

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. Eighteen of those agreements comply with the minimum standard.

Albania signed the MLI in 2019 and deposited its instrument of ratification on 22 September 2020. The MLI entered into force for Albania on 1 January 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Albania has not listed its agreement with Saudi Arabia under the MLI, but indicated in its response to the Peer Review questionnaire that this agreement did not give rise to material treaty-shopping concerns for Albania. Saudi Arabia has listed its agreement with Albania to be covered under the MLI.

Albania is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹

B. Conclusion

Saudi Arabia has listed its agreement with Albania under the MLI, which amounts to a request to implement the minimum standard in that agreement. Albania indicated in its response to the Peer Review questionnaire that while this agreement did not give rise to material treaty-shopping concerns for Albania, Albania intends to implement the minimum standard in this agreement by listing it to be covered in its list of covered tax agreements under the MLI, which will require completion of domestic procedures.

Summary of the jurisdiction response - Albania

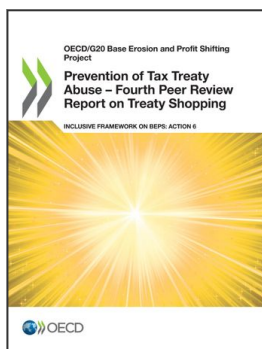
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Austria	No	No	PPT
2	Belgium	Yes MLI		PPT
3	Bosnia-Herzegovina	Yes MLI		PPT
4	Bulgaria	No	Yes MLI	PPT
5	China (People's Republic of)	No	Yes MLI	PPT
6	Croatia	No	Yes MLI	PPT
7	Czech Republic	No	No	PPT
8	Egypt	Yes MLI		PPT
9	Estonia	No	Yes MLI	PPT
10	France	Yes MLI		PPT
11	Germany	No	No	PPT
12	Greece	No	Yes MLI	PPT
13	Hungary	No	Yes MLI	PPT
14	Iceland	Yes MLI		PPT
15	India	Yes MLI		PPT
16	Ireland	Yes MLI		PPT

¹ For its agreements listed under the MLI, Albania is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

17	Italy	No	No	PPT
18	Korea	No	No	PPT
19	Kosovo*	Yes other		PPT
20	Kuwait*	No	No	PPT
21	Latvia	Yes MLI		PPT
22	Macedonia	No	Yes MLI	PPT
23	Malaysia	No	Yes MLI	PPT
24	Malta	Yes MLI		PPT
25	Moldova*	No	No	PPT
26	Montenegro	No	No	PPT
27	Netherlands	Yes MLI		PPT
28	Norway	No	No	PPT
29	Poland	Yes MLI		PPT
30	Qatar	Yes MLI		PPT
31	Romania	No	Yes MLI	PPT
32	Russian Federation	No	Yes MLI	PPT
33	Serbia	Yes MLI		PPT
34	Singapore	Yes MLI		PPT
35	Slovenia	Yes MLI		PPT
36	Spain	No	Yes MLI	PPT
37	Sweden	No	Yes MLI	PPT
38	Switzerland	No	No	PPT
39	Turkey	No	Yes MLI	PPT
40	United Arab Emirates	Yes MLI		PPT
41	United Kingdom	Yes MLI		PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Saudi Arabia	Yes



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