



Tax, accountability and law services

AL-TAX Studio has created more than 10 years ago and is located in Tirana. Its employees are composed of experts in the tax law field, accounting, civil law, and expertise in the study of natural resource, economics with years of working experience in the respective field. Our services also are offered in English and Italian language.

The main services include:

**Maintenance of accounting records, including management reports and draft statutory annual financial statements**

Based on your request we can keep accounting records through our studio.

Our results include the management and fiscal reports issued in intervals required legal financial statements or financial statements prepared on the basis of national standards, and financial reports in accordance with accounting standards or other information that will be used as input data for other processes (e.g. reimbursement of VAT, income tax overpaid, preparation of information for auditors, etc.).

**Review accounting records**

At your request, we conduct a review of your accounting data. The conclusion of our review is a report that describes the course of the review and any identified deficiencies.

In parallel, the service includes assistance in resolving the issues listed being finalized with the expertise of financial statements.

**Financial Management Consulting**

Design, implementation and financial functions of our customers (if a finance function must be newly created), or Evaluation and improvement of existing finance function (for existing functions that do not meet your requirements). These services include assistance in preparation of internal accounting guidelines, the establishment of cost centers and internal structure and their organization, etc. This program helps clients overcome a temporary shortage of personnel required (e.g. temporary replacement of a financial controller or accountant in support of year-end closing or creating new processes). Here we count including assistance in physical assets.



Tax, accountability and law services

### Consultancy tax services and fiscal planning

#### Tax Compliance

Every action has an effect on taxes. We can prepare and submit all tax returns that you are required by tax legislation (e.g. VAT, income tax, profit tax fee). Save your time and reduce your costs associated with preparing and filing tax returns.

#### Preparation of tax planning

In our society, our employees work more taxes to help our clients grow their business. We do this by providing a full range of tax services that helps to minimize the effect of taxes to our customers. When disagreements arise with tax authorities, we are there to help in conversation with these authorities effectively.

Our tax consulting services are as follows:

- ⇒ Services for domestic and international businesses to corporate tax
- ⇒ Tips - VAT and customs duties
- ⇒ Advice on pricing and service transfers
- ⇒ Advice on tax and transfer of immovable property
- ⇒ Union, separation, absorption and cancellation of business and sales of shares
- ⇒ Personal services income subject to tax
- ⇒ Guidelines for the strategy to tax audits
- ⇒ Diagnostic control anti tax avoidance tax rules

---

SERVICES OFFERED	PRICE
✓ Maintenance accounting records and compiling financial statements	Euro/Hour
✓ Service expertise of financial statements	Euro/Hour
✓ Financial Management Consultancy	Euro/Hour
✓ Accounting Advisory Services	Euro/Hour
✓ Consultancy tax services and fiscal planning ( <i>dealing with tax office</i> )	euro/Hour
✓ Internal and External Audit Services	Euro/Hour
✓ Consulting on foreign and domestic investment	Euro/Hour
✓ Business Consulting for adapting with the regulatory environment	Euro/Hour
✓ Choice of business entity	Euros
✓ Consulting in implementing the Law on employment	Euro/Hour

<b>Consultancy services and fiscal planning</b>
---



Tax, accountability and law services

#### *Transparency of process*

Through the cooperation annual cycle with tax administration, fiscal expert of AL-TAX studio in your support will be in regular contact with you and your staff to assess your need and to inform you explaining exactly what happens, when and how is going. Also you can use our IT technology as a tool for sharing information.

#### *Planning*

We plan to work with you to introduce you the time, and cost goals since the beginning of cooperation. Planning means measurement, engagement and retention of responsibility. This will be made in full transparency from the first day of cooperation.

#### *Processing*

To be sure that we give you a high quality service at any time, we will follow the way of Fiscal Cooperation (FC). This way applies to your outstanding issues identified by the tax administration, the problems that your finance office has not notified and method presented by our staff of solving them directly, in contrast with other ways of negotiating with employees of the fiscal system or solutions outside the tax system. This method is based on the importance of tax planning and expertise in a solution of effective form for your business. This way is not intended exacerbating relations, but simply fulfilling the legal tax and accountability criteria, in accordance with the type of your business.

#### *Evaluation*

At the end of the process, we evaluate together with you our experience of cooperation with the presentation and defense of claims made on behalf of your business by staying consequent to the principle that as few as possible reversals for the work completed by our team.

#### *Accounting*

Your cooperation with our Studio team is to help your staff or our specialists, to work together to ensure an accounting system in reflection with the fiscal burden, in order to guarantee and to be comfortable and not influenced in your decision to the business tax burden.

#### *Information Collection*

Our system of tax collection information (STCI) will support you in confronting the current and future problems. This task will be assisted by our team at no cost to you until we will be convinced that the system is constructed based in the requirements needed for your activity. When the data collected to arrive to us will be made in advance the tax analysis before the start of the period. This guarantees a quality service while avoiding the various versions and to introduce you the vague and timely.

#### *Assessment of claims*

Once the monthly data processed by the finance office (or CFO) of your company, the data will be checked and evaluated by our team to create tax filing scheme. Tax statement verified by us will be electronically mailed to you and that helps to introduce you to a situation of financial indicators and showing you the potential risks of diagnosed for your activity. These data that you send our studio serve as a confidentially database for planning for future periods to see the trend of your business performance.

#### *Dealing with administrative controls*

Our studio has the obligation and responsibility to clarify its commitment and legal confrontation with the tax administration employees for any statement made by the society as well as the top accounting records in accordance with tax legislation in force and administrative requirements.



Tax, accountability and law services

*Fiscal and accountability expertise*

We offer tax expertise and accountability legal expertise (if needed by law) ascertained by monthly assessments in order to understand how is the financial and fiscal situation of your business and the more you show you how effectively you run and manage your affairs.

Our studio provides the guarantee that if you keep clean your financially and fiscally activity in the sense of responsibility for internal control, and the security that the investment you have made both for the beginning moment and further will be monitored and diagnosed in order to streamline the optimal profit from it and not the opposite.

Thank you!