



ICLG

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Albania



Mirjeta Emini



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1 Pre-entry Tax Planning

1.1 In Albania, what pre-entry estate and gift tax planning can be undertaken?

The individuals are subject to tax on gifts at the rate of 10% calculated on the market price of the gift.

All Albanian and/or foreign individuals that own real estate property are subject to the annual tax on real estate. Such tax consists of the tax on building and the tax on agricultural land and is paid from the owner of the real estate.

Tax on building is paid for each square metre of the building including the underground floors proportionally with the period of ownership during the year. Such tax varies depending on the district where the building is located.

Tax on agricultural land is paid for each hectare of agricultural land. It varies depending on the land's category and the district where the land is located.

Proceeds from the transfer of real estate from individuals are subject to income tax at a rate of 10%. The taxable base is the difference between the sale price and the purchase price of the real estate.

1.2 In Albania, what pre-entry income tax planning can be undertaken?

Foreign investors should firstly consider the existence of a Double Tax Treaty entered into between Albania and their country of residence. Usually, under these treaties, the income generated from immovable property located in Albania, is taxed only in Albania.

Albania is an attractive country for foreign investors because of the application of the flat rate of 10% for all taxes (corporate tax, personal income tax, withholding tax).

1.3 In Albania, can pre-entry planning be undertaken for any other taxes?

No pre-entry planning is available.

2 Connection Factors

2.1 To what extent is domicile relevant in determining liability to taxation in Albania?

Under Albanian legislation domicile is relevant for determining the

tax residency of the individuals and therefore their liability to taxation in Albania.

2.2 If domicile is relevant, how is it defined for taxation purposes?

Under Albanian law, an individual shall be deemed to be domiciled in Albania (and therefore be tax resident in Albania) if he has a permanent home available to him, his family, personal and economic relations in Albania (centre of vital interests), irrespective of the nationality.

2.3 To what extent is residence relevant in determining liability to taxation in Albania?

Under Albanian law, the duration of stay of individuals in Albania is relevant for determining their tax residency status and therefore their liability to taxation in Albania.

While residents pay tax on their worldwide income, non-residents pay tax only on income generated within the territory of Albania.

Exception can be made in case of existence of a Double Tax Treaty which contains a different determination of residence of purposes of liability to taxation in Albania.

2.4 If residence is relevant, how is it defined for taxation purposes?

Individuals staying in Albania for a period of more than 183 days per year are considered Albanian tax residents.

2.5 To what extent is nationality relevant in determining liability to taxation in Albania?

Nationality is not a determining factor under Albanian law. It is considered in cases when a double tax treaty applies and the individual should assess its residence for tax purposes.

2.6 If nationality is relevant, how is it defined for taxation purposes?

Please see the answer to the question 2.5 above.

3 General Taxation Regime

3.1 What gift or estate taxes apply that are relevant to persons becoming established in Albania?

The real estate tax is payable by individuals (irrespective of their nationality and whether they are tax residents in Albania or not).

The income tax on transfer of real estate is applicable in case of transfer of ownership title on buildings and other real estate properties from individuals.

3.2 How and to what extent are persons who become established in Albania liable to income tax?

Resident individuals are taxable on their worldwide income. Income tax is levied at a flat rate of 10%. The tax is levied on the gross income from employment relationship, entrepreneurial activity, sale of immovable property, rent, interest, dividends, investments in securities, royalties and intellectual property, gambling and game of chances, gifts, etc.

All resident and non-resident persons whose gross annual income reaches or exceeds ALL 2 million must complete and submit an annual income tax declaration. The said declaration must be filed with the Regional Tax Directorate of the jurisdiction where the individual resides, within 30 April of the year following the tax period (for which the declaration is made).

3.3 What other direct taxes (if any) apply to persons who become established in Albania?

There are certain municipality taxes which are not material.

3.4 What indirect taxes (sales taxes/VAT and customs & excise duties) apply to persons becoming established in Albania?

There is no sale tax in Albania.

With regard to VAT, all individuals and legal entities making taxable supplies and having an annual turnover in excess of ALL 5 million are subject to VAT. In such cases, the registration for VAT purposes is required. For individuals and legal entities that operate in the import/export sector it is mandatory to be registered, notwithstanding the annual turnover. Lawyers, notaries, doctors, architects, auditors, accountants, etc., and taxpayers conducting hotel business activities, are VAT taxpayers irrespective of their annual turnover.

The rate of VAT is 20%. Exports of goods and services and supplies relating to international transport and telecommunications are zero-rated.

Exceptionally, medicines and medical services are subject to a reduced rate of VAT at 10%.

Customs duties are charged according to imported goods' classification in a 6-digit Harmonised System. For many imported items minimum/reference custom values are applied. Customs tariffs applicable on agricultural and industrial products originating from EU members are currently eliminated.

Major exemptions from customs duties are applicable for:

- goods imported under government agreements, and where the duty exemption is explicitly stated in the agreement;
- humanitarian aid;
- donated goods imported for charitable, philanthropic, or

assistance purposes by not-for-profit organisations, religious institutions, public entities; and

- goods imported for trade promotion purposes and advertising.

Excise tax is applied to a limited number of goods such as tobacco, alcoholic drinks, soft and fresh drinks, derivatives of petroleum and coffee.

Tax is levied either as a percentage rate or per unit stamp duty, depending on the commodity. The following rates are applicable:

Cigars and cigarillos	ALL 2,500 per kg
Cigarettes	ALL 3,500 per 1,000 cigarettes
Beer	ALL 1,000 up to ALL 3,600 per hectolitre
Wine	ALL 3,000 up to ALL 12,000 per hectolitre
Heavy oils (gas oil)	ALL 37 per litre
Coffee roasted/ non-roasted	ALL 140/30 per kg
Pneumatic tyres	ALL 20 to 100 per kg.

3.5 Are there any anti-avoidance taxation provisions that apply to the offshore arrangements of persons who have become established in Albania?

No, there are no anti-avoidance taxation provisions.

4 Taxation Issues on Inward Investment

4.1 What liabilities are there to direct taxes on the remittance of assets or funds into Albania?

There are no restrictions on remittance of assets or funds from abroad into Albania.

4.2 What taxes are there on the importation of assets into Albania, including excise taxes?

Assets imported into Albania may be subject to customs duties, excise taxes and VAT. Customs duties are levied on the price of assets plus any additional costs related to their import (transport, insurance).

VAT at the rate of 20% applies on the import of goods. The VAT is, in general, levied on the value of imported goods plus customs duties plus excise tax, if any.

4.3 Are there any particular tax issues in relation to the purchase of residential properties?

No, there are no any particular issues.

5 Succession Planning

5.1 What are the relevant private international law (conflict of law) rules on succession and wills, including tests of essential validity and formal validity in Albania?

Applicable law on succession

Law no. 10428, dated 02.06.2011 "On Private International Law" provides for the following rules:

- Succession related to movable property is regulated from the

laws of the country where the ancestor has his usual residence at the time of death.

- Succession related to real estate is regulated from the laws of the country where the real estate is located.
- The ancestor can choose the applicable law for the entire inheritance. Choice of law is effective as long as the ancestor, at the moment of such choice, or at the time of his/her death, was a citizen or a resident of that country. The choice of law cannot forbid successors from their right of legal reserve of inheritance.

The disposition of a will is regulated from the laws of the country, which the testator was citizen of, at the moment of making, changing or revoking the will.

Validity of the will

The will is valid if it complies with the validity requirements set forth in one the following laws:

- the law of the country where the testator made the will;
- the law of the country of which the testator was a citizen at the time of making the will or at the time of death;
- the law of the country where the testator was a resident at the time of making the will or at the time of death;
- the law of the country where the real estate, provided on the will, is located.

Under the Albanian Civil Code every person over the age of 18 can make a will, as well as women under this age provided she is married. A person cannot make a will if, by a court's verdict, that person does not have the ability to act, or at that time was not able to understand the importance of his/her actions.

5.2 Are there particular rules that apply to real estate held in Albania or elsewhere?

Under article 36 of the Private International Law, real rights on property are regulated as follows:

- Ownership, possession and other real rights on properties are regulated by the laws of the country where the property is located.
- Entitlement or loss of ownership, possession and other real rights are regulated by the law of the country in the territory of which the property is located at the time of verification of the circumstances that determine the entitlement or loss of these rights.
- The determination of whether a property is movable or immovable is made in pursuance with the laws of the country where the property is located.

Under the Albanian Civil Code, ownership over real estate can be acquired through:

- contract;
- will; and
- prescription.

6 Trusts and Foundations

6.1 Are trusts recognised in Albania?

Trusts are not recognised in Albania.

6.2 If trusts are recognised in Albania, how are they taxed in Albania?

This is not applicable.

6.3 If trusts are recognised, how are trusts affected by succession and forced heirship rules in Albania?

This is not applicable.

6.4 Are foundations recognised in Albania?

Not for profit organisations without membership (such as foundations) are governed by Albanian law no. 8788, dated 07.05.2001, "On Not for Profit Organisations" and Civil Code. Not for profit organisations are associations, foundations and centres, the activity of which is conducted in an independent way and not affected by the state. They conduct not for profit activities, which includes economic or non lucrative activity provided that profit/income or assets are used only for the realisation of the scope of the organisation as set forth in its charter.

6.5 If foundations are recognised, how are they taxed in Albania?

Based on the law on Not for Profit Organisations and the Income Tax Law, not for profit organisations are exempt from taxation on quotas and donations. However, if the foundation will conduct economic activity, no tax exemption is granted.

6.6 If foundations are recognised, how are foundations affected by succession and forced heirship rules in Albania?

There are no tax rules on succession or forced heirship under Albanian tax legislation.

7 Immigration Issues

7.1 What restrictions or qualifications does Albania impose for entry into the country?

Entry, transit and exit from the Republic of Albania are governed by Law no. 9959, dated 17.07.2009 "On Foreigners". Article 7 of the Law on Foreigners provides that a foreigner who intends to enter, transit or exit through the Republic of Albania should present, at the border crossing point, sufficient travel documentation in conformity with the Law and meet the following conditions:

1. have a passport or ID card (when applicable) valid for at least three months after the entry in Albania and to be equipped with an entry visa, if required (accompanied by supporting documents on the basis of which the visa was issued or that prove the reasons for entry) and possess sufficient financial means; or
2. have a border document issued in compliance with an international agreement, for small trans-border circulation; or
3. have a *laissez passer* issued by international organisations, in the framework of the performance of duties and missions assigned by them, such as the United Nations for its personnel and subordinate agencies, the European Union, the Council of Europe or NATO, as well as any other document valid in the framework of an international agreement ratified by the Republic of Albania; or
4. has a residence permit issued by the competent Albanian authorities; and
5. is not subject to an expulsion order, forced expulsion or prohibition to enter or stay in the Republic of Albania; and

6. is not considered a threat to public order or security and does not endanger international relations of the Republic of Albania with other countries; and
7. has not been declared *persona non grata*.

7.2 Does Albania have any investor and other special categories for entry?

The Law on Foreigners does not provide for any investor categories for entry.

With regard to special categories, the Decision of Council of Ministers no. 362, dated 01.04.2009 “On the Entry, Residence and Treatment of Foreign Citizens in the Republic of Albania” (as amended) provides that citizens of Interpol member countries holding Interpol passports, approved by Resolution no. AG-2010-RES-02, dated 09.11.2010, can enter the Republic of Albania for work (confirmed this with a special authorisation issued by the homologue offices of National Interpol Central Office in Tirana) without having to obtain a visa from the Albanian authorities, or to use any other travel document as well as to stay up to 90 days, within the period set 180 days from the date of first entry.

7.3 What are the requirements in Albania in order to qualify for nationality?

In accordance with Law no. 8389, dated 05.08.1998 “On the Albanian Nationality”, a foreigner may obtain Albanian citizenship by naturalisation if he/she satisfies the following conditions:

1. he/she has reached the age of 18;
2. he/she has resided legally in the territory of the Republic of Albania for not less than five consecutive years;
3. he/she has a place of residence in Albania and sufficient income;
4. he/she has not been sentenced in his/her country of origin, in the Republic of Albania or any third country for an offense for which the law provides a sentence of not less than three years in prison. Exceptions to this rule are made only in those cases where it is established that the sentence is given for political reasons;
5. he/she has at least basic knowledge of the Albanian language; and
6. granting the Albanian citizenship to the foreigner does not affect the security and defense of the Republic of Albania.

Foreigners who comply with the condition under point 1) above may be granted Albanian citizenship by naturalisation even if the conditions under 2) and up to 5) have not been met if the Republic of Albania has a scientific, economic, cultural and national interest in granting that person citizenship.

If the person is stateless, the conditions under points 1), 3), 4) and 5) above are not required to be met.

A foreigner who is married to an Albanian citizen for a period of not less than three years may obtain Albanian citizenship by naturalisation even if he/she does not meet the conditions under points 2) and 5) above. In this case, the foreigner must have legally resided in the Republic of Albania for at least one year.

7.4 Are there any taxation implications in obtaining nationality in Albania?

The test for a foreign individual to be taxable in Albania is the residency test, and the source of income test.

It is not mandatory that a foreigner obtains Albanian nationality to be taxable in Albania for his or her income. It is sufficient that he or she stays in Albania for more than 183 days in a year, where in such case, the foreigner will be liable to taxation in Albania for his or her worldwide income.

Exception is made when the foreigner is national of a country with which a Double Tax Treaty is effective and which provides for different rules.

8 Taxation of Corporate Vehicles

8.1 What is the test for a corporation to be taxable in Albania?

Under Income Tax Law, the following shall be subject to profit tax: (i) legal entities and partnerships that are registered for VAT purposes; (ii) legal entities, partnerships or other joint ventures incorporated or organised under a foreign law but that conduct their activity in the Albanian territory; and (iii) any other person, irrespective of the status or legal form of registration or organisation, if this person is subject to VAT and its annual turnover is more than ALL 8 million (approximately EUR 65,000).

8.2 How are branches of foreign corporations taxed in Albania?

Branches of foreign corporations are subject to profit tax (10% of taxable income minus tax deductible expenses) as they fall under point (ii) listed in the answer to question 8.1. They are subject to all profit tax calculation rules as they were a locally established corporation, save for the transfer of their net profit to the parent company. Such transfer is tax free, differently from a local subsidiary of a foreign company, which net profit transferred/distributed to the sole shareholder qualifies as dividend and subject to the withholding tax of 10% (except when a Double Tax Treaty is effective and provides for a lower tax rate).

9 Tax Treaties

9.1 Has Albania entered into income tax and capital gains tax treaties and, if so, what is their impact?

Albania has entered into bilateral conventions on avoidance of double taxation of income and capital with 36 countries, out of which 33 are effective (Poland, Romania, Malaysia, Hungary, Turkey, Czech Republic, Russia, Macedonia, Croatia, Italy, Bulgaria, Sweden, Norway, Greece, Malta, Switzerland, Moldova, Belgium, China, France, Egypt, the Netherlands, Kosovo, Serbia, Austria, Slovenia, Latvia, South Korea, Bosnia and Herzegovina, Ireland, Germany, Spain, and Singapore).

Tax treatment of income paid by an Albanian person or rising in Albania and perceived from a resident of a country with which a Double Tax Treaty is effective, shall be governed by the said treaty and for determination of the taxation right the national income tax legislation shall not be applicable.

9.2 Do the income tax and capital gains tax treaties generally follow the OECD or another model?

Tax treaties are based on the OECD model.

9.3 Has Albania entered into estate and gift tax treaties and, if so, what is their impact?

Albania has not entered into estate and gift tax treaties.

9.4 Do the estate or gift tax treaties generally follow the OECD or another model?

This is not applicable.

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BOGA & ASSOCIATES

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Boga & Associates, established in 1994, has emerged as one of the premier law firms in Albania, earning a reputation for providing the highest quality of legal, tax and accounting services to its clients. Boga & Associates also operates in Kosovo (Pristina) offering a full range of services. Until 1 May 2007, the firm was a member firm of KPMG International and the Senior Partner/Managing Partner, Mr. Genc Boga, was also Senior Partner/Managing Partner of KPMG Albania.

Our firm's particularity is linked to the multidisciplinary services it provides to its clients. Apart from the wide consolidated legal practice, the firm offers also a significant expertise in tax and accounting services with a keen sensitivity to the rapid changes in the Albanian and Kosovar business environment.

With its diverse capabilities and experience, the firm services leading clients in most major industries, banks and financial institutions, companies engaged in insurance, construction, energy and utilities, entertainment and media, mining, oil and gas, professional services, real estate, technology, telecommunications, tourism, transport, infrastructure and consumer goods. The firm has also an outstanding litigation practice, representing clients on all levels of Albanian courts. This same know-how and experience has been drawn upon by the Legislature in the drafting of new laws and regulations.

Boga & Associates is recognised as a top tier firm by the most prestigious ranking companies in Corporate/Commercial, Dispute Resolution, Intellectual Property, Real Estate by Chambers and Partners (2012), Financial and Corporate Law as well as Mergers and Acquisition by IFLR (2012). The firm is praised by clients and peers as a "law firm with high-calibre expertise" and is distinguished "among the elite in Albania" and as "accessible, responsive and wise".

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