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# Newsletter



**Draft Law: “On additions and amendments to the Law No.25/2022 ‘On the Support and Development of Startups’”**

On 31.03.2023, the Ministry of State for the Protection of Entrepreneurship submitted to the Parliament the draft law “On additions and amendments to the Law No.25/2022 “**On the Support and Development of Startups**” (“**Draft Law**”).

The startup businesses have become increasingly popular over the past several years and this brought about the need for new amendments aiming to improve the ecosystem support.

The proposed Draft Law aims to change the mechanism of providing support measures for initiatives in the startup ecosystem and to provide a facilitating regulation for the activity of digital nomads in the territory of Republic of Albania.

The novelty presented is the establishment of a State Agency on the Support and Development of Startups and Facilitators, hereinafter referred as STARTUP ALBANIA, as a managing and monitoring unit for the implementation of financial support measures.

STARTUP ALBANIA shall be responsible for the Startup one-stop-shop service and will administer the register of startups and facilitators. The concentration of these important services on the new unit will increase efficiency and time management by helping applicants focus on project implementation.

Additionally, in the framework of strengthening the support measures, the Draft Law recognizes the possibility of renovation of the incubation period for the applicants, after 24 months have passed.

Moreover, the proposed amendments provide the establishment of a specific commission for

applicants’ complaints with the purpose of facilitating the procedure.

#### **New Provisions for Digital Nomads**

The proposed amendments have created a regulatory framework capable of attracting remote international service providers (digital nomads), which provides legal security and incentives to remote workers who choose Albania as their headquarters.

The regulations establish the non-resident immigration category for beneficiaries as well as exemption from income tax.

#### **Visa for Digital Nomads**

The Albanian government introduced the legislative framework for a new single permit, the Unique Permit, which replaces the current separate work and residence permits. The Unique Permit is accessible to a broad group of applicants eligible for immigration status in Albania and includes digital nomads in the eligibility pool. All digital nomads have the possibility to follow a simple online application procedure to be equipped with the Unique Permit, avoiding all the administrative obstacles.

#### **Income Tax Relief**

All digital nomads shall be considered non-tax residents and benefit from tax exemptions. The Draft Law provides to support this category of employees by exempting them from taxes for a period of 1 (one) year.

**Draft Law: “On additions and amendments to the Law No. 15/2019 ‘On Employment Promotion’”**

The Ministry of Finance and Economy has introduced a Draft Law: “On additions and amendments to the Law No. 15/2019 ‘On Employment Promotion’ (Draft Law).

The proposed amendments aim to identify appropriate incentive policies for young people and special groups, mainly persons with disabilities, ensuring efficient labor market policies, promoting inclusion and social cohesion, as well as strengthening the labor market.

This Draft Law introduces two main novelties:

**The Youth Guarantee Scheme**

As part of employment programs, it supports the youth under the age 29 through employment/ continuing education/ professional training within a period of 4 (four) months from the moment of registration at the relevant employment office.

The implementation procedures shall be determined by the Council of Ministers.

Additionally, the unemployed job seekers shall be provided with vouchers for acquiring vocational education, upskilling and informal education programs which enable the financing of the latter.

**Promotion of Employment of Persons with Disabilities.**

Employers have the obligation to hire a person with disabilities for the first 25 employees of the enterprise and an additional person with disabilities every 50 other employees.

Alternatively, the employer pays a contribution at the rate of 100% of the national minimum wage, on a monthly basis, for each employment quota for persons with disabilities not granted. In order to ensure the collection of the contribution paid by the employer, it shall be reflected in the monthly social and health insurance payment list declared in the online system of the General Directorate of Taxes,

an institution that plays the role of the tax agent for the collection of the contribution.

The procedures and method of payment of the contribution shall be determined by the instructions of the minister responsible for finances.



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**Chambers Europe 2023:** Ranked **Band 1** in 3 practice areas

**The Legal 500 2023:** Ranked **Tier 1** in Legal Market Overview

**ITR Tax Review 2023 – Top Ranked**

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