

**Decision no. 78, dated 06.11.2024**

**(V-78/24)**

Constitutional Court of the Republic of Albania composed of: Holta Zaçaj, President, Marsida Xhaferllari, Sonila Bejtja, Sandër Beci, Ilir Toska, Genti Ibrahim, Marjana Semini, Fiona Papajorgji, members, with court secretary Enina Kotoni, on 13.09.2024, 07.10.2024 and 15.10.2024 took under examination in plenary session on the basis of submitted documents, the case no. 1 (Sh) 2024 of the Basic Court Register, pertaining to:

**APPLICANT:** **ALBANIAN CONSTRUCTORS ASSOCIATION**, represented by its chairman Erjon Harizi and “Just & True Law” ltd. Law firm, and represented with power of attorney, by lawyer Ervin Metalla.

**INTERESTED SUBJECTS:**

**COUNCIL OF MINISTERS**, represented with authorisation, by Herald Jonuzaj and Arjana Dyrnishi, as well as state advocate Irma Qosja.

**OBJECT:** **Repeal of point “a.2” of Annex 1 and letter “dh” of Annex 2 of Decision No. 457 of the Council of Ministers, dated 26.07.2023, “On some amendments to Decision No. 132 of the Council of Ministers, dated 07.03.2018, “On the methodology for determining the taxable value of immovable property “buildings”, the tax base for specific categories, the nature and priority of information and data for determining the tax base, as well as the criteria and rules for the alternative assessment of the tax liability”, amended”, as incompatible with the Constitution of the Republic of Albania.**

**Suspend the implementation of point “a.2” of Annex 1 and letter “dh” of Annex 2 of Council of Ministers’ Decision No. 457/2023 until the entry into force of the Constitutional Court's decision.**

**LEGAL BASIS:** Articles 11, 17, 18, 41, 131, letter “c”, 134, points 1, letter “h” and 2, 155 and 157 of the Constitution of the Republic of Albania (*the Constitution*); Article 1 of Protocol no. 1 of the European Convention on Human Rights (*ECHR*); Articles 27, 45, 49, point 3, letter “d” and 50, point 1, of 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 “c” and 134, point 1, letter “h”, of the Constitution, as well as Articles 71 and 72 of Law no. 8577, dated 10 February 2000 “On the organization and functioning of the Constitutional Court of the Republic of Albania”, amended, unanimously,

**DECIDED:**

1. Rejection of the application.

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