

Jurisdiction's name:	ALBANIA
-----------------------------	----------------

Information on Residency for tax purposes
--

Section I – Criteria for Individuals to be considered a tax resident

A resident is the individual who:

- Has a residence in the Republic of Albania, in terms of article 12 of the Civil Code;
- Has the Albanian citizenship and holds a diplomatic function or performs a similar function on behalf of the Republic of Albania, outside its territory;
- Resides, constantly or intermittently, in the Republic of Albania for more than 183 days during the calendar year;

<https://www.tatime.gov.al/shkarko.php?id=8463>

<https://www.tatime.gov.al/shkarko.php?id=7868>

Section II – Criteria for Entities to be considered a tax resident

A legal entity is considered resident in Albania, if:

- it has a permanent residence (headquarters) in the Republic of Albania;
- it has an effective business management center in the Republic of Albania,
- Is a natural person, who, according to the commercial legislation, is registered with this quality at the government body charged with the registration of taxpayers.

For persons who are residents in countries with which Albania has signed agreements to avoid double taxation and these agreements have entered into force, the provisions of these agreements shall apply.

<https://www.tatime.gov.al/shkarko.php?id=8463>

<https://www.tatime.gov.al/shkarko.php?id=7868>

Section III – Entity types that are as a rule not considered tax residents

No specific list is included in the legislation. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated.

Section IV – Contact point for further information

info@tatime.gov.al