

Albania

Status of List of Reservations and Notifications at the Time of Signature

For jurisdictions providing a provisional list:

This document contains a provisional list of expected reservations and notifications to be made by Albania pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, Albania wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement between the Republic of Albania and the Republic of Austria for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital	Austria	Original	14-12-2007	20-01-2008
2	Convention between the Republic of Albania and the Kingdom of Belgium for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion	Belgium	Original	14-11-2002	01-09-2004
3	Agreement between council of ministers of Bosnia and Herzegovina and council of ministers of the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion	Bosnia and Herzegovina	Original	17-06-2008	10-05-2012
4	Convention between the Republic of Bulgaria and the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital	Bulgaria	Original	09-12-1998	01-07-1999
5	Agreement between the government of the Republic of Albania and the government of the people's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The People's Republic of China	Original	28-09-2004	28-07-2005
6	Agreement between the government of the Republic of Croatia and the government of the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital	Croatia	Original	02-12-1994	05-06-1997
7	Convention between the Czech Republic and the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion	Czech Republic	Original	22-06-1995	10-09-1996

8	Agreement between the government of the Republic of Albania and the government of the arab Republic of Egypt for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Egypt	Original	23-02-2005	14-12-2005
9	Convention between the government of the Republic of Estonia and the council of ministers of the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Estonia	Original	05-04-2010	25-11-2010
10	Convention between the government of the Republic of Albania and the government of the French Republic for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion	France	Original	24-12-2002	01-10-2005
11	Agreement between the federal Republic of Germany and the Republic of Albania for the avoidance of double taxation and of tax evasion with respect to taxes on income and on capital	Germany	Original	06-04-2010	23-12-2011
12	Convention between the Hellenic Republic and the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital	Greece	Original	14-07-1995	13-12-2000
13	Convention between the Republic of Hungary and the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital	Hungary	Original	14-11-1992	21-12-1995
14	Agreement between the government of Iceland and the council of ministers of the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Iceland	Original	26-09-2014	06-01-2016

15	Agreement between the government of the Republic of India and the council of ministers of the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	India	Original	08-07-2013	04-12-2013
16	Agreement between Ireland and the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Ireland	Original	16-10-2009	12-07-2011
17	Convention between the government of the Republic of Albania and the government of the Republic of Italy for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion	Italy	Original	12-12-1994	21-12-1999
18	Convention between the government of the Republic of Albania and the government of the Republic of Korea for the avoidance of double taxation with respect to taxes on income and for the prevention of fiscal evasion	Republic of Korea	Original	17-05-2006	13-01-2007
19	Convention between the government of the Republic of Kosovo and council of ministers of the Republic of Albania on tax avoidance of double taxation on income and on capital and prevention of fiscal evasion	Kosovo	Original	28-03-2014	11-03-2015
20	Agreement between the government of the State of Kuwait and the council of ministers of the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Kuwait	Original	04-04-2010	01-01-2014
21	Convention between the council of ministers of the Republic of Albania and the government of the Republic of Latvia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Latvia	Original	21-02-2008	10-12-2008

22	Agreement between the government of the Grand Duchy of Luxembourg and the council of ministers of the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Luxembourg	Original	14-01-2009	N/A
23	Agreement between the albanian government and the Macedonian government for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion	Macedonia (FYR)	Original	15-01-1998	02-09-1998
24	Agreement between the government of Malaysia and the government of the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malaysia	Original	24-01-1994	21-08-1995
25	Convention between the government of the Republic of Albania and the government of Malta for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malta	Original	02-05-2000	23-11-2000
26	Convention between the government of the Republic of Albania and the government of the Republic of Moldova for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Moldova	Original	06-12-2002	06-06-2003
27	Agreement between the Kingdom of Morocco and the council of ministers of the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Morocco	Original	05-10-2015	N/A
28	Convention between the Kingdom of the Netherlands and the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Netherlands	Original	22-07-2004	15-11-2005

29	Convention between the Kingdom of Norway and the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion	Norway	Original	14-10-1998	13-08-1999
30	Agreement between the government of the Republic of Albania and the government of the Republic of Poland for the avoidance of double taxation with respect to taxes on income and on capital	Poland	Original	05-03-1993	27-06-1994
31	Agreement between the government of the State of Qatar and the council of ministers of the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Qatar	Original	18-10-2011	01-01-2013
32	Convention between the government of the Republic of Albania and the government of Romania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Romania	Original	11-05-1994	18-10-1994
33	Convention between the government of the Russian Federation and the government of the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital	Russia	Original	11-04-1995	09-12-1997
34	Convention between the government of the Republic of Albania and the council of ministers of Serbia and Montenegro for the avoidance of double taxation with respect to taxes on income and on capital	Serbia and Montenegro (Montenegro)	Original	22-12-2004	17-11-2005
35	Convention between the government of the Republic of Albania and the council of ministers of Serbia and Montenegro for the avoidance of double taxation with respect to taxes on income and on capital	Serbia and Montenegro (Serbia)	Original	22-12-2004	17-11-2005

36	Agreement between the government of the Republic of Singapore and the council of ministers of the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Singapore	Original	23-11-2010	19-07-2011
37	Convention between the government of the Republic of Slovenia and the council of ministers of the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Slovenia	Original	27-02-2008	04-05-2009
38	Agreement between the Kingdom of Spain and the government of the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Spain	Original	02-07-2010	04-05-2011
39	Convention between the government of the Kingdom of Sweden and the government of the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion	Sweden	Original	26-03-1998	09-02-1999
40	Convention between the Swiss Confederation and the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital	Switzerland	Original	12-11-1999	21-12-2000
			Protocol	09-09-2015	01-12-2016
41	Agreement between the Republic of Albania and the Republic of Turkey for the avoidance of double taxation with respect to taxes on income and on capital	Turkey	Original	04-04-1994	26-12-1996
42	Agreement between the government of the United Arab Emirates and the council of ministers of the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	United Arab Emirates	Original	14-03-2014	01-01-2014

43	Agreement between the government of the united Kingdom of Great Britain and Northern Ireland and the council of ministers of the Republic of Albania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	United Kingdom	Original	26-03-2013	30-12-2013
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Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, Albania reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, Albania reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(8) of the Convention, Albania reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Republic of Albania considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text ¹
1	Austria	<The Republic of Austria and the Republic of Albania, desiring, for the purpose of further developing and facilitating their economic relationship,> to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion,
2	Belgium	<Desiring, for the purpose of further developing and facilitating their economic relationship,> to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion,
3	Bosnia and Herzegovina	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion,
4	Bulgaria	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital <in confirming their endeavour to the development and deepening of mutual economic relations,>
5	The People's Republic of China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
6	Croatia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
7	Czech Republic	<Desiring, for the purpose of further developing and facilitating their economic relationship,> to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion, <have agreed follows:>
8	Egypt	Desiring to conclude an Agreement for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital,
9	Estonia	desiring, for the purpose of further developing and facilitating their economic relationship, to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

¹ The preamble text would be inserted on a preambular paragraph basis. Where the relevant preambular paragraph also includes text that is not described in Article 6(2) (with the exception of minor variations), each jurisdiction may clarify that by bracketing such text (like the example in this column) so that it would not be modified by Article 6(1).

10	France	<The Government of the French Republic and the <Government of the Republic of Albania,> desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion, <have agreed as follows:>
11	Germany	<Desiring to promote their mutual economic relations> by avoiding double taxation <and to strengthen their cooperation in tax matters >
12	Greece	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital:
13	Hungary	Desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income and on capital
14	Iceland	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
15	India	<The Government of the Republic of India and the Council of Ministers of the Republic of Albania,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <and with a view to promoting economic cooperation between the two countries, have agreed as follows:>
16	Ireland	<The Government of Ireland and The Council of Ministers of the Republic of Albania> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, have agreed as follows:
17	Italy	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion,
18	Republic of Korea	<Desiring, for the purpose of further developing and facilitating their economic relationship,> to conclude a Convention for the avoidance of double taxation with respect to taxes on income and for the prevention of fiscal evasion,
20	Kuwait	<The Government of State of Kuwait and The Council of Ministers of the Republic of Albania desiring to promote their mutual economic relations> through the conclusion between them of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
21	Latvia	<Desiring, for the purpose of further developing and facilitating their economic relationship,> to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
22	Luxembourg	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
23	Macedonia (FYR)	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion,

24	Malaysia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Malta	<The Government of Malta and the Government of the Republic of Albania, desiring, for the purpose of further developing and facilitating their economic relationship,> to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <have agreed as follows:>
26	Moldova	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
27	Morocco	<The Government of the Kingdom of Morocco and the Council of Ministers of the Republic of Albania, desiring to promote and strengthen their economic relations> by concluding a Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Netherlands	Desiring, for the purpose of further developing and facilitating their economic relationship, to conclude a Convention for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital,
29	Norway	<The Government of the Kingdom of Norway and the Government of the Republic of Albania desiring, for the purpose of further developing and facilitating their economic relationship,> to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion, <have agreed as follows:>
30	Poland	<The Government of the Republic of Poland and the Government of the Republic of Albania,> desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital, <have agreed as follows:>
31	Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
32	Romania	<The Government of the Republic of Albania and the Government of Romania, desiring to promote and strengthen the economic relations> by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <have agreed as follows:>
34	Serbia and Montenegro (Montenegro)	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
35	Serbia and Montenegro (Serbia)	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
36	Singapore	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

37	Slovenia	<The Republic of Slovenia and the Republic of Albania,> desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
38	Spain	<The Kingdom of Spain and the Government of the Republic of Albania,> desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, have agreed as follows:
39	Sweden	<Desiring, for the purpose of further developing and facilitating their economic relations,> to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion
40	Switzerland	<Desiring to conclude a Protocol to amend the Convention of 12 November 1999 between the Swiss Confederation and the Republic of Albania> for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital <(hereinafter referred to as "the Convention"),>
41	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
42	United Arab Emirates	<Desiring to promote their mutual economic relations> through the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
43	United Kingdom	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;

Article 7 – Prevention of Treaty Abuse***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 7(17)(a) of the Convention, Albania considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
10	France	Articles 10(8), 11(8) and 12(6)
14	Iceland	Article 22
15	India	Article 29(6)
40	Switzerland	Article 4 Protocol
43	United Kingdom	Articles 10(6), 11(8), 12(5), 20(4)

Article 8 – Dividend Transfer Transactions***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 8(4) of the Convention, Albania considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 10(2)(a)
2	Belgium	Article 10(2)(a)
3	Bosnia and Herzegovina	Article 10(2)(a)
4	Bulgaria	Article 10(2)(a)
7	Czech Republic	Article 10(2)(a)
9	Estonia	Article 10(2)(a)
10	France	Article 10(2)(a)
11	Germany	Article 10(2)(a)
13	Hungary	Article 10(2)(a)
14	Iceland	Article 10(2)(a)
16	Ireland	Article 10(2)(a)
18	Republic of Korea	Article 10(2)(a)
20	Kuwait	Article 10(2)(b)
21	Latvia	Article 10(2)(a)
22	Luxembourg	Article 10(2)(a)
24	Malaysia	Article 10(2)(a)
25	Malta	Article 10(2)(a)
26	Moldova	Article 10(2)(a)
28	Netherlands	Article 10(2)(b)
29	Norway	Article 10(2)(a)
30	Poland	Article 10(2)(a)
32	Romania	Article 10(2)(a)
34	Serbia and Montenegro (Montenegro)	Article 10(2)(a)
35	Serbia and Montenegro (Serbia)	Article 10(2)(a)
37	Slovenia	Article 10(2)(a)
38	Spain	Article 10(2)(b)
39	Sweden	Article 10(2)(a)
40	Switzerland	Article 10(2)(a)
41	Turkey	Article 10(2)(a)
42	United Arab Emirates	Article 10(2)(b)
43	United Kingdom	Article 10(2)(a)

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, Albania considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Belgium	Article 13(4)
3	Bosnia and Herzegovina	Article 13(4)
4	Bulgaria	Article 13(4)
5	The People's Republic of China	Article 13(4)
6	Croatia	Article 13(4)
8	Egypt	Article 13(4)
10	France	Article 13(1)(b)
11	Germany	Article 13(2)
14	Iceland	Article 13(4)
16	Ireland	Article 13(4)
18	Republic of Korea	Article 13(4)
19	Kosovo	Article 13(4)
21	Latvia	Article 13(2)
23	Macedonia (FYR)	Article 13(4)
25	Malta	Article 13(4)
26	Moldova	Article 13(4)
27	Morocco	Article 13(4)
28	Netherlands	Article 13(4)
29	Norway	Article 13(5)
31	Qatar	Article 13(4)
34	Serbia and Montenegro (Montenegro)	Article 14(4)
35	Serbia and Montenegro (Serbia)	Article 14(4)
36	Singapore	Article 13(4)
37	Slovenia	Article 13(2)
38	Spain	Article 13(4)
42	United Arab Emirates	Article 13(4)
43	United Kingdom	Article 13(2)

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, Albania reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, Albania considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 5(5)
2	Belgium	Article 5(5)
3	Bosnia and Herzegovina	Article 5(5)
4	Bulgaria	Article 5(5)(a)
5	The People's Republic of China	Article 5(5)
6	Croatia	Article 5(5)
7	Czech Republic	Article 5(5)
8	Egypt	Article 5(5)
9	Estonia	Article 5(5)
10	France	Article 5(5)
11	Germany	Article 5(5)
12	Greece	Article 5(5)(a)
13	Hungary	Article 5(5)
14	Iceland	Article 5(5)
15	India	Article 5(5)(a)
16	Ireland	Article 5(6)
17	Italy	Article 5(4)(a)
18	Republic of Korea	Article 5(5)(a)
19	Kosovo	Article 5(5)
20	Kuwait	Article 5(7)
21	Latvia	Article 5(5)
22	Luxembourg	Article 5(5)
23	Macedonia (FYR)	Article 5(5)(a)
24	Malaysia	Article 5(5)(a)
25	Malta	Article 5(5)(a)
26	Moldova	Article 5(5)(a)
27	Morocco	Article 5(5)(a)
28	Netherlands	Article 5(5)
29	Norway	Article 5(5)(a)
30	Poland	Article 5(5)
31	Qatar	Article 5(5)
32	Romania	Article 5(5)(a)
33	Russia	Article 5(5)
34	Serbia and Montenegro (Montenegro)	Article 5(5)(1)
35	Serbia and Montenegro (Serbia)	Article 5(5)(1)
36	Singapore	Article 5(5)
37	Slovenia	Article 5(5)
38	Spain	Article 5(5)

39	Sweden	Article 5(4)
40	Switzerland	Article 5(5)
41	Turkey	Article 5(5)
42	United Arab Emirates	Article 5(7)(a)
43	United Kingdom	Article 5(5)

Pursuant to Article 12(6) of the Convention, Albania considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 5(6)
2	Belgium	Article 5(6)
3	Bosnia and Herzegovina	Article 5(6)
4	Bulgaria	Article 5(6)
5	The People's Republic of China	Article 5(6)
6	Croatia	Article 5(6)
7	Czech Republic	Article 5(6)
8	Egypt	Article 5(7)
9	Estonia	Article 5(6)
10	France	Article 5(6)
11	Germany	Article 5(6)
12	Greece	Article 5(6)
13	Hungary	Article 5(6)
14	Iceland	Article 5(6)
15	India	Article 5(7)
16	Ireland	Article 5(7)
17	Italy	Article 5(5)
18	Republic of Korea	Article 5(6)
19	Kosovo	Article 5(6)
20	Kuwait	Article 5(8)
21	Latvia	Article 5(6)
22	Luxembourg	Article 5(6)
23	Macedonia (FYR)	Article 5(6)
24	Malaysia	Article 5(6)
25	Malta	Article 5(6)
26	Moldova	Article 5(6)
27	Morocco	Article 5(7)
28	Netherlands	Article 5(6)
29	Norway	Article 5(6)
30	Poland	Article 5(6)
31	Qatar	Article 5(7)
32	Romania	Article 5(6)
33	Russia	Article 5(6)
34	Serbia and Montenegro (Montenegro)	Article 5(6)
35	Serbia and Montenegro (Serbia)	Article 5(6)
36	Singapore	Article 5(6)
37	Slovenia	Article 5(6)

38	Spain	Article 5(6)
39	Sweden	Article 5(5)
40	Switzerland	Article 5(6)
41	Turkey	Article 5(6)
42	United Arab Emirates	Article 5(9)
43	United Kingdom	Article 5(6)

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Reservation

Pursuant to Article 13(6)(a) of the Convention, Albania reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, Albania reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 – Definition of a Person Closely Related to an Enterprise

Article 16 – Mutual Agreement Procedure***Reservation***

Pursuant to Article 16(5)(a) of the Convention, Albania reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

Pursuant to Article 16(6)(b)(i) of the Convention, Albania considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
17	Italy	Article 25(1), second sentence
41	Turkey	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Albania considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 25(1), second sentence
2	Belgium	Article 25(1), second sentence
3	Bosnia and Herzegovina	Article 26(1), second sentence
4	Bulgaria	Article 26(1), second sentence
5	The People's Republic of China	Article 26(1), second sentence
6	Croatia	Article 25(1), second sentence
7	Czech Republic	Article 26(1), second sentence
8	Egypt	Article 26(1), second sentence
9	Estonia	Article 24(1), second sentence
10	France	Article 26(1), second sentence
11	Germany	Article 25(1), second sentence
12	Greece	Article 25(1), second sentence

13	Hungary	Article 26(1), second sentence
14	Iceland	Article 25(1), second sentence
15	India	Article 26(1), second sentence
16	Ireland	Article 24(1), second sentence
18	Republic of Korea	Article 25(1), second sentence
19	Kosovo	Article 24(1), second sentence
20	Kuwait	Article 26(1), second sentence
21	Latvia	Article 26(1), second sentence
22	Luxembourg	Article 25(1), second sentence
23	Macedonia (FYR)	Article 26(1), second sentence
24	Malaysia	Article 26(1), second sentence
25	Malta	Article 24(1), second sentence
26	Moldova	Article 25(1), second sentence
27	Morocco	Article 25(1), second sentence
28	Netherlands	Article 25(1), second sentence
29	Norway	Article 26(1), second sentence
30	Poland	Article 26(1), second sentence
31	Qatar	Article 25(1), second sentence
32	Romania	Article 27(1), second sentence
33	Russia	Article 26(1), second sentence
34	Serbia and Montenegro (Montenegro)	Article 27(1), second sentence
35	Serbia and Montenegro (Serbia)	Article 27(1), second sentence
36	Singapore	Article 24(1), second sentence
37	Slovenia	Article 26(1), second sentence
38	Spain	Article 24(1), second sentence
39	Sweden	Article 25(1), second sentence
40	Switzerland	Article 25(1), second sentence
42	United Arab Emirates	Article 26(1), second sentence
43	United Kingdom	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(ii) of the Convention, Albania considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
8	Egypt
17	Italy
24	Malaysia
31	Qatar
40	Switzerland
41	Turkey

Pursuant to Article 16(6)(d)(ii) of the Convention, Albania considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
2	Belgium
17	Italy

Article 17 – Corresponding Adjustments***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 17(4) of the Convention, Albania considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 9(2)
2	Belgium	Article 9(2)
3	Bosnia and Herzegovina	Article 9(2)
4	Bulgaria	Article 9(2)
5	The People's Republic of China	Article 9(2)
6	Croatia	Article 9(2)
7	Czech Republic	Article 9(2)
8	Egypt	Article 9(2)
9	Estonia	Article 9(2)
10	France	Article 9(2)
11	Germany	Article 9(2)
12	Greece	Article 9(2)
13	Hungary	Article 9(2)
14	Iceland	Article 9(2)
15	India	Article 9(2)
16	Ireland	Article 9(2)
18	Republic of Korea	Article 9(2)
19	Kosovo	Article 9(2)
20	Kuwait	Article 9(2)
21	Latvia	Article 9(2)
22	Luxembourg	Article 9(2)
23	Macedonia (FYR)	Article 9(2)
25	Malta	Article 9(2)
26	Moldova	Article 9(2)
27	Morocco	Article 9(2)
28	Netherlands	Article 9(2)
30	Poland	Article 9(2)
32	Romania	Article 9(2)
33	Russia	Article 9(2)
34	Serbia and Montenegro (Montenegro)	Article 9(2)
35	Serbia and Montenegro (Serbia)	Article 9(2)
36	Singapore	Article 9(2)
37	Slovenia	Article 9(2)
38	Spain	Article 9(2)
39	Sweden	Article 9(2)
41	Turkey	Article 9(2)
42	United Arab Emirates	Article 9(2)
43	United Kingdom	Article 9(2)