



REPUBLIKA E SHQIPËRIË

**ELECTRONIC AND POSTAL COMMUNICATIONS AUTHORITY
STEERING COUNCIL**

No. _____ Prot.,

Tirana, _____. _____.2025

DECISION

No. 04, dated 19.05.2025

ON

**“AN AMENDMENT TO STEERING COUNCIL DECISION NO. 23, DATED 30.09.2024
‘ON THE MANNER OF USING THE COMMISSION EARNED BY AKEP AS A TAX
AGENT FOR THE YEAR 2025’”**

The Steering Council of the Electronic and Postal Communications Authority (AKEP), with the participation of:

**Mr. Gentian Sala – Chairman
Ms. Edlira Dvorani – Member
Mr. Lorenc Bako – Member
Mr. Bleron Dokle – Member
Mr. Armer Juka – Member**

and Secretary Ms. Xhilda Hoxha, at the meeting held on May 19, 2025, in accordance with the procedure established by Law No. 54/2024 “On Electronic Communications in the Republic of Albania,” the Internal Regulation on the “Functioning of the Steering Council of the Electronic and Postal Communications Authority,” approved by Steering Council Decision No. 7, dated 16.02.2017, as amended, and Law No. 8480, dated 27.05.1999 “On the Functioning of Collegial Bodies of State Administration and Public Entities,” examined the matter concerning:

• *An amendment to Steering Council Decision dated 23.09.2024 “On the Manner of Using the Commission Earned by AKEP as a Tax Agent for the Year 2025.”*

LEGAL BASIS:

1. Points 1 of Articles 14 and 15, and Article 17 of Law No. 54/2024 “On Electronic Communications in the Republic of Albania.”
2. Steering Council Decision No. 93, dated 10.12.2018, “On the Establishment of Rules for Budgeting, Usage Reporting, and the Powers of the Steering Council in Administering and Managing the Commission Earned by AKEP as a Tax Agent for the Collection of National Fees.”
3. Steering Council Decision No. 23, dated 30.09.2024, “On the Manner of Using the Commission that Will Be Earned by AKEP as a Tax Agent for the Year 2025.”

4. Steering Council Decision No. 24, dated 30.09.2024, “On the Allocation of the Administrative Expenses Fund and Draft Budget of AKEP for the Year 2025.”
5. Steering Council Decision No. 32, dated 23.12.2024, “On the Approval of the Budget of the Electronic and Postal Communications Authority for 2025.”

THE STEERING COUNCIL CONSIDERS:

After reviewing the documentary materials, consisting of:

1. The explanatory report of the draft decision prepared by the Directorate of Budget and Financial Management (DBFM).
2. The reasoned draft decision,

and referring to the discussions in the meeting regarding the matter, and the legal basis cited above,

WHEREAS:

Law No. 9975/2008, “On National Taxes,” as amended, in Article 11, letter “e,” establishes the service fee for radiocommunication services of the Electronic and Postal Communications Authority (AKEP).

Furthermore, the joint instruction of the Minister of Finance and Economy and the Chair of the Steering Council of AKEP, No. 30, dated 23.12.2014, “On the Determination of the Service Fee for Radiocommunication Services,” as amended, charges AKEP, as a tax agent, with the calculation, collection, and transfer of revenues from the radiocommunication service fee to the accounts of the regional tax directorates and subsequently to the State Budget. This fee, as specified in point 4 of this instruction, is annual and reported by the tax agent on a monthly basis. The collection and transfer of fees and taxes to the State Budget is a duty performed by the tax agent, according to the legal provisions set forth in point 1, letter “b,” of Article 5 of Law No. 9920, dated 19.05.2008 “On Tax Procedures in the Republic of Albania,” according to which the tax agent is the person who collects and transfers taxes and fees to the State Budget.

For the service performed, AKEP earns a 5% commission self-calculated on the collected fees, and transfers 95% of the total amount to the State Budget.

The use of the commission by AKEP, as a tax agent, is carried out according to the criteria specified in point 3 of Article 8 of Law No. 9975/2008, as amended, and point 1.3 of Instruction No. 26/2008 “On National Taxes,” as amended, which provides that:

The earned commissions are used:

- a) as salary bonuses for work difficulties, according to applicable legal and sublegal acts;
- b) as salaries for cases of new hires, to manage tax collection;
- c) for mechanization, computerization, improvement of working conditions, and covering expenses for tax collection.

Considering the three criteria above, Steering Council Decision No. 93/2018 approved the rules for determining, managing, and properly administering the commission earned by AKEP as a tax agent, and Steering Council Decision No. 23/2024 established the usage ratios of the commissions earned from collecting this fee as follows:

1. *For mechanization, computerization, improvement of working conditions, and covering tax collection expenses: 40% of the planned amount.*
2. *As salary bonuses for work difficulties, according to applicable legal and sublegal acts: 60% of the planned amount.*

3. Ja teksti i rishikuar me **Steering Council** në vend të **BoD** dhe i harmonizuar në mënyrë formale:
4. Following Steering Council Decision No. 32, dated 23.12.2024, on “Approval of AKEP 2025 Budget,” it was determined that of the 25.6 million ALL expected to be earned by AKEP as a Tax Agent for the calculation, collection, and transfer of the radiocommunication fee, 15.36 million ALL will be used as salary bonuses for work difficulties for AKEP employees in 2025.
5. According to Law No. 9975/2008 and Instruction No. 26/2008 “On National Taxes,” as amended, the ratios for the use of the commission by the tax agent are not specified, and the Steering Council has the authority to approve or amend these ratios according to the needs of the institution.
6. The Steering Council notes that the granting of high-speed network rights (5G) for the first time in October 2024 created additional work and staff engagement at AKEP, including recalculations due to issued authorizations, tax and national fee collection, and the transfer of amounts to the State Budget. Furthermore, 5G implementation was followed by revocations of fixed links of major operators, which automatically required additional work from the relevant AKEP directorates (recalculations, updates of internal technical and financial systems, transfers to the State Budget, etc.).
7. In this context, the use of the commission by the tax agent is assessed to be prioritized according to point 1.3, letter “a,” of Instruction No. 26/2008 “On National Taxes,” as amended, i.e., as salary bonuses for work difficulties, establishing new ratios for the use of the commission earned as a tax agent.
8. For the above reasons, the Steering Council of AKEP, referring to the aforementioned legal provisions and analyzing the needs regarding the use of the commission earned as a tax agent for the collection of the radiocommunication fee, fully considers the amendment of the usage ratio of this commission as legitimate and in compliance with the applicable legislation.

FOR THESE REASONS:

Based on points 1 of Articles 14 and 15 of Law No. 54/2024 “On Electronic Communications in the Republic of Albania,” the Steering Council of AKEP

DECIDES:

1. To amend point 1 of Steering Council Decision No. 23, dated 30.09.2024, “On the manner of using the commission that will be earned by AKEP as a Tax Agent for the year 2025,” as follows:
 - a) *As salary bonuses for work difficulties, according to applicable legal and sublegal acts, not less than 60% of the planned amount;*
 - b) *For mechanization, computerization, improvement of working conditions, and covering tax collection expenses, the remaining amount after distribution of the fund, not exceeding 40% of the planned amount.*
2. The responsible Finance Directorate is charged with implementing this decision.

This decision enters into force immediately.

Chairman	Member	Member	Member	Member
Gentian Sala	Edlira Dvorani	Lorenc Bako	Bleron Dokle	Armer Juka