

TaxAlert

2007

Issue 04/07

To keep you up-to-date with the latest economic and financial developments, this bulletin provides information that may affect the operation of your business in Albania.

Amendments to Albanian fiscal and related legislation

- **President turned back to Parliament the Law “On some Amendments to Law no. 8560, dated 22.12.1999 “On Tax Procedures”, which changed the requirement to be met for fulfillment of the tax appeal procedures and other provisions**
- **Amendments to VAT Law, Income Tax Law and Excise Law have been promulgated from the President and published in the Official Gazette**
- **Council of Ministers decides new minimum reference monthly salaries to private sector, for the purpose of calculating both social and health insurance contributions and personal income tax**

For details explore the following text

Fiscal Legislation

Amendments to Law no. 8560, dated 22.12.1999 “*On Tax Procedures*” (as explained in our Tax Alert 02/07) passed by the Parliament on 16.04.2007, were not approved by the President, who turned back the Law to Parliament for further review.

Amendments to Law no. 8438, dated 28.12.1998 “*On Income Tax*” (as explained in our Tax Alert 02/07) are promulgated by the President and published in the Official Gazette no. 54, dated 12.05.2007. These amendments will enter into force on 1st July 2007, except for provisions about personal income tax on transfer of ownership title on real estate and deductibility of land value from the construction entities, which will be effective from 1st January 2008.

Amendments to Law “*On Value Added Tax*” and Law “*On Excise Tax*” (as explained in our Tax Alert 02/07) are promulgated by the President and published in the Official Gazette no. 54, dated 12.05.2007. They are effective from 27th May 2007 (i.e. 15 days after their publication in the Official Gazette).

Minimum Reference Salary for Non-Public Sector

On 4th May 2007, the Council of Ministers approved the decision no. 285 “*On Determination of Minimum Reference Monthly Salary, for purposes of calculation of the social and health insurance contributions and personal income tax, based on nomenclature of the economic activity for employees of non-public sector*”. Such decision abolishes the decision of Council of Ministers no. 42, dated 31.01.2007 previously applicable in such regard (for details on decision no. 42, dated 31.01.2007 refer to our Tax Alert 01/07).

The new decision no. 285 is published in the Official Gazette no. 59, dated 18 May 2007 and it is effective after this publication.

The minimum reference salaries, depends on the location of the employer (e.g. higher for Tirana and other big cities), its tax status (e.g. higher for entities registered with the Large Taxpayers Office in Tirana than for those entities registered with the local tax office of Tirana), nature of its activity (i.e. nomenclature of the economic activity e.g. Hotels and Restaurants, Transportation and Telecommunication, Financial Sector etc.) and qualification of the employees.

With regard to the qualification of the employees the Decision distinguishes unqualified, qualified employees and employees of managerial and technical-economic levels.

Unqualified or low qualified work are those works that do not require

preliminary qualification or that can be accomplished from an employee, who might have never done this work (indicatively cleaners, postmen, sellers, waiters, several jobs in construction activities).

Qualified work will be considered the work and professions that require professional capabilities that cannot be accomplished from an employee who had never practiced this work or profession before. Necessary knowledge and capabilities for the qualified professions might have been obtained through professional education, different professional training or during practice/experience.

Management and economic-technical personnel includes administrators, managers, directors, vice-directors, lawyers, engineers, financiers, doctors, pharmacists, technical specialists, web masters, editors and editors in chief, sales or technical manager/specialists, etc.

The decision of Council of Ministers entitles the Tax Administration to reassess salaries declared from non-public entities, should it consider that the declared salaries are “far from the reality and the employment market”.

Such reassessment would be performed based on the reference salaries and provisions determined in the above mentioned decision, for purposes of both social and health insurance contributions and personal income tax.

Please refer to Annex 1 for the detailed information on the minimum reference monthly salary.

SUMMARY OF ECONOMIC STRUCTURE ACCORDING TO THE ECONOMIC ACTIVITIES

SECTION	SUB-SECTION	DESCRIPTION	DIVISION
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	DA	MANUFACTURE OF FOOD PRODUCTS, BEVERAGES AND TOBACCO	15/16
	DB	MANUFACTURE OF TEXTILES AND TEXTILE PRODUCTS	17/18
	DC	MANUFACTURE OF LEATHER AND LEATHER PRODUCTS	19
	DD	MANUFACTURE OF WOOD AND WOOD PRODUCTS	20
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	DF	MANUFACTURE OF COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL	23
	DG	MANUFACTURE OD CHEMICAL, CHEMICAL PRODUCTS AND MAN-MADE FIBRES	24
	DH	MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS	25
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	DJ	MANUFACTURE OF BASIC METALS AND FABRICATED METAL PRODUCTS	27/28
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	DL	MANUFACTURE OF ELECTRICAL AND OPTICAL EQUIPMENT	30-33
	DM	MANUFACTURE OF TRANSPORT EQUIPMENT	34/35
	DN	MANUFACTURE NOT ELSEWHERE CLASSIFIED	36/37
E	EE	ELECTRICITY, GAS AND WATER SUPPLY	40/41
F	FF	CONSTRUCTION	45
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Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
05			Fishing, Fish farming and Related Service Activities							
	05.0		Fishing, fish farming and related service activities							
		05.01	Fishing	150,000	80,000	90,000	49,000	27,000	24,000	17,000
		05.02	Fish farming	150,000	80,000	90,000	49,000	27,000	24,000	17,000
		05.03	Fishing and related service activities	150,000	80,000	90,000	49,000	27,000	24,000	17,000
CATEGORY II: DISTRICTS : Durres, Elbasan, Korçe, Vlore, Shkoder, Fier Gjirokastr										
			SECTION AB: AGRICULTURE, HUNTING, FORESTRY AND FISHING							
			SECTION A: AGRICULTURE, HUNTING AND FORESTRY							
01			AGRICULTURE, HUNTING AND RELATED SERVICE ACTIVITIES							
	01.1		Growing of crops; market gardening; horticulture							
		01.11	Growing of cereals and other crops not elsewhere classified	90,000	50,000	60,000	36,000	20,000	16,000	15,000
		01.12	Growing of vegetables, horticultural specialties and nursery	90,000	50,000	60,000	36,000	23,000	20,000	15,000
		01.13	Growing of fruit nuts, beverage and spice crops	90,000	50,000	60,000	36,000	23,000	20,000	15,000
	01.2		Farming of animals	90,000	50,000	60,000	36,000	23,000	20,000	15,000
02			FORESTRY LOGGING AND RELATED SERVICE ACTIVITIES							
	02.0		Forestry, logging and related service activities							
		02.01	Forestry and logging	90,000	50,000	60,000	36,000	23,000	20,000	15,000
		02.02	Forestry and logging related service activities	90,000	50,000	60,000	36,000	23,000	20,000	15,000
			SECTION B: FISHING							

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
05			FISHING, FARMING AND RELATED SERVICE ACTIVITIES							
	05.0		Fishing, fish farming and related service activities							
		05.01	Fishing	90,000	50,000	60,000	36,000	23,000	20,000	15,000
		05.02	Fish farming	90,000	50,000	60,000	36,000	23,000	20,000	15,000
		05.03	Fishing and related service activities	90,000	50,000	60,000	36,000	23,000	20,000	15,000
CATEGORY III: OTHER DISTRICTS										
			SECTION A: AGRICULTURE, HUNTING AND FORESTRY							
			SECTION A: AGRICULTURE, HUNTING AND FORESTRY							
01			AGRICULTURE, HUNTING AND RELATED SERVICE ACTIVITIES							
	01.1		Growing of crops; market gardening; horticulture							
		01.11	Growing of cereals and other crops not elsewhere classified	60,000	35,000	40,000	30,000	20,000	16,000	14,000
		01.12	Growing of vegetables, horticultural specialties and nursery	60,000	35,000	40,000	30,000	21,000	19,000	14,000
		01.13	Growing of fruit nuts, beverage and spice crops	60,000	35,000	40,000	30,000	21,000	19,000	14,000
	01.2		Farming of animals	60,000	35,000	40,000	30,000	21,000	19,000	14,000
02			FORESTRY LOGGING AND RELATED SERVICE ACTIVITIES							
	02.0		Forestry, logging and related service activities							
		02.01	Forestry and logging	60,000	35,000	40,000	35,000	21,000	19,000	14,000
		02.02	Forestry and logging related service activities	60,000	35,000	40,000	30,000	21,000	19,000	14,000
			SECTION B: FISHING							

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
05			FISHING, FARMING AND RELATED SERVICE ACTIVITIES							
	05.0		Fishing, fish farming and related service activities							
		05.01	Fishing	60,000	35,000	40,000	30,000	21,000	19,000	14,000
		05.02	Fish farming	60,000	35,000	40,000	30,000	21,000	19,000	14,000
		05.03	Fishing and related service activities	60,000	35,000	40,000	30,000	21,000	19,000	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
CATEGORY I: District of TIRANA										
			SECTION C: MINING AND QUARRYING							
			SUBSECTION CA: MINING AND QUARRYING OF ENERGY PRODUCING MATERIALS							
10			MINING OF COAL AND LIGNITE; EXTRACTION OF PEAT							
				150,000	80,000	90,000	60,000	27,000	24,000	17,000
11			EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS, SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION EXCLUDING SURVEYING							
	11.1		Extraction of crude petroleum and natural gas	150,000	80,000	90,000	51,600	27,000	24,000	17,000
		11.10	Extraction of crude petroleum and natural gas	150,000	80,000	90,000	51,600	27,000	24,000	17,000
	11.2		Service activities incidental to oil and gas extraction excluding surveying	150,000	80,000	90,000	37,200	25,000	22,000	17,000
			SUBSECTION CB: MINING AND QUARRYING EXCEPT ENERGY PRODUCING MATERIALS							
13			MINING OF METAL ORES							
	13.1		Mining of iron ores	150,000	80,000	90,000	57,600	27,000	24,000	17,000
	13.2		Mining of non-ferrous metal ores, except uranium and thorium ores	150,000	80,000	90,000	51,600	27,000	24,000	17,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
				150,000	80,000	90,000	57,600	27,000	24,000	17,000
14			OTHER MINING QUARRYING							
	14.1		Quarrying of stone							
		14.11	Quarrying of mamental and building stone	150,000	80,000	90,000	42,000	28,000	24,000	17,000
		14.12	Quarrying of limestone, gypsum and chalk	150,000	80,000	90,000	48,000	33,000	27,000	17,000
	14.2		Quarrying of sand and clay	150,000	80,000	90,000	39,600	27,000	23,000	17,000
	14.4		Production of salt	150,000	80,000	90,000	39,600	27,000	23,000	17,000
	14.5		Other mining and quarrying not elsewhere classified	150,000	80,000	90,000	48,000	33,000	27,000	17,000
CATEGORY II: DISTRICTS : Durres, Elbasan, Korçe, Vlore, Shkoder, Fier Gjirokaster										
			SECTION C: MINING AND QUARRYING							
			SUBSECTION CA: MINING AND QUARRYING OF ENERGY							
			PRODUCING MATERIALS							
10			MINING OF COAL AND LIGNITE; EXTRACTION OF PEAT							
				90,000	50,000	60,000	55,000	42,000	34,650	15,000
11			EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS,							
			SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS							
			EXTRACTION EXCLUDING SURVEYING							
	11.1		Extraction of crude petroleum and natural gas	90,000	50,000	60,000	50,000	34,650	28,665	15,000
		11.10	Extraction of crude petroleum and natural gas	90,000	50,000	60,000	50,000	34,650	28,665	15,000
	11.2		Service activities incidental to oil and gas extraction excluding surveying	90,000	50,000	60,000	37,000	24,150	20,685	15,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
			SUBSECTION CB: MINING AND QUARRYING EXCEPT ENERGY PRODUCING MATERIALS							
13			MINING OF METAL ORES							
	13.1		Mining of iron ores	90,000	50,000	60,000	51,600	33,600	28,350	15,000
	13.2		Mining of non-ferrous metal ores, except uranium and thorium ores							
				90,000	50,000	60,000	57,600	37,800	31,815	15,000
14			OTHER MINING QUARRYING							
	14.1		Quarrying of stone							
		14.11	Quarrying of mamental and building stone	90,000	50,000	60,000	42,000	27,300	23,100	15,000
		14.12	Quarrying of limestone, gypsum and chalk	90,000	50,000	60,000	48,000	31,500	26,565	15,000
	14.2		Quarrying of sand and clay	90,000	50,000	60,000	39,600	26,250	22,050	15,000
	14.4		Production of salt	90,000	50,000	60,000	39,600	26,250	22,050	15,000
	14.5		Other mining and quarrying not elsewhere classified	90,000	50,000	60,000	48,000	31,500	26,565	15,000
CATEGORY III: OTHER DISTRICTS										
			SECTION C: MINING AND QUARRYING							
			SUBSECTION CA: MINING AND QUARRYING OF ENERGY PRODUCING MATERIALS							
10			MINING OF COAL AND LIGNITE; EXTRACTION OF PEAT							
				60,000	35,000	52,000	50,000	40,000	33,000	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
11			EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS,							
			SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION EXCLUDING SURVEYING							
	11.1		Extraction of crude petroleum and natural gas	60,000	35,000	52,000	43,000	33,000	27,300	14,000
		11.10	Extraction of crude petroleum and natural gas	60,000	35,000	52,000	43,000	33,000	27,300	14,000
	11.2		Service activities incidental to oil and gas extraction excluding surveying	60,000	35,000	52,000	31,000	23,000	19,700	14,000
			SUBSECTION CB: MINING AND QUARRYING EXCEPT ENERGY PRODUCING MATERIALS							
13			MINING OF METAL ORES	60,000	35,000	52,000	48,000	36,000	30,300	14,000
	13.1		Mining of iron ores	60,000	35,000	48,000	43,000	32,000	27,000	14,000
	13.2		Mining of non-ferrous metal ores, except uranium and thorium ores							
				60,000	35,000	52,000	48,000	36,000	30,300	14,000
14			OTHER MINING QUARRYING							
	14.1		Quarrying of stone							
		14.11	Quarrying of mamental and building stone	60,000	35,000	38,500	35,000	26,000	22,000	14,000
		14.12	Quarrying of limestone, gypsum and chalk	60,000	35,000	44,000	40,000	30,000	25,300	14,000
	14.2		Quarrying of sand and clay	60,000	35,000	36,300	33,000	25,000	21,000	14,000
	14.4		Production of salt	60,000	35,000	36,300	33,000	25,000	21,000	14,000
	14.5		Other mining and quarrying not elsewhere classified	60,000	35,000	44,000	40,000	30,000	25,300	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
CATEGORY I: District of TIRANA										
			SECTION D: MANUFACTURING							
			SECTION DA: MANUFACTURE OF FOOD PRODUCTS, BEVERAGES AND TOBACCO							
15			MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES							
	15.1		Production, processing and preserving of meat and meat products	150,000	80,000	90,000	48,000	33,000	27,830	17,000
	15.2		Processing and preserving of fish and fish products	150,000	80,000	90,000	48,000	33,000	27,830	17,000
	15.3		Processing and preserving of fruit and vegetables	150,000	80,000	90,000	38,400	26,400	22,000	17,000
	15.4		Manufacture of vegetable and animal oils and fats	150,000	80,000	90,000	30,000	20,000	16,000	17,000
	15.5		Manufacture of dairy products	150,000	80,000	90,000	38,400	26,400	22,000	17,000
	15.6		Manufacture of grain mill products, starches and starch products	150,000	80,000	90,000	38,400	26,400	22,000	17,000
	15.7		Manufacture of prepared animal feeds	150,000	80,000	90,000	38,400	26,400	22,000	17,000
	15.8		Manufacture of other food products	150,000	80,000	90,000	36,000	24,200	20,350	17,000
	15.8.1		Manufacture of bread, manufacture of fresh pastry goods and cakes	150,000	80,000	90,000	36,000	24,200	20,350	17,000
	15.9		Manufacture of beverage	150,000	80,000	90,000	38,400	26,400	22,000	17,000
		15.98	Manufacture of mineral waters and soft drinks	150,000	80,000	90,000	38,400	26,400	22,000	17,000
16			MANUFACTURE OF TOBACCO PRODUCT	150,000	80,000	90,000	36,000	24,200	20,350	17,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
20			MANUFACTURE OF WOOD AND PRODUCTS OF WOOD AND CORK; EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW; AND PLAITING MATERIALS							
	20.1		Saw milling and planning of wood, impregnation of wood	150,000	80,000	90,000	45,600	30,800	25,960	17,000
	20.2		Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards	150,000	80,000	90,000	45,600	30,800	25,960	17,000
	20.3		Manufacture of builders' carpentry and joinery	150,000	80,000	90,000	45,600	33,000	25,960	17,000
	20.4		Manufacture of wooden containers	150,000	80,000	90,000	48,000	24,024	27,830	17,000
	20.5		Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials	150,000	80,000	90,000	34,944	30,800	20,020	17,000
			Subsection DE: Manufacture of Pulp, Paper and Paper Products Publishing and Printing							
21			Manufacture of Pulp, Paper and Paper Products							
				150,000	80,000	69,000	45,600	30,800	27,830	17,000
22			Publishing, Printing and Reproduction of Recorded Media							
	22.1		Publishing	150,000	80,000	60,000	45,600	30,800	27,830	17,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
	22.2		Printing and service activities related to printing	200,000	150,000	120,000	70,000	42,000	37,000	17,000
	22.2.1		Printing of newspapers	180,000	130,000	110,000	60,000	40,000	35,000	17,000
	22.3		Reproduction of recorded media	150,000	80,000	60,000	45,600	30,800	27,830	17,000
			Subsection DF: Manufacture of Coke, Refined Petroleum Products and Nuclear Fuel							
23			Manufacture of Coke, Refined Petroleum Products and Nuclear Fuel	150,000	80,000	60,000	64,800	44,000	37,070	17,000
24			Manufacture of Chemicals and Chemical Products	150,000	80,000	60,000	45,600	30,800	27,830	17,000
25			Subsection DH Manufacture of Rubber and Plastics	150,000	80,000	60,000	45,600	30,800	27,830	17,000
			Subsection DI: Manufacture of Other Non-metallic Mineral Products							
26			Manufacture of Other Non-metallic Mineral Products	150,000	80,000	60,000	45,600	30,800	27,830	17,000
	26.3		Manufacture of ceramic tiles and flags	150,000	80,000	60,000	45,600	30,800	27,830	17,000
	26.4		Manufacture of bricks, tiles and construction products, in baked clay	150,000	80,000	60,000	38,400	26,400	22,000	17,000
	26.5		Manufacture of cement, lime and plaster	150,000	80,000	60,000	45,600	30,800	27,830	17,000
	26.6		Manufacture of articles of concrete, plaster and cement	150,000	80,000	60,000	45,600	30,800	27,830	17,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
			Subsection DL: Manufacture of Electrical and Optical Equipment							
30			Manufacture of Office Machinery and Computers							
				150,000	80,000	60,000	57,600	39,600	33,330	17,000
31			Manufacture of Electrical Machinery and Apparatus		150,000	80,000	60,000	57,600	39,600	17,000
	31.1		Manufacture of electric motors, generators and transformers	150,000	80,000	60,000	57,600	39,600	33,330	17,000
	31.3		Manufacture of insulated wire and cable	150,000	80,000	60,000	45,600	31,900	26,400	17,000
	31.4		Manufacture of accumulators, primary cells and primary batteries	150,000	80,000	60,000	48,000	33,000	27,500	17,000
			SUBSECTION DH: MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS							
35			Manufacture of Other Transport Equipment		150,000	80,000	60,000	45,600	30,800	25,960
			SUBSECTION DN: MANUFACTURING NOT ELSEWHERE CLASSIFIED							
36			Manufacture of Furniture; Manufacturing Not Elsewhere Classified							
	36.1		Manufacture of furniture	150,000	80,000	60,000	45,600	30,800	31,460	17,000
		36.15	Manufacture of mattresses	150,000	80,000	60,000	44,400	30,800	31,460	17,000
37			Recycling							
	37.1		Recycling of metal waste and scrap	150,000	80,000	60,000	42,000	28,600	24,090	17,000
	37.2		Recycling of non-metal waste and scrap	150,000	80,000	60,000	42,000	28,600	24,090	17,000

CATEGORY II: DISTRICTS : Durres, Elbasan, Korçe, Vlore, Shkoder, Fier Gjirokaster										
			SECTION D: MANUFACTURING							

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
			SECTION DA: MANUFACTURE OF FOOD PRODUCTS, BEVERAGES AND TOBACCO							
15			MANUFACTURE OF FOOD PRODUCTS AND	90,000	50,000	52,800	44,000	31,500	26,565	15,000
	15.1		Production, processing and preserving of meat and meat products	90,000	50,000	52,800	44,000	31,500	26,565	15,000
	15.2		Processing and preserving of fish and fish products	90,000	50,000	42,240	35,200	26,400	22,000	15,000
	15.3		Processing and preserving of fruit and vegetables	90,000	50,000	33,000	27,500	20,000	16,000	15,000
	15.4		Manufacture of vegetable and animal oils and fats	90,000	50,000	42,240	35,200	25,200	21,000	15,000
	15.5		Manufacture of dairy products	90,000	50,000	42,240	35,200	25,200	21,000	15,000
	15.6		Manufacture of grain mill products, starches and starch products	90,000	50,000	42,240	35,200	25,200	21,000	15,000
	15.7		Manufacture of prepared animal feeds	90,000	50,000	39,600	33,000	23,100	19,425	15,000
	15.8		Manufacture of other food products	90,000	50,000	39,600	33,000	23,100	19,425	15,000
		15.81	Manufacture of bread, manufacture of fresh pastry goods and cakes	90,000	50,000	42,240	35,200	25,200	21,000	15,000
	15.9		Manufacture of beverage	90,000	50,000	42,240	35,200	25,200	21,000	15,000
		15.98	Manufacture of mineral waters and soft drinks	90,000	50,000	39,600	33,000	23,100	19,425	15,000
16			MANUFACTURE OF TOBACCO PRODUCT	90,000	50,000	39,600	33,000	23,100	19,425	15,000
			SECTION DB: MANUFACTURE OF TEXTILES							
17			MANUFACTURE OF TEXTILES	90,000	50,000	50,160	41,800	29,400	24,780	15,000
	17.4		Manufacture of made-up textile articles, except apparel	90,000	50,000	42,240	35,200	25,200	21,000	15,000
	17.5		Manufacture of other textiles	90,000	50,000	50,160	41,800	29,400	24,780	15,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
18			MANUFACTURE OF WEARING APPAREL,	90,000	50,000	50,160	41,800	29,400	24,780	15,000
	18.1		Manufacture of leather clothes	90,000	50,000	50,160	41,800	29,400	24,780	15,000
	18.2		Manufacture of other wearing apparel and accessories							
		18.21	Manufacture of work wear	90,000	50,000	33,000	27,500	20,000	16,000	15,000
		18.22	Manufacture of other outerwear	90,000	50,000	42,240	35,200	25,200	21,000	15,000
		18.23	Manufacture of underwear	90,000	50,000	33,000	27,500	20,000	16,000	15,000
	18.3		Dressing and dyeing of fur; manufacture of articles of fur	90,000	50,000	50,160	41,800	29,400	24,780	15,000
			SUBSECTION DC: MANUFACTURE OF LEATHER AND LEATHER PRODUCTS							
19			TANNING AND DRESSING OF LEATHER; MANUFACTURE OF HANDBAGS, SADDLERY, HARNESS AND FOOTWEAR							
	19.1		Tanning and dressing of leather	90,000	50,000	50,160	41,800	29,400	24,780	15,000
	19.2		Manufacture of luggage, handbags and the like, saddlery and the harness	90,000	50,000	50,160	41,800	29,400	24,780	15,000
	19.3		Manufacture of footwear	90,000	50,000	33,000	27,500	20,000	16,000	15,000
20			MANUFACTURE OF WOOD AND PRODUCTS OF WOOD AND CORK; EXCEPT FURNITURE; MANUFACTURE OF AND PLAITING MATERIALS							
	20.1		Saw milling and planing of wood, impregnation of wood	90,000	50,000	50,160	41,800	29,400	24,780	15,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
	20.2		Manufacture of veneer sheets; manufacture of plywood, laminboard,particle board, fibre board and other panels and boards	90,000	50,000	50,160	41,800	29,400	24,780	15,000
	20.3		Manufacture of builders' carpentry and joinery	90,000	50,000	52,800	44,000	31,500	26,565	15,000
	20.4		Manufacture of wooden containers	90,000	50,000	38,438	32,032	22,932	19,110	15,000
	20.5		Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials	90,000	50,000	50,160	41,800	29,400	24,780	15,000
			Subsection DE: Manufacture of Pulp, Paper and Paper Products Publishing and Printing							
21			Manufacture of Pulp, Paper and Paper Products							
				90,000	50,000	50,160	41,800	29,400	26,565	15,000
22			Publishing, Printing and Reproduction of Reco	90,000	50,000	50,160	41,800	29,400	26,565	15,000
	22.1		Publishing	90,000	50,000	50,160	41,800	29,400	26,565	15,000
	22.2		Printing and service activities related to printing	90,000	55,000	53,000	40,000	29,400	24,150	15,000
	22.2.1		Printing of newspapers	80,000	50,000	52,000	39,000	29,000	24,000	15,000
	22.3		Reproduction of recorded media	90,000	50,000	50,160	41,800	29,400	26,565	15,000
			Subsection DF: Manufacture of Coke, Refined Petroleum Products and Nuclear Fuel							
23			Manufacture of Coke, Refined Petroleum	90,000	50,000	71,280	59,400	42,000	35,385	15,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
			Products and Nuclear Fuel							
24			<i>Manufacture of Chemicals and Chemical Products</i>	90,000	50,000	50,160	41,800	29,400	26,565	15,000
25			Subsection DH Manufacture of Rubber and Plastics	90,000	50,000	50,160	41,800	29,400	26,565	15,000
			Subsection DI: Manufacture of Other Non-metallic Mineral Products							
26			Manufacture of Other Non-metallic Mineral Products	90,000	50,000	50,160	41,800	29,400	26,565	15,000
	26.3		Manufacture of ceramic tiles and flags	90,000	50,000	50,160	41,800	29,400	26,565	15,000
	26.4		Manufacture of bricks, tiles and construction products, in baked clay	90,000	50,000	42,240	35,200	25,200	21,000	15,000
	26.5		Manufacture of cement, lime and plaster	90,000	50,000	50,160	41,800	29,400	26,565	15,000
	26.6		Manufacture of articles of concrete, plaster and cement	90,000	50,000	50,160	41,800	29,400	26,565	15,000
	26.7		Cutting, shaping and finishing of ornamental and building stone	90,000	50,000	50,160	41,800	29,400	26,565	15,000
			Subsection DJ: Manufacture of Basic Metals and Fabricated Metal Products							
27			Manufacture of Basic Metals	90,000	50,000	71,280	59,400	42,000	35,389	15,000
	27.1		Manufacture of basic iron and steel and of ferro-alloys	90,000	50,000	69,960	58,300	42,000	34,650	15,000
	27.3		Other first processing of iron and steel	90,000	50,000	59,400	49,500	35,700	29,400	15,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
	27.4		Manufacture of basic precious and non-ferrous metals	90,000	50,000	71,280	59,400	42,000	35,385	15,000
	27.5		Casting of metals	90,000	50,000	71,280	59,400	42,000	35,385	15,000
28			Manufacture of Fabricated Metal Products, Ex	90,000	50,000	71,280	59,400	42,000	35,385	15,000
	28.1		Manufacture of structural metal products	90,000	50,000	63,360	52,800	37,800	31,500	15,000
	28.2		Manufacture of tanks, reservoirs and containers of metal; manufacture of central heating radiators and boilers	90,000	50,000	71,280	59,400	42,000	35,385	15,000
	28.4		Forging, pressing, stamping and roll forming of metal; powder metallurgy	90,000	50,000	71,280	59,400	42,000	35,385	15,000
	28.5		Treatment and coating of metals; general mechanical engineering	90,000	50,000	71,280	59,400	42,000	35,385	15,000
	28.7		Manufacture of other fabricated metal products	90,000	50,000	56,760	47,300	33,600	28,350	15,000
			Subsection DK: Manufacture of Machinery and Equipment Not Elsewhere Classified							
29			Manufacture of Machinery and Equipment No	90,000	50,000	63,360	52,800	37,800	31,815	15,000
			Subsection DL: Manufacture of Electrical and Optical Equipment							
30			Manufacture of Office Machinery and Computers	90,000	50,000	63,360	52,800	37,800	31,815	15,000
31			Manufacture of Electrical Machinery and App	90,000	50,000	63,360	52,800	37,800	31,815	15,000
	31.1		Manufacture of electric motors, generators and transformers	90,000	50,000	63,360	52,800	37,800	31,815	15,000
	31.3		Manufacture of insulated wire and cable	90,000	50,000	50,160	41,800	30,450	25,200	15,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
	31.4		Manufacture of accumulators, primary cells and primary batteries	90,000	50,000	52,800	44,000	31,500	26,250	15,000
			SUBSECTION DH: MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS							
35			Manufacture of Other Transport Equipme	90,000	50,000	50,160	41,800	29,400	24,780	15,000
			SUBSECTION DN: MANUFACTURING NOT ELSEWHERE CLASSIFIED							
36			Manufacture of Furniture; Manufacturing	90,000	50,000	50,160	41,800	29,400	30,030	15,000
	36.1		Manufacture of furniture	90,000	50,000	50,160	41,800	29,400	30,030	15,000
		36.15	Manufacture of mattresses	90,000	50,000	48,840	40,700	28,980	24,150	15,000
			-							
37			Recycling	90,000	50,000	46,200	38,500	27,300	22,995	15,000
	37.1		Recycling of metal waste and scrap	90,000	50,000	46,200	38,500	27,300	22,995	15,000
	37.2		Recycling of non-metal waste and scrap	90,000	50,000	46,200	38,500	27,300	22,995	15,000

CATEGORY III: OTHER DISTRICTS										
			SECTION D: MANUFACTURING							
			SECTION DA: MANUFACTURE OF FOOD PRODUCTS, BEVERAGES AND TOBACCO							
15			MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES							
	15.1		Production, processing and preserving of meat and meat products	60,000	35,000	44,000	40,000	30,000	25,300	14,000
	15.2		Processing and preserving of fish and fish products	60,000	35,000	35,200	32,000	24,000	20,000	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
	15.3		Processing and preserving of fruit and vegetables	60,000	35,000	27,500	25,000	20,000	16,000	14,000
	15.4		Manufacture of vegetable and animal oils and fats	60,000	35,000	35,200	32,000	24,000	20,000	14,000
	15.5		Manufacture of dairy products	60,000	35,000	35,200	32,000	24,000	20,000	14,000
	15.6		Manufacture of grain mill products, starches and starch products	60,000	35,000	35,200	32,000	24,000	20,000	14,000
	15.7		Manufacture of prepared animal feeds	60,000	35,000	33,000	30,000	22,000	18,500	14,000
	15.8		Manufacture of other food products	60,000	35,000	33,000	30,000	22,000	18,500	14,000
		15.81	Manufacture of bread, manufacture of fresh pastry goods and cakes	60,000	35,000	35,200	32,000	24,000	20,000	14,000
	15.9		Manufacture of beverage	60,000	35,000	35,200	32,000	24,000	20,000	14,000
		15.98	Manufacture of mineral waters and soft drinks	60,000	35,000	33,000	30,000	22,000	18,500	14,000
16			MANUFACTURE OF TOBACCO PRODUCT	60,000	35,000	33,000	30,000	22,000	18,500	14,000
			SECTION DB: MANUFACTURE OF TEXTILES							
17			MANUFACTURE OF TEXTILES							
	17.4		Manufacture of made-up textile articles, except ap	60,000	35,000	35,200	32,000	24,000	20,000	14,000
	17.5		Manufacture of other textiles	60,000	35,000	41,800	38,000	28,000	23,600	14,000
18			MANUFACTURE OF WEARING APPAREL, DRESSING AND DYEING OF FUR							
	18.1		Manufacture of leather clothes	60,000	35,000	41,800	38,000	28,000	23,600	14,000
	18.2		Manufacture of other wearing apparel and accessories	60,000	35,000	41,800	38,000	28,000	23,600	14,000
		18.21	Manufacture of workwear	60,000	35,000	27,500	25,000	20,000	16,000	14,000
		18.22	Manufacture of other outerwear	60,000	35,000	35,200	32,000	24,000	20,000	14,000
		18.23	Manufacture of underwear	60,000	35,000	27,500	25,000	20,000	16,000	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
	18.3		Dressing and dyeing of fur; manufacture of articles of fur	60,000	35,000	41,800	38,000	28,000	23,600	14,000
			SUBSECTION DC: MANUFACTURE OF LEATHER AND LEATHER PRODUCTS							
19			TANNING AND DRESSING OF LEATHER; MANUFACTURE OF HANDBAGS, SADDLERY, HARNESS AND FOOTWEAR							
	19.1		Tanning and dressing of leather	60,000	35,000	41,800	38,000	28,000	23,600	14,000
	19.2		Manufacture of luggage, handbags and the like, saddlery and the harness	60,000	35,000	41,800	38,000	28,000	23,600	14,000
	19.3		Manufacture of footwear	60,000	35,000	27,500	25,000	20,000	16,000	14,000
20			MANUFACTURE OF WOOD AND PRODUCTS OF WOOD AND CORK; EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW; AND PLAITING MATERIALS							
	20.1		Saw milling and planning of wood, impregnation of wood	60,000	35,000	41,800	38,000	28,000	23,600	14,000
	20.2		Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards	60,000	35,000	41,800	38,000	28,000	23,600	14,000
	20.3		Manufacture of builders' carpentry and joinery	60,000	35,000	44,000	40,000	30,000	25,300	14,000
	20.4		Manufacture of wooden containers	60,000	35,000	32,032	29,120	21,840	18,200	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
	20.5		Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials	60,000	35,000	41,800	38,000	28,000	23,600	14,000
			Subsection DE: Manufacture of Pulp, Paper and Paper Products Publishing and Printing							
21			Manufacture of Pulp, Paper and Paper Products	60,000	35,000	41,800	38,000	28,000	25,300	14,000
22			Publishing, Printing and Reproduction of Recorded Media	60,000	35,000	41,800	38,000	28,000	25,300	14,000
	22.1		Publishing	60,000	35,000	41,800	38,000	28,000	25,300	14,000
	22.2		Printing and service activities related to printing	60,000	35,000	41,800	38,000	28,000	23,000	14,000
	22.2.1		Printing of newspapers	60,000	35,000	41,800	38,000	28,000	23,000	14,000
	22.3		Reproduction of recorded media	60,000	35,000	41,800	38,000	28,000	25,300	14,000
			Subsection DF: Manufacture of Coke, Refined Petroleum Products and Nuclear Fuel							
23			Manufacture of Coke, Refined Petroleum Products and Nuclear Fuel	60,000	35,000	59,400	54,000	40,000	33,700	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
24			Manufacture of Chemicals and Chemical Products	60,000	35,000	41,800	38,000	28,000	25,300	14,000
25			Subsection DH Manufacture of Rubber and Plastic Products	60,000	35,000	41,800	38,000	28,000	25,300	14,000
			Subsection DI: Manufacture of Other Non-metallic Mineral Products							
26			Manufacture of Other Non-metallic Mineral Products							
	26.3		Manufacture of ceramic tiles and flags	60,000	35,000	41,800	38,000	28,000	25,300	14,000
	26.4		Manufacture of bricks, tiles and construction products, in baked clay	60,000	35,000	35,200	32,000	24,000	20,000	14,000
	26.5		Manufacture of cement, lime and plaster	60,000	35,000	41,800	38,000	28,000	25,300	14,000
	26.6		Manufacture of articles of concrete, plaster and cement	60,000	35,000	41,800	38,000	28,000	25,300	14,000
	26.7		Cutting, shaping and finishing of ornamental and building stone	60,000	35,000	41,800	38,000	28,000	25,300	14,000
			Subsection DJ: Manufacture of Basic Metals and Fabricated Metal Products							
27			Manufacture of Basic Metals							

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
	27.1		Manufacture of basic iron and steel and of ferro-alloys	60,000	35,000	58,300	53,000	40,000	33,000	14,000
	27.3		Other first processing of iron and steel	60,000	35,000	49,500	45,000	34,000	28,000	14,000
	27.4		Manufacture of basic precious and non-ferrous metals	60,000	35,000	59,400	54,000	40,000	33,700	14,000
	27.5		Casting of metals	60,000	35,000	59,400	54,000	40,000	33,700	14,000
28			Manufacture of Fabricated Metal Products, Except Machinery and Equipment							
	28.1		Manufacture of structural metal products	60,000	35,000	52,800	48,000	36,000	30,000	14,000
	28.2		Manufacture of tanks, reservoirs and containers of metal; manufacture of central heating radiators and boilers	60,000	35,000	59,400	54,000	40,000	33,700	14,000
	28.4		Forging, pressing, stamping and roll forming of metal; powder metallurgy	60,000	35,000	59,400	54,000	40,000	33,700	14,000
	28.5		Treatment and coating of metals; general mechanical engineering	60,000	35,000	59,400	54,000	40,000	33,700	14,000
	28.7		Manufacture of other fabricated metal products	60,000	35,000	47,300	43,000	32,000	27,000	14,000
			Subsection DK: Manufacture of Machinery and Equipment Not Elsewhere Classified							
29			Manufacture of Machinery and Equipment Not Elsewhere Classified	60,000	35,000	52,800	48,000	36,000	30,300	14,000
			Subsection DL: Manufacture of Electrical and Optical Equipment							
30			Manufacture of Office Machinery and Computers							

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
				60,000	35,000	52,800	48,000	36,000	30,300	14,000
31			Manufacture of Electrical Machinery and Apparatus Not Elsewhere Classified							
	31.1		Manufacture of electric motors, generators and transformers	60,000	35,000	52,800	48,000	36,000	30,300	14,000
	31.3		Manufacture of insulated wire and cable	60,000	35,000	41,800	38,000	29,000	24,000	14,000
	31.4		Manufacture of accumulators, primary cells and primary batteries	60,000	35,000	44,000	40,000	30,000	25,000	14,000
			SUBSECTION DH: MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS							
35			Manufacture of Other Transport Equipment	60,000	35,000	41,800	38,000	28,000	23,600	14,000
			SUBSECTION DN: MANUFACTURING NOT ELSEWHERE CLASSIFIED							
36			Manufacture of Furniture; Manufacturing Not Elsewhere Classified							
	36.1		Manufacture of furniture	60,000	35,000	41,800	38,000	28,000	28,600	14,000
		36.15	Manufacture of mattresses	60,000	35,000	40,700	37,000	27,600	23,000	14,000
37			Recycling							
	37.1		Recycling of metal waste and scrap	60,000	35,000	38,500	35,000	26,000	21,900	14,000
	37.2		Recycling of non-metal waste and scrap	60,000	35,000	38,500	35,000	26,000	21,900	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees	
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices				
CATEGORY I: District of TIRANA											
			SECTION E : ELECTRICITY, GAS AND WATER SUPPLY								
40			Electricity, Gas, Steam and Hot Water Supply								
				150,000	80,000	90,000	45,600	30,800	25,960	17,000	
	40.1		Production and distribution of electricity	150,000	80,000	90,000	45,600	30,800	25,960	17,000	
	40.2		Manufacture of gas; distribution of gaseous fuels through mains								
41			Collection, Purification and Distribution of Water	150,000	80,000	90,000	45,600	30,800	25,960	17,000	
CATEGORY II: Districts of Durres, Elbasan, Korçe, Vlore, Shkoder, Fier, Gjirokaster											
			SECTION E : ELECTRICITY, GAS AND WATER SUPPLY								
40			Electricity, Gas, Steam and Hot Water Supply								
	40.1		Production and distribution of electricity	90,000	50,000	60,000	41,800	29,400	24,780	15,000	
	40.2		Manufacture of gas; distribution of gaseous fuels through mains	90,000	50,000	60,000	41,800	29,400	24,780	15,000	
41			Collection, Purification and Distribution of Water	90,000	50,000	60,000	41,800	29,400	24,780	15,000	

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
CATEGORY III: Other districts										
SECTION E : ELECTRICITY, GAS AND WATER SUPPLY										
40			Electricity, Gas, Steam and Hot Water Supply							
	40.1		Production and distribution of electricity	60,000	35,000	40,000	38,000	28,000	23,600	14,000
	40.2		Manufacture of gas; distribution of gaseous fuels through mains	60,000	35,000	40,000	38,000	28,000	23,600	14,000
41			Collection, Purification and Distribution of Water	60,000	35,000	40,000	38000	28,000	23,600	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
CATEGORY I: District of TIRANA										
			SECTION F: CONSTRUCTION							
45			CONSTRUCTION	250,000	150,000	150,000	60,000	33,000	27,830	17,000
CATEGORY II: Districts of Durres, Elbasan, Korçe, Vlore, Shkoder, Fier, Gjirokaster										
			SECTION F: CONSTRUCTION							
45			CONSTRUCTION	200,000	100,000	70,000	48,000	31,500	26,565	15,000
CATEGORY III: Other districts										
			SECTION F: CONSTRUCTION							
45			CONSTRUCTION	150,000	80,000	50,000	40,000	30,000	25,300	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
	51.8		Wholesale of machinery, equipment and supplies	150,000	80,000	90,000	42,000	28,600	24,200	17,000
	51.9		Other wholesale	150,000	80,000	90,000	42,000	28,600	24,200	17,000
52			Retail Trade, Except of Motor Vehicles and Motor-cycles;							
			Repair of Personal and Household							
	52.1		Retail sale in non-specialized stores	150,000	80,000	90,000	38,400	26,400	22,220	17,000
	52.2		Retail sale of food, beverages and tobacco	150,000	80,000	90,000	34,800	24,200	19,800	17,000
			in specialized stores							
	52.3		Retail sale of pharmaceutical and medical goods,	150,000	80,000	90,000	48,000	33,000	27,500	17,000
			cosmetic and toilet articles							
	52.4		Other retail sale of new goods in specialized stores	150,000	80,000	90,000	34,800	24,200	19,800	17,000
	52.5		Retail sale of second-hand goods in stores	150,000	80,000	90,000	34,800	24,200	19,800	17,000
	52.7		Repair of personal and household goods	150,000	80,000	90,000	38,400	26,400	22,220	17,000

CATEGORY II: Districts of Durres, Elbasan, Korçe, Vlore, Shkoder, Fier, Gjirokaster										
			SECTION G: WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, GOODS							
			MOTORCYCLES AND PERSONAL AND HOUSE HOLD							
50			Sale, Maintenance and Repair of Motor Vehicles and Motorcycles; Retail Sale of Automotive Fuel							
	50.1		Sale of motor vehicles	80,000	50,000	52,800	44,000	31,500	26,250	15,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
	50.2		Maintenance and repair of motor vehicles	80,000	50,000	46,200	38,500	27,300	23,100	15,000
	50.3		Sale of motor vehicle parts and accessories	80,000	50,000	48,840	40,700	26,250	22,050	15,000
	50.4		Sale, maintenance and repair of motorcycles and related parts and accessories	80,000	50,000	48,840	40,700	26,250	22,050	15,000
	50.5		Retail sale of automotive fuel	80,000	50,000	42,240	35,200	25,200	21,000	15,000
51			Wholesale Trade And Commission Trade, Except Of Motor Vehicles And Motorcycles							
	51.1		Wholesale on a fee or contract basis	80,000	50,000	52,800	44,000	31,500	26,565	15,000
	51.2		Wholesale of agricultural raw materials and live animals	80,000	50,000	46,200	38,500	27,300	23,100	15,000
	51.3		Wholesale of food, beverages and tobacco	80,000	50,000	46,200	38,500	27,300	23,100	15,000
	51.4		Wholesale of household goods	80,000	50,000	46,200	38,500	27,300	23,100	15,000
	51.5		Wholesale of non-agricultural intermediate products, waste and scrap	80,000	50,000	46,200	38,500	27,300	23,100	15,000
	51.8		Wholesale of machinery, equipment and supplies	80,000	50,000	46,200	38,500	27,300	23,100	15,000
	51.9		Other wholesale	80,000	50,000	46,200	38,500	27,300	23,100	15,000
52			Retail Trade, Except of Motor Vehicles and Motor-cycles; Repair of Personal and Household							
				80,000	50,000	42,240	35,200	25,200	21,210	15,000
	52.1		Retail sale in non-specialized stores	80,000	50,000	38,280	31,900	23,100	18,900	15,000
	52.2		Retail sale of food, beverages and tobacco							
			in specialized stores	80,000	50,000	42,240	35,200	25,200	18,900	15,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
	52.3		Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	80,000	50,000	52,800	44,000	31,500	26,250	15,000
	52.4		Other retail sale of new goods in specialized stores	80,000	50,000	38,280	31,900	23,100	18,900	15,000
	52.5		Retail sale of second-hand goods in stores	80,000	50,000	38,280	31,900	23,100	18,900	15,000
	52.7		Repair of personal and household goods	80,000	50,000	42,240	35,200	25,200	21,210	15,000

CATEGORY III: Other districts										
			SECTION G: WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, GOODS MOTORCYCLES AND PERSONAL AND HOUSE HOLD							
50			Sale, Maintenance and Repair of Motor Vehicles and Motorcycles; Retail Sale of Automotive Fuel							
	50.1		Sale of motor vehicles	60,000	35,000	44,000	40,000	30,000	25,000	14,000
	50.2		Maintenance and repair of motor vehicles	60,000	35,000	38,500	35,000	26,000	22,000	14,000
	50.3		Sale of motor vehicle parts and accessories	60,000	35,000	40,700	37,000	25,000	21,000	14,000
	50.4		Sale, maintenance and repair of motorcycles and related parts and accessories	60,000	35,000	40,700	37,000	25,000	21,000	14,000
	50.5		Retail sale of automotive fuel	60,000	35,000	35,200	32,000	24,000	20,000	14,000
51			Wholesale Trade And Commission Trade,							

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
			Except Of Motor Vehicles And Motorcycles							
	51.1		Wholesale on a fee or contract basis	60,000	35,000	44,000	40,000	30,000	25,300	14,000
	51.2		Wholesale of agricultural raw materials and live animals	60,000	35,000	38,500	35,000	26,000	22,000	14,000
	51.3		Wholesale of food, beverages and tobacco	60,000	35,000	38,500	35,000	26,000	22,000	14,000
	51.4		Wholesale of household goods	60,000	35,000	38,500	35,000	26,000	22,000	14,000
	51.5		Wholesale of non-agricultural intermediate products, waste and scrap							
				60,000	35,000	38,500	35,000	26,000	22,000	14,000
	51.8		Wholesale of machinery, equipment and supplies	60,000	35,000	38,500	35,000	26,000	22,000	14,000
	51.9		Other wholesale	60,000	35,000	38,500	35,000	26,000	22,000	14,000
52			Retail Trade, Except of Motor Vehicles and Motor-cyc							
			Repair of Personal and Household							
	52.1		Retail sale in non-specialized stores	60,000	35,000	35,200	32,000	24,000	20,200	14,000
	52.2		Retail sale of food, beverages and tobacco							
			in specialized stores	60,000	35,000	35,200	32,000	24,000	18,000	14,000
	52.3		Retail sale of pharmaceutical and medical goods,							
			cosmetic and toilet articles	60,000	35,000	44,000	40,000	30,000	25,000	14,000
	52.4		Other retail sale of new goods in specialized stores	60,000	35,000	31,900	29,000	22,000	18,000	14,000
	52.5		Retail sale of second-hand goods in stores	60,000	35,000	31,900	29,000	22,000	18,000	14,000
	52.7		Repair of personal and household goods	60,000	35,000	35,200	32,000	24,000	20,200	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
CATEGORY I: District of TIRANA										
			SECTION H HOTELS AND RESTAURANTS							
55			HOTELS AND RESTAURANTS							
	55.1		Hotels	250,000	80,000	150,000	49,000	26,400	22,220	17,000
	55.3		Restaurants	250,000	80,000	150,000	42,000	26,400	22,220	17,000
	55.4		Bars	150,000	80,000	90,000	42,000	26,400	22,220	17,000
	55.5		Canteens and Catering	150,000	80,000	90,000	42,000	24,200	20,020	17,000
CATEGORY II: Districts of Durres, Elbasan, Korçe, Vlore, Shkoder, Fier, Gjirokaster										
			SECTION H HOTELS AND RESTAURANTS							
55			HOTELS AND RESTAURANTS							
	55.1		Hotels	150,000	50,000	90,000	35,200	25,200	21,210	15,000
	55.3		Restaurants	150,000	50,000	90,000	35,200	25,200	21,210	15,000
	55.4		Bars	80,000	50,000	60,000	35,200	23,100	21,210	15,000
	55.5		Canteens and Catering	80,000	50,000	60,000	31,900	23,100	19,110	15,000
CATEGORY III: Other districts										
			SECTION H HOTELS AND RESTAURANTS							
55			HOTELS AND RESTAURANTS							
	55.1		Hotels	60,000	35,000	40,000	32,000	24,000	20,200	14,000
	55.3		Restaurants	60,000	35,000	40,000	32,000	24,000	20,200	14,000
	55.4		Bars	60,000	35,000	40,000	32,000	24,000	18,200	14,000
	55.5		Canteens and Catering	60,000	35,000	40,000	29,000	22,000	18,200	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
CATEGORY I: District of TIRANA										
SECTION I TRANSPORTS AND COMMUNICATION										
60			LAND TRANSPORT							
	60.2		Other land transport	150,000	80,000	90,000	45,312	31,152	25,960	17,000
		60.21	Other scheduled passenger land transport	150,000	80,000	90,000	54,000	37,400	30,800	17,000
		60.22	Taxi operation	150,000	80,000	90,000	44,400	30,800	25,960	17,000
		60.24	Freight transport by road	150,000	80,000	90,000	48,000	33,000	27,500	17,000
61			WATER TRANSPORT							
	61.1		Sea and coastal water Transport	150,000	80,000	90,000	55,200	37,400	31,460	17,000
	61.2		Inland Water Transport	150,000	80,000	90,000	42,000	33,000	27,500	17,000
62			AIR TRANSPORT							
	62.1		Scheduled Air Transport	150,000	80,000	90,000	55,200	37,400	31,460	17,000
63			SUPPORTING & AUXILIARY TRANSPORT ACTIVITY							
			Activities of travel agencies							
	63.1		Cargo handling and storage	150,000	80,000	90,000	55,200	37,400	31,460	17,000
	63.2		Other supporting transport agencies	150,000	80,000	90,000	48,000	33,000	27,500	17,000
	63.3		Activities of travel agencies and tour operators	150,000	80,000	90,000	55,200	37,400	31,460	17,000
	63.4		Activities of other transport agencies	150,000	80,000	90,000	57,600	39,600	33,000	17,000
			(Organization of goods transport)							
64			POST AND TELECOMMUNICATION							
	64.1		Post and courier activity	150,000	80,000	90,000	44,400	29,700	25,300	17,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
	64.2		Telecommunication	150,000	80,000	90,000	61,200	41,800	35,200	17,000

CATEGORY II: Districts of Durres, Elbasan, Korçe, Vlore, Shkoder, Fier, Gjirokaster										
			SECTION I TRANSPORTS AND COMMUNICATION							
60			LAND TRANSPORT							
	60.2		Other land transport	90,000	50,000	60,000	45,312	29,736	24,780	15,000
		60.21	Other scheduled passenger land transport	90,000	50,000	60,000	54,000	35,700	29,400	15,000
		60.22	Taxi operation	90,000	50,000	60,000	44,400	29,400	24,780	15,000
		60.24	Freight transport by road	90,000	50,000	60,000	48,000	31,500	26,250	15,000
61			WATER TRANSPORT							
	61.1		Sea and coastal water Transport	90,000	50,000	60,000	55,200	35,700	30,030	15,000
	61.2		Inland Water Transport	90,000	50,000	60,000	42,000	31,500	26,250	15,000
62			AIR TRANSPORT							
	62.1		Scheduled Air Transport	90,000	50,000	60,000	55,200	35,700	30,030	15,000
63			SUPPORTING & AUXILIARY TRANSPORT ACTIVITY							
			Activities of travel agencies							
	63.1		Cargo handling and storage	90,000	50,000	60,000	48,000	31,500	26,250	15,000
	63.2		Other supporting transport agencies	90,000	50,000	60,000	55,200	35,700	30,030	15,000
	63.3		Activities of travel agencies and tour operators	90,000	50,000	60,000	57,600	37,800	31,500	15,000
	63.4		Activities of other transport agencies	90,000	50,000	60,000	55,200	35,700	30,030	15,000
			(Organization of goods transport)							

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
64			POST AND TELECOMMUNICATION							
	64.1		Post and courier activity	90,000	50,000	60,000	44,400	28,350	24,150	15,000
	64.2		Telecommunication	90,000	50,000	60,000	61,200	39,900	33,600	15,000

CATEGORY III: Other districts										
SECTION I TRANSPORTS AND COMMUNICATION										
60			LAND TRANSPORT							
	60.2		Other land transport	60,000	35,000	40,000	37,760	28,320	23,600	14,000
		60.21	Other scheduled passenger land transport	60,000	35,000	40,000	45,000	34,000	28,000	14,000
		60.22	Taxi operation	60,000	35,000	40,000	37,000	28,000	23,600	14,000
		60.24	Freight transport by road	60,000	35,000	40,000	40,000	30,000	25,000	14,000
61			WATER TRANSPORT							
	61.1		Sea and coastal water Transport	60,000	35,000	40,000	46,000	34,000	28,600	14,000
	61.2		Inland Water Transport	60,000	35,000	40,000	35,000	30,000	25,000	14,000
62			AIR TRANSPORT							
	62.1		Scheduled Air Transport	60,000	35,000	40,000	46,000	34,000	28,600	14,000
63			SUPPORTING & AUXILIARY TRANSPORT ACTIVITY							
			Activities of travel agencies							
	63.1		Cargo handling and storage	60,000	35,000	40,000	40,000	30,000	25,000	14,000
	63.2		Other supporting transport agencies	60,000	35,000	40,000	46,000	34,000	28,600	14,000
	63.3		Activities of travel agencies and tour operators	60,000	35,000	40,000	48,000	36,000	30,000	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
	63.4		Activities of other transport agencies (Organization of goods transport)	60,000	35,000	40,000	46,000	34,000	28,600	14,000
64			POST AND TELECOMMUNICATION							
	64.1		Post and courier activity	60,000	35,000	40,000	37,000	27,000	23,000	14,000
	64.2		Telecommunication	60,000	35,000	40,000	51,000	38,000	32,000	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
CATEGORY I: District of TIRANA										
SECTION J/K FINANCIAL INTERMEDIATION, REAL ESTATE RENTING AND BUSINESS ACTIVITIES										
			SECTION J: FINANCIAL INTERMEDIATION							
65			FINANCIAL INTERMEDIATION EXPERT INSURANCE							
			PENSION FUNDING							
	65.1		Monetary intermedation	500,000	90,000	100,000	51,600	35,200	29,700	17,000
	65.2		Other Financial intermedation	150,000	80,000	90,000	51,600	35,200	29,700	17,000
66			INSURANCE AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY	500,000	90,000	100,000	51,600	35,200	29,700	17,000
67			ACTIVITIES AUXILIARY TO FINANCIAL INTERMEDIATION AND THE SECURITY	150,000	80,000	90,000	51,600	35,200	29,700	17,000
			SECTION K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES AND THE SERVICES FOR THE BUSINESS							
70			REAL ESTATE ACTIVITIES	150,000	80,000	90,000	64,800	44,000	37,070	17,000
71			RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS	150,000	80,000	90,000	54,000	44,000	37,070	17,000
72			COMPUTER AND RELATED ACTIVITIES							
	72.1		Hardware consultancy	150,000	80,000	90,000	48,000	33,000	29,700	17,000
	72.2		Software consultancy and supply	150,000	80,000	90,000	48,000	33,000	29,700	17,000

	72.5		Maintenance and repair of office accounting and computing machinery	150,000	80,000	90,000	48,000	38,500	29,700	17,000
73			RESEARCH AND DEVELOPMENT	150,000	80,000	90,000	48,000	38,500	29,700	17,000
74			OTHER BUSINESS ACTIVITIES							
	74.1		Legal, accounting, Book keeping, auditing activities, tax consultancy, market research and public polling, business and management consultancy, from incorporated businesses	200,000	80,000	100,000	38,400	26,400	22,220	17,000
		74.1.1	Legal, accounting, Book keeping, auditing activities, from partnerships	70,000	60,000	50,000	45,000	30,000	29,000	17,000
	74.2		Architectural and engineering activities and related technical consultancy	200,000	80,000	100,000	38,400	26,400	22,220	17,000
	74.4		Advertising	150,000	80,000	90,000	38,400	26,400	22,220	17,000
	74.6		Investigation and security activities	150,000	80,000	90,000	30,000	22,000	17,600	17,000
	74.7		Industrial cleaning	150,000	80,000	90,000	38,400	26,400	22,220	17,000
75			PUBLIC ADMINISTRATION AND DEFENSE; COMPULSORY SOCIAL SECURITY	150,000	80,000	90,000	48,000	33,000	27,830	17,000

CATEGORY II: Districts of Duress, Elba an, Force, Lore, Shored, Fire, Gjirokaster										
SECTION J/K FINANCIAL INTERMEDIATION, REAL ESTATE RENTING AND BUSINESS ACTIVITIES										
			SECTION J: FINANCIAL INTERMEDIATION							
65			FINANCIAL INTERMEDIATION EXPERT INSURANCE PENSION FUNDING							
	65.1		Monetary intermediation	140,000	80,000	80,000	47,300	33,600	28,350	15,000
	65.2		Other Financial intermediation	90,000	50,000	60,000	47,300	33,600	28,350	15,000
66			INSURANCE AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY	90,000	50,000	60,000	47,300	33,600	28,350	15,000

67		ACTIVITIES AUXILIARY TO FINANCIAL INTERMEDIATION							
		AND THE SECURITY	200,000	80,000	80,000	47,300	33,600	28,350	15,000
		SECTION K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES							
		AND THE SERVICES FOR THE BUSINESS							
70		REAL ESTATE ACTIVITIES	90,000	50,000	60,000	59,400	42,000	35,385	15,000
			-						
71		RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR							
		AND OF PERSONAL AND HOUSEHOLD GOODS	90,000	50,000	60,000	49,500	42,000	35,385	15,000
			-						
72		COMPUTER AND RELATED ACTIVITIES	90,000	50,000	60,000	44,000	31,500	28,350	15,000
	72.1	Hardware consultancy	90,000	50,000	60,000	44,000	31,500	28,350	15,000
	72.2	Software consultancy and supply	90,000	50,000	60,000	44,000	31,500	28,350	15,000
	72.5	Maintains and repair of office accounting and computing machines	90,000	50,000	60,000	44,000	36,750	28,350	15,000
73		RESEARCH AND DEVELOPMENT	90,000	50,000	60,000	44,000	36,750	28,350	15,000
74		OTHER BUSINESS ACTIVITIES							
	74.1	Legal, accounting, Book keeping, auditing activities, tax consultancy, market research and public polling, business and management consultancy, from incorporated businesses	100,000	50,000	80,000	35,200	25,200	21,210	15,000
	74.1.1	Legal, accounting, Book keeping, auditing activities, from partnerships	60,000	50,000	50,000	35,000	25,000	21,000	15,000
	74.2	Architectural and engineering activities and related technical consultancy	100,000	50,000	80,000	35,200	25,200	21,210	15,000
	74.4	Advertising	90,000	50,000	60,000	35,200	25,200	21,210	15,000
	74.6	Investigation and security activities	90,000	50,000	60,000	27,500	21,000	16,800	15,000
	74.7	Industrial cleaning	90,000	50,000	60,000	35,200	25,200	21,210	15,000
75		PUBLIC ADMINISTRATION AND DEFENCE;							
		COMPULSORY SOCIAL SECURITY	90,000	50,000	60,000	44,000	31,500	26,565	15,000

CATEGORY III: Other districts

SECTION J/K FINANCIAL INTERMEDIATION, REAL ESTATE RENTING AND BUSINESS ACTIVITIES

		SECTION J: FINANCIAL INTERMEDIATION							
65		FINANCIAL INTERMEDIATION EXPERT INSURANCE							
		PENSION FUNDING							
	65.1	Monetary intermediation	60,000	35,000	40,000	43,000	32,000	27,000	14,000
	65.2	Other Financial intermediation	60,000	35,000	40,000	43,000	32,000	27,000	14,000
66		INSURANCE AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY	60,000	35,000	40,000	43,000	32,000	27,000	14,000
67		ACTIVITIES AUXILIARY TO FINANCIAL INTERMEDIATION AND THE SECURITY	60,000	35,000	40,000	43,000	32,000	27,000	14,000
		SECTION K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES AND THE SERVICES FOR THE BUSINESS							
70		REAL ESTATE ACTIVITIES	60,000	35,000	40,000	54,000	40,000	33,700	14,000
71		RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS	60,000	35,000	40,000	45,000	40,000	33,700	14,000
72		COMPUTER AND RELATED ACTIVITIES	60,000	35,000	40,000	40,000	30,000	27,000	14,000
	72.1	Hardware consultancy	60,000	35,000	40,000	40,000	30,000	27,000	14,000
	72.2	Software consultancy and supply	60,000	35,000	40,000	40,000	30,000	27,000	14,000
	72.5	Maintenance and repair of office accounting and computing machinery	60,000	35,000	40,000	40,000	35,000	27,000	14,000
73		RESEARCH AND DEVELOPMENT	60,000	35,000	40,000	40,000	35,000	27,000	14,000
74		OTHER BUSINESS ACTIVITIES							
	74.1	Legal, accounting, Book keeping, auditing activities, tax consultancy, market research and public polling, business and	60,000	35,000	40,000	32,000	24,000	20,200	14,000

	74.1.1	Legal, accounting, Book keeping, auditing activities, from partnerships	55,000	35,000	40,000	32,000	24,000	20,200	14,000
	74.2	Architectural and engineering activities and related technical consultancy	60,000	35,000	40,000	32,000	24,000	20,200	14,000
	74.4	Advertising	60,000	35,000	40,000	32,000	24,000	20,200	14,000
	74.6	Investigation and security activities	60,000	35,000	40,000	25,000	20,000	16,000	14,000
	74.7	Industrial cleaning	60,000	35,000	40,000	32,000	24,000	20,200	14,000
75		PUBLIC ADMINISTRATION AND DEFENCE;							
		COMPULSORY SOCIAL SECURITY	60,000	35,000	40,000	40,000	30,000	25,300	14,000

Division	Group	Class	ECONOMIC ACTIVITY	Director Administrator		Managers of branches, units and specialists with bachelor degrees		Technical and other specialized employees	Qualified employees	Unqualified employees
				Large Taxpayers Unit	Other tax offices	Large Taxpayers Unit	Other tax offices			
CATEGORY I: District of TIRANA										
80			EDUCATION							
	80.1		Primary education	150,000	80,000	90,000	30,000	22,000	20,000	17,000
	80.2		Second education	150,000	80,000	90,000	31,000	25,000	21,000	17,000
	80.3		Higher education	200,000	80,000	130,000	36,000	26,400	22,000	17,000
	80.4		Adult and other education	150,000	80,000	90,000	40,800	28,600	23,760	17,000

CATEGORY II: Districts of Durres, Elbasan, Korçe, Vlore, Shkoder, Fier, Gjirokaster										
			SECTION M: EDUCATION							
80			EDUCATION							
	80.1		Primary education	80,000	50,000	60,000	26,000	20,000	19,000	15,000
	80.2		Second education	80,000	50,000	60,000	27,500	21,000	19,110	15,000
	80.3		Higher education	150,000	50,000	100,000	33,000	25,200	21,000	15,000
	80.4		Adult and other education	80,000	50,000	60,000	37,400	27,300	22,680	15,000

CATEGORY III: Other districts										
			SECTION M: EDUCATION							
80			EDUCATION							
	80.1		Primary education	60,000	35,000	40,000	25,000	19,000	19,000	14,000
	80.2		Second education	60,000	35,000	40,000	26,000	19,500	19,100	14,000
	80.3		Higher education	60,000	35,000	40,000	30,000	24,000	20,000	14,000
	80.4		Adult and other education	60,000	35,000	40,000	34,000	26,000	21,600	14,000

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