

Albania

A. Progress in the implementation of the minimum standard

Albania has 43 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-seven of those agreements comply with the minimum standard.

Albania signed the MLI in 2019 and deposited its instrument of ratification on 22 September 2020. The MLI entered into force for Albania on 1 January 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Albania has not listed its agreement with Saudi Arabia under the MLI but indicated in its response to the Peer Review questionnaire that this agreement did not give rise to material treaty-shopping concerns for Albania. Saudi Arabia has listed its agreement with Albania to be covered under the MLI.

Albania is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹

B. Conclusion

Saudi Arabia has listed its agreement with Albania under the MLI, which amounts to a request to implement the minimum standard in that agreement.

Albania indicated in its response to the Peer Review questionnaire that while this agreement did not give rise to material treaty-shopping concerns for Albania, Albania intends to implement the minimum standard in this agreement through bilateral negotiations.

Summary of the jurisdiction response – Albania

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Austria	No	No	PPT
2	Belgium	Yes MLI		PPT
3	Bosnia-Herzegovina	Yes MLI		PPT
4	Bulgaria	Yes MLI		PPT
5	China (People's Republic of)	Yes MLI		PPT
6	Croatia	Yes MLI		PPT
7	Czechia	No	No	PPT
8	Egypt	Yes MLI		PPT
9	Estonia	No	Yes MLI	PPT
10	France	Yes MLI		PPT
11	Germany	No	No	PPT
12	Greece	Yes MLI		PPT
13	Hungary	Yes MLI		PPT

¹ For its agreements listed under the MLI, Albania is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

14	Iceland	Yes MLI		PPT
15	India	Yes MLI		PPT
16	Ireland	Yes MLI		PPT
17	Israel	Yes other		
18	Italy	No	No	PPT
19	Korea	No	No	PPT
20	Kosovo*	Yes other		PPT
21	Kuwait	No	No	PPT
22	Latvia	Yes MLI		PPT
23	Malaysia	Yes MLI		PPT
24	Malta	Yes MLI		PPT
25	Moldova*	No	No	PPT
26	Montenegro	No	No	PPT
27	Netherlands	Yes MLI		PPT
28	North Macedonia	No	Yes MLI	PPT
29	Norway	No	No	PPT
30	Poland	Yes MLI		PPT
31	Qatar	Yes MLI		PPT
32	Romania	No	Yes MLI	PPT
33	Russian Federation	Yes MLI		PPT
34	Serbia	Yes MLI		PPT
35	Singapore	Yes MLI		PPT
36	Slovenia	Yes MLI		PPT
37	Spain	Yes MLI		PPT
38	Sweden	No	Yes MLI	PPT
39	Switzerland	No	No	PPT
40	Türkiye	No	Yes MLI	PPT
41	United Arab Emirates	Yes MLI		PPT
42	United Kingdom	Yes MLI		PPT

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Saudi Arabia	Yes



From:

Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/36cebf8e-en>

Please cite this chapter as:

OECD (2024), "Albania", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/3d906c2e-en>

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