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Increasing Capacity on Local Tax Administration

January 28, 2009 The Guidelines on the Administration of Local Taxes and Fees prepared by USAID's Local Governance Program was launched in a ceremony organized on Wednesday, January 28, 2009 at the "Mondial" Hotel that brought together central and local government officials, representatives of several municipalities, tax administrators, tax department employees, donors, and other stakeholders.

The Guidelines on the Administration of Local Taxes and Fees will serve as a tool in the professional growth and training of local tax administrators and will directly support the success of local government finance reform. While developing the Guidelines on the Administration of Local Taxes and Fees, the Local Governance Program in Albania (LGPA) has taken into consideration the importance of this sector, and the fact that good administration of local taxes and fees requires clear procedures, transparency of operation, and a professional staff with integrity.

Preparation and publication of these Guidelines contribute to the development of needed technical skills and to the increase and strengthening of local tax departments' capacities. The Guidelines will lead to improved performance in the collection and administration of local taxes and fees, allowing local governments unit to provide better public services to their citizens, and will ultimately promote modern local self-governance. The Guidelines are endorsed by both the Ministry of Finance and the Ministry of Interior and will be available to all local government units throughout Albania.

The publication is a practical guide to help local tax administrators in their daily work and consists of two parts. The first part focuses on tax policy and gives a description of the legislation authorizing and defining each local tax and fee. The second part focuses on tax administration and procedures for the administration of local taxes and fees including registration, assessment, inspection and tax enforcement procedures. In addition, the process of transparent reporting and the need for effective collaboration between the local tax administration and various central government institutions are incorporated in this handbook.

USAID's Local Governance Program in Albania (LGPA) works with ten municipalities throughout Albania to foster local economic growth, improve local governance, and strengthen civic and private sector engagement in local development. LGPA's partner municipalities are: Fier, Fushe-Kruje, Gramsh, Himare, Korçe, Kukës, Lezhe, Librazhd, Pogradec and Shkoder.

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The views expressed in the Guideline on Administration of Local Taxes and Fees do not necessarily reflect the views of the United States Agency for International Development or the United States Government.