

ALBANIA

PRODUCT TAXABILITY RULES AND RULE ORDER REASSIGNMENT

THOMSON REUTERS TAX RESEARCH
JANUARY 2015 CONTENT UPDATE #1

HS2012 Product Taxability Rules

In accordance with the Albania VAT Act, the following rules have been added on the non-default Harmonized Product Group with the noted effective dates.

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.6777	EXEMPT	2012.2941 Antibiotics.	1/1/2015
6899.9675	EXEMPT	2012.30 Pharmaceutical products	1/1/2015
6799.1911	EXEMPT	2012.9018 Instruments and appliances used in medical, surgical, dental or veterinary sciences, inclu	1/1/2015
6799.1905	EXEMPT	2012.9019 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; o	1/1/2015
6799.1899	EXEMPT	2012.9020 Other breathing appliances and gas masks, excluding protective masks having neither mechan	1/1/2015
6595.4723	EXEMPT	2012.902121 -- Artificial teeth	1/1/2015
6595.4711	EXEMPT	2012.902131 -- Artificial joints	1/1/2015
6697.2729	EXEMPT	2012.902150 -Pacemakers for stimulating heart muscles, excluding parts and accessories	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6595.4675	EXEMPT	2012.902221 -- For medical, surgical, dental or veterinary uses	1/1/2015
6899.8871	EXEMPT	Betting, Lotteries And Other Forms Of Gambling	1/1/2015
6899.8163	EXEMPT	Child Protection	1/1/2015
6799.0651	EXEMPT	Claims Adjuster Services	1/1/2015
6899.7521	SR	Cosmetics and Plastic Surgery Services	1/1/2015
6697.1403	EXEMPT	Currency Exchange Services	1/1/2015
6899.8157	EXEMPT	Day Care Services	1/1/2015
6799.8955	EXEMPT	Educational Material	1/1/2015
6959.9843	EXEMPT	EDUCATIONAL SERVICES	1/1/2015
6899.7395	EXEMPT	Games of Chance Services	1/1/2015
6799.0645	EXEMPT	General Insurance Fund Management Services by Insurer	1/1/2015
6799.0573	EXEMPT	General Insurance Services	1/1/2015
6799.1233	EXEMPT	General Reinsurance Services	1/1/2015
6799.0633	EXEMPT	General Reinsurance Services	1/1/2015
6899.7455	SR	Health Club and Fitness Center	1/1/2015
6959.9795	EXEMPT	HEALTH SERVICES	1/1/2015
6899.9837	EXEMPT	IMMOVABLE PROPERTY	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6799.0627	EXEMPT	Indemnity	1/1/2015
6899.7989	SR	Instruction On The Driving Of Mechanically Propell	1/1/2015
6799.0813	EXEMPT	Insurance Auxiliary - General Insurance	1/1/2015
6799.0819	EXEMPT	Insurance Auxiliary - Life Insurance	1/1/2015
6799.0615	EXEMPT	Insurance Broker Services	1/1/2015
6899.7689	ZR	International Transportation	1/1/2015
6799.9033	SR	Land	1/1/2015
6799.1155	EXEMPT	Lease of Commercial Building	1/1/2015
6899.8583	EXEMPT	Lease of Residential Dwellings	1/1/2015
6799.0783	EXEMPT	Life Insurance Services	1/1/2015
6697.1337	EXEMPT	Loan Services - Granting of Credit	1/1/2015
6799.8847	EXEMPT	Medical Device	1/1/2015
6799.8835	EXEMPT	Medicine covered by a social security legislation	1/1/2015
6799.8823	EXEMPT	Medicines for Human Use and Veterinarian Use	1/1/2015
6899.8553	EXEMPT	Negotiation and Dealings In Credit Guarantee	1/1/2015
6959.9759	EXEMPT	NONPROFIT ORGANIZATIONAL SERVICES	1/1/2015
6899.8775	EXEMPT	Public Broadcasting	1/1/2015
6799.1077	EXEMPT	Public Service Television	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6959.9747	EXEMPT	PUBLIC SERVICES	1/1/2015
6899.8763	EXEMPT	Religious Services	1/1/2015
6799.9027	SR	Residential buildings and outbuildings	1/1/2015
6899.8127	EXEMPT	Residential Renting	1/1/2015
6799.8745	EXEMPT	Sales of qualifying press publications	1/1/2015
6899.7953	SR	Second-Hand Shops, Supplying Only Used Clothes And	1/1/2015
6899.8499	EXEMPT	Securities, Shares, Debentures, Etc.	1/1/2015
6799.1215	EXEMPT	Security Transactions	1/1/2015
6899.8115	EXEMPT	Services and Goods Related to Exempt Services	1/1/2015
6899.8103	EXEMPT	Services Provided by Political Parties	1/1/2015
6899.8097	EXEMPT	Shelter for Children and Youth	1/1/2015
6899.8091	EXEMPT	Social Services	1/1/2015
6899.8307	SR	Spa Services	1/1/2015
6899.8475	EXEMPT	Stock Exchange Activities	1/1/2015
6899.7647	ZR	Supply of Goods and Services for International Air	1/1/2015
6899.7641	ZR	Supply of Goods and Services for International Ves	1/1/2015
6699.1617	SR	Supply of Old Non-Residential Building	1/1/2015

RULE ORDER	RATE CODE	PRODUCT NAME	START DATE
6899.8457	EXEMPT	Transactions Performed By Special Investment Funds	1/1/2015

Rule Order Reassignment

The following rules on the default Independent Product Group have had their rule orders updated.

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5010	8989.9423	Medicine
5020	8899.8295	Medicines
5030	8989.8703	Healthcare
6000	8799.8679	Land Lease
6010	8799.8661	Building Leasing
6020	8989.8739	Financial Services
6030	8989.8463	Postal Services
6040	8899.7299	Books, Electronically Delivered (Audio)
6041	8899.7293	Books, Electronically Delivered (Digital)

Rule Order Reassignment

The following rules on the non-default Harmonized Product Group have had their rule orders updated.

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5010.2	6799.8829	Medicines
5020.2	6699.6687	Medicament mixtures (not 3002, 3005, 3006), put in
5030.2	6699.6693	Medicament mixtures (not 3002, 3005, 3006), not in
5040.2	6899.8391	Health Care
5041.2	6899.8349	Medical Services Rendered By Public Hospitals
6010.2	6899.8577	Leasing of Immovable Property
6020.2	6899.8637	Financial Services
6030.2	6899.7815	Postal Service

Rule Order Reassignment

The following rules on the non-default Non-Harmonized Product Group have had their rule orders updated.

PRIOR RULE ORDER	UPDATED RULE ORDER	PRODUCT NAME
5010.1	7899.9951	Drugs and Pharmaceutical Products
5030.1	7899.9729	Healthcare Services
6000.1	7589.6877	Land leases
6020.1	7899.9735	Financial and Insurance Services
6030.1	7589.0673	Mailing or mail pick up or delivery services

Please contact Customer Support with any questions.