

LAW
No. 9163, DATED 18.12.2003

ON SOME ADDITIONS AND CHANGES TO LAW No. 8976, DATED 12.12.2002
“ON EXCISE” AMENDED WITH LAW No. 9041, DATED 27.3.2003

On the basis of articles 78, 83 points 1 and 155 of the Constitution, upon the proposal of the Council of Ministers,

THE PEOPLE’S ASSEMBLY OF THE REPUBLIC OF ALBANIA

DECIDED:

The following additions and changes are made to the law no. 8976, dated 12.12. 2002 “On Excise”, amended with law no. 9041:

Article 1

Irrelevant to us (concerning beer)

Article 2

Irrelevant to us

Article 3

Below point 2 under Article 19 are added points 3 and 4 reading:

“3. The import of oil byproducts, for its own needs, by the entities of oil exploration and exploitation of oil bearing areas, which, on the basis of laws no. 7746, dated 29.7.1993 “On Hydrocarbons” and no. 7811, dated 12.4.1994 “On the fiscal system of hydrocarbon sector” and on the basis of agreements executed with the Albanian Government, have agreed on the production sharing and profit tax at the rate of 50 per cent, is exempt.

The determination and recording of the quantities that these entities shall use for drilling for the exploration and for the exploitation of oil bearing areas shall be set out in the joint instructions of the Minister of Finance and Minister of Industry and Energy.

4. Irrelevant to us (agriculture).

Articles 4, 5, 6

Irrelevant to us.

Article 7

This law becomes effective 15 days after its publication in the Official Gazette.