

Muja Law brings you the next issue of the *Tax Update*, regarding the financial measures taken by the Albanian government due to the situation created by COVID-19 virus.

Recently, in the Official Journal No. 65, dated 13.04.2020, among other, have been published the following legal acts:

1. Normative Act of the Council of Ministers No. 14, dated 11.4.2020 “*On some amendments to Normative Act of the Council of Ministers No.3, dated 15.03.2020, ‘On special administrative measures during the period of infection caused by COVID-19 infection’, as amended*” (herein referred to as the “*Normative Act No.14*”);
2. Decision of the Council of Ministers No. 284, dated 10.4.2020 “*On some amendments to the Decision of the Council of Ministers N.254, dated 27.03.2020 ‘On the determination of the procedures, documentation and the amount of financial assistance for employees in business subjects with an annual income of up to ALL 14 million, economic aid and payment of unemployment income payments during the period of natural disaster, declared as a consequence of COVID-19’*” (herein referred to as the “*Decision No.284*”).

Some of the most important aspects of the above acts, are as follows:

➤ **Normative Act No.14**

Rent payment for April and May 2020

All lessees, natural/legal persons, with an income of up to 14,000,000 (fourteen million) ALL per year, who possess a notarial lease contract for the purpose of their economic activity, signed before the declaration of the state of epidemic, despite the fact that their activity might be allowed or stopped as a result of the situation caused by COVID-19, will not pay their rent obligation for two months, April and May 2020.

Public contracts for the supply of emergency and basic goods by the active processing business

Contracting authorities, in order to meet the needs for necessary goods/services, for a very short delivery time, or for particularly convenient cases, which are presented in a very short time and at a lower price than normal market prices, to cope with the situation created by the epidemic caused by COVID-19, during all its duration, in order

to meet the emergency needs perform procurement procedures with negotiation, without prior announcement and enter into supply contracts for these goods with economic operators referred to as “active processing business”, as provided by the Customs Code.

Active processing businesses that produce goods or provide services necessary to cope with the situation created by COVID-19, after the entry into force of this Normative Act, if they have convenient goods/services in virtue of this provision, express their availability to the Centralized Purchasing Agency (CPA).

Contracting authorities will negotiate only with the operators listed in CPA, according to the goods/services that they want to procure. CPA has the obligation to daily update the list of businesses that express their availability.

If the need cannot be met by these operators, the contracting authorities may turn to other economic operators to meet the demand for these goods, in accordance with the negotiating procedure, without prior notice. The contracting authorities that will procure goods or services, in virtue of this provision, will be determined by a decision of the Council of Ministers.

All the procedures used for concluding contracts that are dictated by the state’s essential interests are excluded from the rules defined above.

The Normative Act No.14 has entered into force immediately.

➤ **Decision No.284**

Application for financial assistance

The application for financial assistance is made by the self-employed/employee. Individuals who are on more than one

payroll, when both activities have been closed as a result of the coercive measures, receive only a minimum wage as financial assistance.

In the event that only one of the activities is allowed, the individual, who is on more than one payroll, does not receive the financial assistance in the minimum wage.

Beneficiaries of financial assistance

The beneficiaries of financial assistance are the self-employed/employed individuals in subjects with an annual income of up to 14 000 000 (fourteen million) ALL, according to the following categorization:

- a) Self-employed natural persons;
- b) Unpaid family workers of the natural commercial person;
- c) Employees in commercial natural persons;
- ç) Employees in legal entities.

Self-employed/employed individuals who have earned a gross income of more than 2,000,000 (two million) ALL from their wage for 2019 do not receive financial assistance.

The Decision No.284 has entered into force after its publication in the Official Journal.





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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 mediation 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.

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