

**“On the Implementation of Agreements for the Avoidance  
of Double Taxation with respect to Taxes on Income and  
on Capital and for the Prevention of Fiscal Evasion”**

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# Tax Alert



## New rules on the Implementation of Agreements for the Avoidance

### of Double Taxation with respect to Taxes on Income and on Capital and for the Prevention of Fiscal Evasion

The Ministry of Finance has issued Instruction no. 11, dated 23.07.2024 *"On the Implementation of Agreements for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and for the Prevention of Fiscal Evasion"* (the **"New Instruction"**).

The New Instruction was published in the Official Gazette on 01.08.2024 and has become effective immediately upon publication. It repeals and substitutes Instruction no. 6, dated 10.2.2004 *"On Bilateral Agreements for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion"*.

This Instruction outlines the criteria and procedures for implementing the provisions of the Agreements for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and for the Prevention of Fiscal Evasion (hereinafter "DTAs").

#### Implementation of DTAs

To benefit from the DTAs provisions, Albanian taxpayers must follow a specific notification procedure with the tax authorities. All the notifications after the entry into force of the New Instruction should be submitted using the new application forms (herein attached).

Taxpayers must notify the application of a DTA and upload the following documentation using the e-tax system – *although until the online system is fully operative, the tax authorities will accept the notification in hard copy accompanied by the documents in electronic format (CD/USB):*

- **Application Form:** This form includes information about the resident taxpayer (payor) in Albania and the non-resident taxpayer (beneficiary of income). The forms should be signed by the payor and the beneficiary of income. In case the beneficiary of income does not sign the form, the resident taxpayer in Albania must issue a declaration under its responsibility confirming that the non-resident taxpayer is the beneficial owner of the income.
- A **certificate of tax residence** of the beneficiary of income issued by the relevant foreign tax authority, in electronic or paper format, translated into Albanian language.
- **Service Contracts:** Contracts with the non-resident taxpayer, in the language(s) signed by the parties. Translation into Albanian language and additional explanations may be required for complex contracts.

When there is not a contract signed between the parties, the taxpayer should specify through a self-declaration the following:

- Type of service provided/nature of income;
- Duration of the services;
- Means of provision of service (online/onsite);
- If the provision of the service is rendered through a physical presence in the territory of the Republic of Albania of the foreign service provider (through its staff

or other personnel), relevant information on the physical presence must be included;

- payments for rights of use, trademarks, licenses, etc. must be separated from payment for services in mixed supplies (e.g., services and royalty payments).

- **Analytical list of invoices:** List of invoices, including details such as invoice numbers and dates, description of the services, or other documents on which the transaction is based.
- **Analytical list of payments:** list of payments made from the resident taxpayer in Albania for the non-resident taxpayer, including the bank where the transfer is made, the date and the amount transferred, or information on any compensation agreed between the parties.

**Notification:** The DTAs implementation is made through a notification to tax authorities and submission of the documentation. No approval is granted by the tax authorities on such DTAs implementation. Compliance with domestic tax legislation and DTAs is the responsibility of the Albanian taxpayer.

#### **Deadlines for Notification**

Notification and documentation must be submitted by December 31 of the calendar year following the year in which the DTA provisions were applied (i.e. the year when the payment from the Albanian taxpayer was performed). In case of late submission, fines shall be applied:

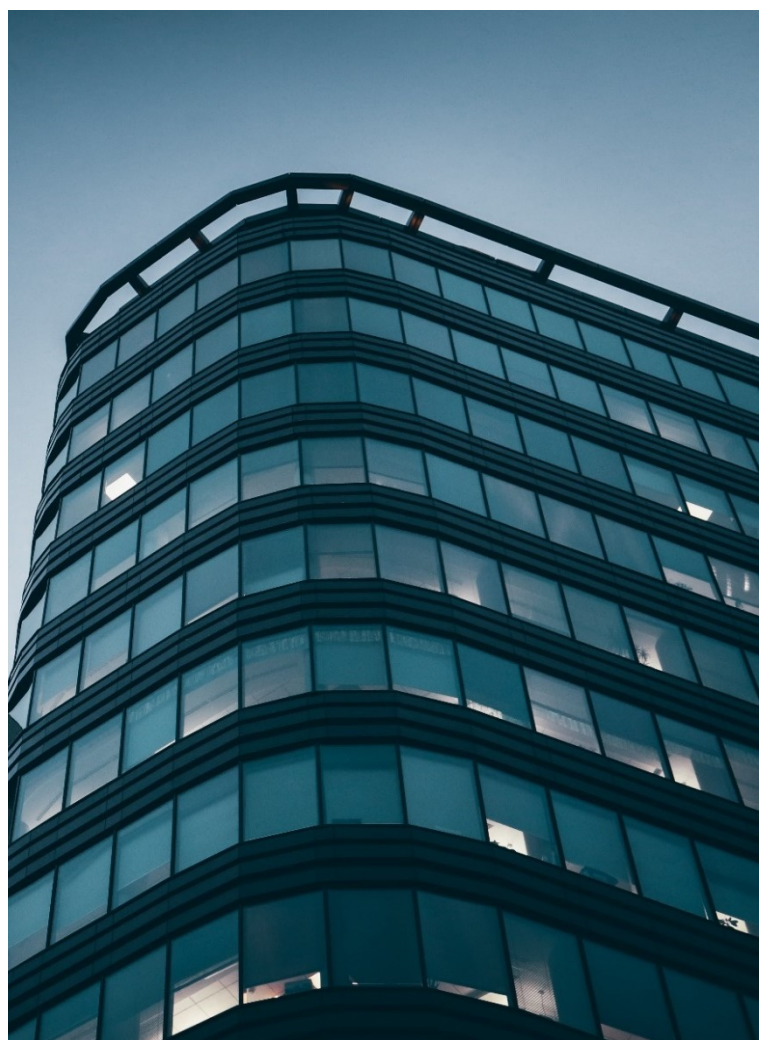
- **Within the next 24 months (from the deadline):** A fine of Leke 10,000 per month of delay.
- **After 24 months (from the deadline):** Loss of the right to apply DTA provisions, requiring

payment/return of unpaid or reduced tax principal along with fines and interest.

#### **Issuance of Albanian Tax Residence Certificates**

**For Businesses:** Certificates are issued through the e-Albania government portal.

**For Individuals:** Certificates are issued within 30 days upon request. Documentation such as annual return, employment contract, property ownership certificate, and official confirmation on the period of stay in Albania, must be provided.



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If you wish to know more on issues highlighted in this edition, you may approach your usual contact at our firm or the following:

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AWARDS AND RECOGNITION 2024**

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**IFLR1000 2024:** Ranked **Tier 1** in Financial and Corporate

**Chambers Global 2024:** Ranked **Band 1** in Corporate/Commercial

**Chambers Europe 2024:** Ranked **Band 1** in 3 practice areas

**The Legal 500 2024:** Ranked **Tier 1**

**ITR Tax Review 2024** – Top Ranked

**WTR1000 2024:** Top Ranked in Trademarks

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## Boga & Associates

**Boga & Associates**, established in 1993, has emerged as one of the premier law firms in **Albania** and **Kosovo**, earning a reputation for providing the highest quality of legal, tax and accounting services to its clients. From the year 1999 until May 2007, the firm was a member firm of KPMG International and the Senior Partner/Managing Partner, Mr. Genc Boga, was also the Senior Partner/Managing Partner of KPMG Albania.

The firm’s particularity is linked to the multidisciplinary services it provides to its clients, through an uncompromising commitment to excellence. Apart from the widely consolidated legal practice, the firm offers the highest standards of expertise in tax and accounting services, with keen sensitivity to the rapid changes in the Albanian and Kosovo business environment. The firm delivers services to leading clients in major industries, banks and financial institutions, as well as to 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.

**ANEKSI 2**

REPUBLIKA E SHQIPËRISË  
MINISTRIA E FINANCAVE  
DREJTORIA E PËRGJITHSHME E TATIMEVE  
DREJTORIA RAJONALE .....

REPUBLIC OF ALBANIA  
MINISTRY OF FINANCE  
GENERAL TAXATION DEPARTMENT  
REGIONAL TAX DIRECTORATE.....

**Kopjo 1** për paguesin e të ardhurave (shpërblimit) – *Copy 1 for the payer of income (remuneration)*

**PËR ZBATIMIN E MARRËVESHJES PËR SHMANGIEN E TAKSIMIT TË DYFISHTË MIDIS  
SHQIPËRISË DHE .....**

**FOR THE APPLICATION OF THE AGREEMENT FOR THE AVOIDANCE OF DOUBLE TAXATION  
BETWEEN ALBANIA AND .....**

**I. Të dhëna për paguesin e të ardhurave (Tatimpaguesi Shqiptar, entitet ose person fizik) – Information on the payer of income  
(Albanian taxpayer, entity or physical person):**

Emri i plotë/Emri tregtar  
Full name/Business name .....

Forma juridike  
Legal form .....

NUIS/NIPT  
Business/tax number.....

Adresa e plotë  
Full Address .....

**Vendi, data, firma dhe vula e paguesit**

**Place, date, signature and stamp of the payer**

**II. Të dhëna për përfituesin e të ardhurave (rezident në Shtetin tjetër Kontraktues) – Information on the recipient of income  
(resident in the other Contracting State):**

Emri i plotë/Emri tregtar  
Full name/Business name.....

Forma juridike  
Legal form .....

NUIS/NIPT  
Business/tax number.....

Adresa e plotë  
Full address .....

Përfaqsimi në Shqipëri (nëse ka)  
Representation in Albania (if any) .....

Deklaroj se jam pronari përfitues i të ardhurave të sipër-përmendura dhe se çdo e dhënë në këtë kërkesë është e vërtetë – I hereby  
declare that I am the beneficial owner of the above-mentioned income and any information given in this claim is true.

**Vendi, data, firma dhe vula e përfituesit**

**Place, date, signature and stamp of the beneficiary**

**III. Të dhëna mbi të ardhurat – Information on income:**

Lloji/natyra e të ardhurës  
Type/nature of income

1. Dividend/Dividend.....Shuma/Amount.....Data e pagesës/Date of payment...../...../.....
2. Interest/Interest..... Shuma/Amount.....Data e pagesës/Date of payment...../...../.....
3. Honorare/Royalty.....Shuma/Amount.....Data e pagesës/Date of payment...../...../.....
4. Shërbim teknik/Technical service.....Shuma/Amount.....Data e pagesës/Date of payment...../...../.....
5. Të ardhura biznesi/Business income..... Shuma/Amount.....Data e pagesës/Date of payment...../...../.....

Nenet dhe tarifa e tatimit të aplikuar sipas Marrëveshjes

Provisions and tax rate applied per double tax agreement.....  
.....

**IV. Të dhëna për dokumentat që bashkangjiten – Information on attached documents:**

(Lloji i dokumentave, numri dhe data e lëshimit – type of documents, number and issuing date.....  
.....

**V. Deklarimi i paguesit (tatimpaguesit shqiptar), në rast se përfituesi nuk mund në nënshkruajë dhe vulosë Rubrikën 2 lart/  
Declaration of the payer (Albanian taxpayer), in case the beneficiary does not agree to sign and stamp rubric II above**

Deklaroj se, bazuar në kontratën e firmosur dhe faturimet e kryera, furnitori ..... është rezident në .....  
..... dhe është pronari përfitues i të ardhurës/– I hereby declare that, based on the related contract and the invoices, the  
supplier..... is a resident of .....and the beneficial owner of the income.

**Vendi, data, firma dhe vula e paguesit**

**Place, date, signature and stamp of payer**

.....

.....

## UDHËZIME PËR PLOTËSIMIN E KËTIJ FORMULARI

1. Ky formular plotësohet nga tatimpaguesit shqiptarë, persona juridikë ose fizikë, të cilët zbatojnë dispozitat e Marrëveshjes për Shmangien e Taksimit të Dyfishtë.
2. Ky formular i dërgohet personit rezident në Shtetin tjetër Kontraktues dhe i kërkohet të dërgojë Çertifikatën e Rezidencës dhe të plotësojë Rubrikën II të këtij formulari për vitin për të cilin zbatohet Marrëveshja Tatimore.
3. Nëse personi rezident në shtetin tjetër nuk mund të firmosë Rubrikën II të formularit, atëherë tatimpaguesi shqiptar deklaron nën përgjegjësinë e tij se personi rezident në shtetin tjetër është pronari përfitues i të ardhurave, por në cdo rast përfituesi dorëzon Çertifikatën e Rezidencës. Ky deklaram bëhet në Rubrikën V të këtij Formulari.
4. Ky Formular, bashkë me dokumentacionin që i bashkangjitet, ngarkohet në dosjen elektronike të tatimpaguesit në tax e-filing. Nëse sistemi i deklaramit elektronik ka probleme teknike, tatimpaguesi mund të depozitojë formularin dhe dokumentacionin me shkresë zyrtare dhe mbajtës elektronik të të dhënave (CD).

## INSTRUCTIONS FOR FILLING IN THIS FORM

1. This form is submitted by Albanian taxpayers, entities or juridical persons, which apply/implement the provisions of Agreements for the Avoidance of Double Taxation.
2. This form is sent to the person resident in the other Contracting State who, on the other hand, is required to send the Residence Certificate and fill in the second rubric (Rubric II) of this form for the year the Tax Agreement is being applied.
3. In case the person resident in the other Contracting State does not agree on signing Rubric II of this form, then the Albanian taxpayer declares, in his own responsibility, that the resident in the other contracting state is the beneficial owner of the income, but in any case the beneficial owner submit the Residence Certificate. This declaration is completed in rubric V of this form.
4. This form, accompanied with the documentation attached to it, shall be uploaded to tax e-filing. In case of technical problems related to the electronic declaration system (tax e-filing), the taxpayer can submit the form and the documentation by a written notice and an electronic data storage (CD).

**REPUBLIKA E SHQIPËRISË**  
**MINISTRIA E FINANCAVE**  
**DREJTORIA E PËRGJITHSHME E TATIMEVE**  
**DREJTORIA RAJONALE .....**

**REPUBLIC OF ALBANIA**  
**MINISTRY OF FINANCE**  
**GENERAL TAXATION DEPARTMENT**  
**REGIONAL TAX DIRECTORATE.....**

**Kopjo 2** për përfituesin e të ardhurave (shpërblimit) – *Copy 2 for the beneficiary of income (remuneration)*

**PËR ZBATIMIN E MARRËVESHJES PËR SHMANGIEN E TAKSIMIT TË DYFISHTË MIDIS  
SHQIPËRISË DHE .....**

**FOR THE APPLICATION OF THE AGREEMENT FOR THE AVOIDANCE OF DOUBLE TAXATION  
BETWEEN ALBANIA AND .....**

**I. Të dhëna për paguesin e të ardhurave (Tatimpaguesi Shqiptar, entitet ose person fizik) – Information on the payer of income  
(Albanian taxpayer, entity or physical person):**

Emri i plotë/Emri tregtar  
*Full name/Business name* .....

Forma juridike  
*Legal form* .....

NUIS/NIPT  
*Business/tax number* .....

Adresa e plotë  
*Full Address* .....

**Vendi, data, firma dhe vula e paguesit**

**Place, date, signature and stamp of the payer**

**II. Të dhëna për përfituesin e të ardhurave (rezident në Shtetin tjetër Kontraktues) – Information on the recipient of income  
(resident in the other Contracting State):**

Emri i plotë/Emri tregtar  
*Full name/Business name* .....

Forma juridike  
*Legal form* .....

NUIS/NIPT  
*Business/tax number* .....

Adresa e plotë  
*Full address* .....

Përfaqsimi në Shqipëri (nëse ka)  
*Representation in Albania (if any)* .....

Deklaroj se jam pronari përfitues i të ardhurave të sipër-përmendura dhe se çdo e dhënë në këtë kërkesë është e vërtetë – I hereby  
declare that I am the beneficial owner of the above-mentioned income and any information given in this claim is true.

**Vendi, data, firma dhe vula e përfituesit**

**Place, date, signature and stamp of the beneficiary**



**III. Të dhëna mbi të ardhurat – Information on income:**

Lloji/natyra e të ardhurës

Type/nature of income .....

1. Dividend/Dividend..... Shuma/Amount.....Data e pagesës/Date of payment...../...../.....

2. Interest/Interest..... Shuma/Amount.....Data e pagesës/Date of payment...../...../.....

3. Honorare/Royalty.....Shuma/Amount.....Data e pagesës/Date of payment...../...../.....

4. Shërbim teknik/Technical service.....Shuma/Amount.....Data e pagesës/Date of payment...../...../.....

5. Të ardhura biznesi/Business income.....Shuma/Amount.....Data e pagesës/Date of payment...../...../.....

Nenet dhe tarifa e tatimit të aplikuar sipas Marrëveshjes

Provisions and tax rate applied per double tax agreement.....

.....

**IV. Të dhëna për dokumentat që bashkangjiten – Information on attached documents:**

(lloji i dokumentave, numri dhe data e lëshimit – type of documents, number and issuing date .....

.....

**V. Deklarimi i paguesit (tatimpaguesit shqiptar), në rast se përfituesi nuk mund të nënshkruajë dhe vulosë Rubrikën 2 lart/  
Declaration of the payer (Albanian taxpayer), in case the beneficiary does not agree to sign and stamp rubric II above**

Deklaroj se, bazuar në kontratën e firmosur dhe faturimet e kryera, furnitori ..... është rezident në .....

..... dhe është pronari përfitues i të ardhurës/– I hereby declare that, based on the related contract and the invoices, the supplier..... is a resident of ..... and the beneficial owner of the income.

**Vendi, data, firma dhe vula e paguesit**

**Place, date, signature and stamp of the payer**

.....

.....

### UDHËZIME PËR PLOTËSIMIN E KËTIJ FORMULARI

1. Ky formular plotësohet nga tatimpaguesit shqiptarë, persona juridikë ose fizikë, të cilët zbatojnë dispozitat e Marrëveshjes për Shmangien e Taksimit të Dyfishtë.
2. Ky formular i dërgohet personit rezident në Shtetin tjetër Kontraktues dhe i kërkohet të dërgojë Çertifikatën e Rezidencës dhe të plotësojë Rubrikën II të këtij formulari për vitin për të cilin zbatohet Marrëveshja Tatimore.
3. Nëse personi rezident në shtetin tjetër nuk mund të firmosë Rubrikën II të formularit, atëherë tatimpaguesi shqiptar deklaron nën përgjegjësinë e tij se personi rezident në shtetin tjetër është pronari përfitues i të ardhurave, por në çdo rast përfituesi dorëzon Çertifikatën e Rezidencës. Ky deklaram bëhet në Rubrikën V të këtij Formulari.
4. Ky Formular, bashkë me dokumentacionin që i bashkangjitet, ngarkohet në dosjen elektronike të tatimpaguesit në tax e-filing. Nëse sistemi i deklarimit elektronik ka probleme teknike, tatimpaguesi mund të depozitojë formularin dhe dokumentacionin me shkresë zyrtare dhe mbajtës elektronik të të dhënave (CD).

### INSTRUCTIONS FOR FILLING IN THIS FORM

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2. This form is sent to the person resident in the other Contracting State who, on the other hand, is required to send the Residence Certificate and fill in the second rubric (Rubric II) of this form for the year the Tax Agreement is being applied.
3. In case the person resident in the other Contracting State cannot sign Rubric II of this form, then the Albanian taxpayer declares, in his own responsibility, that the resident in the other contracting state is the beneficial owner of the income, but in any case the beneficial owner submit the Residence Certificate. This declaration is completed in rubric V of this form.
4. This form, accompanied with the documentation attached to it, shall be uploaded to tax e-filing. In case of technical problems related to the electronic declaration system (tax e-filing), the taxpayer can submit the form and the documentation by a written notice and an electronic data storage (CD).

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**MINISTRIA E FINANCAVE**  
**DREJTORIA E PËRGJITHSHME E TATIMEVE**  
**DREJTORIA RAJONALE .....**

**REPUBLIC OF ALBANIA**  
**MINISTRY OF FINANCE**  
**GENERAL TAXATION DEPARTMENT**  
**REGIONAL TAX DIRECTORATE.....**

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**Kopjo 3** për autoritetin tatimor të republikës së Shqipërisë – *Copy 3 for the tax authority of the Republic of Albania*

**PËR ZBATIMIN E MARRËVESHJES PËR SHMANGIEN E TAKSIMIT TË DYFISHTË MIDIS  
SHQIPËRISË DHE .....**

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BETWEEN ALBANIA AND .....**

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(Albanian taxpayer, entity or physical person):**

Emri i plotë/Emri tregtar  
*Full name/Business name* .....

Forma juridike  
*Legal form* .....

NUIS/NIPT  
*Business/tax number* .....

Adresa e plotë  
*Full Address* .....

**Vendi, data, firma dhe vula e paguesit**

**Place, date, signature and stamp of the payer**

**II. Të dhëna për përfituesin e të ardhurave (rezident në Shtetin tjetër Kontraktues) – Information on the recipient of income  
(resident in the other Contracting State):**

Emri i plotë/Emri tregtar  
*Full name/Business name* .....

Forma juridike  
*Legal form* .....

NUIS/NIPT  
*Business/tax number* .....

Adresa e plotë  
*Full address* .....

Përfaqsimi në Shqipëri (nëse ka)  
*Representation in Albania (if any)* .....

Deklaroj se jam pronari përfitues i të ardhurave të sipër-përmendura dhe se çdo e dhënë në këtë kërkesë është e vërtetë – I hereby  
declare that I am the beneficial owner of the above-mentioned income and any information given in this claim is true.

**Vendi, data, firma dhe vula e përfituesit**

**Place, date, signature and stamp of the beneficiary**

**III. Të dhëna mbi të ardhurat – Information on income:**

Lloji/natyra e të ardhurës

Type/nature of income .....

1. Dividend/Dividend.....Shuma/Amount.....Data e pagesës/Date of payment...../...../.....
2. Interest/Interest..... Shuma/Amount.....Data e pagesës/Date of payment...../...../.....
3. Honorare/Royalty.....Shuma/Amount.....Data e pagesës/Date of payment...../...../.....
4. Shërbim teknik/Technical service.....Shuma/Amount.....Data e pagesës/Date of payment...../...../.....
5. Të ardhura biznesi/Business income.....Shuma/Amount.....Data e pagesës/Date of payment...../...../.....

Nenet dhe tarifa e tatimit të aplikuar sipas Marrëveshjes

Provisions and tax rate applied per double tax agreement.....

**IV. Të dhëna për dokumentat që bashkangjiten – Information on attached documents:**

(lloji i dokumentave, numri dhe data e lëshimit – type of documents, number and issuing date.....)

**V. Deklarimi i paguesit (tatimpaguesit shqiptar), në rast se përfituesi nuk pranon në nënshkruajë dhe vulosë Rubrikën 2 lart/**

**Declaration of the payer (Albanian taxpayer), in case the beneficiary does not agree to sign and stamp rubric II above**

Deklaroj se, bazuar në kontratën e firmosur dhe faturimet e kryera, furnitori ..... është rezident në ..... dhe është pronari përfitues i të ardhurës/– I hereby declare that, based on the related contract and the invoices, the supplier.....is a resident of .....and the beneficial owner of the income.

**Vendi, data, firma dhe vula e paguesit**

**Place, date, signature and stamp of the payer**

.....

.....

**UDHËZIME PËR PLOTËSIMIN E KËTIJ FORMULARI**

1. Ky formular plotësohet nga tatimpaguesit shqiptarë, persona juridikë ose fizikë, të cilët zbatojnë dispozitat e Marrëveshjes për Shmangien e Taksimit të Dyfishtë.
2. Ky formular i dërgohet personit rezident në Shtetin tjetër Kontraktues dhe i kërkohet të dërgojë Çertifikatën e Rezidencës dhe të plotësojë Rubrikën II të këtij formulari për vitin për të cilin zbatohet Marrëveshja Tatimore.
3. Nëse personi rezident në shtetin tjetër nuk përgjigjet ose nuk pranon të firmosë Rubrikën II të formularit, atëherë tatimpaguesi shqiptar deklaron nën përgjegjësinë e tij se personi rezident në shtetin tjetër është pronari përfitues i të ardhurave, por në cdo rast përfituesi dorëzon Çertifikatën e Rezidencës. Ky deklaram bëhet në Rubrikën V të këtij Formulari.
4. Ky Formular, bashkë me dokumentacionin që i bashkangjitet, ngarkohet në dosjen elektronike të tatimpaguesit në tax e-filing. Nëse sistemi i deklaramit elektronik ka probleme teknike, tatimpaguesi mund të depozitojë formularin dhe dokumentacionin me shkresë zyrtare dhe mbajtës elektronik të të dhënave (CD).

**INSTRUCTIONS FOR FILLING IN THIS FORM**

1. This form is submitted by Albanian taxpayers, entities or juridical persons, which apply/implement the provisions of Agreements for the Avoidance of Double Taxation.
2. This form is sent to the person resident in the other Contracting State who, on the other hand, is required to send the Residence Certificate and fill in the second rubric (Rubric II) of this form for the year the Tax Agreement is being applied.
3. In case the person resident in the other Contracting State does not agree on signing Rubric II of this form, then the Albanian taxpayer declares, in his own responsibility, that the resident in the other contracting state is the beneficial owner of the income but in any case the beneficial owner submit the Residence Certificate. This declaration is completed in rubric V of this form.
4. This form, accompanied with the documentation attached to it, shall be uploaded to tax e-filing. In case of technical problems related to the electronic declaration system (tax e-filing), the taxpayer can submit the form and the documentation by a written notice and an electronic data storage (CD).