

Mr. SALI BERISHA  
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Brussels, 4 April 2011

Dear Prime Minister,

I am writing to you on behalf of the Council of Bars and Law Societies of Europe (CCBE) which represents around one million European lawyers through its member bars and law societies from 31 full member countries, and 11 further associate and observer countries.

On 24 February 2011, the CCBE sent a letter to you regarding introduction of fiscal cash registers for lawyers and the VAT rules. The CCBE has been informed that legal services will be subject to 20% VAT regardless of a lawyer's turnover, although for other businesses the law provides a certain threshold.

In our letter of 24 February 2011, we indicated that the CCBE was carrying out a survey among its members about national VAT and threshold rules; the CCBE has now received responses from 25 delegations.

According to the CCBE survey, in all countries, except Belgium and Moldova, lawyers are subject to VAT. In the majority of these countries, national legislation provides a threshold for VAT registration (Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Finland, Georgia, Hungary, Ireland, Italy, Latvia, Lithuania, Serbia, Slovakia and the United Kingdom); there are several countries where threshold regarding VAT registration is not foreseen (Austria, Estonia, France, Liechtenstein, Slovenia and Sweden). The CCBE would like to emphasize that in none of those countries which has opted for a threshold has the legislator made a distinction between thresholds for lawyers and for other professions or businesses.

The CCBE survey shows that the Albanian provision, which would foresee that legal services are subject to 20% VAT regardless of a lawyer's turnover (although for other businesses the law provides for a certain threshold), is contrary to the existing standards and practice of other European countries.

Therefore, the CCBE expresses its deep concerns about the above-mentioned proposal and would greatly appreciate to receive information about the reasoning behind it.

I would be very happy to meet with you in order to discuss this issue.

I look forward to hearing from you.

Yours sincerely,



Georges-Albert Dal  
CCBE President

CC:

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