

Muja Law brings you the latest issue of the *Legal Update*.

- ❖ Recently the Council of Ministers has approved Decision No.479, dated 17.06.2020 “*On some amendments to the Decision No.108, dated 15.02.2017 of the Council of Ministers “On the approval of the regulation for the protection of children at work”*” (hereinafter referred to as the “*Decision No.479*”). It was published in the Official Journal No.117, dated 22.06.2020.

Decision No.479 provides, among other amendments, the approval of the Appendix II “*Practical guide for labor inspectors for the identification and control of prohibited forms of child labor and the appropriate response to it*” (hereinafter referred to as the “*Guide*”).

- ❖ On the other hand, the Ministry of Finance and Economy has approved Instruction No.24, dated 16.06.2020 “*On the registration of electronic invoice payments*” (hereinafter referred to as the “*Instruction*”). It was published in the Official Journal No. 117, dated 22.06.2020.

Some of the most important provisions of the above legal acts are as follows:

❖ **The Guide**

The Guide sets out guidelines for labor inspectors to identify prohibited forms of child labor and the appropriate response to it.

Under this Guide, the term “child” means any person under the age of 18.

The Guide provides that “*prohibited child labor*” is considered any work performed by a child that is contrary to labor law and harms or endangers the health and mental, physical,

social development of the child. This includes any compulsory work, as well as any work which does not allow or prevents the child from attending compulsory education.

Dangerous jobs for employees under 18 years of age are considered:

- a) underground work, underwater work, at dangerous heights or in confined spaces;
- b) work with machinery, equipment and hazardous equipment or work involving manual maneuvering or heavy weight transport;

- c) work that may expose children to hazardous substances, agents or processes or temperatures, noise levels or vibrations that harm their health;
- d) working in particularly difficult conditions, such as working long hours or working at night;
- e) work on lifting and holding heavy weights;
- f) work at height;
- g) work on the maintenance of an unprotected moving machine;
- h) operation of machinery that is not fully maintained;
- i) exposure to highly toxic, toxic and harmful chemicals, including listed carcinogens;
- j) exposure to asbestos;
- k) exposure to harmful ionizing radiation;
- l) working with high-risk biological agents;
- m) operation of cranes, mechanical and automatic weight lifters;
- n) work that may result in contact with high voltage electricity, where there is a risk of electric shock;
- o) work in abnormal conditions of heat, cold, vibration and noise - work with cutting machines that operate with electricity.

General works prohibited for children include:

- a) slaughterhouse work;
- b) mixing and application of pesticides and exposure during air spraying - production, maneuvering and storage of explosives and articles containing explosives;
- c) work involving exposure to lead components, such as: gas, dust or steam, including high-level paint work;
- d) work involving the production and maneuvering of molten metals;
- e) commercial diving and underwater work;
- f) deep sea fishing;
- g) loading/unloading of ships;
- h) mining and underground work;
- i) wood cutting machines that work with electricity;
- j) knocking down trees and subsequent cutting of them;
- k) working with dangerous and poisonous wildlife;
- l) working on demolishing buildings;
- m) dismantling of ships;
- n) work performed for collection, gathering, recycling of plastic, scrap, urban waste.



In virtue of the Guide, the average age of employment is 16 years, while night work is prohibited for all employees under the age of 18. The Guide provides that employees under the age of 18 are not allowed to work for more than 6 hours a day.

Minors aged 15 to 16 can only work during school holidays, provided that they are employed for light work and that the Labor Inspectorate has issued a preliminary work authorization for the employer.

In virtue of the Guide, at least once a year, juveniles between the ages of 1 and 16 should take a 4-week break from any school activity or work.

Entry into force

This Guide and the Decision have entered into force upon its publication in the Official Journal.

❖ **The Instruction**

The Instruction defines the technical elements of the registration of electronic invoice payments, as defined by Law No. 87/2019, dated 18.12.2019, “*On the invoice and the circulation monitoring system*”, for cashless transactions between taxpayers and cashless transactions between taxpayers and public authorities.

Notification of electronic invoice payments

Banks, other non-bank financial institutions and other subjects that provide cashless payment services are obliged to register and inform the tax administration of any payment made during each business day, on behalf of their clients.

The notification is made only for the payment of electronic invoices, issued in transactions between two taxpayers or between a taxpayer and a public authority.

The notification is made by electronic means, through the internet connection with the tax administration information system, until the end of each working day and this data must have special information for each invoice paid and the amount paid.

Obligations of the institution that provides payment services

Once the payment is made, the bank or other non-bank financial institution has the following obligations:

a) the entry point of the bank or other non-bank financial institution (which may be the electronic equipment used or the information system used, which means the certified software solution used) prepares the information for payments and the message of the request XML and signs it electronically with the private electronic certificate key;

b) the entry point initiates a secure one-way communication, through which the tax administration server presents itself with the server certificate;

c) after the successful communication is established, a call for fiscal service is made;

ç) the information system of the tax administration receives and processes the message of the request. If the request is successfully processed, this system prepares an XML response message, signs it electronically with the private key of the electronic certificate and sends it to the bank or other non-bank financial institution;

d) the entry point of the bank or other non-bank financial institution receives a reply message and verifies the electronic signature with the public key of the electronic certificate application;

dh) the bank or other non-bank financial institution maintains the message received in electronic form.



If the payment is paid by the central bank (*buyer and seller use different banks*), the obligation to report the payment of the invoice is to the bank or other non-bank financial institution sending the payment and not to the bank or other non-bank financial institution that accepts it.

the bank or other non-bank financial institution, for various reasons (for example, the payment was not made through a bank account or there was an error during the verification from the tax administration of the received message), the taxpayer who has issued the electronic invoice records the received payment himself, using the central billing platform in his user account, *but not later than the 10th of the following month*.



Entry into force

This instruction has entered into force after its publication in the Official Journal.

Obligations of the taxpayer who receives or performs the payment

If the taxpayer receives payment for an issued electronic invoice and this payment has not been reported to the tax administration by



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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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