

LegalNews

SPECIAL

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Ministria e Financave ndryshon udhëzimin për bllokimin e llogarive bankare të administratorit dhe ortakëve/aksionarëve!

Në vijim të reagimeve të shumta, Ministria e Financave dhe Ekonomisë më në fund ka sqaruar në udhëzimin për procedurat tatimore rastet e bllokimit nga administrata tatimore të llogarive bankare të administratorëve, ortakëve ose aksionarëve të një shoqërie tregtare për shkak të mos pagimit të detyrimeve tatimore të shoqërisë tregtare.

Sipas Udhëzimit të Ministrit të Financave nr. 45, datë 26.11.2020 "*Për disa shtesa dhe ndryshime në udhëzimin nr. 24, datë 2.9.2008 "Për procedurat tatimore në Republikën e Shqipërisë", të ndryshuar*", bllokimi i llogarive do të kryhet vetëm pas vendimit të formës të prerë të gjykatës në përputhje me nenin 16 "*Abuzimi me detyrën dhe formën e shoqërisë*" të Ligjit nr. 9901 datë 14.04.2008 "*Për tregtarët dhe shoqëritë tregtare*", i ndryshuar.

Neni 16 "*Abuzimi me detyrën dhe formën e shoqërisë*" i ligjit për shoqëritë tregtare përcakton kushtet dhe rrethanat në të cilat individi në cilësinë e administratorit, ortakut ose aksionarit bëhet përgjegjës personalisht për detyrimet e shoqërisë tregtare.

Ndryshimi i udhëzimit për procedurat tatimore u publikua në Fletoren Zyrtare nr. 210 datë 2 Dhjetor 2020.

The Ministry of Finance amends the instruction on the blocking of the bank accounts of administrators, shareholders and stockholders!

Following strong reactions, the Ministry of Finance and Economy, finally has clarified, on the instruction on tax procedures, the instances in which the tax administration may block the bank accounts of the administrators, shareholders or stockholders after the company has defaulted on the payment of taxes.

Pursuant to Instruction no. 45, dated 26.11.2020 "*On some additions and amendments to instruction no. 24 dated 2.9.2008 "On tax procedures in the Republic of Albania", as amended*", the tax administration may block the bank accounts only after a final decision from the court in accordance with article 16 "*Abuse of position and legal form*" of Law no. 9901 dated 14.04.2008 "*On entrepreneurs and companies*", as amended.

Article 16 "*Abuse of position and legal form*" provides the cases in which the administrator, shareholder or stockholder become personally liable for the obligations of the company.

The Instruction's amendment was published with the Official Gazette no. 210 dated 2 December 2020.

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