

25X1A

INFORMATION REPORT

CD NO.

CONFIDENTIAL

COUNTRY Albania

DATE DISTR. 10 AUG 51

SUBJECT Income Tax in Albania

NO. OF PAGES 1

25X1C

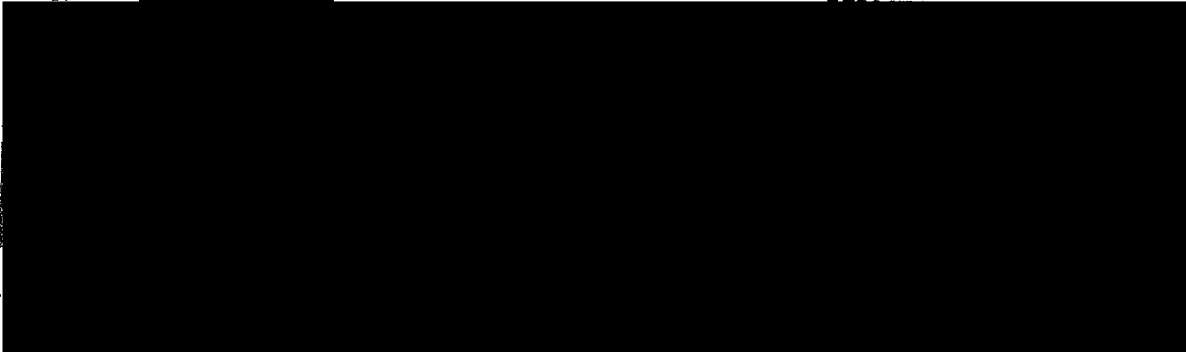
PLACE ACQUIRED

NO. OF ENCLS. (LISTED BELOW)

DATE OF INFO.

SUPPLEMENT TO

25X1X



1. The tax in money is estimated on the "total value" of the taxpayer's income. It is a graduated tax and is paid in two installments.
2. The tax blanks are distributed during the month of September; the first installment is paid in October; the second, in November. If the tax is not paid on time there is a penalty of 36 per cent on the sum in arrears if this does not exceed 2000 lek. If the sum is more than 2,000 lek, the Government resorts to confiscation of property.
3. Farmhouses are not subjected to taxation in money. Informant does not know whether city dwellings are subject to taxation. Also one pair of plow animals, pigs, and one male cow are exempt from taxation.
4. The estimate of the tax value of the income from animals, trees, and land is made on the basis of prices of the income from those in the free market. Thus one cow is estimated to have an annual income value of 5000 lek. One goat or sheep is estimated to have an annual income value of 1000 lek without regard to whether the animal is bred or not. One fruit tree (fig or pear) which is four years or older has an annual income value of 700 lek.
5. Although the income in kind on land is estimated on the basis of the productivity of the land, which is divided into four categories for that purpose, the estimate for money taxation is made without reference to productivity and is 500 lek per stremma. (One stremma is equivalent to approximately a fourth of an acre.)
6. If the total estimated income does not exceed 10,000 lek per annum there is no tax in money. Above 10,000 lek the tax is graduated as follows:
 - 10,000 to 20,000 lek is taxed at 5 per cent.
 - 21,000 to 30,000 lek is taxed at 6 per cent.
 - 31,000 to 50,000 lek is taxed at 10 per cent.
 - 51,000 to 100,000 lek is taxed at 40 per cent.
 - 101,000 lek and over is taxed at 50 per cent.
7. Land which is devoted to the production of potatoes, lentils, and beans is estimated to produce a maximum income of 500 lek. Informant says that the reason for this is that taxation on such fields is exacted chiefly in kind.

CLASSIFICATION CONTROL - U. S. OFFICIALS ONLY

STATE #	<input checked="" type="checkbox"/>	NAVY #	<input checked="" type="checkbox"/>	NSRB		DISTRIBUTION			
ARMY #	<input checked="" type="checkbox"/>	AIR #	<input checked="" type="checkbox"/>	FBI					

CONFIDENTIAL

Document No. 204

No Change in Class.

Declassified

Class. Changed To: TS S **C**

Approved For Release 2001/04/19 : CIA-RDP82-00457R007900560006-2

Date: 19 JUL 1978 By: OL

222853