

Edi Rama  
Prime Minister of the Republic of Albania

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Brussels, 12 October 2015

Dear Mr. Rama,

I am writing to you on behalf of the Council of Bars and Law Societies of Europe (CCBE), which represents the bars and law societies of 32 member countries and 13 further associate and observer countries, and through them more than 1 million European lawyers.

On 28 October 2010, 24 February and 4 April 2011, the CCBE sent letters to the former Prime minister, Mr. Berisha, regarding introduction of fiscal cash registers for lawyers and the VAT rules.

In our letter of [28 October 2010](#), the CCBE expressed its concern about the potential risks which the application of the fiscal cash registers to lawyers will have in regard to access to justice, independence of the profession, professional secrecy/legal professional privilege.

The CCBE has been informed that the Albanian Council of Ministers has recently decided that lawyers will not be exempt from the application of fiscal cash registers. The CCBE was surprised by this decision since we had a very positive reply from the Deputy Minister of Finance of the Republic of Albania in December 2010, in which he noted that they had looked into the CCBE's concerns and as a result also felt that lawyers should not be subject to fiscal cash registers.

The CCBE has also been informed that all legal services are subject to 20% VAT regardless of a lawyer's salary, whereas for other businesses VAT varies depending on income.

In our letter of [24 February 2011](#), the CCBE emphasised once more its concerns about the introduction of fiscal cash registers for lawyers, which we first pointed out in the letter of 28 October 2010. In the letter we also indicated that the CCBE was carrying out a survey among its members about national VAT and threshold rules. In our letter of [4 April 2011](#) the CCBE provided you with the results of this survey.

Allow me to reiterate the outcome of this 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 emphasized that in none of the countries that have 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 is contrary to the existing standards and practices of other European countries.

Therefore, the CCBE repeats its deep concerns about implementation of the fiscal cash registers for lawyers and the VAT rules and would greatly appreciate if we could receive information about the reasoning behind it.

We are happy to discuss with you any views you may have on this issue.

With kindest regards,



Maria Ślżak  
CCBE President

Annexes:

- Letter of [28 October 2010](#)
- Letter of [24 February 2011](#)
- Letter of [4 April 2011](#)