

Decision no. 52, dated 27.06.2024

(V-52/24)

Constitutional Court of the Republic of Albania composed of: Holta Zaçaj, President, Marsida Xhaferllari, Fiona Papajorgji, Elsa Toska, Sonila Bejtja, Sandër Beci, Ilir Toska, Marjana Semini, Genti Ibrahimimi, members, with court secretary Enina Kotoni, on 18.06.2024 and 25.06.2024, took under examination in public plenary session on the basis of submitted documents, the case no. 1 (Nj) 2024 of the Basic Court Register, pertaining to:

APPLICANT: **NOT LESS THAN A FIFTH OF THE MEMBERS OF THE PARLIAMENT OF THE REPUBLIC OF ALBANIA**, represented by the MP-s Gazment Bardhi, Jorida Tabaku, Emilia Koliqi and represented with authorisation, by lawyer Marash Logu.
ASSOCIATION “INSTITUTE OF AUTHORISED ACCOUNTING EXPERTS”, represented with authorisation, by lawyers Aigest Milo and Armando Toslluku.
ASSOCIATION “INSTITUTE OF APPROVED ACCOUNTING EXPERTS”, represented by lawyers Aigest Milo and Armando Toslluku.
ALBANIAN CHAMBER OF ADVOCACY, represented with authorisation, by Edmond Konini and Drilon Cami.

INTERESTED SUBJECTS:

ASSEMBLY OF THE REPUBLIC OF ALBANIA, represented with authorisation, by Mimoza Arbi and Ervina Domi.
COUNCIL OF MINISTERS, represented with authorisation, by Irma Qosja and Niko Lera.

OBJECT: **Repeal of Articles 24, point 2 and 69, point 1, letter “dh”, the second and third sentence, of law no. 29/2023, dated 30.03.2023, "On income tax”, amended, as well as partial repeal of Articles**

3, point 5 and 12, point 1, letter “ç”, of law no. 29/2023, which also includes the professions of accountant, the accounting expert, the legal auditor and lawyer, as incompatible with the Constitution of the Republic of Albania.

Repeal of Article 4 and analysis table no. 2 of decision no. 753, dated 20.12.2023 of the Council of Ministers "On implementing provisions of law no. 29/2023, "On income tax", amended", which also includes the professions of accountant, the accounting expert, the legal auditor and lawyer, as incompatible with the Constitution of the Republic of Albania.

Stay of execution of Articles 3, point 5, 12, point 1, letter “ç” and 69, point 1, letter “dh”, the second and third sentence, of law no. 29/2023, dated 30.03.2023, "On income tax", amended, as well as Article 4 and analysis table no. 2 of decision no. 753, dated 20.12.2023 of the Council of Ministers "On the implementing provisions of law no. 29/2023, "On income tax", amended", which also includes the professions of accountant, the accounting expert, the legal auditor and lawyer, until the final decision of the Constitutional Court enters into force.

LEGAL BASIS: Articles 4, 11, 15, 16, 17, 18, 41, 49, 118, 131, point 1, letters “a”, “c” and “f”, 134, point 1, letter “c” and “h” as well as 155 of the Constitution of the Republic of Albania (*The Constitution*); Articles 14 of the European Convention on Human Rights (*ECHR*) and article 1 of its Protocol no. 1; law no. 9590, dated 27.07.2006 “On the ratification of the Stabilisation and Association Agreement between the Republic of Albania and the European Communities and their Member States”; law no. 8577, dated 10 February 2000 "On the organization and functioning of the Constitutional Court of the Republic of Albania", (*law no. 8577/2000*), amended.

Constitutional Court of the Republic of Albania, pursuant to Articles 131, point 1, letter “a” and “c”, 134, points 1, letter “c” and “h” and 2, of the Constitution, as well as Articles 72 et seq. of Law no. 8577, dated 10 February 2000 “On the organization and functioning of the Constitutional Court of the Republic of Albania”, amended, by majority vote,

DECIDED:

1. Admission of the application in part.
2. Repeal of Article 69, point 1, letter “dh”, the second and third sentence, of law no. 29/2023, dated 30.03.2023, "On income tax", amended, as incompatible with the Constitution.
3. Repeal of Article 4 of decision no. 753, dated 20.12.2023 of the Council Ministers “On the implementing provisions of law no. 29/2023 “On income tax”, amended”, as incompatible with the Constitution.
4. Rejection of the rest of the subject of the appeal.

This decision is final and enters into force on the day of its publication in the Official Gazette.