ALBANIA

AUTHORITY UPDATE

THOMSON REUTERS TAX RESEARCH

JANUARY 2015 CONTENT UPDATE #1

Authority Update

In the January 2015 Content Update, the authority of Albania will have updates for changes to the place of supply rules effective 1 January 2015. As a result of these changes, the basic place of supply rule is to tax in the recipient's location. You will receive different tax results for the following transaction types:

1. Customer Location Services
2. Default Services
3. Electronic Services

This image shows the 2014 result in the Service Location.

Tax Calculation Results

Scenario 2015 January - Albania 2014 Place of Supply:

View Results: 1 ▾   Gross Amount: 1000.00   Eff%: 20%

Zone	Authority	Invoice Desc	Type	Dir	Fee	Rate	Tax Amt
Country: ALBANIA	Albania	VAT	S	O		20%	200.00
							200.00 ALL

⊟ Authority Messages:

Authority	RuleOrder	Message
Albania	10000	GCSPP2: Output VAT in Service location.

The following image shows the 2015 result in the Buyer's country.

Scenario 2015 January - Albania 2015 Place of Supply:

View Results: 1 ▾   Gross Amount: 1000.00   Eff%: 20%

Zone	Authority	Invoice Desc	Type	Dir	Fee	Rate	Tax Amt
Country: ALBANIA	Albania	VAT	S	O		20%	200.00
							200.00 ALL

⊟ Authority Messages:

Authority	RuleOrder	Message
Albania	10000	GCSCL10: Output VAT in Buyer's country.

After 1 January 2015, these transaction types will return a tax result based on Buyer Country and Seller Country instead of Supply Country alone.

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In addition, the following Authority Specific Messages have been created:

AUTHORITY	MESSAGE NAME	UPDATED DESCRIPTION
Albania	GCBCL31	Reverse charge in Buyer's country. (Autongarkesë e TVSH-së)
Albania	GCBCL32	Recovery of reverse charge in Buyer's country. (Autongarkesë e TVSH-së)
Albania	GCBPP1	Reverse charge in Service location. (Autongarkesë e TVSH-së)
Albania	GCBPP2	Recovery of reverse charge in Service location. (Autongarkesë e TVSH-së)

Please contact Customer Support with any questions.

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