

Implementation of new technologies as part of the fiscalization process in Albanian enterprises

Problems and Challenges

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Abstract:

Albania like no other country in the region and the EU has experimented many times in a very short time regarding legal changes related to fiscalization systems. In our country,

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some fiscalization processes have been done, but so far what is claimed has not been achieved, causing the state budget revenues not to increase, due to informality. This paper brings a review of the problems that the fiscalization of our country's economy is facing and the impact that it is claimed that it will have on the Albanian economy. The purpose of this paper consists in understanding, identifying and analyzing the problems and obstacles that Albanian businesses have encountered in the fiscalization of their entity. In recent years, the fight against aggressive tax planning has become one of the top priorities internationally. International rules are examples of key measures aimed at imposing new standards of tax transparency. Setting up transparency, with companies operating in some countries must be transparent to tax collectors. It is now necessary to prove that the tax paid corresponds to the rate applied in the country in which the company operates. As a result, these new standards pose major challenges for companies' finance departments, which then have to communicate much more accurate and consolidated tax data to the administration in much larger volumes.

Too often, however, the technical means available are insufficient to provide such an amount of information at such a detailed level. Indeed, in-company data processing is neither automated nor centralized, forcing accountants and tax specialists to manually record a significant number of tax rules.

Keywords: *Fiscalization, SME, Revenues, Expenditures, Informality, etc.*

1. Introduction

Currently, the Albanian tax system is in a process of deep reform and modernization through the fiscalization process. Fiscalization is the real-time reporting of tax information, it is a comprehensive reform of the tax system, especially in the area of issuing invoices that affects taxpayers' income and expense tracking. Fiscalization is a set of measures that taxpayers must implement to issue invoices for the supply of goods and services. The fiscalization process aims to reduce tax evasion in transactions with and without cash, by monitoring and controlling the turnover of all transactions as well as the movements of goods and services.

The transition from using the invoice manually to the electronic one defines a new relationship between the tax administration and the taxpayer, which has advantages and disadvantages for both parties. Advantages for tax administration / other institutions: real-time control of taxpayer sales and purchases; verification by items, goods and services performed by the taxpayer and use of data from other institutions regarding various statistics.

Advantages for the taxpayer: ease and time saving in the use of electronic invoices and real-time extraction of data through the electronic invoicing system.

Disadvantages of the taxpayer: initial and annual costs to be covered; these costs range from 100-300 euros for small businesses with a turnover of up to 10 million ALL and over 1500 euros for all other taxpayers and preparation of a fixed and permanent staff for the implementation of the electronic invoice. In this context, the government should assess the possibility of covering the cost, even partial, as was done in the case of providing fiscal cash registers through the compensation of various tax liabilities. It should also be noted that the fiscalization system that is being implemented is unique and comprehensive, including both large and small business and Albania is the only country in the region and Europe that is implementing such a system. Various EU countries, such as Italy, Spain and Croatia, have implemented the fiscal system for only one business category, the large one. On the other hand, the use of the fiscal system so far has presented problems and difficulties in use by taxpayers. As a result, the progress of the implementation of the fiscalization system can be slow and difficult and with the involvement of small business the challenges can be more numerous.

2. Literature review

Recently, there have been various studies on several fiscalization issues. In 2015, Peter Casey and Patricio Castro studied taxpayer compliance and administrative efficiency. The authors observed fiscalization as a self-contained process with controls deployed by government agencies and created a study to examine the effects of such a strategy for fiscal devices such as electronic cash register (ECR), electronic fiscal device (EFD), electronic fiscal printer (EFP). Fiscalization as a self-sustainable process represents a strategy based on the individual technical regulations of each country. As a consequence, the impact and risk management must be measured to obtain an accurate fiscal tool. However, the studies do not take into account the effectiveness and risks of the employed technologies. There are no arguments in favour of selecting particular hardware instruments. As well as, the issues of interaction between countries are not considered properly. On the other hand, the authors proposed the idea that the efficiency of the fiscalization process can be improved by placing fiscal devices in an automation system, where information collection is automated. Additional efficiency can be achieved while observing fiscalization as a “part comprehensive compliance improvement process”. The authors also indicated that new digital security skills would be required to cover the fiscalization process in the near future. Another type of research about improved fiscal devices was made by Milan Prokin and Dragana Prokin (2016) published two articles. The first research contains information about the specific implementation of the fiscalization process, that is - fiscal devices upgraded with communication

modules collecting fiscal data and sending it to authorities. The authors compare improved fiscal devices with the transaction (journal) memory on the motherboard and improved fiscal devices on additional circuit boards, analysing the security and costs of both devices in an aspect of immunity to both sales suppression and tax zappers. In the second research same devices are compared with the improved fiscal device, which communication module contains additional services, like fiscal software for authentication and key exchange, control software server with Point of Sales (POS) communication module, web interfaces for integrity tracking and tracing of sales for specific product groups. Research is done for fiscal devices of the Republic of Serbia and not discusses other fiscalization solutions of other EU countries. Later, Milan Prokin, Dragana Prokin, Alexander Neshkovich, and Natasha Neshkovich (2018) conducted an additional study of the cybersecurity of improved fiscal devices with and without General Packet Radio Service (GPRS) terminals. The authors gave an insight into the security of cyberattacks, which are performed to steal personal data. According to the authors of the study, misuse of Internet of Things (IoT) and the mobile network communication protocols can cause malicious information to be sent, causing problems for service providers. The authors briefly described methods for manipulating data and proposed to protect the data itself using an information-oriented approach. Adnane Founoun and Aawatif Hayar (2018), in their study evaluating the concept of a smart city through local regulation, proposed the idea of introducing smart city rules for smart economy. This type of regulation has the potential to transform the process of fiscalization from stand-alone to integrated service for a smart economy. These conceptual changes are taken into account developing the concept of a single fiscal infrastructure. Gonzalo R. Ceballos, Victor M. Larios (2016) from the Smart Cities Innovation Center, in their research, offered a model for promoting civilian government in a smart city. The process of fiscalization in a smart city, according to the authors' point of view can be driven by market participants. The change of the strategy of the fiscalization process could contribute to sustainable development, while fiscalization would become an integral part of the services provided in a smart city.

Each country needs money to carry out its activities and tasks and the country budget is a tool which enables the collection and distribution of money collected at the expense of different states. The recent financial and economic crisis has brought various pressures to the governments of many countries. On the one hand came the decline in state incomes and on the other hand social benefits for the unemployed, early pensions and similar trends increased their spending. The result was a reduction in surpluses, or what is most common for most countries nowadays, a deepening of their budget deficits. For example, based on his experience over a long period of time Steger (Steger, 2013) emphasizes the importance of acting

in time to create a strong development budget. Emphasis should be placed on financial discipline in good times and supporting programs that are sustainable even in bad times, with an open and honest relationship with citizens, because “figs in your pocket” are likely to arouse opposition to fiscal discipline and consolidation (Steger, 2013). In addition to these trends, many countries have had some additional problems such as the existence of gray or shadow economy. To avoid some of the tax burden the gray economy includes unregistered employees, informal rental of premises, illegal activities, agricultural and construction products for own consumption or lower income reporting especially in the retail industries (sales without invoices) and a large proportion of cash transactions, such as craft trade, personal services, or hospitality services. Previous research has shown that at the end of the 20th century about 8-9% of Croatian GDP was created in this officially unregistered sector (Lovrinčević, Mikulić, & B, 2002). Although similar procedures were recently introduced in other neighboring countries (Bosnia and Herzegovina, Serbia, and Albania), the first country to introduce fiscalization was Italy in the 1980s, and the obligation to fiscalize exists in several other transitional or developed countries, such as Poland, Czech Republic, Slovakia or Sweden (M. Cobovic, 2013). But countries in transition significantly have more problems in tax collection. For example, the annual tax returns of Croatian businesses such as small retail stores, restaurants and bars, hairdressers, mechanics or carpenters show that the turnover of these units was very low compared to the observed business activities and wealth of their owners. Another part of this story is the lawyers, who report much lower revenues when compared to their assets (V. Nezirović, 2013). This is why the Croatian government needed stricter control over revenue collection of money to be more effective in tax collection and curbing the shadow economy (Klasinc, 2013). The law has described the fiscalization process as a set of measures that monitor the issuance of invoices for cash transactions (PU). The main purpose of the process is to suppress tax evasion and thus achieve a better balance in financing public spending. The tax administration monitors the issuance of each cash invoice online. In order to achieve this, each of the taxpayers is required to provide a cash register with the appropriate software and a digital signature certificate. Clients are also part of the monitoring process, because they have the opportunity to check the integrity of the invoice through an online application on the website of the tax administration (PU, “Invoice check” Ministry of finance, Tax administration, 2013., 2013) (Ivandas). A few days before the start of the first phase of fiscalization, a large number of taxpayers were skeptical and believed that AT servers could not handle the amount of entry bills for control. They also feared that poor Internet connections would lead to longer billing times which would make customers uncomfortable. When it all started, even in the early days some cafe owners had found a way to at least partially hide some of their profits

from the AT eye. When customers do not receive their bills and leave them on the table when they leave the cafe, the waiters save the bill for later guests who order the same drink. Their justification for these scams is that in this way they save a small profit, because otherwise they would go bankrupt and their employees would have to be fired. This is possible due to the fact that only about one tenth of customers receive n (PU, "Invoice check" Ministry of finance, Tax administration, 2013., 2013) is a bill and about every hundred controls the time of its issuance.

According to a United Nations report between 2014 - 2018 the percentage of countries providing digital services increased to 71%, depending on the type of service. This percentage is expected to increase further thanks to a global trend for e-government initiatives. E-government involves the use of technology and the Internet to increase the productivity of the administration and the conduct of transactions electronically, which eliminates the need to physically visit government facilities. The results of these initiatives consist of significant reductions in service costs and time spent by citizens to obtain a service, as well as in improving the quality of service. The German National Council for Regulatory Control in one of its publications has stated that by eliminating paperwork from transactions for the most common services, citizens could save 84 million hours of free time per year, companies could reduce time spent interacting with government offices by 54%, and public authorities would be able to save around € 3.9 billion. Such figures highlight the great effect that the digitization of such processes can have on companies, governments and citizens. But how can this be achieved? Different countries have undertaken different projects and initiatives, depending on the unique challenges they face.

Fiscalization includes three phases until its full implementation:

"B2G": The first phase involves the electronic compilation of tax invoices for entities that have a sales relationship with state institutions. Implementation of this phase started on 01.01.2021. Issuance of tax invoices with public entities, by all registered taxpayers, is realized through the fiscalization system.

"B2B": The second phase involves the electronic compilation of tax invoices between private entities that have a sales relationship and payment / collection is done without cash (bank only). Implementation of this phase starts on 01.07. 2021. All registered taxpayers who will issue a tax invoice to another private entity will be realized through the fiscalization system.

"B2C": The third phase involves the electronic compilation of tax invoices for entities that have a sales relationship with private entities and final customers. Implementation of this phase starts on 01.09. 2021. All registered taxpayers who will issue a tax invoice to a private entity and private entity with the final consumer, will be realized through the fiscalization system. At this stage payment and collection is done only in cash.

3. Progress and problems of fiscalization in Albania

A new law No.87/2019, “On electronic invoice and the turnover monitoring system” (known as the law on fiscalization) was approved by the Albanian parliament on 18 December 2019, and published in the official gazette on 20 January 2020. As outlined below, the measures in the law become effective on different dates. The law provides for a combination of technology and regulations enabling the Albanian tax authorities to monitor taxpayers’ turnover in real time and, according to the tax authorities’ website, “fiscalization” is a reform project intended to reduce the size of the “grey” economy. The law on fiscalization is an entirely new law that does not replace any existing similar legislation. The law on fiscalization is partially aligned with EU directives 2014/55 on electronic invoicing in public procurement and 2006/112, the VAT directive. The Minister of Finance and Economy is expected to issue instructions providing the relevant regulations, rules, and procedures for implementation of the law. In 2008, the flat or proportional tax was introduced for the first time, which in a way reduced the fiscal burden. In the first year of implementation we had an increase in fiscal revenues by over 16% and an increase in new business registration by over 12%, of course this increase did not come only as a result of the flat tax. But let’s say that it also contributed to the reduction of evasion, however this positive trend was reduced in the following years. In 2010, fiscal cash registers were introduced to the market, which made a very important contribution to the fight against informality as they served primarily to raise awareness of commercial activities, but they could never solve the problem of “printing” the tax coupon. Fiscal cash registers, beyond the current debates on costs or efficiency, were and are a very important tool for measuring business turnover, fiscal cash registers were simple to do and tax control was simpler. However, they did not solve the cross-check of information, this again remained difficult even though there were about 100 thousand cash registers in the market out of almost 160 thousand active businesses. In 2021 the government implemented electronic bills and fiscalization is currently done in real time. Albanian businesses, now thanks to existing fiscal equipment (spending less energy and little money for their upgrade) and new software (which also led to market liberalization) which issue fiscal invoices, can issue tax invoices that are registered directly on the server central of the General Directorate of Taxes. However, although in this case we can say that tax control or cross-checking of information has been facilitated, the problems of evasion should not be claimed to have been totally solved and again fiscalization has revealed a number of other problems, some of which are presented below. The problem no longer lies with the final system, if the equipment used for fiscalization is certified and standardized, but with the central system of servers held on behalf of the General Directorate of Taxes by NAIS. Poor monitoring or malfunction of the central system leads to delays and failure of fiscalization. So a good technical

management of the central system is needed so that businesses do not encounter problems with issuing invoices. New software, or updated fiscal cash registers, today provide the possibility of automatic registration of invoices and their online transmission. The accountant no longer has reason to manually record invoices. The ledger is generated automatically and this should be reflected in a reduction in the accountant's costs. However, this relief should be accompanied by an awareness campaign for taxpayers or final buyers, so how to make it possible to cut tax bills and reduce tax evasion ?! Businesses today complain about the fiscalization process as they encounter many technical hurdles which are not related to the software architecture. Their grievances relate to complementary elements in the process and equally important to its success. The three most important of them are: Weakness of the internet in the peripheral areas, congested servers of NAIS, the computer equipment of the subject. So in this case if we want fiscalization a solution must be found for these problems as well, otherwise the fiscalization process will be difficult to succeed. The problem of receipt of the invoice needs to be clarified, whether it has been done or not. If the invoice is not checked within a month, even though it is not accepted by the receiving person, it can be recorded as an issued invoice (for the issuer), this will create a lot of conflicts. It is necessary to choose the harmonization of customs codes with those of producers and sales, because one is the customs code and the other is the sales code, so the correct inventory will not be generated if we have different registration codes. However, saying this, we must be convinced that if we want to fight tax evasion really, fiscalization alone is not enough, we need to raise the awareness of entities, wait for coupons, we need to punish tax evaders and above all we need a fierce fight against corruption in the tax administration. Instruments can also be found to stimulate consumers to request a fiscal invoice, due to the fact that VAT remains the tax with the highest evasion. To solve this in Taiwan, each tax coupon is accompanied by a number, this number allows you to participate in a lottery that is organized every 2 months, where you can win up to 25,000 euros. The General Directorate of Taxation reported that by the end of January 2022 the electronic certificate, which is uploaded on the SelfCare portal has been withdrawn by 77% of taxpayers.

Meanwhile, up to that time, 57% of the total businesses issued fiscalized invoices. At the end of December 2021, the government approved the amendments to the Normative Act for the abolition of penalties only for small business until June 30, 2022. The period without fines will apply until the end of June 2022 for enterprises that provide water supply to consumers finals, as well as the regulated electricity market; banks or financial institutions for notification of e-Invoice payments issued by taxpayers. Phase I of fiscalization started implementation on January 1, 2021 for cashless transactions between enterprises and public entities. Phase II, which started on July 1st, included in the new billing process, cashless transaction between businesses. In the final stage, which is considered the most delicate, 90,000 small

businesses were involved in cash sales. By the end of the year, half of the process was completed. At the beginning of the year, the taxpayers informed that the taxpayers with VAT will continue to submit the VAT return of the books of sale and purchase for the period until June 2022, through the electronic declaration account in e-filing. Fiscal equipment in Albania include: Cash register / fiscal printer, Fiscal memory, Customer display (optional), GPRS device.

Fiscalization of invoices has a positive effect on the entire economy of the Republic of Albania, but especially on businesses, where I would mention:

- Automated electronic invoice exchange saves time and is more secure.
- It enables the reduction of informality, as well as the increase of the efficiency of the Tax Administration, since for the first time the Tax Administration will have in its systems all the invoices that are issued to the subjects, and all the elements of the invoice.
- The goal of avoiding tax evasion and a more transparent economy would minimize the negative effects on the economy of our country.
- Reducing informality will lead to an increase in the efficiency of tax revenue collection.
- Fiscalization will bring a fictitious increase in deductible VAT, because mandatory reporting of all invoices issued through the central system that ensures the confirmation of all transactions by the seller and the customer.
- An efficiency in tax revenue collection, especially in terms of VAT item.
- Fiscalization helps reduce taxes, where in an informal economy, those who pay bear the brunt of those who do not. The formalization of our country's economy will enable the expansion of the circle of taxpayers, thus building real chances for tax cuts.
- Modernization of business, pushing the entire Albanian economy to use less paper (and bureaucracy) by minimizing paper costs, towards a modern economy, increasing its efficiency.

The Ministry of Finance is expected to implement fiscalization in our country to increase revenues by 2-3 percentage points of GDP (from 26-27% of GDP, which is currently today). Regarding the first phase, the Fiscalization reform has had a positive performance with figures that have increased significantly month after month.

Purpose and Objectives

The importance of this study lies in explaining the problems that the fiscalization of our country's economy is facing and in the impact that it is claimed that it will have on the Albanian economy. The purpose of this paper consists in understanding, identifying and analyzing the problems and obstacles that Albanian businesses have encountered in the

fiscalization of their entity. In addition to the general purpose, the main objective of the study is to understand the level of use of different fiscalization platforms.

Research Question: “How has the fiscalization process affected SMEs in Albania?”

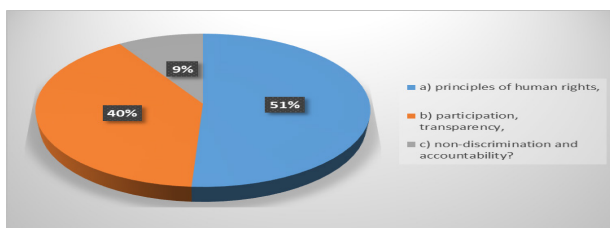
Hypothesis: SMEs in our country were found unprepared for the development of fiscalization.

Methodology: The quantitative research method is the method used to conduct this study. This method was chosen because it allows us to collect data from a wider sample within a short time (Bailey, 1982). This study aims to identify the challenges and obstacles that different entities are facing during this fiscalization period. This study includes 500 private entities, which were randomly selected in the city of Tirana. The questionnaire was completed through the online Forms program, through which we came to conclusions. In the city of Tirana, according to INSTAT, at the end of 2020 are active about 54 276 enterprises. We have taken as a study sample approximately 1% of the population, about 500 businesses. The study sample of 1% of the population is not very representative, compared to the 5% it was supposed to be, but for the level of the study it may be somewhat significant. To become part of the study, entities (private businesses) must meet certain criteria such as: To live in Tirana and to be businesses with an early or current BCC registration history. The tool used for data collection is the questionnaire. The closed questionnaire was used to keep the subjects focused on the issue to be studied and also helps to avoid the emotional colorings of the subjects.

4. Empirical analysis

Achieving a high performance in the design, implementation and monitoring of tax measures requires the presence of several state mechanisms and to establish a credible relationship between taxpayers and the tax administration is a challenge for the tax administration in our country.

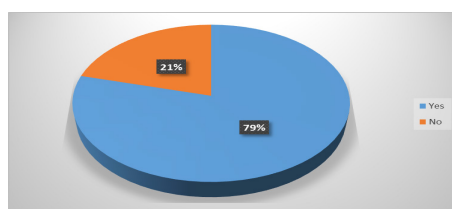
Question 1: What state mechanisms exist to ensure that the design, implementation and monitoring of tax measures are in line with:



Source: Author, 2021.

To this question about 51% of the participants have chosen to answer for point a) the principles and rights of one according to them play a key role in the smooth running of the monitoring process, about 40% answered that they attach importance to participation and transparency, ie business cooperation with the tax authorities and the transparency of the whole process is important, and only a minority about 9% are of the opinion and support the process of non-discrimination and accountability.

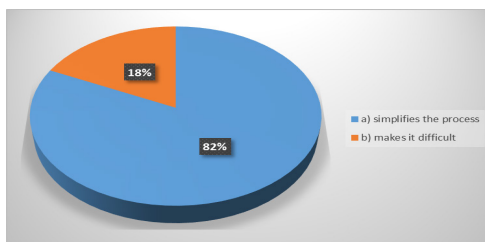
Question 2: Have you assessed whether the tax system allows the state to mobilize sufficient resources to ensure that business expectations are met including sustainable financing of social protection systems to facilitate small business?



Source: Author, 2021.

The tax system in the Republic of Albania consists of a package of laws, instructions, regulations, tax agreements with other countries, which reflect the types of taxes and fees applied in Albania, their levels, procedures for establishing, amending and removing taxes, procedures for assessment and collection of tax liabilities, as well as forms and methods of tax control. Question Have you assessed whether the tax system allows the state to mobilize sufficient resources to ensure that business expectations are met including sustainable financing of social protection systems to facilitate small business? We notice 79.2% have responded positively, they think that the tax system can play a decisive role by using resources to facilitate and support small business and only a minority of 20% think the opposite.

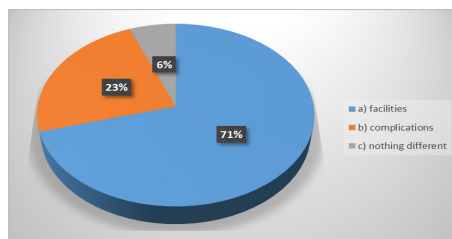
Question 3: Use of electronic data to strengthen fiscal discipline:



Source: Author, 2021.

Electronic data for business in economic digitalization is an innovation and an important step in the development and business nowadays and the question: Using electronic data to strengthen fiscal discipline: We note that 82.2% of participants answered that data electronics have enabled facilities for this process and only 17.8% think that this method puts them in difficulty.

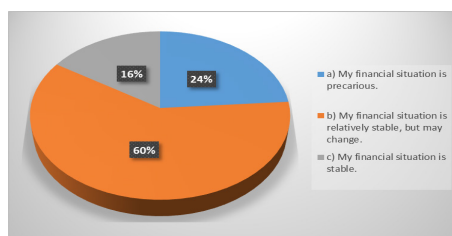
Question 4: The impact of online platforms on the evolution of the tax status of economic actors in various forms of employment has led to:



Source: Author, 2021.

This is a very important point and looking at the graph we notice that 72% of our participants responded in favor of the impact of online platforms, which have played a role in the evolution of the tax status of economic actors, where in various forms of employment this has brought facilities; we see that only a small number about 24% answered that this brings only complications. We can say that the effects of online platforms are being felt and touched by most while also giving their importance.

Question 5: What is your level of financial stability with the implementation of fiscalization?



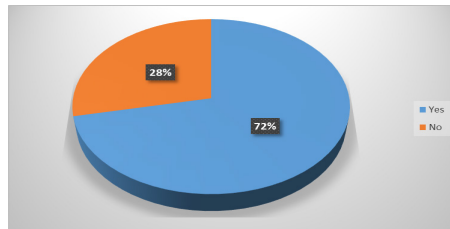
Source: Author, 2021.

A stable and efficient financial system is important to maintain and ensure the country deepens financial intermediation, macroeconomic stability and good transmission of monetary policy actions. Also, through a stable and efficient financial

system, the transformation of savings into investments is realized, the distribution of financial resources in the economy is improved and contributes to the development and deepening of financial markets, where, among other things, participants act to mitigate their risks and maximize profit. Question: What is your level of financial stability with the implementation of fiscalization? From the answers received we note that:

- 60.4% answered that their financial situation is stable, but they show uncertainty with the implementation of fiscalization and this situation may change.
- 23.% are distrustful and in difficulty because of their financial situation is insecure.
- and only 15.8% say that their situation is stable. This% is very low.

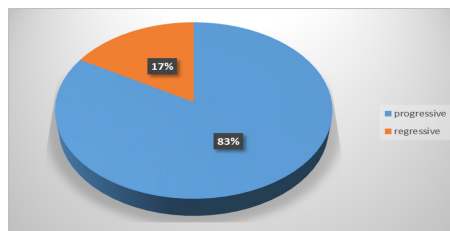
Question 6: Are the elements of fiscal policy pro-poor?



Source: Author, 2021.

Fiscal policy is related to government actions in changing the composition of public revenues and expenditures, in order to manage aggregate demand to maintain sustainable economic growth with relatively high employment, no inflation generation, no increase in public debt and satisfactory balance of payments. Depending on the economic developments, fiscal policy can be expansionary, tight and being well informed on these issues, as well as calculating each step, participants about 71.7% answered YES, so the elements of fiscal policy are support for the poor (less powerful businesses) and only 28.3% think they are not being helped!

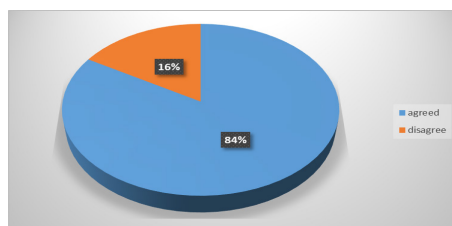
Question 7: Are the elements of fiscal policy:



Source: Author, 2021.

The choice of fiscal policy is one of the most controversial issues of the role of government in the social economic life of a country, not only by economists, but by a wider range of people. We note that 82.7% answered this question that the elements of fiscal policy are progressive and only 17.3% are of the opinion that they are regressive. We see that this issue is viewed with confidence and optimism.

Question 8: Regarding the digitalization of business services you are:



Source: Author, 2021.

Digitalization is the most talked about topic in the business world right now, especially after the coronavirus pandemic. The implementation of 'Cloud' technology has revolutionized the way businesses are operating. New levels of flexibility and access to remote work and services are already being achieved. An increasing number of businesses are adopting automation of their infrastructure.

Storing systems on large servers protects information, prevents their loss, and allows for a more efficient solution. Not only that, but an automated data backup is provided. Question: Are you related to the digitalization of business services? We notice that 83.7% of them are in favor of these services and appreciate this important step, while 16.3% of them are not separated from the traditional and are against this emancipation and express their opposition. From the data we see that the digitalization of services is being embraced by everyone already.

Conclusions

The fiscalization process has a positive impact on the Albanian economy, and SMEs in our country were found unprepared for the development of fiscalization. Undoubtedly, the difficulties are numerous for both taxpayers and the tax administration. Any new law or new system or difficulty in implementation, but, the subsequent technical and business facilities that this process brings are numerous because:

- saves time manually preparing tax invoices and sending them to buyers,
- it is possible in real time to verify the status of the buyer and the receipt of the invoice by the buyer,

- facilitates the preparation of VAT sales books,
- it is possible to integrate sales with the accounting system, especially for companies that have significant inventories,
- information is crossed and reconciled between sellers and buyers,
- abuses are more easily prevented and identified,
- formality increases and unfair competition decreases,
- increases the possibility of control and specification of fictitious inventories,
- increase the opportunities of tax authorities to control the implementation of the law,
- expand the tax base, increase revenues and improve the distribution of the tax burden,
- reducing informality helps fight corruption and improve public services, etc.

Successful implementation of fiscalization in our country requires a close cooperation I mean between the tax administration and taxpayers, in order to adapt the appropriate technical solutions to each problem and alleviate the administrative burden for taxpayers and the tax administration. The fact that this fiscalization process has been successful in other countries, should stimulate us to have such a result, of course considering the business features, the size of the economy, the level of development, etc.

Recommendations

Identification of all technical problems and their solution by making the necessary changes to the IT fiscalization platform.

The possibility should be considered to allow the parallel use of both systems, ie issuing tax invoices and compiling VAT books with current practice as well as the optional use of the fiscalization platform, stimulating and supporting the continuous growth of taxpayers. that we will only use the fiscalization platform.

In addition to the online service platform, in the General Directorate of Taxes there should be an office dedicated specifically to fiscalization in our country, with tax specialists and in the field of IT, to serve taxpayers to solve concrete problems.

Taxpayer service offices in the regions, but also tax inspectors from regional directorates should specialize to also serve businesses in the field in the early stages of fiscalization.

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