



REPUBLIC OF ALBANIA
-COMPETITION AUTHORITY -
Competition Commission

No.____ Prot.

Dated : 17/ 02 / 2009

DECISION

No. 102, dated 17/02/ 2009

On

“Recommendations regarding the draft-law “On the legal auditing of the chartered, expert accountant and the approved accountant””

The Competition Authority, in its meeting held on 17 /02 /2009, with the participation of:

- | | |
|---------------------------|-----------------|
| ▪ Ms. Lindita Milo (Lati) | Chairwoman |
| ▪ Mr. Lush Perpali | Deputy chairman |
| ▪ Ms. Servete Gruda | Member |
| ▪ Mr. Koço Broka | Member |

Discussed the following issue :

Subject: The revision and assesment of the draft-law “On the legal auditing of the chartered, expert accountant and the approved accountant”.

Legal basis : Law No. 9121, dated 28.07.2003, titled “On the Protection of Competition”, Article 24, letter “f”, and Article 69, paragraph 2.

The Competition Commission, upon review of the following documents:

- The report submitted by the Secretary General of the Competition Authority; and
- Note Verbale No. 35/1 Prot., dated 03. 02. 2009 submitted by the National Auditing Institute,

NOTED THAT:

Through Note Verbale No. 35/1 Prot., dated 03. 02. 2009 submitted by the National Auditing Institute, the latter has required from the Competition Authority to make an assesment regarding the draft-law “On the legal auditing of the chartered, expert accountant and the approved accountant”.

On the basis of Article 69 of Law No. 9121, dated 28.07.2003, titled “On the Protection of Competition”, the Competition Commission is entitled to make assesments and recommendations regarding the legal and normative acts in their draft forms, concerning the eventual degree of limitation and / or restriction of competition in the market, as well as regarding the kuantitative restrictions for

market entry and commerce, the establishment of exclusive rights or specific rights in determined zones for specific undertakings or goods, and the imposition of equal practices regarding the process and trade conditions.

Based on the practice of the European Union and OECD member countries, results that the free professions, such as lawyer, accountant, pharmacist, medical doctor, etc., are all subjected to specific regulations, that include the limitation of publicity (marketing), the level of commissions, the exclusive rights and their rules that aim the impediment of intra-professional cooperation, in order to ensure a professional and qualitative service.

The Competition Commission holds the opinion that through this draft-law, the issuing institution aimed at the regulation of the functioning of the services of the professions of chartered expert accountant and the approved accountant, through the enhancement of public monitoring of these professions.

After the review and assessment of the draft-law "On the legal auditing of the chartered, expert accountant and the approved accountant", the Competition Commission states that it has not evidenced any dispositions that are in breach of the dispositions of Law No. 9121, dated 28.07.2003, titled "On the Protection of Competition".

FOR THESE REASONS:

The Competition Authority, pursuant to Article 24, letter "d", and Article 69, paragraph 2, of the Law No.9121, dated 28.07.2003, titled "On the Protection of Competition", and upon proposal made by the Secretariat,

DECIDED:

1. The draft-law "On the legal auditing of the chartered, expert accountant and the approved accountant" does not contain any degree of limitation, or restriction of competition in relation with the exercising of the free professions, in the meaning of Law No.9121, dated 28.07.2003, titled "On the Protection of Competition".
2. The Secretary General of the Competition Authority is in charge to communicate this decision to the Ministry of Finance and the other interested parties.
3. This decision enters into effect immediately.

THE COMPETITION COMMISSION:

Lush Perpali
(_____) **Deputy Chairman**

Servete Gruda
(_____) **Member**

Koço Broka
(_____) **Member**

Lindita Milo (Lati)

CHAIRWOMAN