

# *Tax Amnesty – The choice between fiscal discipline and economic development. The case of Albania*

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## Abstract

*Nowadays, the various problems in the economy are directly affecting the economic development of the countries considering tax abuse as a serious issue in the economy, in overall. The conflict arising in nowadays society seems to be between the demand to increase welfare and consequently the refusal to face tax obligations. Hence, a country's economy cannot upgrade itself without the efficiency of fiscal policies. The scope of this article is to analyze the relationship between fiscal discipline and economic development in Albania. The objectives of this research are to review the literature on tax amnesty program and describe the factors related to tax amnesty, such as: implementations, costs and benefits, participation and the effects of the program and lessons learned from countries around the world to show the connection that exists between tax amnesty and economic development in Albania. For all possible standards in the country, it is very important that the state budget is reimbursed in a timely manner. Undoubtedly, the question that arises on behalf of this paper is whether the tax amnesty would serve as an aid for the reimbursement of the state budget.*

**Key words:** *economic development, taxes, avoiding paying taxes, tax amnesty, reimbursement, state budget, cost, benefits.*

## I. Introduction

*“Taxes are the price we pay for the opportunity to live in a civilized society”*

**Oliver Wendell Holmes Sr**

Tax Amnesty is an instrument of fiscal policy, which is often applied in countries where fiscal discipline is not widespread. When we talk about tax amnesty, this term refers to a legal initiative undertaken by the government with the aim of forgiving fiscal obligations that have been avoided, hidden, or delayed by economic

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operators of a country. Tax amnesty presents a big debate in the world. For some, it is seen as an unfair policy, disadvantageous to those who have been decent with the law requirements as they will be discouraged to fulfil legal obligations in the future. Others think that the amnesty application will have a positive impact as it will help individuals by forgiving the declaration of previously earned income, forgiving bills, fines, and other fiscal obligations.

This paper addresses the theoretical concepts and methodology of the practical application of tax amnesty. The focus will be the proposal designed for the tax amnesty by the government and its implementation, analyzing in practice all the costs and benefits that this policy will come up with, comparing Albania and Kosovo.

This article aims to deliver a modest contribution in terms of:

- Establishing a fiscal amnesty for a period of 9 month starting from the empowerment of the draft law
- Establishing an efficient tax system by identifying cases of non-declaration of assets and avoiding abuses in the future
- Establishing a stable fiscal system, guaranteeing the compatibility of this policy with the local fiscal legislation
- Guaranteeing transparent procedures in the declaration process as well as protecting the confidentiality of self-declaring subjects
- Guaranteeing the efficient implementation of government commitments in the fight against corruption, money laundering and organized crime

Considering these objectives, this paper further addresses the research question whether tax amnesty affects tax evasion? Hence the hypothesis arising from this question is: “Tax amnesty affects the awareness of taxpayers and increases the budget income of the country”.

## II. Theoretical overview on Fiscal Amnesty

*“Our new Constitution is now established, and has an appearance that promises permanency, but in this world, nothing can be said to be certain, except death and taxes.*

**Benjamin Franklin (1817)**

“Fiscal amnesty is not diabolical – but to be successful it must be reasonable”. As can be interpreted from this quote, for a fiscal amnesty policy to be efficient, successful and not be the subject of the misinterpretation debate, it must be as proportional, reasonable and in accordance with the needs and socio-economic

context of the country. The term, tax amnesty comes from the Greek “ἀμνηστία” (amnesty), which means ‘forgetfulness’. The first documented tax amnesty, dating from over two millennia ago, can be found on the Rosetta Stone (200 B.C) in Egypt (it provided for the release from prison of tax evaders). This phenomenon, according to (Deak, 2009) is spread to many other countries such as Germany, Italy, France and others. Referring to Ibrahim et al. (2017), an effective tax amnesty requires a careful government approach of non-repetitive amnesty. Further they state that repetitive amnesty affects taxpayers’ behavior. In line with their study, Abdurrahmani & Doğan (2019) tax amnesties can give quite negative effects over the long term through discouraging regular taxpayers’ from their unequal treatment. In contrast of their finding, Luitel and Mahar (2013) state that tax amnesties not only raise higher tax revenues for the state treasury in the short term, but also do not have negative effects on tax compliance in the long term. Duru, and Ogbonnaya (2012) when analyzing Nigeria’s economic state, suggest that amnesty programs can be considered as a tool of poverty and crisis management. This is a not “one size fits all strategy’, but it can be a strategy of dealing with downslides of economic development.

Nowadays, the tax amnesty seems to be developing in many countries and it is expected that the new draft law will be implemented in Albania. Referred to the draft law: i) in point 1 of article 6 of the draft law, it is determined that the maximum total value of assets that can be declared voluntarily cannot exceed the amount of EUR 2 million; ii) point 2 of the same article defines that this value means the total amount of voluntary declarations of “the head of the family or any adult person, based on the data of the family certificate and whereas iii) article 11 of the draft, defines limitations regarding the use of the declared property. According to this provision, cash amounts “...cannot be transferred abroad for a period of 5 years from the moment of their deposit until the end of the voluntary declaration procedure”. The main purpose of this draft law is to address the assets of Albanian citizens, living inside or outside the territory of the Republic of Albania, acquired through their undeclared work. At the same time, these restrictions enable the avoidance of abuses with this amnesty, by individuals or legal entities who have created their wealth through dubious activities.

The first proposal for fiscal amnesty in Albania dates back to 1999, on the initiative of former President Rexhep Meidani, but was not accepted by the government or the opposition of that time. During the last two decades, in Albania there have been at least two initiatives for fiscal amnesty based on voluntary declaration of assets (2011 and 2020) in the sense of the legal approach, but none of the proposals have found the political consensus and the international factor. For this reason, the 2011 proposal was approved as a simple legal initiative, with a simple majority of votes and without the necessary political consensus. While

the 2020 proposal continues to be a project, amended in 2022 and currently under discussion for the agreement of stakeholders and international institutions.

Since Albania, like many other countries, was involved in the Covid-19 pandemic and the state was involved in the decline in the level of income in the economy, it also created the debate on tax amnesty. What about the implementation of the tax amnesty in Albania?

According to Preçi (2022), the idea of fiscal amnesty has been circulating since 1998 and was behind the history of '97, and he connected this fact with the recent situation of the Covid-19 phenomenon, where he sees the implementation of tax amnesty as important for increasing the budget of the state of Albania. Civici (2022), emphasizes: "Fiscal amnesty has been discussed for more than two decades in Albania, and we have simply made fiscal amnesties in some cases, mainly before electoral campaigns, so we have used it electorally, but we have never made a fiscal amnesty in the sense its wide and literal at least according to the examples of many countries including countries like Italy, France, Germany or even other countries that have made fiscal amnesty on a large scale".

While Bushka (2022), emphasizes that: "...it is now the moment for the fiscal amnesty to be acted upon as soon as possible because it has been raised as a concern for years and there is still no legal initiative." Albania had not made sufficient progress in improving anti-money laundering measures. Money laundering in Albania is also a concern for the USA. (Moneyval, 2021) Benjamin Rockwell from the US Embassy in Tirana underlined a few days ago that Albania's ranking on the gray list, regarding money laundering, is a difficult situation for the country. In a report of the International Monetary Fund, published in April 2022, criticism is repeated on the intention of the Albanian government to amnesty the money coming from abroad: "A draft law on tax amnesty published in July 2022, was not supported by the EU, as it did not comply with international good practice for voluntary disclosure schemes.

### **III. Tax amnesty in Albania & Kosovo and its impact on economic development**

This section of the article presents a comparative analysis of the Albanian and Kosovo's tax amnesty.

#### *Tax Amnesty and Economic Development (The case of Albania)*

As in many other countries, the implementation of a tax amnesty has been proposed by the government in Albania. The government foresees in its draft that the tax amnesty will last 9 months and to be approved, the draft will go to

the Parliamentary Committees and further to the Assembly of Albania, where it requires approval with 84 votes.

In this draft, the government has proposed that up to EUR 2 million movable and immovable property, cash and valuables may be declared without consequences. The declared limit will not be individual, but on a family basis. This means that only one person in the family will have the opportunity to declare income up to EUR 2 million. In this category there will be people who will benefit from this application and people who will not apply.

The category of people who will benefit are all Albanian immigrants, businesses and foreigners who are taxpayers in Albania. The amnesty exemption scheme includes 34 categories of senior, middle, current and former officials and their family members (judges, police officers, civil servants, governors, board members) politicians and their family members, individuals with criminal records convicted and under investigation ( in Albania and Europe ), subjects of the “anti - mafia” law verified and unverified subjects of OFL (Force of Law Operation) and persons who are part of the list as financiers of terrorism, but also their family members.

If the self- declaration of assets is made in the first 4 months of the entry into force of the law, a 7% tax is paid and 10% for the second period of 5 months. These self-declared assets cannot be transferred abroad for a period of 5 years from the moment of deposit. The amnesty ends when the interested party hands over money, and during the self-declaration it is discovered that he does not meet the criteria, from this moment the money is seized.

In Albania, tax amnesty has been implemented several times in the past, including:

**Tax Amnesty of 2008:** This amnesty was introduced to encourage taxpayers to declare their previously undeclared income and assets. It allowed taxpayers to pay their outstanding taxes without penalties or interest, and with reduced fines. The amnesty covered tax debts up to December 31, 2007, and was applicable to individuals and legal entities.

**Tax Amnesty of 2013:** In 2013 the Albanian government introduced a tax amnesty that provided relief to taxpayers with outstanding tax liabilities. The amnesty allowed taxpayers to pay the taxes without penalties or interest, and with reduced fines. The amnesty covered tax debts up to December 31, 2012, and was applicable to individuals and legal entities.

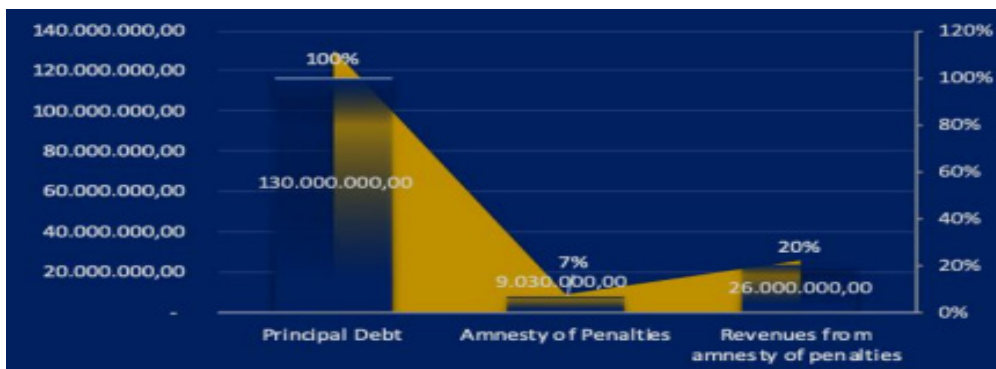
**Tax Amnesty 2015:** The Albanian government introduced a tax amnesty in 2015 to encourage taxpayers to declare their previously undeclared income and assets. The Amnesty allowed to taxpayers to pay their outstanding taxes without penalties or interest, and with reduced fines. It covered up to December 31, 2014, and was applicable to individuals and legal entities.

**Tax Amnesty of 2020:** In Response to the economic impact of the COVID-19 pandemic, the Albanian government introduced a tax amnesty in 2020. The Amnesty allowed to taxpayers to pay their outstanding taxes without penalties or interest, and with reduced fines. It covered up to December 31, 2019, and was applicable to individuals and legal entities.

### *Tax Amnesty and Economic Development (The case of Kosovo)*

The tax amnesty in one country is different from other countries. In this section we will compare the tax amnesty of Albania and Kosovo. During the last 10 years, tax amnesty has been applied twice in Kosovo (Arifi, 2013). The first tax amnesty in Kosovo was called in 2008 and the second tax amnesty was called in 2015 as full tax amnesty. Their application in this state has given a positive result. Their application in this state has given a positive result, as it has directly influenced the provision of additional public funds for the government at low cost, being considered as an encouraging indicator of budget revenues (ATK,2015).

**THE FIGURE 1:** The collected Tax Revenues and the amount of penalties amortized by the first tax amnesty in Kosovo (2008)

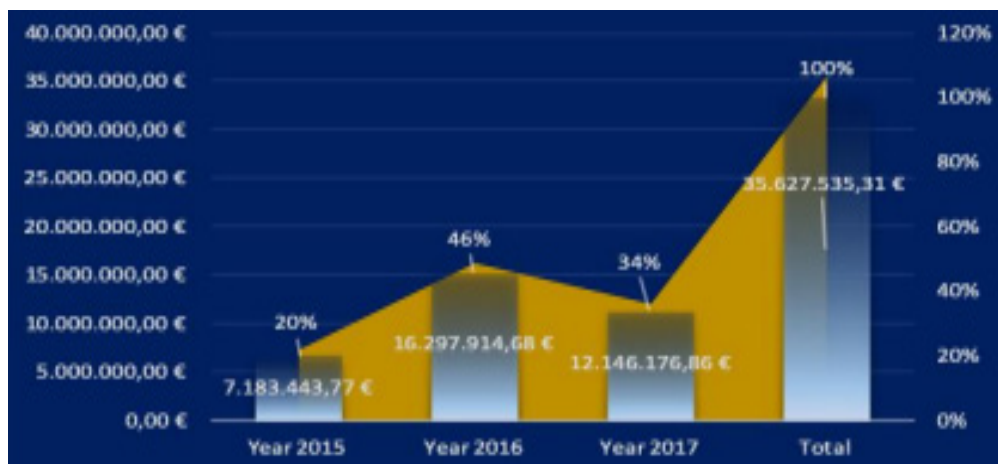


Source: ATK, 2008

The Republic of Kosovo as a new country in Europe has gone through some difficult challenges in its financial and budgetary consolidation. Referring to the chart above, during 2008 the tax administration managed to collect its income. Their total value reaches EUR 26.900.000. If we compare the main unpaid debt with amortized fines and collected income, there is a difference between them. All fines amortized constitute 7% of the principal debt, while the revenue collected from the tax amnesty constitutes 20% of the principal debt. Seven years later, Kosovo decided on the second tax amnesty application in 2015. For all citizens and businesses, the amnesty of debts to state institutions and the determination of all

criteria for amnesty are defined as the main purpose for the application of this law. Considering that the majority of unpaid debts in public enterprises have turned out to be outdated debts, the intervention of the Government of the Republic of Kosovo is considered reasonable. The implementation of the tax amnesty program was considered an appropriate initiative in this situation. These programs have provided numerous facilities in the various works of the institution of justice and tax administration.

Next, **the second figure** shows: The collected Tax Revenues and the amount of penalties amnestied by the first tax amnesty in Kosovo (2015)



Source: ATK, 2015

The tax system of Kosovo is clearly manifested as a whole with tax declarations, assessments, controls, fines and others. If we compare the main unpaid debt with amnestied fines and collected income, there is a difference between 2008 and 2015. In 2015 all fines amnestied constitute 20% of the principal debt, so it was more than the 2008 program. Based on the above data of the graph, it results that the tax revenues in the tax office coffers during 2015, have brought a value of over EUR 35.000.000. From the result it is clear that the tax amnesty program of 2015 turned out to be more effective than the 2008 program with a value difference EUR 8.100.000. Between the years 2015 and 2016, the year 2016 has turned out to be very efficient because the tax administration has managed to collect a value over 46% of the total revenue compared to the year 2017 which managed to collect no more than 34% of the total of income. In Kosovo, the application of the tax amnesty has brought benefits because it has influenced the increase of economic income in the state budget and has influenced the development of the country.



#### IV. Advantages and disadvantages of tax amnesty

Tax amnesty has its advantages and disadvantages. This article compares the advantages and disadvantages of tax amnesty with surgical interventions during an operation. An operation can never be called easy, even without risk, so the tax amnesty works the same way. The key to success during the operation is to perform it in the right way, bringing improvements and benefits to the patient's health. *Would this minimize the risk of residual cells that could spread the disease further while trying to avoid mass removal of the healthy part? Does the patient trust the surgeon? Will post-operative monitoring, evaluation, and treatment ensure full recovery? Have the causes of the disease been treated in such a way as to avoid an even more painful process in the future? How to improve motivation for healthy behavior?*

Comparing this with the tax amnesty program, its correct implementation will be the key to success in the economy, influencing the economic development of the country. Parallel to this comparative fact of the operations of individuals when they are sick, some questions arise regarding tax amnesty when the country is in a bad state of the economy. The questions are: *Would the tax amnesty minimize the risk of economic problems? Does the individual believe in this application of the tax amnesty program proposed by the government? Monitoring, evaluation and treatment of tax amnesty would contribute to the country's economic development? Does tax - amnesty cure or spread the fiscal discipline disease in the future?*

In this framework, it is essential to carry out- long term forecasts and include prevention instruments. This method is valid to know precisely the roots of the fiscal disease and in order to avoid the need for another painful process in the future. After all, one of the objectives that a tax amnesty must fulfill is closely related to encouraging a healthy behavior from irregular taxpayers and finding an adequate way to improve fiscal incentives for them. Based on this principle, three would be the main issues that would determine the result.

- (i) The first issue is related to complete transparency and reliability of tax amnesty, including the implementation of exemptions for beneficiaries.
- (ii) The second issue is related to actions against those who have hidden their income and will make the declaration during the tax amnesty period. There must be adequate commitment and capacity to demonstrate and send a clear message that non-compliance with the legal framework is not acceptable. The law will be respected in the future for all its violators as well as those who have implemented it correctly.
- (iii) The third issue is related to the fact that the action in the tax amnesty must be fast as the delay will contribute to the appearance of the "moral hazard"

that has accompanied the past amnesties, bringing in the implementation process the reappearance of the same old informal practices.

The other side of the story is that those who are eligible and will seek to be included in order to be amnestied should feel confident in the compactness of the criteria they agree with. The management of moral hazard, which is a notion that accompanies the psychology of the profile of the taxpayer who has been called for amnesty, and this is a battle not yet won. The taxpayer who may wish to be amnestied may not be used to obeying the law and his obligations to the budget. Hence, he should receive the clear indication that it is more beneficial and less likely to be punished. This is a very important issue that deserves great attention by the tax amnesty campaign strategists, as it has been overlooked in all the amnesties that have been announced in Albania. After the approval of the law, they have never used this process to promote exactly the particulars that come only once from the amnesty and have treated it as a routine process of cleaning the debt registers, when in fact this action is the expectation and not the goal of fiscal amnesty.

The table below summarizes a set of advantages and disadvantages of tax amnesty policy.

ADVANTAGES	DISADVANTAGES
1) Higher budget income in a short time	1) Encouraging disobedience of laws
2) Expansion of the taxpayer base	2) It shows the government's weakness in revenue collection
3) Bringing some tax evaders back on the honest path of paying taxes	3) Amnesty is a severe moral but also economic blow to honest taxpayers
4) Tax amnesty offers a soft option for those who have made the mistake of moving from informal to formal status	4) It sends the message that tax evasion is a (minor/ excusable fault)
5) The message is clear that after the amnesty the government will have a clear focus on the fight against evasion	5) Amnesties collect less revenue
6) It reduces the administrative cost of revenue collection	6) Individuals receive a message that they can continue informally
7) Provide in the short term some income that can alleviate losses from the structuring of budget income	7) The moral cost of dishonesty is reduced/justified
8) Improves compliance retention and monitors individuals have previously failed to comply with tax roles	8) Amnesties generate revenue that can be collected even without an amnesty application.

Source: Author

## Advantages:

- *Higher budget income in a short time* - This is an advantage that the tax amnesty ensures to collect the income for a short time, bringing benefits to the state budget. For example, in Albania it is provided for 9 months.
- *Expansion of the taxpayer base* - This means that all individuals will be equal before the law and will pay all taxes equally.
- *Bringing some tax evaders back on the honest path of paying taxes* - This refers to the awareness that all taxpayers should have.
- *Tax amnesty offers a soft option for those who have made the mistake of moving from informal to formal status* - It means that taxpayers following the right path can lead the economy towards formal paths and make the country to be developed.
- *The message is clear that after the amnesty the government will have a clear focus on the fight against evasion* - This is a positive message that the economy in implementation of the tax amnesty will be in the right direction.
- *It reduces the administrative cost of revenue collection* - This is because the businesses that will formalize their activity pay them in the form of volunteers.
- *Provide in the short term some income that can alleviate losses from the structuring of budget income* - It means the declaration of all undeclared income under the tax amnesty law.
- *Improves compliance retention and monitors individuals who have previously failed to comply with tax roles* - This is an advantage which has a direct impact on the awareness of all individuals to respect tax payments and the economy after the implementation of the amnesty will have a higher performance since all individuals have participated in paying taxes in regularly.

## Disadvantages:

- *Encouraging disobedience of laws* - This is a disadvantage which in a short period of time will encourage non-payment of taxes while waiting for the “forgiveness” of future amnesties.
- *It shows the government’s weakness in revenue collection*- It has a negative impact because it fosters and does not reduce informality.
- *Amnesty is a severe moral but also economic blow to honest taxpayers*- this is a disadvantage because this phenomenon applies not only to people who do not pay taxes but also to individuals who are correct with their payments, which affects everyone’s morale.
- *It sends the message that tax evasion is a (minor/excusable fault)*- This is another

problem that encourages individuals not to pay taxes regularly since the fault is considered small and justifiable.

- *Amnesties collect less revenue*- This is another disadvantage because other experiences show that amnesties collect less revenue compared to the large numbers justifying the necessity and usefulness of fiscal amnesties.
- *Individuals receive a message that they can continue informally*- This phenomenon can also negatively affect the spread of fiscal evasion.
- *The moral cost of dishonesty is reduced/justified*- This issue is characterized as a disadvantage since dishonesty is considered an acceptable evil or something natural.
- *Amnesties generate revenue that can be collected even without an amnesty application*- This is considered a disadvantage because the income can be collected in the form of dirty money and this causes a negative impact on the economy.

Summing up the advantages and disadvantages, it is worth mentioning that, in line with the findings of Popa and Codreanu (2010), considering tax amnesty in Albania should consider several factors among which, legislation stability, regulatory acts to clarify misinterpretations and further increase the efficiency of this process to help economic development of the country.

## V. Conclusions and recommendations

- Despite the disadvantages of the tax amnesty, it should be implemented in Albania because it leads to an increase of countries income and further helps economic development, considering the experience of Kosovo.
- Tax Amnesty Programs can generate significant revenue for governments, especially if they are designed to target taxpayers with large tax debts.
- The government should seek to do more in reforming the tax system, encourage fiscal reforms and increase taxpayers' fiscal literacy level. These should be important steps the government must undertake, aiming to strengthen fiscal culture among society.
- Tax laws should be made more easily understandable.
- Taxpayer's awareness should be increased to understand that tax consciousness and morality (tax culture) is a duty of citizenship.
- Tax amnesty must be equipped with new and necessary technology. Strengthening tax administration with information technology will increase the success of tax amnesties.
- Clear communication with taxpayers about the tax amnesty program is crucial for its success.

- Taxpayers should be informed about the eligibility criteria, the benefits and consequences of participation and the deadlines for participation to ensure that the program is effective and achieves its intended goals.

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