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### Instruction On the Invoice and Circulation Monitoring System - New Change

#### Instruction “On the Invoice and Circulation Monitoring System” | New Change

On 15.10.2021, the Minister of Finance approved the Instruction “For an amendment to the Instruction no.16, dated 03.04.2020, “On the Invoice and Circulation Monitoring System” (*published on the Albanian official gazette no.163, dated 19.10.2021*).

The new Instruction provides that for supplies of telecommunications, transmission and electronic services provided to non-taxable persons, having their permanent address or residence in the Republic of Albania pursuant to the article 29 of the Law "On value added tax", the foreign supplier, through its tax representative in the Republic of Albania, should issue invoices and implement the fiscalization process, at the time of supply, or may issue a periodic invoice no later than the 10<sup>th</sup> of the month that follows the month in which services has been provided.



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