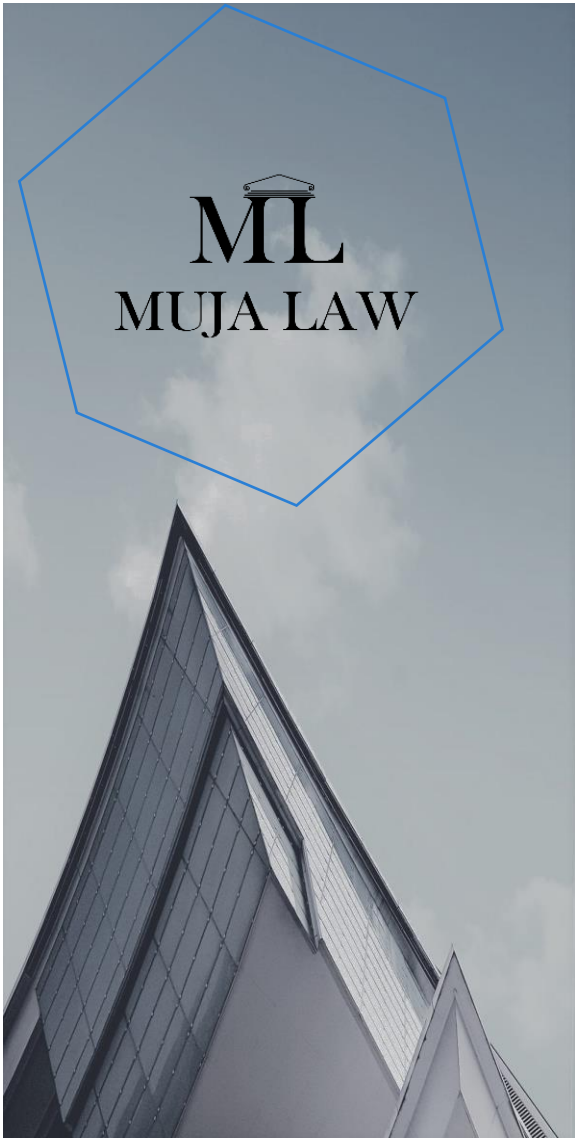
## LAW NO. 6/2022, DATED 27.01.2022

### ON SOME AMENDMENTS TO LAW NO. 112/2020, “ON THE REGISTER OF BENEFICIAL OWNERS”, AS AMENDED (HEREINAFTER REFERRED TO AS “LAW NO.6/2022”)

- Law No.6/2022 provides that the registration by the reporting subjects of beneficiary owners’ data in the Register of Beneficiary Owners shall be made as follows:
  - a) In cases of initial registration of the beneficial owners by the reporting subjects, which are registered in the commercial register, the registration shall be done simultaneously with the application for registration of the legal person in the commercial register;
  - b) In cases of rejection of the application for initial registration of beneficial owners by reporting subjects, which are registered in the commercial register with indirect ownership, the registration shall be done within 40 (*forty*) calendar days from the date of the application’s rejection;
  - c) In cases of initial registration of beneficial owners by reporting subjects, which are registered in the register of non-profit organizations, the registration is done within 40 (*forty*) calendar days from the date of registration of reporting subjects as a legal entity;
  - d) In the case of registration of changes in the data of the beneficial owners of reporting subjects, the registration is done within 90 (*ninety*) calendar days from the date of occurrence of the actual change.
- Furthermore, Law No.6/2022 provides that the National Business Center (“NBC”) no later than 2 (*two*) working days from receiving the application from the reporting subjects shall perform one of the following actions:
  - a) approve the registration of the beneficiary owner's data; or
  - b) suspend the application for initial registration, change or update of data, giving the reporting subject a deadline of 30 (*thirty*) calendar days to complete the shortcomings that prevent registration. If the shortcomings that hinder the registration are met within this deadline, the NBC is obliged to complete the registration no later than 2 (*two*) working days from the date of completion of the shortcomings. If the shortcomings are not met, in virtue of Law No.6/2022 the NBC shall refuse the registration no later than 2 (*two*) working days after the expiration of such deadline; or
  - c) refuse the registration if after verification it finds that the data required to be registered are different from the registrable data, according to the provisions of Law No. 112/2020, “*On the register of beneficial owners*”, as amended.
- Law No.6/2022 also provides that in cases of applications for initial registration of the beneficiary owners, by reporting subjects with direct ownership, the NBC shall register the data simultaneously with the registration of the subject in the commercial register. Such application shall be made at the physical counter of the NBC.

## Administrative contraventions

- In virtue of Law No.6/2022, reporting subjects and persons authorized to make the registration are responsible according to the laws in force for the veracity of the facts, of the notified data and of the accompanying documents, deposited in the electronic register.
- Law No.6/2022 provides that the following violations constitute administrative contraventions and are punished with a fine as follows:
  - a) Initial non-registration of data (*i.e., In cases of rejection of the application for initial registration of beneficial owners by reporting subjects, which are registered in the commercial register, with indirect ownership*) for the beneficiary owner within 40 (*forty*) calendar days from the date of rejection of the application, is punishable by a fine in the amount of **50,000 (fifty thousand) ALL**;
  - b) Initial non-registration of data (*i.e., In cases of initial registration of beneficial owners by reporting subjects, which are registered in the Register of Non-Profit Organizations*) for the beneficiary owner within 40 (*forty*) calendar days from the date of registration of reporting subjects as a legal person is punishable by a fine in the amount of **50,000 (fifty thousand) ALL**;
  - c) Initial non-registration of data (*i.e., In cases of rejection of the application for initial registration of beneficial owners by reporting subjects, which are registered in the commercial register, with indirect ownership*) for its beneficiary owner within 40 (*forty*) days after the expiration of the legal deadline is punishable by a fine in the amount of **600,000 (six hundred thousand) ALL**;
  - d) Initial non-registration of data (*i.e., In cases of initial registration of beneficial owners by reporting subjects, which are registered in the Register of Non-Profit Organizations*) for its beneficiary owner within 40 (*forty*) days after the end of the legal deadline is punished with a fine in the amount of **600 000 (six hundred thousand) ALL**;
  - e) Failure to register any change in the registered data, which are deposited in the register, within 90 (*ninety*) calendar days from the date of occurrence of the actual change, is punished with a fine in the amount of **400 000 (four hundred thousand) ALL**.
- Law No.6/2022 provides that the NBC and the authority responsible for maintaining the Register of Non-Profit Organizations, for reporting subjects which commit the above-mentioned violations, will not provide services to such subjects, except for the registration of changes in the data of the legal representative and will change the status of reporting subjects from “active” status to “suspended” status in the commercial register and in the Register of Non-Profit Organizations until the payment of the fine and the registration of relevant data for the beneficial owners.
- In virtue of Law No.6/2022, the fine shall be imposed by the head of the NBC, whose decision is appealed directly to the competent administrative court in compliance with the provisions of the Code of Administrative Procedures.
- Non-fulfillment of legal obligations in relation to maintaining appropriate, accurate and up-to-date data and accompanying documents, on the basis of which the beneficial owners of the subject are determined and the type of control of





their beneficial owners, also constitutes an administrative contravention and is punished with a fine in the amount of 50,000 (*fifty thousand*) ALL. Such fine shall be decided by the state inspection/verification authorities in the tax field, whose decision can be appealed directly to the competent administrative court in accordance with the provisions of the Code of Administrative Procedures.

- In virtue of Law No.6/2022, penalties imposed before the date of entry into force of this law for non-timely fulfillment of legal obligations related to the initial registration, as well as changes in the registered data of beneficial owners, which were not paid before the date of entry into force of this law, are pardoned in the amount of 100 (*one hundred*) percent.
- Reporting subjects, which before the date of entry into force of this law have paid the fines pardoned in compliance with the above provisions and have fulfilled the relevant obligations for the registration of their beneficial owners, have the right to apply to the NBC for reimbursement of amounts paid.
- *Law No.6/2022 has entered into force 15 days after its publication in the Official Journal.*

## LAW NO. 7/2022, DATED 27.1.2022

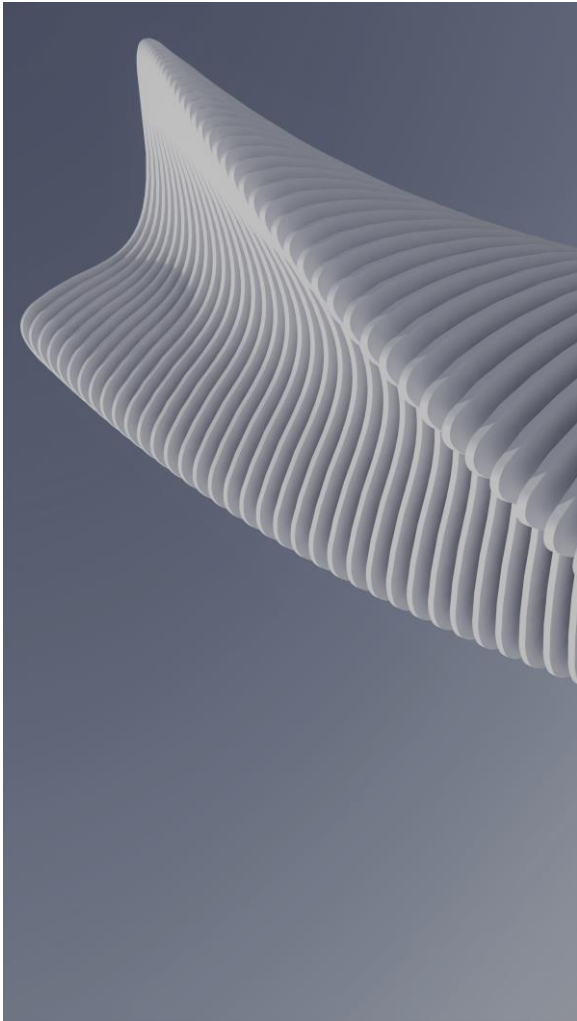
ON AN AMENDMENT TO LAW NO. 9723, DATED 03.05.2007, “ON THE REGISTRATION OF BUSINESS”, AS AMENDED (HEREINAFTER REFERRED TO AS “LAW NO.7/2022”)

- Law No.7/2022 provides that the declaration of untrue data in the register, when it does not constitute a criminal offense, constitutes an administrative contravention and is punished with a fine of 60,000 (*sixty thousand*) ALL.
- Failure to perform the obligation for initial registration and other mandatory registrations within the deadlines provided by law No. 9723, dated 03.05.2007, “*On the registration of business*”, as amended, constitutes an administrative contravention and is punishable by a fine of 60,000 (*sixty thousand*) ALL.
- *Law No.7/2022 has entered into force 15 days after its publication in the Official Journal.*



## DECISION OF THE COUNCIL OF MINISTERS, NO. 328, DATED 18.05.2022

ON SOME AMENDMENTS TO DECISION NO. 1088, DATED 24.12.2020, OF THE COUNCIL OF MINISTERS, “ON DEFINING THE MANNER AND PROCEDURES FOR THE REGISTRATION AND PUBLICATION OF INFORMATION ON BENEFICIAL OWNERS AND THE NOTIFICATION BY THE COMPETENT STATE AUTHORITIES AND OBLIGED SUBJECTS”, AS AMENDED (HEREINAFTER REFERRED TO AS “DECISION NO. 328”)



- Decision No.328 provides that the authorized person of the reporting subject files the request for the initial registration in compliance with the provisions of the legislation in force in relation to the registration procedures in the Commercial Register.
- All supporting documents must not be older than **90 (ninety) calendar days** from the filing date of the request and contain accurate and up-to-date information on UBO.
- The National Business Center (“NBC”) reviews the request and approves it simultaneously with the registration of the reporting subject as a legal subject in the Commercial Register or in the case that such request does not comply with the applicable legal provisions, suspends it no later than 1 (*one*) working day from the receipt.

#### Application Procedure for Other Registrations

- Requests for other registrations (*i.e., change, update of UBO’s data, etc.*) are filed by the authorized person of the reporting subject after being electronically identified in the electronic counter of the NBC, via the e-Albania portal.
- No later than 2 (*two*) working days from the filing of the request, the NBC reviews it and determines whether to approve or suspend the registration (*while also notifying the ground for such suspension*). Within this period, requests may also be rejected if the reporting subject does not complete the deficiencies in 30 (*thirty*) calendar days or if the data required to be registered differs from the registrable data provided by the law on the registry of beneficial owners.

#### Transfer of Data from the Commercial Register to the Registry of Beneficial Owners

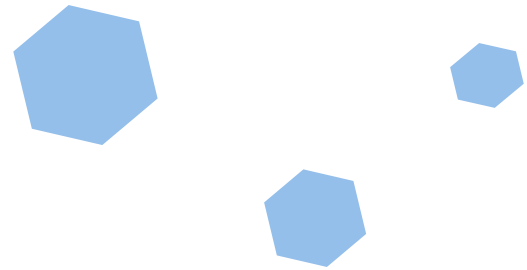
- Decision No.328 provides that the NBC shall identify existing reporting subjects registered in the Commercial Register with direct ownership, which have not fulfilled the obligation about the initial registration of beneficial owners on the date of entry into force of law no. 6/2022 “*On changes and additions to law no. 112/2020 “On the Registry of Beneficial Owners”*”, as amended. Accordingly, **within 30.06.2022**, the NBC shall have transferred the existing data in the Commercial Register to the Registry of Beneficial Owners and thus, the obligation about the initial registration of these subjects shall be considered fulfilled.
- Decision No.328 provides that no administrative offenses shall apply to subjects seeking to update the transferred data for the first time.

#### Extension of Deadline for Reporting Subjects with Indirect Ownership and NPOs

- Decision No.328 provides that reporting subjects registered in the Commercial Register with indirect ownership and reporting subjects registered in the Register of Non-Profit Organizations (“NPO”), which have not fulfilled the obligation about the initial registration of beneficial owners or have not registered the changes in the registry of beneficial owners, must have fulfilled these obligations **by 30.06.2022**.



- In virtue of Decision No.328, the aforesaid reporting subjects with a suspended status, are required to register the beneficial owner prior to the request for the change of the status in the Commercial Register or the Register of existing NPOs. The change of status is conducted only after verifying the registration of the beneficial owner.
- *Decision No.328 has entered into force after its publication in the Official Journal.*

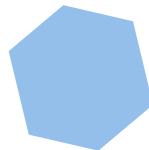


## DECISION OF THE COUNCILL OF MINISTERS, NO. 495, DATED 21.7.2022

### ON THE REORGANIZATION OF THE DISTRICT COURTS AND THEIR TERRITORIAL COMPETENCES (HEREINAFTER REFERRED TO AS “*DCM NO.495*”)

- ❖ DCM No.495 provides a rearrangement of the first instance courts of general jurisdiction, appeal courts of general jurisdiction and administrative courts of first instance.
- ❖ DCM No.495 provides that the courts of first instance of general jurisdiction are rearranged to 13 (*thirteen*) with territorial competences, as follows:
  - First Instance Court of General Jurisdiction of Berat, with headquarters in the city of Berat and territorial competence in the municipalities of Berat, Dimal, Kuçovë, Skrapar and Poliçan;
  - First Instance Court of General Jurisdiction of Dibër, with headquarters in the city of Peshkopia and territorial competence in the municipalities of Dibër, Bulqizë, Mat and Klos;
  - First Instance Court of General Jurisdiction of Durrës, with headquarters in the city of Durrës and territorial competence in the municipalities of Durrës, Shijak, Kavajë and Rrogozhinë;
  - First Instance Court of General Jurisdiction of Elbasan, with headquarters in the city of Elbasan and territorial competence in the municipalities of Elbasan, Cërrik, Belsh, Peqin, Gramsh, Librazhd and Përrenjas;
  - First Instance Court of General Jurisdiction of Fier, with headquarters in the city of Fier and territorial competence in the municipalities of Fier, Patos, Roskovec, Lushnjë, Divjakë and Mallakastër;
  - First Instance Court of General Jurisdiction of Gjirokastrë, with headquarters in the city of Gjirokastrë and territorial competence in the municipalities of Gjirokastrë, Libohovë, Tepelenë, Memaliaj, Përmet, Këlcyrë and Dropull;
  - First Instance Court of General Jurisdiction of Lezhë, with headquarters in the city of Lezhë and territorial competence in the municipalities of Lezhë, Mirditë and Kurbin;
  - First Instance Court of General Jurisdiction of Korçë, with headquarters in the city of Korçë and territorial competence in the municipalities of Korçë, Maliq, Pustec, Kolonjë, Devoll and Pogradec;

- [First Instance Court of General Jurisdiction of Kukës](#), with headquarters in the city of Kukës and territorial competence in the municipalities of Kukës, Has and Tropojë;
- [First Instance Court of General Jurisdiction of Sarandë](#), with headquarters in the city of Sarandë and territorial competence in the municipalities of Sarandë, Konispol, Finiq and Delvinë;
- [First Instance Court of General Jurisdiction of Shkodër](#), with headquarters in the city of Shkodër and territorial competence in the municipalities of Shkodër, Malësi e Madhe, Vau i Dejës, Pukë and Fushë-Arës;
- [First Instance Court of General Jurisdiction of Tiranë](#), with headquarters in the city of Tiranë and territorial competence in the municipalities of Tiranë, Kamzë, Vorë and Krujë;
- [First Instance Court of General Jurisdiction of Vlorë](#), with headquarters in the city of Vlorë and territorial competence in the municipalities of Vlorë, Selenicë and Himarë.
- ❖ In virtue of DCM No.495 the Courts of Appeal of General Jurisdiction are reorganized into 1 (*one*) [Court of Appeal of General Jurisdiction](#), which operates throughout the territory of the Republic of Albania, with headquarters in the city of Tirana.
- ❖ DCM No.495 provides that the First Instance Courts of Administrative Jurisdiction are reorganized into 2 (*two*) first instance courts of administrative jurisdiction with territorial competences, as follows:
  - [The Administrative Court of First Instance of Tirana](#), with headquarters in the city of Tirana and territorial competence, which includes the judicial districts of Tirana, Durrës, Shkodër, Kukës, Dibër, Elbasan, Lezhë and Korçë;
  - [The Administrative Court of First Instance of Lushnje](#), with headquarters in the city of Lushnje and territorial competence, which includes the judicial districts of Berat, Fier, Gjirokastër, Sarandë and Vlorë.
- ❖ *DCM No.495 enters into force according to the following provisions:*
  - *Reorganization of the courts of first instance of general jurisdiction, on 01.05.2023;*
  - *Reorganization of the appeal courts of general jurisdiction, on 01.02.2023;*
  - *Reorganization of administrative courts of first instance, on 01.07.2023.*





## DECISION OF THE COUNCILL OF MINISTERS, NO. 158, DATED 12.03.2022

### “ON DETERMINING THE MINIMUM SALARY AT THE NATIONAL LEVEL”

In virtue of the above-mentioned decision, the basic minimum monthly salary in Albania, for employees, nationwide, which is mandatory to be applied by any person, legal or natural, local or foreign, was set **32 000 (thirty-two thousand) ALL**.

The decision provided that the basic minimum monthly salary was given for **174 working hours per month**, performed during normal working hours.

Furthermore, the decision provided that the basic minimum hourly salary shall have been **183.9 (one hundred and eighty-three point nine) ALL**.

In virtue of the decision, permanent allowances were given on the basic salary.

*The decision entered into force after its publication in the Official Journal and extended the financial effects from 1 April 2022.*

## NORMATIVE ACT, NO. 4, DATED 12.03.2022

ON AN AMENDMENT TO LAW NO. 113/2021, “ON AN AMENDMENT TO LAW NO. 8438, DATED 28.12.1998, “ON INCOME TAX”, AS AMENDED (HEREINAFTER REFERRED TO AS “*NORMATIVE ACT*”)

The Normative Act provided that the new provisions on the calculation of income tax, in virtue of the latest amendments introduced with law no. 113/2021, “*On an amendment to law no. 8438, dated 28.12.1998, “On income tax”, as amended*” entered into force starting from 1 April 2022 and not from 1 July 2022, as was previously specified.

*The Normative Act entered into force immediately and was published in the Official Journal.*

## DECISION OF THE COUNCILL OF MINISTERS, NO. 604, DATED 14.09.2022

ON DETERMINING THE MINIMUM SALARY AT THE NATIONAL LEVEL” (HEREINAFTER REFERRED TO AS “*DCM*”)

In virtue of the DCM, the basic minimum monthly salary in Albania, for employees, nationwide, which is mandatory to be applied by any person, legal or natural, local or foreign, is **34 000 (thirty-four thousand) ALL**.

The DCM provides that the basic minimum monthly salary is given for **174 working hours per month**, performed during normal working hours.



Furthermore, the DCM provides that the basic minimum hourly salary shall be 195.4 (*one hundred and ninety-five point four*) ALL.

In virtue of the DCM, permanent allowances are given on the basic salary.

The DCM provides that Decision No. 158, dated 12.03.2022, of the Council of Ministers, "*On determining the minimum salary at the national level*", is repealed.

*The DCM provided that it extends its financial effects from 1 September 2022.*



## ORDER OF THE MINISTER OF HEALTH AND SOCIAL PROTECTION NO. 272, DATED 26.04.2022

ON THE REPEAL OF ORDER NO. 374, DATED 30.08.2021 'ON THE ENTRY OF PERSONS IN THE REPUBLIC OF ALBANIA FROM ALL BORDER POINTS (HEREINAFTER REFERRED TO AS "*ORDER 272*")

Order 272 provides the repeal of Order no. 374, dated 30.08.2021, "*On the entry of persons in the Republic of Albania from all border points*", which listed all the necessary documents (*i.e., document issued by health authorities in relation to Sars-Cov-2 infection, etc.*) and measures (*i.e., self-isolation period, etc.*) to be respected from all persons entering the Republic of Albania, from all border points.

*Order 272 entered into force immediately.*

## ORDER OF THE MINISTER OF HEALTH AND SOCIAL PROTECTION NO. 273, DATED 26.04.2022

ON THE REPEAL OF ORDER NO. 351, DATED 29.05.2020 'ON TAKING SPECIAL MEASURES AND RESTRICTIONS TO PREVENT COVID-19 SPREAD' AS AMENDED (HEREINAFTER REFERRED TO AS "*ORDER 273*")

Order 273 provides the repeal of Order no. 351, dated 29.05.2020, "*On taking special measures and restrictions to prevent COVID-19 spread' as amended*", which listed nearly all anti-Covid measures in Albania (*i.e., circulation time-period, protocols to be implemented by the businesses, gatherings, etc.*).

*Order 273 entered into force immediately.*



If you wish to know more on our publications, legal updates, tax updates, legal bulletins, or other articles, you may contact the following:

[contact@mujalaw.com](mailto:contact@mujalaw.com)

**Muja Law Office**

Rr. “Ibrahim Tukiqi”, Nr.2

1057 Tirana

Albania

Mob: +355 69 28 28 562

Web: [www.mujalaw.com](http://www.mujalaw.com)



**Muja Law** is a family-run law office where we work hard for the success of our clients and to provide excellence in legal service. Our roots go back to 2001 when our Managing Partner, Krenare Muja (Sheqeraku), opened her law practice office in Tirana, Albania. Krenare’s son Eno joined her in 2014, and the other son Adi entered the practice in 2019. What started in Tirana as a small, family-run law office has grown and flourished in the community for the last 20 years. The office consists of various respected and talented lawyers who possess outstanding educational and community service backgrounds and have a wealth of experience in representing a diverse client base in various areas of the law.

The office is full-service and advises clients on all areas of civil, commercial and administrative law. With significant industry expertise, we strive to provide our clients with practical business driven advice that is clear and straight to the point, constantly up to date, not only with the frequent legislative changes in Albania, but also the developments of international legal practice and domestic case law. The office delivers services to clients in major industries, banks and financial institutions, as well as to companies engaged in insurance, construction, energy and utilities, entertainment and media, mining, oil and gas, professional services, real estate, technology, telecommunications, tourism, transport, infrastructure and consumer goods. In our law office, we also like to help our clients with intermediary services, as an alternative dispute resolution method to their problems.

While we have grown over the past 20 years and become recognized as one of Albania’s leading law offices, we are grounded in the essence of “who” we are and “where” we started. *We understand the importance of family, hard-work, and dedication.*

---

MUJA LAW

---

*The Annual Legal Bulletin is an electronic publication drafted, edited and provided by Muja Law to its clients, business partners, and other professionals interested in being informed on the legal developments during the past year. The information contained in this publication is of a general nature and is not intended to address the circumstances of any particular individual or entity. This publication is not intended to be and should not be construed as providing legal advice. Therefore, no one should act on such information without appropriate professional advice after a thorough examination of the particular situation. Although every effort has been made to provide complete and accurate information, Muja Law makes no warranties, express or implied, or representations as to the accuracy of content on this document. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. Muja Law assumes no liability or responsibility for any error or omissions in the information contained in this document. Also, feel free to consult the Legal Bulletin on the section “Library” of our website.*

© 2023 Muja Law. All rights reserved.

*This publication is copyrighted and is protected to the full extent of the law. Nevertheless, you are free to copy and redistribute it on the condition that full attribution is made to Muja Law. If you have not received this publication directly from us, you may obtain a copy of any past or future related publications from our marketing department ([muja@mujalaw.com](mailto:muja@mujalaw.com)) or consult them in our website ([www.mujalaw.com](http://www.mujalaw.com)). To unsubscribe from future publications of the Annual Legal Bulletin, please send “Unsubscribe” by replying to our email accompanying this edition.*