

# BOGA & ASSOCIATES

LEGAL • TAX • ACCOUNTING

## COVID-19 Publications

The outbreak of Coronavirus COVID-19 has wide-ranging implications for businesses, governments and institutions across markets and industries. This newsletter prepared by our Legal Team contains information on the potential impact this pandemic may have on your businesses.

BOGA & ASSOCIATES has established a dedicated *directline* service, available to our clients and business partners. You can contact our dedicated COVID-19 Legal Team at our *directline* by clicking [here](#).

### Normative Act No. 12, dated 02.04.2020 “On Special Administrative Measures during the Epidemic Situation caused by Covid-19”.

The Council of Ministers adopted the Normative Act No. 12 dated 02.04.2020 “On some amendments to the Normative Act No. 3 dated 15.03.2020 “On Special Administrative Measures during the Epidemic Situation caused by Covid-19”.

Upon entry into force of this Normative Act until termination of the epidemic situation created by the spread of Covid-19:

- a) All individual lessees having a lease contract or any other document evidencing the lease contractual relationship prior to the outbreak of the epidemic situation, and having an employment contract which is suspended / terminated as result of the

Covid-19 situation *will not pay the lease for two months, April and May 2020.*

- b) All entrepreneurs/legal entities lessees with an annual income up to ALL 14,000,000 (fourteen million), having a lease contract for conducting their commercial activity, entered into prior to the outbreak of the epidemic situation and having suspended their activity as result of the situation caused by Covid-19, *will not pay the rent for two months, April and May 2020.*

The accrued amount of these two months shall be paid by the lessee in a proportionate manner agreed with the lessor after May 2020. For the contracts ending before May 31, 2020, the accrued amount shall be paid by the lessee within three months after May 31, 2020.

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Lessors, who fail to comply with this provision, shall be subject to a fine five times of the respective monthly lease.

The General Tax Directorate is the empowered authority for the implementation of this provision.

This Normative Act has entered into force with immediate effect and is published in the Official Gazette on 02.04.2020.

### **Normative Act No. 13 dated 02.04.2020 “On Special Measures in the Field of the Judicial Bailiff Service, Mediation and Administration of the Insolvency Procedures during the Epidemic Situation caused by Covid-19”**

The Council of Ministers adopted the Normative Act No. 13 dated 02.04.2020 “**On Special Measures in the Field of the Judicial Bailiff Service, Mediation and Administration of the Insolvency Procedures during the Epidemic Situation caused by Covid-19**”.

This Normative Act aims at outlining specific rules for the conduction of the judicial bailiff activity (public and private), mediation and administration of the insolvency procedures, with the purpose of guaranteeing the rights of the parties which might be affected by the bailiff’s activity, mediation and administration of the insolvency procedures during the extent of the epidemic situation caused by the spread of Covid-19.

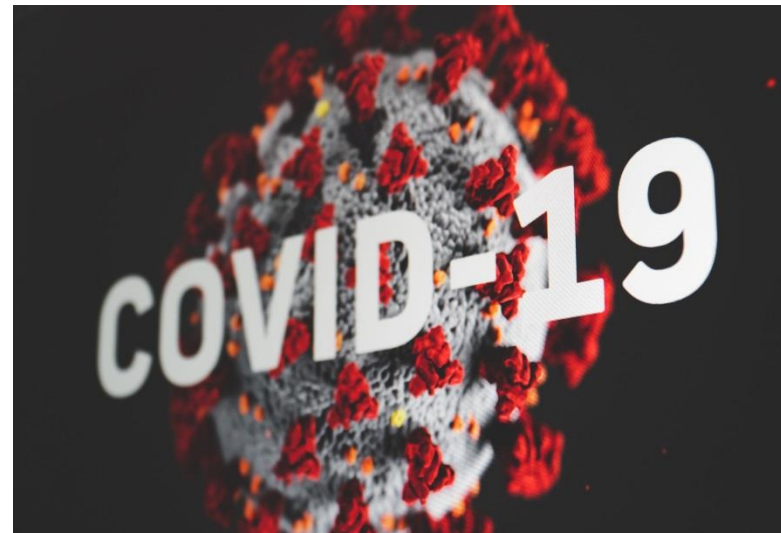
### **Special Measures**

Upon entry into force of this Normative Act until termination of the epidemic situation created by the spread of Covid-19, the procedural terms applicable on the activity of, (i) the judicial bailiff (public and private), (ii) the mediator and (iii) the insolvency administrator in the framework of insolvency procedures shall be suspended. If the term starts during the suspension period, they will be postponed until the overpass of the epidemic situation.

Exemptions to the rules set in this Normative Act apply inter alia (i) on the enforcement of courts’ decisions issued to secure lawsuits (i.e. preliminary measures) in administrative and civil cases, when the enforcement of such decisions upon termination of the epidemic situation would be impossible; (ii) if it is necessary to avoid any potential detriment of the insolvency estate.

During the extent of the epidemic situation caused by the spread of COVID-19, the managing bodies of (i) the bailiff service (public and private); (ii) the mediators and (iii) insolvency administrators, must adopt specific organizational measures to avoid crowding, close contacts between individuals, as well as the presence of the public in the premises of the bailiff, mediator and insolvency administrator.

This Normative Act has entered into force with immediate effect and is published in the Official Gazette on 02.04.2020.



*Photo credits: Pixabay*

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If you wish to know more on issues highlighted in this edition, you may approach your usual contact at our firm or the following:

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## **BOGA & ASSOCIATES TOP TIER ACHIEVEMENTS 2020**

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**IFLR1000 2020:** Ranked in Tier 1 in Financial and Corporate and Project Development

**Chambers Global 2020:** Ranked in Band 1 in General Business Law

**Chambers Europe 2020:** Top Ranked in 3 practice areas

**The Legal 500 2019:** Top Ranked in Legal Market Overview

**Benchmark Litigation Europe 2020:** Top Ranked in Dispute Resolution

**WTR1000 2020:** Top Ranked in Trademarks

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## **Boga & Associates**

**Boga & Associates**, established in 1994, has emerged as one of the premier law firms in **Albania** and **Kosovo**, earning a reputation for providing the highest quality of legal, tax and accounting services to its clients. Until May 2007, the firm was a member firm of KPMG International and the Senior Partner/Managing Partner, Mr. Genc Boga, was also the Senior Partner/Managing Partner of KPMG Albania.

The firm’s particularity is linked to the multidisciplinary services it provides to its clients, through an uncompromising commitment to excellence. Apart from the widely consolidated legal practice, the firm offers the highest standards of expertise in tax and accounting services, with keen sensitivity to the rapid changes in the Albanian and Kosovo business environment. The firm delivers services to leading clients in major industries, banks and financial institutions, as well as to companies engaged in insurance, construction, energy and utilities, entertainment and media, mining, oil and gas, professional services, real estate, technology, telecommunications, tourism, transport, infrastructure and consumer goods.