Tax Avoidance in Albania

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Abstract

This paper was written in order of the reforming of the tax system’s framework. Analysing phenomena such as tax evasion, tax avoidance, the use of legal loopholes to reduce tax liability in Albania was very challenged. In this paper is analysed also some other jurisdictions, which have served as a reference model for the reform of Albanian legislation, such as the Italian one and the legislation of the European Union. Recently, we were witnesses of a significant increase, in the quantitative and qualitative level, of tax evasion and tax avoidance. Often, the "battle" between the taxpayer and the contributor in bad faith is based on the probative power (burden of proof) of the elements of the transaction which must be verified by the tax administration. Even more often, this fight takes place over the basis of the correct interpretation of legal norms. Evasion is leaving more and more room for refined avoidance. Avoidance is no longer just the prerogative of big companies, corporations or powerful business groups, but it is turned into an ordinary management instrument for small and medium enterprises, even in special cases, even for natural persons. The paper analyses problems such as: basic and key aspects of tax evasion, by distinguishing with other concepts of tax law, such as tax planning and tax evasion, which are the forms of identifying tax evasion/avoidance, the meaning of the doctrine of abuse of law. At the end of the paper, you can find a presentation on all findings and conclusions reached during the analysis of the above problems, and some recommendations for the improvement of the activity of the Tax Administration.

Keywords: tax system, tax evasion, avoidance, doctrine of abuse of law, re-characterization.

Introduction

The socio-political changes that took place in Albania during the '90s, were accompanied by changes in the economic aspect, among which are related to the change of the form of the economy from centralized (state economy), to an open, competitive market economy. This change and transition to a free market economy would inevitably be followed by its own problems regarding the collection and administration of budget revenues from taxes, levies and other tax revenues.

Taxes in all their forms have had and still have a key role in the development of the modern state, an integral part of society since the birth of the state institution. Time has shown that the tax systems have been subject to constant changes and adjustments to the state of public finances of the country and the main function of the tax system remains the generation of revenues in the budget.
With the modernization of the state and the adaptation of its policies for the benefit of economic growth and the well-being of the citizens, the ways used to avoid or reduce the payment of obligations have become more sophisticated. Problems encountered in the administration of taxes and their collection, would force the legislature to constantly intervene in tax legislation and further tighten criminal policy to reduce the impact of this problem. Tax evasion is one of the most difficult issues faced by tax authorities, legislatures, but also courts in many countries, especially in countries where it is harder to believe that the tax system is the main instrument to increase revenue which support public investments. Albania has generally faced difficulties in generating tax revenues and had consequently high budget deficits. Among the main factors that have caused the deterioration of this situation can be mentioned the relatively new experience of the Albanian tax administration, the lack of tax culture inherited from the planned economy system, the high level of informality and corruption, as well as the ongoing problems in tax administration. Under these conditions, tax reforms and administrative measures in most cases fail to generate more revenue in the budget and create a stable tax base.

Methodology

Every serious research requires, first of all, the definition of the methodology that will be used for its realization and for the drawing of conclusions. The method of study is closely related to the chosen field of study, as the method above all must be appropriate to the field of study and the results required to be achieved. The methodology used for all the key issues addressed in this paper is largely qualitative. This paper also includes comparative methods on specific aspects of the paper. The main methodological principle in legal comparison is that of functionality, namely “la in law the only things which are comparable are those which fulfill the same function” [1].

Based on the above analysis, the methodology used to carry out this paper is presented as follows.

Doctrinal research (collection and processing of the literature). This phase consists of reviewing the literature related to the object of study, which includes the identification, collection and systematization of books, monographs, scientific articles, papers of national and international conferences in the legal field. The selection of literature is spread over a relatively considerable number of foreign authors as well as some local authors.

Analysis of the legislation. In achieving certain objectives in this paper we have relied on the method of analysis and synthesis. This method consists in formulating legal problems through the analysis of legislation. In our legal system, legal norms are found in codes, laws and other acts. Since norms regulate general situations, the method of legal analysis serves to identify and solve problems of theory and practice, through the interpretation of these norms. Also, this method serves to clarify the ambiguity of norms, their placement in a logical and coherent order and to analyze their interaction other norms.

Comparative method. For a better understanding and interpretation of domestic legal norms, the realization of a comparative analysis between the domestic tax legislation and the legislation of those countries (Italian legislation), which has served as a model for Albanian legislation.
The method of analysis of case law is also a very important method, which serves to see the way of interpretation and practical application that Albanian and foreign courts have made to tax evasion and the doctrine of abuse of law. The analysis of the practice of foreign courts serves to see the way of interpretation and practical application of tax evasion by these courts, in order to have a better understanding of tax evasion and the methods of its ascertainment by the Albanian courts.

Quantitative method. During the work were reflected statistical data of criminal offenses in the field of taxes published in the official Annual Reports of the GDT. These data show an increase, year after year, in the number of criminal offenses in the field of taxation in Albania. As no statistical study of tax evasion has been conducted in Albania, this is one of the limitations of this paper.

Tax avoidance phenomena

3.1 Tax Classification

Taxes do not derive directly from state property or property rights over it, but they derive from the wealth and economic strength of private persons. Based on the definition of these two concepts, the basic characteristics of taxes are: non-refundable or direct compensation and taxes as a rule are revenues\(^1\) without predetermination, which means that the way of their use is not determined in advance.

In Albanian legislation [2], given the moment of income generation and the moment of spending this income, taxes are divided into direct and indirect. Thus, according to this criterion, taxes paid at the time of income generation represent the group of direct taxes, while those that are realized at the time of spending the secured income, are included in the group of indirect taxes.

The main principles [3] to which taxes are levied are:

- The principle of legality: Based on Article 155 of the Constitution of the Republic of Albania, it is sanctioned that taxes, levies and national and local financial obligations, relief or exclusion from them of certain categories of payers, as well as the manner of their collection are determined by law. In these cases, the law cannot be given retroactive effect. The principle of legality serves as a legal guarantee for all citizens who are in the role of taxpayer. According to this principle, taxes and duties, which are in force in a certain country, can not be collected by the tax administration without expressly provided by law\(^2\).

- The annual principle, according to which the parliament must give the government the authority to collect taxes every year.

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\(^1\)Referring to Article 157 of the Constitution of Albania: 1. The budget system consists of the state budget and local budgets. 2. The State Budget is created from the revenues collected from taxes, duties and other financial obligations, as well as from other legal revenues. It includes all state expenditures. 3. Local bodies determine and collect taxes and other obligations as defined by law. 4. Central and local government bodies are obliged to make public revenues and expenditures.

- The principle of equality, according to which the joint contribution should also be distributed among citizens due to their opportunities.

- The principle of need.

As mentioned a little above [3], the most important division that is made to taxes is that in direct and indirect taxes. Direct taxes include those taxes that are calculated on the income, profits, real estate and public services of specific natural and legal persons and must be paid to the state budget by them. Direct taxes are imposed on income and wealth and their fiscal burden cannot be delegated.

The types of direct taxes are Income Tax (IT), Profit Tax, Property Tax, etc. Direct taxes and fees can be imposed proportionally (the same percentage for all contributors) or progressively (the percentage increases according to the amount taxed).

Indirect taxes are considered those taxes that are included in the size of the price of various products, goods and services and are paid as part of these prices by consumers and paid to the state budget by those entities that are mainly sellers of products, goods and services. Indirect taxes affect consumption and expenditures, while their fiscal burden is delegated to the final consumer. In indirect taxes we mention Value Added Tax (VAT), customs tax, excise, etc. Taxes and fees in each country are grouped into national (central) and local, starting from the authorities that set and collect them.

In the last decade, various fiscal authorities, or non-governmental organizations have studied the informal economy, tax evasion and the direct and indirect impact on the level of the tax gap, as a starting point for tax evasion and tax avoidance. In different countries, there are different definitions related to the clarification of the tax gap, but which contain essentially the same meaning. Determining the tax gap is considered in most publications as a measure of uncollected taxes and fees, as a result of non-compliance with laws and gaps in laws and poor tax administration.

The calculation of the tax gap does not take into account the fact of payment or not of taxes and fees. All revenues are included in recording the level of the tax gap, arising from non-registration, non-reporting, from the use of tax evasion schemes, errors in the calculation of liabilities, errors in self-calculation by the taxpayer, shortcomings and lack of attention of the administration in the implementation of its duties.

According to a study by ALTax Center, in the absence of a formal definition, the notion of tax gap is defined: Tax gap is the difference between taxes and fees, which should be considered payable to all citizens and businesses, and taxes and fees that declare and currently pay within a fiscal year all taxpayers and collected by the tax administration with its own resources.

The tax gap comes as a result of non-implementation of laws and lack of volunteerism in their implementation by taxpayers, creating a deficit in the collection of tax revenues. The size of the tax gap is in direct proportion to the size of tax evasion and tax avoidance. An interesting issue to resolve is whether the tax gap is the cause or the consequence of tax evasion?

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1 Tax system and incentives for investment in Albania, 2016, Publications, ALTAX.
From the study of literature and various concepts treated by certain scholars or the interpretation made by the court, the concepts of avoidance and abuse of law, we deduce that the tax gap is a consequence of tax evasion, with non-payment of taxes by not implementing the legislation. Second, the tax gap is a consequence of avoidance of taxpayers, where taxpayers use the legal loopholes or irregularities of exemption schemes and fiscal facilities, which have another purpose (investment incentives, burden redistribution), but which serve their users to reduce the amount of real liability.

The tax gap is related to errors in the calculation of fiscal obligations by the administration, is a consequence of ethics and lack of qualified service of the tax administration, corruption in the administrative hierarchy and lack of comprehensive legal treatment.

We consider that the Tax Administration has all the instruments, in the framework of good administration to fill the so-called legal spaces, through technical instructions\(^1\), which are made known to all taxpayers. Technical decisions can be drafted and proposed to the General Director of Taxes by each directorate as an integral part of the structure of the General Directorate of Taxes according to the functions, duties and responsibilities it has for tax administration, in accordance with the procedures it follows based on treatment of specific cases encountered during the work, or presented by taxpayers, or depending on the structure of the tax administration, according to the nature of the issues, such as: registration, deregistration, taxpayer service, assessment and control, risk analysis, debt collection, refund, completing declarations, declaration or tax system, tax agreements, tax payments, documentation, tax technical issues, etc.

Drafting tax laws and regulations in such a way as to be as simple as possible and as understandable and practical as possible is a task that the Tax Administration, the Ministry of Finance and Economy and the legislator must perform. Changes in tax policies and laws in recent years have made taxpayer work more costly and complex to enforce their obligations. Laws and regulations should be formulated in such a way that they will be easy to implement and regulations should have as little administrative burden as possible. Government authorities should actively involve the business community in formulating new regulations and designing reporting systems. The Tax Administration publishes on its website 6-month technical bulletins that present anonymous versions of interpretative decisions issued during the past 6 months. However, the objective and content of the available guidelines for the interpretation of tax law has shortcomings compared to good international practice. A survey

\(^1\) According to Article 10, paragraph 1 of the law, the Minister of Finance issues General Instruction no. 24, which includes any specific provisions determined by other provisions of this law, unless they are regulated by special provisions. Point 10.2.1 of the Instruction defines: Pursuant to Article 10 of the Law, the General Director of Taxation has the right, when he deems it necessary or at the request of taxable persons or structures of the tax administration, to issue decisions. expressing the official position of the tax administration, pursuant to tax legislation, for specific circumstances of the taxpayer. The decision has a binding effect on the tax administration, and the taxable person who has made the request and is published on the website of the General Directorate of Taxes within 5 calendar days of its issuance. Decisions of the General Director of Taxation are procedurally issued in accordance with the "Code of Administrative Procedure" and their publication is done in such a way as not to identify specific taxpayers, but to clearly state the case / event for which the technical decision was issued. The decision is applied equally by the structures of the central tax administration, for other similar cases.
conducted by the Investment Council of Albania\textsuperscript{1} has identified the clarity of tax interpretations as a continuing concern for businesses.

The GDT should be more proactive in this area, publishing regular practical statements and other technical bulletins, new laws and amendments, and unclear areas in existing laws - which aim to provide taxpayers with reasonable expectations of how they will be interpreted. Many tax administrations provide dedicated information services over the phone and publish special technical guidelines for tax experts because they interact and influence the compliance behavior of a large portion of taxpayers. From the organizational structure of the Albanian tax administration, it is evident that here too there is a call center, part of the Taxpayer Service Directorate.

\textbf{3.2. The concept of avoidance. In what sense is tax avoidance illegal?}

Tax avoidance involves arranging a transaction or series of transactions in such a way as to gain a tax advantage, distinguishing between tax planning, which is lawful, and tax evasion.

Increasing cases of avoidance must be addressed and urgent and concrete measures must be taken. This poses a serious challenge to the effectiveness of tax laws.

Throughout the multitude of books, articles or reports on this subject have been observed contradictions and different streams of opinion on the nature and causes of tax evasion, ways of responding to it or addressing it, mentioning the fact that for some authors tax evasion is a problem which requires an answer on the part of the legislature [4]. Exactly this is the role of the science of law, that of studying the balances between socio-economic developments and the law, as well as that of interpreting the law in function of these changes.

The divergences in these views of different groups of scholars, doctrine or jurisprudence come as a result of the legal traditions of states pertaining to the rights and obligations of the individual in tax law.

The problems faced by the Italian system and other tax systems of the OECD member states have been numerous. Sometimes legal changes have tended to reflect a pragmatic approach, which solved only a part or none of the problems of the tax system. The main issues and the most vulnerable areas which have been and continue to be problematic for Italy as well as for other countries, including the Albanian case, are:

- lack of a clear and coherent policy to address the structural choices provided by tax legislation;
- the fact that the tax system exists as an economic reality in the business world and as a real and substantial cost that affects the form of most transactions;
- the existence and application of many formal principles for characterizing transactions and creating differences, which are more formal than substantial;

\footnotesize{\textsuperscript{1} Findings of the survey on some aspects of the business climate "- Secretariat of the Albanian Investment Council, October 2017 (the survey was conducted between July and September 2017), last seen at the link https: // www.investment.com.al / EP content / uploads / 2019/05 / AL_-Survey- Findings.pdf.}
- different tax for different businesses and the lack of a coherent income tax framework.

The ways that have been followed to ascertain tax evasion have been different. In Italy, the interpretation of an anti-evasion provision has been used mainly, as to whether or not this provision constitutes a general anti-evasion rule, which would facilitate the process of tax evasion by the tax administration.

Referring to the Italian legislation, in this paper it will be determined that the general anti-avoidance rules are essentially “unclear” in their scope and application. The approach to a legal interpretation, within the scope of the legislation serves as a guide to understand and apply tax evasion and to provide a more complete and effective solution to the problem of tax evasion. The tendency to avoid, although ethically reprehensible, is considered a natural human behavior. The human being is in fact an "economic entity", which as such tends to perform those actions which require a minimum of investment, to achieve maximum profit. Also, according to [5] each entity operates on the basis of a cost-benefit calculation and aims at the minimum use of capacity, in our case, property.

From the economic point of view, again this kind of behavior is natural, while from the legal point of view, tax avoidance is an inadmissible phenomenon, because it is contrary to the principles of tax law and cause obvious and substantial "distortions", as in the economic plan, as well as in the social one [6].

In fact, there is not yet a complete definition of tax avoidance and the impact of the concept of abuse of law has made the exact individualization of this definition even more complex. Not only the concept of abuse of law [7], as the most innovative in tax law, but also cases of similarity with tax evasion, simulation, tax planning make tax avoidance, difficult to identify and ascertain.

However, as we will see in the following, from a detailed treatment, tax evasion differs from the above cases, both in form and content [8].

By tax evasion, according to [8] we will understand the situation when income is declared, but transactions are structured in such a way, using the legal space, that the tax liability is reduced. This reduction has not been in the intention of the legislator nor in the spirit of the law [7].

During the century XX, many cases of tax avoidance in Italy have been ascertained only with the use of some specific measures in specific sectors, which seemed more vulnerable to abusive cases. Attempts to formulate a general anti-avoidance rule ran counter to the principle of contractual autonomy and legal certainty. The real concern was that, if the tax administration were to be given the right to assess the effective link between the form of the transaction, [8] the substance and the economic result obtained by the parties, the improvement could have been worse, than the problem itself. In fact, the tax administration is not an impartial third party and its "power" facilitates the regulation of this problem [9].

In tax law, it is often difficult to distinguish between tax evasion, tax avoidance and legal savings or, as it is otherwise called, tax planning. Avoidance is in an intermediate position between tax evasion (or open violation of the normative provisions of tax law) and legitimate austerity (as a lawful exercise of the contractual freedom and autonomy of the parties).

Thus, avoidance consists in using the rules in an instrumental way, formally perfect, but which is essentially contrary to the spirit of the provisions, aiming, exclusively or mainly, at reducing
the tax burden normally payable. According to [8] the taxpayer, who under normal circumstances would be subject to a special tax regime, avoids the application of the latter, fulfilling one or more transactions, which otherwise would not performed, or acts artificially under the conditions required by law, in order to enjoy a more favorable position, contrary to the purposes set by the law itself [8].

In an attempt to further clarify these two concepts, legal doctrine has attempted to highlight the essential features of tax avoidance. There are always four elements present in a tax avoidance case, which are:

- Anomalies of the transaction compared to the type of transaction that would normally have been performed, in the same or similar circumstances;
- The tax advantage achieved through the unusual transaction, compared to what the taxpayer would normally benefit from;
- Adjustment of the transaction in accordance with achieving the reduction or reimbursement of the tax liability;
- The exclusive (or prevalent) goal, which leads the parties to deviate from the normative determination. For the first and last characteristic (objective and subjective elements, respectively), the tax administration will have to analyze case by case the real reasons they have caused the taxpayer to deviate from performing the ordinary transaction [10]. While for the other two to re-evaluate the amount of the obligation paid less.

### 3.3 Basis of alternative ways of evaluation

The phenomenon of tax avoidance can be extremely complex and difficult to identify. An effective response to it requires the need for in-depth expertise of the Tax Administration to deal directly with the most important cases and to provide auditors with guidance and support on issues related to evasion.

Today, audit inspectors (tax control) can only assess tax liabilities in cases where there is direct evidence of evasion by registrars or other documentation as information obtained from third parties. Courts have not been inclined to support assessments based on indirect evidence of undervaluation reporting\(^1\). The need for such a centralized approach is even more important since the recent introduction of GAAR.

Alternative methods of evaluation are not limited, but are based on:

- a) direct data, found in tax returns or documents or other information provided by the taxpayer;
- b) direct data, documents or information provided by third parties;
- c) comparisons with a similar economic activity performed by other taxpayers;
- c) Indirect data, based on the market prices of similar goods and services, of the rental reference prices, determined by a decision of the Council of Ministers;

\(^1\) Annual Report 2019 of the General Directorate of Taxes is a public document which is uploaded on the official website, www.tatime.gov.al.
d) Prices according to the data available at customs or retail reference prices available to the General Directorate of Taxation.

When assessing the tax liability arising from transactions between related parties, the alternative method used reflects taxable income that would have resulted from comparable transactions between unrelated parties.

**Indirect audit methods used by the tax administration**

Indirect audit methods currently used by the tax administration include:

1. Method of source and application of funds: This method relates to the analysis of taxpayer cash inflows and compares all known expenses with all known bills for the period. Net increases and decreases in assets and liabilities are taken into account together with deductible expenses and non-taxable invoices. Excess expenditure beyond the amount of reported and non-taxable income constitutes unreported taxable income.

2. Method of Bank deposit and cash outlay: This method calculates income by showing what happened to the taxpayer's funds. This is based on the theory that if a taxpayer makes money, only two things can happen: they can either be deposited, or they can be spent.

3. Mark-up method: This method reconstructs revenue based on the use of percentages or ratios considered typical of the business under consideration in order to perform the actual tax liability determination. This consists of an analysis of sales and/or cost of sales and the application of an appropriate percentage of price increase to reach the taxpayer gross billing level.

4. The Unit and volume method: In many cases gross invoicing can be determined or verified by applying the selling price to the volume of work performed by the taxpayer. The number of units or the volume of work performed by the taxpayer can be determined from the ledgers if the documentation under consideration can be adjusted to the cost of goods sold or expenses.

5. Net assets method: This method is based on the theory that the increase in net assets of the taxpayer during the taxable year, corrected for non-deductible expenses and non-taxable income, should come from non-taxable income. This method requires a complete reconstruction of the taxpayer's financial history, as the audit must account for all assets, liabilities, non-deductible expenses, and non-taxable sources of funds during the relevant period.

Indirect audit methods should be used only when the auditor has concluded that there is a reasonable likelihood of unreported revenue. This, for example, according to the article "Alternative ways of evaluation" of Tax Procedures law, includes cases when:

- The taxpayer’s known business and personal expenses exceed the reported income, while no taxable sources of funds have been identified that would explain the difference.

- There are irregularities in the taxpayer's account books as well as weak internal controls.

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1 Annual Report 2019 (IMF recommendations) of the General Directorate of Taxes is a public document which is uploaded on the official website, www.tatime.gov.al.
Brut Gross profit rates vary considerably from year to year, or are outside of high or low rates for that market segment or industry;

The taxpayer’s bank account has unexplained deposits;

The taxpayer does not make regular income deposits, but uses cash;

Review of taxpayer tax returns for the previous and subsequent year show a significant increase in net worth that is not supported by reported income;

There are no accounts and registers;

The taxpayer has not used the accounting method regularly or the method used does not clearly reflect income.

Conclusion

In terms of globalization and the transferability of factors of production, direct taxes constitute a tax area where countries develop competition among themselves to be more attractive to foreign investors. The harmonization of the Albanian tax legislation with that of the European Union is in an ongoing process. Considering the fact that at the moment when Albania receives the status of candidate country for membership in the European Union, indirect taxes go towards harmonization, Albania must remain competitive in the field of direct taxes.

In this paper was analyzed, reviewed and compared the concept of tax evasion in Italian legislation and in Albanian legislation. From the analysis of doctrine, normative predictions and jurisprudence some important conclusions were reached.

Starting with the Albanian tax legislation, it was concluded that there is a general anti-avoidance norm which needs changes, in order to increase the effectiveness of this rate, as a legal basis for addressing tax avoidance.

There are set out three criteria that must be met in order to determine the existence of a tax avoidance transaction:

(A) lack of valid business purpose;

(B) evasion of obligations or prohibitions;

(C) tax advantage (Benefit-reduction or refund of taxes).

From the analysis we performed, we can give a definition of the concept of tax avoidance. We are in the case of tax avoidance, when the taxpayer artificially creates the conditions for conducting a transaction which deviates from the normative determination by using the legal space, illegally, with the main or exclusive purpose - that of achieving a tax advantage.

Tax avoidance is in an intermediate position between tax evasion (open violation of normative provisions of tax law, failure to declare data and / or falsify them) and legitimate savings (tax planning as a lawful exercise of freedom and contractual autonomy of parties). The burden of the tax administration (as a third party), in these cases is to individualize the physiological transaction that the taxpayer should have performed and the effects (of the advantage gained) that he has received from performing the transaction without valid economic reasons. Once the administration identifies this type of transaction, it must reclassify it by imposing the highest tax resulting from this requalification [8].
Contesting abuse can be divided into three stages:

a) Individualization of the abusive transaction
b) Reclassification of the abusive transaction
c) Determining the tax effects of income (not recognizing the advantages achieved).

The legal order with its operators, on the one hand the tax administration and on the other hand the court, must not allow legal norms to be circumvented, or used in that form, in order to achieve illegal tax advantages.

As far as the Albanian case is concerned, as mentioned, efforts are still needed to develop a consolidated doctrine and jurisprudence, which will have a simpler path in the case of a general written community principle. Until 2019, in the Albanian legal reality, the only way to ascertain tax evasion is Article 71/dh of the law "On tax procedures", which provides for the right of the tax administration to re-evaluate the transaction or related transactions without essential economic substance”. In 2019, the first general anti-avoidance norm was introduced, amending Article 71 of Law no. 9920/2008 "On tax procedures", as amended.

The implementation of indirect audit methods in Albania should be carefully managed. This approach is well accepted in international good practices, but for Albanian taxpayers and courts it will be a new experience. Auditors should be well trained in the application of indirect audit methods and given guidance detailed procedural. The first cases must undergo rigorous quality assurance reviews before a final assessment can be made.

Approximate estimates using indirect audit methods should be reasonable and non-arbitrary. The law should clearly authorize the use of indirect audit methods by the tax administration and reverse or reverse the burden of proof when the approximate tax assessment is based on indirect audit methods. The burden of proof is placed on the taxpayer specifically as to the adequacy of the recalculated tax base in such situations. Despite this, courts in many jurisdictions have ruled that the administration should make sincere efforts to determine the taxpayer’s income, i.e. it simply cannot assign an abstract figure. A rough estimate of the taxpayer’s income should be based on reasonable grounds and should also take into account the taxpayer’s specific circumstances.

References

Doctrines


**Legislation of the Republic of Albania**


[2] Agreements ratified by the Assembly "On the avoidance of double taxation and the prevention of tax evasion", which are in force.


[8] Law no. 131/2015, "On the National Business Center". changed


[12] Law no. 49/2012, "On the organization and functioning of administrative courts and adjudication of administrative disputes", as amended.


