

Albania

A. Progress in the implementation of the minimum standard

Albania has 42 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Albania signed the MLI in 2019 and deposited its instrument of ratification on 22 September 2020. The MLI will enter into force for Albania on 1 January 2021. Albania has not listed its agreement with Saudi Arabia. This agreement will not, at this stage, be modified by the MLI. Saudi Arabia has listed its agreement with Albania under the MLI.

Albania is implementing the minimum standard in its tax agreements through the inclusion of the preamble statement and the PPT.²

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

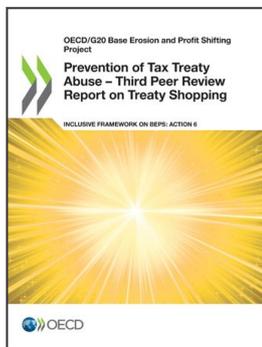
As mentioned above, Albania has not listed its agreement with Saudi Arabia under the MLI. Listing the agreement under the MLI or entering into bilateral renegotiations to implement the minimum standard would ensure that the minimum standard could be implemented in that non-covered agreement.

Summary of the jurisdiction response - Albania

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Austria	No	N/A	Yes	N/A	
2	Belgium	No	N/A	Yes	N/A	
3	Bosnia-Herzegovina	No	N/A	Yes	N/A	
4	Bulgaria	No	N/A	Yes	N/A	
5	China (People's Republic of)	No	N/A	Yes	N/A	
6	Croatia	No	N/A	Yes	N/A	
7	Czech Republic	No	N/A	Yes	N/A	
8	Egypt	No	N/A	Yes	N/A	
9	Estonia	No	N/A	Yes	N/A	
10	France	No	N/A	Yes	N/A	
11	Germany	No	N/A	Yes	N/A	
12	Greece	No	N/A	Yes	N/A	
13	Hungary	No	N/A	Yes	N/A	
14	Iceland	No	N/A	Yes	N/A	
15	India	No	N/A	Yes	N/A	

² For its agreements listed under the MLI, Armenia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

16	Ireland	No	N/A	Yes	N/A
17	Italy	No	N/A	Yes	N/A
18	Korea	No	N/A	Yes	N/A
19	Kosovo*	No	N/A	Yes	N/A
20	Kuwait*	No	N/A	Yes	N/A
21	Latvia	No	N/A	Yes	N/A
22	Malaysia	No	N/A	Yes	N/A
23	Malta	No	N/A	Yes	N/A
24	Moldova*	No	N/A	Yes	N/A
25	Montenegro	No	N/A	Yes	N/A
26	Netherlands	No	N/A	Yes	N/A
27	North Macedonia	No	N/A	Yes	N/A
28	Norway	No	N/A	Yes	N/A
29	Poland	No	N/A	Yes	N/A
30	Qatar	No	N/A	Yes	N/A
31	Romania	No	N/A	Yes	N/A
32	Russia	No	N/A	Yes	N/A
33	Saudi Arabia	No	N/A	No	N/A
34	Serbia	No	N/A	Yes	N/A
35	Singapore	No	N/A	Yes	N/A
36	Slovenia	No	N/A	Yes	N/A
37	Spain	No	N/A	Yes	N/A
38	Sweden	No	N/A	Yes	N/A
39	Switzerland	No	N/A	Yes	N/A
40	Turkey	No	N/A	Yes	N/A
41	United Arab Emirates	No	N/A	Yes	N/A
42	United Kingdom	No	N/A	Yes	N/A



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