

Forced Tax Collection: Bank Accounts` Blockage and Its Impact on Taxpayers` Fiscal Behavior in Albania

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Abstract: *One of the big reforms in Albania regarding Tax issues was the abrogation of Law no. 8560, of 22 December 22, 1999 "For Tax Procedure in the Republic of Albania" and the approval of new Law no. 9920, of May 19, 2008 with the same name and the Instruction no.24, date 02.09.2008 on "Tax Procedure in the Republic of Albania" which both have the purpose to reduce informal economy and to improve the business climate in the country.*

By way of providing details on some issues, we will focus on the part of how this law determines the procedure of constringent precautions for a forced tax collection and mainly that of taxpayers` bank accounts blockage. The paper aims to shed light on if this procedure of constringent precautions help the purpose of this Law to reduce informal economy and to improve the business climate in the country or not. As a methodology we are going to give the evaluation of Albanian appication of the above mentioned Law and Instruction, being in incompliance with other parts of regulations and blocking orders themselves.

Keywords: *tax procedures, bank accounts` blockage, constringent precautions.*

