

## CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

### ALBANIA

#### Compilation of Declarations currently in force <sup>(\*)</sup> concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 8 August 2013 - Or. Engl. (*in force since 1 December 2013*)

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Personal Income Tax (*Tatimi mbi te Ardhurat Personale*).
- . **Article 2, paragraph 1.a.ii:** Corporate Income Tax (*Tatim Fitimi*).
- . **Article 2, paragraph 1.b.i:** Local Tax on Small Business (*Taska Vendore mbi Biznesin e Vogël*).
- . **Article 2, paragraph 1.b.ii:** Social Security Contributions (*Kontributet e Sigurimeve Shoqërore*).
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax (*Tatimi mbi Vleren e Shtuar*).
- . **Article 2, paragraph 1.b.iii.D:** Excise Duties (*Akciza*).
- . **Article 2, paragraph 1.b.iii.E:** Annual Tax on used motor Vehicles (*Taska vjetore e mjeteve të përdorura*).
- . **Article 2, paragraph 1.b.iii.G:** Local Tax on Real Estate (*Tatimet mbi Pasurine e Paluajtshme*).

#### ANNEX B – Competent Authorities

The Ministry of Finance: General Tax Directory.

#### ANNEX C – Definition of the word “national” for the purpose of the Convention

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
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