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L A W
NO. 8977, date 12.12.2002

ON NATIONAL FEES SYSTEM IN THE REPUBLIC OF ALBANIA

Pursuant to articles 78, 83 item 1 and 155 of the Constitution, upon a proposal of the Council of Ministers,

P A R L I A M E N T
OF THE REPUBLIC OF ALBANIA

D E C I D E D:

Article 1 - Scope

This law provides types of national fees applicable in the Republic of Albania, the fee level, procedures of calculation, collection and transfer to the State Budget, and responsibilities of national tax agents.

Article 2

The fee system in the Republic of Albania is composed of national and local fees. This law arranges national fees. A specific law arranges local fees.

Article 3 - Definitions

For purposes of this law, the following terms mean:

1. "Taxpayer" is any individual, physical person or legal entity, Albanian or foreign, who is liable to pay one of the national fees provided by this law.
2. "Fees" are national fees imposed by this law.
3. "Tax agent" is a person, who, according to requirements of this law, is responsible for calculating, collecting and transferring national fees to the account of the State Budget.

Article 4* - Types of national fees

National fees include:

1. Port fees.
2. Consular services fees.
3. This item is repealed by law no, 9331.
4. Road fees for foreign motor vehicles passing through Albania.
5. Fees on import of used motor vehicles.
6. Driving license fees.
7. Television and radio fees.
8. Telephone services fees.
9. Fees on services provided by court administration, Ministry of Justice, Prosecutors

Office, notary and Real Estate Registration Office.

10. Student registration fees.
11. Fees on radio communication services.
12. Annual fees on services of radio-television transmissions.
13. Fees on border crossings by airplanes.
14. Fees on boat registration.
15. Fees on fishing activity.
16. Fees on documentary stamps.
17. This item is repealed by law no, 9331.
18. Fee for air passages of aircraft over the territory of the Republic of Albania.
18. This item is repealed by law no. 9301.
20. Fee on selling movable property (vehicles).
21. Annual fees on road traffic of vehicles.
22. Carbon fee on gasoline, benzyl, and diesel fuel.
23. Fees on plastic containers of liquids (plastic cans and bottles and plastic boxes of all forms and dimensions) filled, locally produced or imported, used for water, soft drinks, fruit and vegetable juices, milk and its by-products, cooking oils, lubricants and detergents.
24. Fee on registration of games of chance, casinos and sport races in hippodromes.

Article 5* - Rate of national fees

The rate of national fees mentioned by Article 4 is set as follows:

1. Ships, which carry out commercial activities, must pay port fees every time they touch ports or docks of the Republic of Albania according to table no. 1 attached to this law, which is an integral part of this law.

Commercial activities of ships include the loading and unloading goods, the disembarkation or embarkation of passengers.

The following activities are not considered commercial activities:

- a) repairing or docking ships;
- b) disembarking persons who are prosecuted by appropriate legal authorities (i.e. extradition of persons);
- c) disembarking or embarking of the ship's crew or sick and deceased persons;
- c) loading or unloading goods of diplomatic corps representatives accredited to the Republic of Albania and of the Albanian diplomatic corps representatives outside Albania;
- d) supplying ships with water, food, fuel and lubricants, materials and spare parts, etc.;
- dh) seeking safe haven in ports because of bad weather, mechanical difficulties and operations of a ship helping another ship in distress;
- e) unloaded ships entering ports that are owned by individuals or legal entities registered in the Republic of Albania.

2. Consular services fees are set according to table no. 2 attached to this law and which is an integral part of this law.

3. This item is repealed by law no. 9331.

4. The road fee for foreign motor vehicles passing through Albania is set according to table no. 4 attached to this law and which is an integral part of this law.

5. The fee on import of used motor vehicles is set as follows:

5.1. For vehicles manufactured by 31 December 1995:

- a) This item is repealed by law no. 9331;
- b) for other motor vehicles with capacity to transport up to 10 persons, micro buses, vans and other means for transporting goods up to 5 tons: 80.000 (eighty thousand) leks;
- c) for buses and other means for transporting goods over 5 tons: 100 000 (one hundred thousand) leks;
- ç) for road trailers 40 000 (forty thousand) leks.

5.2. For vehicles manufactured after January 1, 1996:

- a) This item is repealed by law no. 9331;
- b) for other motor vehicles with capacity to transport up to 10 persons, micro buses, vans and other means for transporting goods up to 5 tons: 80.000 (eighty thousand) leks: 50 000 (fifty thousand) leks;
- c) for buses and other means for transporting goods over 5 tons: 50 000 (fifty thousand) leks;
- ç) for road trailers: 30 000 (thirty thousand) leks.

5.3. The fee on import of cars shall be calculated according to the following formula:

Fixed fee X engine power X coefficient of the age of the car.

- "Fixed fee" for each car using gasoline is set as 20 000 leks/per car and for each car using diesel 25 000 leks/per car.
- "Engine power" is the volume of the engine combustible chamber in centimeter cubicle (cm³).
- "Age of the car" is the difference between the year when a car enters into the Albanian customs and the year of production.

The coefficient of the age of the car is as follows:

Up to 2 years from the date of production	coefficient is 0,001
from 2 up to 4 years from the date of production	coefficient is 0,0015
from 4 up to 7 years from the date of production	coefficient is 0,0018
from 7 up to 10 years from the date of production	coefficient is 0,002
over 10 years from the date of production	coefficient is 0,003

6. Driving license fees are set as follows:

- a) For drivers' licenses of group A 3 000 (three thousand) leks
- b) For drivers' licenses of group B 4 500 (four thousand five hundred) leks
- c) For drivers' licenses of group C 2 000 (two thousand hundred) leks
- ç). For drivers' licenses of group D 3 000 (three thousand) leks;
- d) For drivers' licenses of groups
BE, CE and DE 3 000 (three thousand) leks.

7. The television and radio fee paid by each owner is set as follows:

- a) for radio 100 (one hundred) leks per year;
- b) for television 400 (four hundred) leks per year.

Household users are required to pay such a fee for only one radio television set, regardless of the number of radio television sets they might have in use. For other users such a fee is required to be paid per radio television set.

8. The fee on telephone service:

- a) Each customer is required to pay a fee of 200 leks per year for using fixed telephones;
- b) Each customer is required to pay a fee of 400 (four hundred) leks per year for using mobile telephones under terms of contracts;
- c) Each customer is required to pay a fee of 700 (seven hundred) leks for using mobile phones with telephone cards. Such a fee shall be paid only once, at the moment of selling the

number.

9. Fees on services offered by court administration, Ministry of Justice, Prosecutor's office, notaries and Real Estate Registration Office are set according to table no. 5 attached to this law, which is an integral part of this law.

10. The student registration fee in universities is 200 (two hundred) leks per academic year.

11. The fee on radio communication services is set according to table no. 6 attached to this law and which is an integral part of this law.

12. The annual fee on services of radio-television transmissions is set according to table no. 9 attached to this law, which is an integral part of this law.

13. The fee for crossing borders of the Republic of Albania by airplane is 10 Euro.

14. For boat registration should be paid a fee equal to 750 (seven hundred fifty) leks per person.

15. The fee on fishing activity is set according to table no. 7 attached to this law and which is an integral part of this law.

16. The fee on documentary stamps is set according to table no. 5 attached to this law and which is an integral part of this law.

17. This item is repealed by law no. 9331.

18. This item is repealed by law no. 9301

19. The mineral royalty rate is set according to law no. 7796, date 17.2.1994 "Minerals of Albania".

20. The fee on selling movable property (vehicles) is set at the rate of 2 percent of the value of property sold. Such a fee must be paid at the moment of performing the sale transaction. For vehicles manufactured up to 10 years before the sale moment the fee is set at the rate of 2 percent of the value but not less than 10 000 (ten thousand) leks. For vehicles manufactured earlier than 10 years from the sale moment the fee is set at the rate of 2 percent of the value, but not less than 5 000 (five thousand) leks.

21. The fee on road traffic is set according to table 10, attached to this law as an integral part of it.

22. The fee on carbon is set as 0.5 lek per liter for gasoline and benzyl and 1 (one) lek per liter for diesel fuel. This fee applies for imported and locally produced fuel.

23. The fee on plastic containers of liquids is set at the rate:

a) 2 leks per container with capacity over 1.5 liters;

b) 1 lek per container with capacity 1.5 liter or less.

24. The fee on registration of games of chance, casinos and sport races in hippodromes is set as follows:

- for games of chance as arithmetic games, lotto-sport, lottery and electronic games with immediate gain	10 000 000 leks
- for casinos	1 000 000 000 leks
- for sport races in hippodromes	20 000 000 leks

Article 6* – Tax agents

The following are tax agents, according to the type of national fees:

1. Port authorities are responsible for collecting port fees. Fee collection can be made directly by port authorities or through State or private commercial businesses providing sea transport services

2. The Ministry of Foreign Affairs and the Ministry of Public Order are responsible for collecting fees for consular services.
3. This item is repealed by law no. 9331.
4. Branches of customs offices in border crossing points are responsible for collecting the road fee for foreign vehicles.
5. Branches of customs of the General Customs Directory are responsible for collecting the fee on importing used vehicles.
6. The General Directory of Road Transport Services is responsible for collecting the driving license fee.
7. Offices receiving payments for electrical energy, associated with electrical energy enterprises, are responsible for collecting the television fee. Offices receiving payments for electrical energy transfer amounts collected from this fee to the account of tax branches.
8. Relevant operators, which operate in the Republic of Albania, are responsible for collecting the fee on telephone services.
9. For collecting the fee on administrative services in: courts, Ministry of Justice, Prosecutors' Office, public notary and Real Estate Registration Office, the relevant administrations of the above-mentioned institutions are responsible.
10. Universities or other non-university institutions of higher education are responsible for collecting the fee on university student registration.
11. The Telecommunication Regulator Agency (TRA) is responsible for collecting fee on radio communication services.
12. The National Television and Radio Council is responsible for collecting the fee on licensing radio and television transmissions.
13. The company "Tirana Airport partners shpk" is responsible for collecting the fee on airplanes crossing the state border of the Republic of Albania from the airport "Nënë Tereza."
14. Port authorities are responsible for collecting the fee on boat registration.
15. The General Fishing Department has the authority to collect the fishing fee.
16. Civil Register Offices are responsible for collecting the document and stamps fee.
17. This item is repealed by law no. 9331.
18. This item is repealed by law no. 9331.
19. Tax authorities are responsible for collecting the royalty fee.
20. The General Directory of Road Transport Services is responsible for collecting the fee on selling movable property (vehicles).
21. The General Directory of Road Transport Services is responsible to collect the fee on road traffic. The Directory of Public and Safety Order in the Ministry of Public Order, through its branches in districts, shall supervise payment of the fee by vehicles owners. Such tax shall be collected when the first technical inspection of vehicles is carried out.
22. The General Customs Directory, through its branches, is responsible for collecting the fee on carbon for imported fuel and the General Tax Directory is responsible for collecting the fee on carbon for locally produced fuel.
23. The General Customs Directory, through its branches, is responsible for collecting the fee on plastic containers of imported liquids and the General Tax Directory, through its branches, is responsible for collecting the fee on plastic containers of locally produced liquids.
24. The Committee of Games of Chance in the Ministry of Finance is responsible for collecting fees for registration of games of chance, casinos and sport races in hippodromes.

Article 7 - Transfer of revenues generated from national fees to the State Budget

Annual fees must be fully paid within the first quarter of the current year. Tax agents are required to transfer collected fees to the State Budget by the 30th day of the month, within which fees were collected.

When liabilities to pay annual fees arise during the first six months, that liability should be paid at the rate of 100%, while when such a liability arises the second six months, that liability should be paid at the rate of 50% of fees.

Article 8* - Fees collected through stamp and ticket

1. National fees collected through stamps are the following:

- a) fee on consular services;
- b) annual vehicle of road traffic;
- c) fees with administrative nature for operations made by courts, Ministry of Justice, Prosecutors' Office, public notary and Real Estate Registration Office;
- ç) fees on documents of the civil register.

2. The national fee collected through a fee ticket is the fee on air passage of aircraft over the territory of the Republic of Albania.

Article 9* - Commissions received by agents responsible for collecting fees

Tax agents are required to collect fees, as provided by Article 6 of this law.

These fees shall be transferred, according to tariffs set by Article 5 of this law, to the tax revenue accounts of the State Budget.

Agents responsible for collecting fees receive a commission by the budget for services they provide. Such a commission is calculated in percentage on the amount of fees collected and transferred to the State Budget. The rate in percentage of the commission is as follows:

1. For port fees (Port authorities)	4 percent;
2. For consular services fees	3 percent;
3. This item is repealed by law no, 9331.	
4. For road fee for foreign vehicles passing through Albania	3 percent;
5. For the fee on import of used vehicles	0 percent;
6. For the fee on driver's licenses	5 percent;
7. For the fee on using radio and television sets	5 percent;
8. For the fee on telephone services	5 percent;
9. For the fee on services provided by court administration, Ministry of Justice, Prosecutors' Office, notary and Real Estate Registration Office	5 percent.
From this fee:	
a) For court administration and Offices of Registration of Real Estate	2 percent;
b) For notaries	0 percent;
c) For entities, authorized by law no. 8002, date 27.9.1995 "On using and administering fee stamps"	3 percent;
10. For the fee on student registration in universities	2 percent;
11. For the fee on radio telecommunications services	5 percent;
12. For the annual fee on radio televisions transmission services	5 percent;
13. For the fee on air passage of aircraft over the territory of the	3 percent;

Republic of Albania	
14. For the fee on boat registration	0 percent;
15. For the fee on fishing activities	5 percent;
16. For the fee on documents and stamps	5 percent;
17. This item is repealed by law no. 9331.	
18. This item is repealed by law no. 9301.	
19. For the fee on royalty	0 percent;
20. For the fee on selling movable property (vehicles)	8 percent;
21. For the annual fee of traffic road	8 percent
of which:	
- The General Directory of Road Transport Services	6 percent
- The Directory of Public Order and Safety in the Ministry of Public	2 percent
Order	
22. For the fee on carbon	0 percent;
23. For the fee on plastic containers of liquids	0 percent;
24. For the fee on registration of games of chance, casinos and sport	0 percent.
races in hippodromes	

Money received as a commission must be used in the following ways:

1. For compensation of up to 20% of the wage for employees who shall serve as tax agents. Managers of institutions shall have authority to decide employees who will be compensated.
2. For wages for new employees required to collect the fee.
3. For the mechanization, computerization and improvements in the place of work, and for covering expenses related to fee collection.

Article 10* - Exemption from national and local fees

1. The following ships are exempted from the port fee:
 - a) ships that carry humanitarian aid in the Republic of Albania;
 - i. ships used for port services;
 - ii. war, hospital and cable holding ships, as well as marine research ships and vessels for offshore oil exploration and production.
 - b) port fees are applied 100% for ships that enter or dock at the sea port of Durrës. Port fees are reduced by 20% for ships that enter or dock at the sea ports of Vlora, Saranda, Shëngjini or at the oil storage facilities in Vlora.
 - c) port fees are applied for ships owned by individuals or legal entities registered in the Republic of Albania as follows:
 - i) reduced by 50% for ships with an Albanian flag;
 - ii) reduced by 20% for ships with a foreign flag.
 - ç) ships owned by Albanian individuals or legal entities, which are registered in the Republic of Albania and that carry out sea transport between Albanian ports or fishing in Albanian waters, must pay a ship fee once when entering an Albanian port for the first time. They do not pay for successive entrances during the remainder of the calendar year.
2. The following individuals are exempted from consular fees:
 - a) individuals who are provided with a diplomatic or service passport;
 - b) representatives of charitable or philanthropic associations;
 - c) employees of the Red Cross or the International Organization of the Red Cross;

- c) foreign citizens who are Albanian by origin;
- d) citizens with two citizenship, Albanian and foreign;
- dh) individuals driving or escorting vehicles carrying humanitarian aid based on agreements or sent by charitable organizations, institutions or individuals, or foreign governments;
- e) cases when Albanian citizens have died outside Albania;
- ë) in cases requested by foreign senior officers, if the reciprocity principle has been guaranteed.

3. The following are exempted from the annual fee of road traffic:

- a) vehicles owned by Embassies and foreign organizations with diplomatic status accredited in the Republic of Albania, based on reciprocity;
- b) vehicles owned by physical persons or legal entities, who, within January of the current year, declare that they will not use such vehicles during the calendar year. They are required to submit to the General Directory of Road Transport Services the relevant vehicle plate and the permission to drive such vehicle.

4. The following are exempted from the road fee for foreign vehicles passing through Albania:

- a) foreign vehicles bringing humanitarian aid into Albania;
- b) vehicles who have a license to transport, free from fees, based on reciprocity;
- c) vehicles of embassies, philanthropic organizations.
- d) vehicles registered in the territory of Kosovo

5. All educational institutions, state dormitories of boarding schools and state health institutions are exempted from the fee on radio television set.

6. The personnel of diplomatic missions accredited in the Republic of Albania, based on reciprocity, are exempted from the driving license fee.

7. From the fee on radio-telecommunication services the following are exempted:

- a) diplomatic representatives accredited in Albania;
- b) charity and philanthropic organizations registered in Albania.

8. The following individuals are exempted from the fee on border crossing of the Republic of Albania by airplane:

- a) individuals provided with a diplomatic or service passport and members of presidential or governmental foreign delegations;
- b) representatives of charitable or philanthropic associations;
- c) employees of the Red Cross, the International Organization of the Red Cross and missionaries of Mother Teresa;
- ç) members of families of diplomatic representatives accredited to the Republic of Albania, and who live together;

- d) employees of embassies, and their families, in the Republic of Albania who work in administrative and technical services of embassies and members of their families;

- dh) airplane crews and the staff of airline associations, based on reciprocity;
- e) children provided with an airplane ticket at reduced prices. For Albanian citizens, who travel outside Albania at the direction of a State organization, the fee will be paid by the institution or enterprise that charges persons with this service.

9. The following cases and persons are exempted from the document and stamps fee:

- a) official actions required by foreign authorities based on reciprocity;
- b) birth or death registration, and the entries in the Civil Register.

10. This item is repealed by law no. 9331.

11. Military aircraft are exempted from the fee on air passage of aircraft over the territory of the Republic of Albania.

Article 11 - Administrative violations

The following constitute administrative violations:

- a) failure of liable taxpayers to pay national fees;
- b) false basic data and forgery of documents for fees calculation by liable taxpayers of national fees;
- c) failure of tax agents to accurately calculate or transfer, in due time, national fees to the State budget;
- ç) failure of tax agents to accurately keep records of fees collected;
- d) failure of tax agents to make available to tax authorities requested data for calculating fees.

Article 12 - Sanctions

1. Violations provided in Article 11 of this law, when they do not constitute criminal offences, constitute administrative violations and are punishable by a fine as follows:

a) for violations provided by items “a” and “b” of Article 11, persons who have failed to pay fees are punished by a fine from 5 thousand up to 20 thousand leks in addition to the full amount of the unpaid fee;

b) for violations provided by item “c” of Article 11, tax agents are punished by a fine equal to the amount of miscalculated or non-transferred fee to the State Budget in addition to the full collection of such fee.

c) for violations provided by item “ç” of Article 11, tax agents are punished by a fine from 10 thousand up to 50 thousand leks;

ç) for violations provided by item “d” of Article 11, tax agents are punished by a fine of 50 thousand leks.

2. Procedures of appealing and enforcing administrative measures are subject to law no. 8560, date 22.12.1999 “On tax procedures in the Republic of Albania”.

Article 13 - Applicable law

The present law repeals law no. 8435, date 28.12.1998 “On the fee system in the Republic of Albania.

Article 14 - Entry into force

This law comes into force 15 days after publication in Fletorja Zyrtare.

Proclaimed by decree no. 3610, date 20.12.2002 of the President of the Republic of Albania, Alfred Moisiu

Table no. 1 - PORT FEE LEVEL IN THE REPUBLIC OF ALBANIA

		In EURO	
Type of fees	Per net ton of ship registry	Total per ship	
Port fees:			
Ship fee:			
For ships that load and unload general cargo	0,4		
For ships that load and unload liquid goods	0,6		
For ferries, RO/RO and passenger ships	0,35		
For sport boats and yachts:		15	
Up to 30 TRN		30	
From 31 to 70 TRN			
Fee for lighthouse services:			
for ships up to 200 TRN	0,10		
for ships from 201 to 500 TRN		20	
for ships over 501 TRN		50	
Fee for procedures performed by the health services, port authorities and other institutions:			
for ships up to 200 TRN	0,25		
for ships from 201 to 500 TRN	100		
for ships from 501 to 2000 TRN	180		
for ships from 2001 to 4000 TRN	210		
for ships over 4001 TRN	300		

4. Ships, which load water for export from sources outside ports, must pay port fees at the rate of 300 EURO per load.

5. Foreign ships must pay port fees in hard currency. Ships owned by individuals or legal entities registered in the Republic of Albania must pay port fees in hard currency or in leks in proportion with revenues in hard currency or leks.

6. Port fees must be paid when entering an Albanian port for the first time, regardless if a ship will perform commercial activity in other Albanian ports during the same journey

Table no. 2* - FEES ON CONSULAR SERVICES

I. Fees for issuing visas and travel documents:	
1. For issuing passports for traveling outside Albania	2000 leks
2. For issuing passports by the diplomatic representation or consular offices	50 EURO
3. For renewing the validity period of passports by the diplomatic representation or consular offices	15 EURO
4. For permission to cross Albanian borders	200 leks

5. For permission to cross Albanian borders issued by the diplomatic representation or consular offices 30 EURO
6. The fee for visas to foreigners Reciprocity
7. The fee for legalizing documents by embassies for Albanian citizens 20 EURO
8. The fee for entrance into the territory of the Republic of Albania for citizens of those states who do not need visas shall be based on the principle of reciprocity, but not more than 10 EURO.
9. The fee for entrance into the territory of the Republic of Albania, with tourist groups through tourist agencies, for citizens of those states who do not need visas shall be based on the principle of reciprocity, but not more than 10 EURO.
- This fee does not apply for the period May first- November first.
10. Daily individual tourists and those organized in daily tourist groups are not subject to the visas or entrance fees.

II. Issuing, verifying and legalizing documents fees:

1. For issuing by diplomatic representations certificates of any kind for Albanian citizens 30 EURO
2. For issuing by diplomatic representations certificates of any kind for foreign citizens Reciprocity
3. For issuing by diplomatic representations attesting certificates of any kind for Albanian citizens 30 EURO
4. For issuing by diplomatic representations attesting certificates of any kind for foreign citizens Reciprocity
5. For verifying documents by diplomatic representations 10 EURO
6. Legalization of documents by the Ministry of Foreign Affairs for Albanian citizens 200 leks
7. Legalization of documents by diplomatic representations for Albanian citizens 30 EURO
8. Legalization of documents for foreign citizens Reciprocity

III. Fees for issuing and compiling other notary acts and translation of documents by embassies or consular offices

1. Compiling declarations, authorizations, wills, contracts, guarantees, and special proxies by diplomatic representations 20 EURO/ page
2. Certifying duplicates and copies 20 EURO/ page
3. Translation of documents 10 EURO/ page

Note: The term "representation" means diplomatic or consular representation outside the country. The fee may be collected also in Dollars or domestic currency on the basis of the exchange rate

Table no. 3 - ANNUAL VEHICLES TONNAGE FEES PER AXLE

No.	Type of vehicle	Fee rate per axle in Leks
1.	Vehicle or microbus with more than (4 + 1) and less or equal to (8 + 1) seats	

2.	Bus with less or equal to (32 + 1) seats	10 000
3.	Bus with less or equal to (42 + 1) seats	13 000
4.	Bus with over (42 + 1) seats	15 000
5.	Van and small truck with an authorized maximum weight less or equal to 3 ton	
6.	Van and small truck with an authorized maximum weight over 3 or equal to 3,5 ton	10 000
7.	Truck with an authorized maximum weight over 3,5 and up to or equal to 7,5 ton	15 000
8.	Truck with an authorized maximum weight over 7,5 and up to or equal to 18 ton	18 000
9.	Truck with an authorized maximum weight over 18 ton	23 000
10.	Means for construction and land work (road tractor, digging, etc.) with an authorized maximum weight up to 7.5 ton	15 000
11.	Means for construction and land work (road grader, bulldozer, etc.) with an authorized maximum weight over 7,5 ton	18 000
12.	Construction means (crane on trucks, concrete mixer truck, etc.) with an authorized maximum weight up to 7,5 ton	20 000
13.	Construction means (crane on trucks, concrete mixer truck, etc.) with an authorized maximum weight from 7,5 to 18 ton	24 000
14.	Construction means (crane on trucks, concrete mixer truck, etc.) with an authorized maximum weight over 18 ton	30 000
15.	Trailers with an authorized maximum weight up to 7 ton	7 500
16.	Trailers with an authorized maximum weight over 7 ton	10 000

Note: Fees amounts shown in the above table are only for one axle. The total fee shall be equal to the fee for one axle multiplied by the number of axles.

Table no. 4* - ROAD FEE FOR FOREIGN VEHICLES PASSING THROUGH ALBANIA

In EURO

1. For cars with less than 8+1 seats, including the driver's seat, per day or part of the day 1
2. For cars with 8+1 seats, including the driver's seat, per day or part of the day 2
3. For passenger buses the fee shall be set on the basis of reciprocity.
4. For trucks, trailers and other transport means of goods, the fee shall be set

on the basis of reciprocity.

5. For vehicles without loads the fee shall be set on the basis of reciprocity. The Ministry of Transport and Telecommunications is required to deliver to the General Customs Directory and General Tax Directory fees applicable by other countries to Albanian vehicles.

**Table no. 5* - FEES FOR SERVICES OFFERED BY COURT ADMINISTRATION,
MINISTRY OF JUSTICE, NOTARIES, REAL ESTATE REGISTRATION OFFICES,
PROSECUTORS' OFFICES AND CIVIL REGISTER OFFICES**

A. Fees for legal services offered by court and prosecutor administration:	Fee rate in Leks	In %
1. For registering private legal entities or individuals (Albanian citizens)	1 000	
2. For registering private legal entities (foreign citizens)	1 000	
3. For issuing a certificate that the applicant can be provided with a passport for traveling outside Albania	100	
4. For issuing a copy of any decision or document requested by the concerned person	100	
5. For issuing a certificate by the offices of court registration to verify whether or not a person has been convicted by a court	100	
6. For validating notary acts by the Ministry of Justice	100	
7. Claims or lawsuit submitted to the court for:		
a) food benefits	-	
b) proving facts of a claim	100	
c) divorce	1 500	
ç) invalidity of judicial actions	1 500	
d) contractual relations and damage		
i. with a value up to 100 000 leks	1 500	
ii. with a value over 100 000 leks		1 %
dh) dividing property	1 500	
e) conflicts between employees and employers	-	
 B. Fees for services provided by the Bailiff Office:		
1. For implementing decisions and other executive orders for issues that have no clear monetary value	750	
2. For implementing decisions and other executive orders for issues that have clear monetary value:		
a) against citizens		3 %
b) against legal entities		7 %
3. For notifications and other actions of the Bailiff Office	100	
4. For issuing, with the request of concerned persons, all types of acts or documents by the Bailiff Office	100	
5. For implementing decisions regarding	-	

food benefits

C. Services performed by the notary offices:	
1. Preparing wills with notary acts	450
2. Preparing oleograph wills	200
3. Editing proxies	
a) general	150
b) ad hoc	150
4. Issuing copies, extracts and parts of acts deposited in the notary office	150
5. Attesting that a copy or extracts of documents are authentic with the original document	150
6. Attesting that a translated version is authentic with the original document	100
7. Contracts for transferring ownership of movable property	700
8. Contracts for transferring ownership of movable property	1 000
9. Editing various notary acts	150
10. Notary notice or memo, or other non judicial acts	150
11. Legalization of signatures of persons in various acts	100
12. Depositing basic capital for establishment of a company on the basis of law no. 7638, date 19.11.1992 "On commercial companies"	300
13. Safekeeping documents of individuals or legal entities in notary offices	300
14. Certifying the existence of a person and his residency in a certain location	150
15. Other notary actions	150
100	
Ç. Fees on services provided by the Real Estate	
Registration Offices:	
1. Request for registering ownership of real estate	300
2. Request for registering division, sharing or merging of real estate	300
3. Request for preparing documents for the court or another administrative institution	150
4. Request for registering transfer of property, lease or sublease	300
5. Request for registering legal mortgage	150
6. Request for registering inclusion of legal mortgage	150
7. Request for registering inclusion of a court decision or an administrative act	150
8. Request for registering easement, conditional agreement	150
9. Request for registering annulment of a easement conditional agreement	150
10. Registration of requests with regard to waive titles upon real estate	100
11. Registration of requests with regard to acquisition of	300

real estate through inheritance	
12. Requests for registering legal actions upon real estate by individuals or legal entities, non residents in Albania	300
13. For issuing deeds	100
14. For issuing copies of a deed (per copy)	50
15. For issuing any certificate to concerned persons for mortgage actions	50
D. Fee on acts and document stamps:	
For issuing certificates based on information contained in the Civil Register	50
2. For issuing internal passports	100
3. For obtaining a copy of an issued but vanished act of the Civil Register, and any correction of them	50
4. For registration of taking citizenship	700
5. For registration of giving up citizenship	700
6. For registering decisions approving a legal change of name or family name	700
7. For marriages	600

Table no. 6* - FEES FOR SERVICES OF RADIO COMMUNICATION

Part A

Fees on private radio communication services

I. Aeronautic service:

1. Fixed earth-based station	10 000 leks/year
2. Mobile earth-based station	7 500 leks/year
3. Portable earth-based station	5 000 leks/year
4. Satellite terminal on board of aircraft	40 000 leks/year
5. Radars and equipment of aeronautic radio navigation	3 000 leks/year
	per equipment
6. On board of aircraft stations with capacity	
up to 3 200 kg	5 000 leks/year
over 3 200 to 14 000 kg	40 000 leks/year
over 14 000 kg	80 000 leks/year
II. Marine service:	
1. Sea coast station	10 000 leks/year
	per fixed station
2. Radars and equipment of radio navigation	2 500 leks/year
	per equipment
3. Radio for port operations	1 500 leks/year
	Per radio
4. Fixed station on board of ships (HF, VHF, UHF	5 000 leks/year
	Per radio
5. Portable station (VHF) in a ship	500 leks/year

	Per radio
6. Satellite terminal in a ship INMARSAT	3 000 leks/year
III. Satellite service:	
1. Fixed earth-based station:	
- on the range up to 100 kHz	150 000 leks/year
- on the range 100 - 1 MHz	500 000 leks/year
- on the range over 1 MHz	1 200 000 leks/year
- digital with capacity up to 64 kbps	25 000 leks/year
up to 2 Mb/s	75 000 leks/year
over 2 Mb/s to 8Mb/s	300 000 leks/year
over 8 Mb/s	700 000 leks/year
2. Transportable earth-based station (vehicles)	800 000 leks/year
3. VSAT portable (bag, luggage)	30 000 leks/year
4. Transportable earth-based station (SNG) settled in Albania up to one month	60 000 leks/month
5. VSAT portable (bag, luggage) settled in Albania up to six months	15 000 leks/year
IV. Movable service in earth-based station:	

1. Movable service (PMR), on the range 146 MHz to 470 MHz

A. Duplex and half duplex systems on the range up to 12,5 Khz:

Service zone	Communication between amplifier stations	Communication fix station with mobile station and/or between two mobile stations,
up to 15 km	15 000 leks/year	10 000 leks/year
over 15 up to 40 km	25 000 leks/year	20 000 leks/year
over 40 up to 80 km	55 000 leks/year	40 000 leks/year
over 80 km	80 000 leks/year	65 000 leks/year

This fee level is applicable for systems composed of up to 10 movable stations.

B. For systems similar with those of item I.A., but with more movable stations, the following fees apply:

- for systems with 11 to 25 stations, the fee shall be equal to the fee of item I.A plus the fee value of item I.A. reduced by the coefficient 0.8

- for systems with 26 to 40 stations, the fee shall be equal to the above fee plus the fee value of item I.A reduced by the coefficient 0.6

- for systems with more than 40 stations, the fee shall be equal to the above fee plus the fee value of item I.A. reduced by the coefficient 0.4

Ç. For simplex systems fees of paragraphs 1.A and 1.B apply with a reduced coefficient equal to 0.5.

2. National "trunk" system

100 000 leks/year per channel on the range 12,5 kHz

150 000 leks/year per channel on the range 25 kHz

3. Regional "trunk" system

30 000 leks/year per channel on the range 12,5 kHz

40 000 leks/year per channel on the range 25 kHz

4. TETRA system

50 000 leks/year for national system per channel 25 kHz

20 000 leks/year for regional system per channel 25 kHz

V. Fixed service for telecommunications operators:

Two way connection:

System up to 80 MHz 80 000 leks/year per channel 3 kHz

System from 80 up to 500 MHz 40 000 leks/year per channel 25 kHz

System from 500 up to 1000 MHz 25 000 leks/year per channel 200 kHz

50 000 leks/year per channel over 200 kHz.

System over 1000 MHz

a) analog: per channel on the range up to 1 MHz 30 000 leks/year

per channel up to 10 MHz 40 000 leks/year

per channel over 10 MHz 60 000 leks/year

b) digital: for capacity up to 128 kb/s 5 000 leks/year

for capacity up to 2 Mb/s 20 000 leks/year

for capacity up to 8 Mb/s 30 000 leks/year

for capacity up to 34 Mb/s 40 000 leks/year

for capacity up over 34 Mb/s 50 000 leks/year

Note: The term «local» means covering the territory in district level. The term «regional» means covering the territory of several districts. The term «national» means covering 50% of the territory of Albania.

Part B

Fees for public radio communication services

1. Fixed earth-based service

- For non-exclusive use of frequencies:

Analog system (radio-relay) 3 000 leks/year per telephonic channel 3 kHz

System digital (radio-relay) 1 500 leks/year per telephonic channel 64 kHz

System digital (radio-relay) 20 000 leks/year per link 2 Overt/sec

Radio systems of rural network 1 000 leks/year per telephonic channel

Wireless System in 3.5 GHz 100 000 leks/year for each MHz

Wireless System in 10.5 GHz 60 000 leks/year for each MHz

Wireless System over 10.5 GHz 40 000 leks/year for each MHz

- For exclusive use of frequencies in national level:

Within the UHF range 100 000 leks/year per 1 Mhz range used

Within the range 1-5 Ghz 60 000 leks/year per 1 Mhz range used

Within the range 5-11Ghz 40 000 leks/year per 1 Mhz range used

Over 11 Ghz 20 000 leks/year per 1 Mhz range used

Wireless System in 3.5 GHz 200 000 leks/year for each MHz

Wireless System in 10.5 GHz 150 000 leks/year for each MHz

Wireless System over 10.5 GHz 100 000 leks/year for each MHz

2. Fixed satellite service:

Analog system 5 000 leks/year per telephonic channel 3 kHz

Digital system	4 000 leks/year per channel Kb/s
3. Pager service:	
Connection between fixed stations (base-repeater) basic station	40 000 leks/year per hop radio Per 30 000 leks/year
4. PublicMobile telephone service (GSM, EGSM, DCS 1800, Imt-2000)	150 000 leks/year per channel 200 kHz
5. Internet service	
Connection with satellite system	10 000 leks/year per unit 64 kb/s
Connection with radio relay system	1 500 leks/year per unit 64 kb/s
6. Satellite telephone service (GMPCS)	4 000 EURO/year

Table no. 7 - ANNUAL FEES FOR FISHING RIGHTS

	Leks/year
I. Sea fishing (for one vessel):	
1. Trawling sea fishing:	
- vessel 160-200 HP	40 000
- vessel 201-410 HP	50 000
- vessel over 410 HP	80 000
2. Pelagic fishing in mid-water (e.g. tuna):	
- vessel 160-200 HP	20 000
- vessel 201-410 HP	30 000
- vessel over 410 HP	40 000
3. Pelagic purse seine:	
- vessel 80-200 HP	10 000
- vessel 201-410 HP	20 000
- vessel over 410 HP	30 000
4. Pelagic and trawler fishing:	
- vessel 160-200 HP	40 000
- vessel 201-410 HP	60 000
- vessel over 410 HP	90 000
5. Fishing with selective tools (hooks, fixed net, etc):	
- vessel 40 - 80 HP	15 000
- vessel 81-160 HP	25 000
- vessel 161-200 HP	40 000
- vessel 201-410 HP	50 000
- vessel over 410 HP	80 000
6. Fishing of bivalve mollusks (authorized)	60 000
II. Hand fishing with light means:	
1. Fishing close to the shore (per boat with engine up to 40HP)	7 000
2. Fishing in lagoons:	
- in lagoons (per boat)	10 000

- trapping fish in dikes (per fisherman)	12 000
3. Fishing in internal waters:	
- active (per boat)	5 000
- trapping fish in dikes and dams (per fisherman)	8 000
4. Collecting bivalve mollusks with light means per fisherman	20 000
III. Sport sea fishing	
Small vessel or boat (per vessel)	40 000
IV. Aquaculture:	
1. Cultivating mussel for set of equipment	10 000
2. Cultivating fish with plants in sea, lake or reservoir	1 000
3. Aquaculture with sets of equipment offshore	10 000

Note: With regard to the foreign ships whose owners apply for a fishing license in Albanian territorial waters, the fee on the fishing license is two times the amount paid by Albanian ship owners.

Ships authorized by the Ministry of Agriculture and Food (Fishing Department) to fish for scientific research purposes are exempted from fees on fishing licenses.

Table no. 8 - FEE LEVEL ON LANDING AND TAKE-OFF FOR AIRCRAFT AND THEIR PARKING IN AIRPORTS

1. Fees on landing and take-off for aircraft	EURO
For aircraft up to 1 ton	25
over 1 up to 2 ton	35
over 2 up to 6 ton	70
over 6 up to 10 ton	120
over 10 up to 20 ton	200
over 20 up to 30 ton	300
over 30 up to 45 ton	400
over 45 up to 60 ton	550
over 60 up to 80 ton	650
over 80 up to 100 ton	700
over 100 up to 120 ton	800
over 120 ton	900
2. Fees on parking aircraft in airports:	
(3 up to 24 hours)	
up to 1 ton	8
over 1 up to 2 ton	12
over 2 up to 6 ton	35
over 6 up to 10 ton	40
over 10 up to 20 ton	60
over 20 up to 30 ton	80
over 30 up to 45 ton	100
over 45 up to 60 ton	130

over 60 up to 80 ton	140
over 80 up to 100 ton	150
over 100 up to 120 ton	170
over 120 ton	200

- The basic weight for the above-mentioned fees will be considered the maximum weight of aircraft take-off (MTOW)

- When flights are performed on Sundays, official and religious holidays, as well as on time off for the airport, except for aircraft of regular airlines, the above-mentioned fees are increased by 50%.

- When an aircraft which is taking off by the airport is obliged to re-land for reasons of bad weather, or technical defects, fees of re-landing will be 50% less

Table no. 9 - ANNUAL FEE FOR TELEVISION TRANSMISSION SERVICES

For radio and television land based transmitting or analog television repeaters, land based FM radio, radio AM of private operators, national or local:

1. Per land based analog television transmitting or repeater:

a) with power reflected up to 10W	1 500 leks/year
b) with power reflected up to 100 W	6 000 leks/year
c) with power reflected up to 1000W	24 000 leks/year
ç) with power reflected up to 10000W	48 000 leks/year
d) with power reflected over 10000W	60 000 leks/year

2. Per land based FM radio transmitting or repeater:

a) with power reflected up to 10W	300 leks/year
b) with power reflected up to 100 W	1 200 leks/year
c) with power reflected up to 1000W	4 800 leks/year
ç) with power reflected up to 10000W	9 600 leks/year
d) with power reflected over 10000W	12 000 leks/year

3. If a transmitter or repeater in items 1.b, 1.c, 1.ç, 1.d, 2b, 2c, 2ç, 2d, covers over half of the city of Tirana, the fee calculated in these items shall be multiplied by the coefficient 5.

4. If a transmitter or repeater in items 1.b, 1.c, 1.ç, 1.d, 2b, 2c, 2ç, 2d, covers over half of a town with a population over 100 000 inhabitants, the fee calculated in these items shall be multiplied by the coefficient 2..

5. If a transmitter or repeater in items 1.b, 1.c, 1.ç, 1.d, 2b, 2c, 2ç, 2d, covers over half of a town with a population 50 000 up to 100 000 inhabitants, the fee calculated in these items shall be multiplied by the coefficient 1.5.

6. If a transmitter or repeater in items 1.b, 1.c, 1.ç, 1.d, 2b, 2c, 2ç, 2d, covers two or more towns mentioned in items 3,4,5, the fee calculated in these items shall be multiplied only once by the highest coefficient.

7. Per transmitter AM the fee is 200 000 leks/year.

Radio and/or television operators that retransmit foreign programs with repeater licensed by the NCRT are liable for only 20 percent of fees provided above in this table.

Table No.10*- ANNUAL FEE OF ROAD TRAFFIC OF VEHICLES

NO.	Type of Vehicle	Fee Rate in Leks
1	Motorcycles	...
2	Vehicles	500
3	Car:	
	<= 4+1 seats, gasoline	7 000
	<= 4+1 seats, diesel	10 000
	> 4+1 up to 8+1 seats, gasoline	25 000
	> 4+1 up to 8+1 seats, diesel	35 000
4	Mixed transport trucks:	
	<= 3 tons	26 000
	> 3 tons up to 3,5 tons	37 000
5	Trucks:	
	Over 3,5 tons – 7,5 tons	46 000
	Over 7,5 tons – 18 tons	64 000
	Over 18 tons	92 000
6	Bus:	
	From 8+1 up to 32+1 seats	34 000
	Over 32+1 up to 42+1 seats	43 000
	Over 42+1 seats	53 000
7	Vehicles for special use:	
	Up to 3,5 tons	37 000
	Over 3,5 tons up to 7,5 tons,	46 000
	Over 7,5 tons up to 18 tons	64 000
	Over 18 tons	92 000

8	Vehicles for special transport:	
	<= 3,5 tons	37 000
	Over 3,5 tons up to 7,5 tons	46 000
	Over 7,5 tons up to 18 tons	66 000
	Over 18 tons	106 000
9	Tractor	50 000
10	Auto camp	46 000
11	Trailer:	
	Up to 750 kg (carrel) addition	5 000
	Over 750 kg up to 1500 kg	8 000
	Over 1500 kg up to 7000 kg	10 000
	Over 7000 kg	17 000
12	Half trailer: <= 7000 kg and > 7000 kg	36 000
13	Agricultural machines:	
	Up to 3,5 tons	2 000
	Over 3,5 tons up to 7,5 tons	2 000
	Over 7,5 tons up to 18 tons	2 000
	Over 18 tons	2 000
14	Technological machines:	
	Up to 3,5 tons	20 000
	Over 3,5 tons up to 7,5 tons	38 000
	Over 7,5 tons up to 18 tons	48 000
	Over 18 tons	54 000
15	Special vehicles:	
	Up to 3,5 tons	37 000
	Over 3,5 tons up to 7,5 tons	46 000

Over 7,5 tons up to 18 tons	64 000
Over 18 tons	92 000

Changes to law no. 8977, date 12.12.2002

Act changed:

Law 8977 2002 Art. 4
 Law 8977 2002 Art. 4
 Law 8977 2002 Art. 4/18
 Law 8977 2002 Art. 5
 Law 8977 2002 Art. 5
 Law 8977 2002 Art. 5/13
 Law 8977 2002 Art. 5/18
 Law 8977 2002 Art. 5/24
 Law 8977 2002 Art. 6
 Law 8977 2002 Art. 6
 Law 8977 2002 Art. 6/13
 Law 8977 2002 Art. 6/18
 Law 8977 2002 Art. 8/2
 Law 8977 2002 Art. 9
 Law 8977 2002 Art. 9
 Law 8977 2002 Art. 9/18
 Law 8977 2002 Art. 10
 Law 8977 2002 Art. 10/4/d
 Law 8977 2002 Table 2/7
 Law 8977 2002 Table 5
 Law 8977 2002 Table 4, 6

Changes to article
 Changes to article
 Article/section deleted
 Changes to article
 Changes to article
 Changes to article
 Article/section deleted
 Changes to article
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 Article/section deleted
 Changes to article
 Article/section added
 Changes to article
 Changes to article
 Changes to article

Act that makes changes:

Law 9331 2004 Art. 1
 Law 9158 2003 Art. 1
 Law 9301 2004 Art. 1
 Law 9158 2003 Art. 2
 Law 9331 2004 Art. 2
 Law 9455 2005 Art. 4
 Law 9301 2004 Art. 1
 Law 9285 2004 Art. 1
 Law 9331 2004 Art. 3
 Law 9158 2003 Art. 3
 Law 9455 2005 Art. 1
 Law 9301 2004 Art. 2
 Law 9331 2004 Art. 4
 Law 9331 2004 Art. 5
 Law 9158 2003 Art. 4
 Law 9301 2004 Art. 1
 Law 9331 2004 Art. 6
 Law 9455 2005 Art. 2
 Law 9331 2004 Art. 7
 Law 9455 2005 Art. 3
 Law 9158 2003 Art. 5