Nexia

Tax Newsflash

Fiscal Package 2026

Paketa Fiskale 2026

Audit. Tax. Advisory.

Fiscal Package 2026

Preface

In this document we are providing a summary of the changes on the Albanian tax legislation coming into force with "Fiscal Package 2026". Users should seek our professional advice for any particular situation.

Change to national minimum salary

- Starting from 1 January 2026 the national minimum salary, which is applicable for calculating social and health insurance contributions will become ALL 50,000 (it was ALL 40,000).
- The maximum salary for the purposes of calculating social insurance only, will become ALL 186,416 (it was ALL 176,416).

Source: DCM no. 776, dated 9 December 2025, published in the official gazette no. 239 dated 23 December 2025.

Changes to local taxes law

Tax for impact on infrastructure

- Exemptions from the tax for impact on infrastructure will now be extended also to the state-owned immovable property designated for public functions and financed from public funds.

Source: Law no. 82/2025, dated 11 December 2025, published in the official gazette no. 11 dated 15 January 2026, entering into force starting from 30 January 2026.

Paketa Fiskale 2026

Parathenie

Ne ketë dokument po paraqesim një përmbledhje te ndryshimeve kryesore ne legjislacionin tatimor qe hyjnë ne fuqi me "Paketen Fiskale 2026". Lexuesit duhet te na kontaktojnë për tu këshilluar ne mënyre profesionale për çdo çështje.

Ndryshimi i pagës minimale ne shkalle vendi

- Duke filluar nga data 1 janar 2026, paga minimale ne shkalle vendi, dhe rrjedhimisht dhe paga minimale mbi te cilen llogariten kontributet e sigurimeve shoqerore e shendetesore do te behet 50,000 Lek (ishte 40,000 Lek).
- Paga maksimale per efekt te llogaritjes se kontributeve te sigurimeve shoqerore vetem do te behet 186,416 Lek (nga 176,416 Lek qe ishte).

Burimi: VKM nr. 776, date 09.12.2025, publikuar ne fletoren zyrtare nr. 239, dt. 23.12.2025.

Ndryshime ne ligjin për taksat lokale

Taksa e ndikimit ne infrastrukture

- Ne perjashtimet nga taksa e ndikimit ne infrastrukture shtohen edhe objektet prona te paluajtshme shteterore te desitnuara per funksione publike dhe financohen nga fonde publike.

Burimi: Ligji nr. 82/2025, date 11.12.2025, publikuar ne fletoren zyrtare nr. 11, dt. 15.01.2026, hyn ne fuqi duke filluar nga data 31/01/2026.

Changes to Tax Procedures

Amendment of tax returns

- Taxpayers will now have a shorter time on amending the tax returns. The period within which the tax return can be amended is reduced to 24 months from the original submission deadline (it was 36 months).
- Annual individual income tax return can be changed within 6 months from the original submission deadline, but no more than twice.

Cash transaction

- The limit on cash transaction between businesses is now reduced to ALL 100,000 (it was ALL 150,000).
- Also, there is a new limit of ALL 500,000 for cash transactions between businesses and individuals (closing the gap that was between the law on Tax Procedures and Fiscalization Law).

Official communication from Tax Authorities

- Official communications from tax authorities will be sent to taxpayers via notifications to their electronic accounts in the "e-filing" tax system and/or via postal service.
- Notifications, acts and correspondence will be considered received by taxpayers no later than 10 calendar days after the date of sending via e-filing or by post.

Source: Law no. 79/2025, dated 11 December 2025, published in the official gazette no. 11 dated 15 January 2026, entering into force starting from 30 January 2026.

Ndryshime ne ligjin per procedurat tatimore

Ndryshimi i deklaratave tatimore

- Tatimpaguesit tani do duhet te kene nje kohe me te shkurter ne dispozicion per te ndryshuar deklaratat tatimore. Afati kohor brenda te cilit mund te ndryshohen deklaratat tatimore do te shkurtohet ne 24 muaj nga data e dorezimit fillestar (ishte 36 muaj).
- Deklarata Individuale Vjetore e te Ardhurave (DIVA) mund te ndryshohet brenda 6 muajve nga data e dorezimit, por jo me shume se 2 here.

Transaksionet me para ne dore

- Kufiri i transaksioneve me para ne dore do te ulet ne 100,000 Lek, (ishte 150,000 Lek).
- Gjithashtu, prezantohet per here te pare dhe limiti prej 500,000 Lek per transaksionet midis bizneseve dhe individeve (duke harmonizuar Ligjin per Procedurat Tatimore me Ligjin e Fiskalizimit).

Komunikimet nga autoritetet tatimore

- Komunikimet zyrtare te autoriteteve tatimore do te dergohen te tatimpaguesit si njoftime ne llogarine elektronike ne sistemin tatimor "e-filing" dhe/ose nepermjet sherbimit postar.
- Njoftimet, aktet dhe leterkembimi do te konsiderohen te marra nga tatimpaguesit jo me vone se 10 dite kalendarike pas dates se dergimit ne e-filing apo me poste.

Burimi: Ligji nr. 79/2025, date 11.12.2025, publikuar ne fletoren zyrtare nr. 11, dt. 15.01.2026, hyn ne fuqi duke filluar nga data 30/01/2026.

Changes to Tax Procedures (continued)

Online business activities

- Individuals and entities carrying out online businesses' activities (i.e. e-commerce, digital content creating etc.) will be required to make available and publish on their websites the businesses identification details such as: a) Tax number, b) name of the taxpayer, c) headquarter address, and d) telephone number.
- In case tax authorities identify non-compliances with that disposition, the latter notify the taxpayers to do so, and that if after 15 days from the notification, the tax authorities notify Electronic and Postal Communications Authority to temporary block the website through which the online business activities are carried out.

Setting up POS/POI terminal

Taxpayers involved in cash transactions must be equipped with a POS/POI terminal as per the following schedule:

- By 30.05.2026, taxpayers operating as: a) economic activity accommodation structures (such as: guesthouses, apartment blocks, motels, bed and breakfasts, hotels, resorts, accommodation structures of cultural heritage, etc.); b) transport activities; and c) public institutions and public companies with state-owned capital;
- By 31.12.2026, all other taxpayers not mentioned in point 1 above.

Ndryshime ne ligjin per procedurat tatimore (vazhdim)

Aktiviteti tregtar online

- Individet dhe shoqerite qe kryejne aktivitete ekonomike dhe tregtare ne internet (sic mund te jene: tregti online, krijime digjitale etj) do duhet te publikojne ne website-in e tyre te dhena identifikuese te aktivitetit tregtar, si: a) NUIS, b) emrin e subjektit, c) adresen e aktivitetit, dhe d) numrin e telefonit.
- Kur identifikohen raste te mos-publikimit te ketyre te dhenave, administrata tatimore njofton subjektet dhe nese brenda 15 diteve nga njoftimi nuk jane marre masa, kjo e fundit njofton Autoritetin e Kominikimeve Elektronike e Postare (AKEP) per bllokim te perkohshem te website nga i cili ushtrohet aktiviteti.

Pajisja me terminal POS/POI

Tatimpaguesit qe kryejne shitje me para ne dore duhet te pajisen me terminal POS/POI sipas afateve kohore ne vijim:

- Brenda dates 30.05.2026 tatimpaguesit qe operojne si: a) aktivitet ekonomik struktura akomoduese (sic jane: bujtine, bllok apartamentesh, motel, fjetje me mengjes, hotel, rezort, strukture akomoduese e trashegimise kulturore etj); b) aktivitetet e transportit; dhe c) institucionet publike dhe shoqerite publike me kapital shteteror;
- Brenda dates 31.12.2026 te gjithe tatimpaguesit e tjere te papermendur ne piken 1 me siper.

Changes to Tax Procedures (continued)

Exemptions from setting up POS/POI terminal

The following taxpayers are exempted from obligation to set up POS/POI terminal:

a. Operating in areas where no there is no access to internet;
b. Taxpayers who are exempted from issuing fiscalized invoice as per the Fiscalization law;
c. Taxpayers who simultaneously meet the following criteria:
   - They are not subject to VAT;
   - They are subject to business income tax;
   - They have only 1 business location.

Changes to fiscalization law

Deadline for sales and purchases books

Sales and purchased books will now electronically be submitted within the 11th of the following months (it was within 10th of the following month).

Exports for individuals abroad

Invoices issued for the goods sold to individuals outside of Albania must now be equipped with: exact name, personal identification number of the individuals as well as the exact delivery address.

Fiscalization of imports

Fiscalization of import invoices based on the custom clearance declaration can be done within 7 days from the date of placing the goods in free circulation in Albania (it was within 3 days).

Source: Law no. 83/2025, dated 11 December 2025, published in the official gazette no. 11 dated 15 January 2026, entering into force starting from 30 January 2026.

Ndryshime ne ligjin per procedurat tatimore (vazhdim)

Perjashtime nga pajisja me terminal POS/POI

Perjashtohen nga detyrimi per pajisje me POS/POI tatimpaguesit si vijon:

a. Ata qe ushtrojnë aktivitet ne zona qe nuk mbulohen me internet;
b. Ata tatimpagues qe perjashtohen nga detyrimi per te leshuar fature sipas ligjit te fiskalizimit;
c. Tatimpaguesit qe plotesojne njekohesisht kriteret si vijon:
   - Nuk jane subjekt i TVSH-se;
   - Jane subjekt i tatimit mbi te ardhurat nga biznesi;
   - Kane vetem 1 vendndodhje te biznesit.

Ndryshime ne ligjin e fiskalizimit

Afati i librave te shitjes dhe blerjes

Librat e shitjes dhe te blerjes do te dorezohen elektronikisht nga sistemi ne daten 11 te muajit pasardhes (ishte data 10).

Eksportet per individet jashte vendit

Faturat qe leshohen per mallra te shitur per individe jashte Shqiperie (B2C) duhet qe te permbajne: emrin e sakte, numrin personal te identifikimit te tij dhe adresen e sakte ku dergohen mallrat.

Fiskalizimi i importeve

Fiskalizimi i faturave te importit bazuar ne deklaraten doganore te importit mund te behet brenda 7 diteve nga data e vendosjes se mallrave ne qarkullim te lire (ishte 3 dite).

Burimi: Ligji nr. 83/2025, date 11.12.2025, publikuar ne fletoren zyrtare nr. 11, dt. 15.01.2026, hyn ne fuqi duke filluar nga data 31/01/2026.

Changes to VAT law

Compensation scheme for agriculture producers

- The compensation rate for agricultural producers is 10%;
- The amount of compensation is 10% of the total value of agricultural products and services supplied by agricultural producers during a 6-month period;
- For each supply that the producer makes to the collector and/or processor of agricultural products or certified agrotourism, the latter VAT subject, issues to the seller an "invoice issued by the buyer";
- To benefit from the compensation, the producer will submit to the tax administration by post or electronically the "invoices issued by the buyer" and his bank account number.

The request for compensation will be submitted as follows:

- by December 31 for supplies made during January - June of the same year; and,
- by June 30 of the following year for supplies made during July - December of the previous year.

The deadline for compensation by the tax administration is 30 days from the date of submission of the request for compensation.

Source: Law no. 80/2025, dated 11 December 2025, published in the official gazette no. 11 dated 15 January 2026, entering into force starting from 30 January 2026.

Ndryshime ne ligjin per TVSH-ne

Skema e kompensimit per prodhuesit bujqesore

- Norma e kompensimit per prodhuesit bujqesore eshte 10%;
- Shuma e kompensimit eshte 10% e vleres totale te produkteve dhe sherbimeve bujqesore te furnizuara nga prodhuesit bujqesore gjate nje periudhe 6-mujore;
- Per cdo furnizim qe prodhuesi kryen per grumbulluesin dhe/ose perpunuesin e produkteve bujqesore apo agroturizem i certifikuar, ky i fundit subjekt TVSH-je, leshon per shitesin nje "fature te leshuar nga bleresi";
- Per te perfituar kompensimin prodhuesi do te dorezoje ne administraten tatimore me poste apo elektronikisht "faturat e leshuara nga bleresi" dhe numrin e llogarise se tij bankare.

Kerkesa per kompensim do te paraqitet si vijon:

- brenda dates 31 dhjetor per furnizimet e kryera gjate janar – qershor te po te njejtit vit; dhe,
- brenda dates 30 qershor te vitit pasardhes per furnizimet e kryera gjate korrik – dhjetor te vitit paraardhes.

Afati per kompensimin nga ana e administrates tatimore eshte 30 dite nga data e paraqitjes se kerkeses per kompensim.

Burimi: Ligji nr. 80/2025, date 11.12.2025, publikuar ne fletoren zyrtare nr. 11, dt. 15.01.2026, hyn ne fuqi duke filluar nga data 30/01/2026.

Changes to income tax law

Self-employment status declaration

Self employed falling under anti-avoidance regime (i.e. their income considered as employment derived when: 80% of their turnover consists of 1 client, 90% of their turnover consists of 2 clients) will now have the opportunity to self-declare that they do not fall under such regime through the self-declaration form. This statement should be submitted to tax authorities within 31 March of the following year.

Tax residency of foreign artists in Albania

Foreign artists who do not have Albanian nationality will not be considered tax residents in Albania if they have less than 24 months from their first entry into Albanian territory, regardless of the days of stay.

Sponsorships

- The limit for recognizing research and development sponsorship expenses as deductible will be increased to 5% of profit before tax (it was 3%);
- With the new law, sports federations, Olympic committees, and athletes who have been awarded titles for sports' merits can also benefit from sponsorships.

Source: Law no. 81/2025, dated 11 December 2025, published in the official gazette no. 11 dated 15 January 2026, entering into force starting from 30 January 2026.

Ndryshime ne ligjin per tatimin mbi te ardhurat

Deklarata e statusit per te vetepunesuarit

Te vetepunesuarit qe permbushin kushtet e regjimit anti-shmangie (ku te ardhurat e tyre kategorizohen si te ardhura punesimi nese: 80% e xhiros me 1 klient, dhe 90% e xhiros me 2 klient) tani mund te vete-deklarojne se nuk i nenshrohen atij regjimi nerpermjet deklarates se statusit te te vete-punesuarit. Kjo deklarate duhet te dorezohet ne administraten tatimore brenda dates 31 mars te vitit pasardhes.

Rezidenca tatimore e artisteve te huaj ne Shqiperi

Artistet e huaj qe nuk kane shtetesi Shqiptare, nuk do te konsiderohen rezidente tatimore ne Shqiperi nese kane me pak se 24 muaj nga hyrja e tyre e pare ne territorin Shqiptar, pavaresisht diteve te qendrimit.

Sponsorizimet

- Kufiri i njohjes se shpenzimeve te sponsorizimit te kerkim zhvillimit si te zbritshme do te rritet ne 5% e fitimit para tatimit (ishte 3%):
- Me ligjin e ri, sponsorizime mund te perfitojne edhe federatat sportive, komitetet olimpike, si edhe atletet qe jane vleresuar me tituj per merita sportive.

Burimi: Ligji nr. 81/2025, date 11.12.2025, publikuar ne fletoren zyrtare nr. 11, dt. 15.01.2026, hyn ne fuqi duke filluar nga data 30/01/2026.

Revaluation of immovable properties

Revaluation of immovable property for individuals

- Individuals who own real estate will have the opportunity, from the entry into force of the law until December 31, 2026, to have the property revalued at market value. The valuation is carried out by a certified appraisers.
- In the absence of a licensed expert report, the valuation is carried out by the State Cadastral Agency with reference/minimum prices.
- The revaluation basis is the difference between the revalued value and the previously recorded value.
- The tax payable for the registration of this revaluation will be 5% of the taxable base.
- The revalued amount will be treated as the cost of the real estate for the purposes of calculating capital gains on a future transfer of ownership of the property.
- Any capital gains will be taxable at the rate applicable at the time of transfer of ownership.

Revaluation of immovable property for legal entities

Legal entities will also pay 5% of the difference between the revaluation value and the recorded accounting value for real estate.

Source: Law no. 85/2025, dated 12 December 2025, published in the official gazette no. 5 dated 7 January 2026, entering into force starting from 22 January 2026 until 31 December 2026.

Rivleresimi i pasurive te paluajtshme

Rivleresimi i pasurise se paluajtshme per individet

- Individet te cilet kane ne pronesi pasuri te paluajtshme do te kene mundesine nga hyrja ne fuqi e ligjit deri me date 31 dhjetor 2026, te bejne rivleresimin e pasurise me vleren e tregut. Vleresimi kryhet nga nje ekspert i licencuar.
- Ne mungese te raportit te ekspertit te licencuar, vleresimi kryhet nga Agjencia Shteterore e Kadastres me cmimet referuese/minimale.
- Baza e tatueshme eshte diferenca ndermjet vleres se rivleresuar dhe vleres se mehershme te regjistruar.
- Tatimi i pagueshem per regjistrimin e ketij rivleresimi do te jete 5% e bazes se tatueshme.
- Shuma e rivleresuar do te trajtohet si kostoja e pasurise se paluajtshme per qellimet e llogaritjes se fitimit kapital ne nje transferim te ardhshem te pronesise mbi pasurine.
- Cdo fitim kapital do te jete i tatueshem me normen e zbatueshme ne kohen e transferimit të pronesise.

Rivleresimi i pasurive te paluajtshme nga personat juridike

Edhe personat juridike do te paguajne 5% te diferences midis vleres se rivleresimit dhe vleres kontabel te regjistruar per pasurite e paluajtshme.

Burimi: Ligji nr. 85/2025, date 12.12.2025, publikuar ne fletoren zyrtare nr. 5, dt. 07.01.2026, hyn ne fuqi duke filluar nga data 22/01/2026 deri me 31.122026.

Fiscal waiver

Taxpayers benefiting from the tax and custom duty waiving

- Taxpayers, registered on the active or passive status, de-registered or being on other status with "e-tax" system of the central tax administration (including also the individuals not registered with Albanian tax authorities)
- Taxpayers, including individuals, registered with local tax authorities being on an active or passive status, or deregistered;
- Taxpayers having custom liabilities towards custom authorities.

Taxpayers excluded from the tax and custom duties waiving

Taxpayers, including individuals, having payable tax/custom liabilities/duties, who have been convicted by a final court decision or are under judicial proceedings or investigation for criminal offenses in the tax and/or customs field, are not eligible to benefit from this law. They can benefit from this law if:

- The court must not have issued a binding decision in favor of the tax or customs authorities; and
- They formally withdraw from all appeals, lawsuits, or other forms of recourse

Tax and custom liabilities up to 31.12.2014

The following are fully waived:

- All tax and customs liabilities (except social and health insurance contributions), together with related penalties and interest
- Penalties and interest related to social and health contributions

Source: Law no. 86/2025, dated 11 December 2025, published in the official gazette no. 11 dated 15 January 2026, entering into force starting from 30 January 2026.

Fshirja e detyrimeve

Tatimpaguesit qe perfitojne nga fshirja e pagesa e detyrimeve tatimore e doganore

- Tatimpaguesit e regjistruar ne regjistrin aktiv, pasiv, te cregjistruar, ose me status tjeter ne sistemin "e-tax" me administraten tatimore qendrore (perfshire ketu edhe individet e paregjistruar me autoritetet tatimore)
- Tatimpaguesit, perfshire individet e paregjistruar me autoritetet tatimore lokale, ne statusin aktiv, pasiv, apo te cregjistruar per detyrime ndaj administrates vendore te tatimeve;
- Tatimpaguesit qe kane detyrime doganore ndaj autoriteteve doganore.

Tatimpaguesit qe nuk perfitojne nga fshirja e detyrimeve tatimore

Tatimpaguesit, perfshire individet, te cilet kane detyrime ndaj administrates tatimore qendrore, lokale dhe detyrime doganore ndaj autoriteteve doganore te cilet jane te denuar me vendim gjyqesor te formes se prere ose jane ne proces gjyqesor apo hetimi per vepra penale ne fushen tatimore dhe/ose doganore nuk perfitojne nga ky ligj. Ata perfitojne vetem nese:

- Gjykata nuk ka leshuar nje vendim gjyqesor te formes se prere ne favor te autoriteteve tatimore/doganore; dhe
- Heqin dore zyrtarisht nga te gjitha ankimimet, administrative ose nga e drejta e padise/ankimit apo forme tjeter rekursi.

Detyrimet tatimore e doganore deri me 31.12.2014

Fshihen plotesisht detyrimet si me poshte:

- Te gjitha detyrimet tatimore e doganore (pervec kontributeve te sigurimeve shoqerore e shendestesore), se bashku me gjobat dhe kamatevonesat perkatese.
- Gjobat dhe kamatevonesat ne lidhje me kontributet e sigurimeve shoqerore e shendetesore

Burimi: Ligji nr. 86/2025, date 11.12.2025, publikuar ne fletoren zyrtare nr. 11, dt. 15.01.2026, hyn ne fuqi duke filluar nga data 31/01/2026.

Fiscal waiver (continued)

Other penalties for periods up to 31.12.2024

- Principal tax/custom liability together with related penalties and interest for taxpayers de-registered from National Business Center until 31 December 2024 are fully waived.
- Penalties for late declarations based on article 113 of the Law on Tax Procedures are fully waived if the any un-submitted declaration is submitted within 30 June 2026.
- Penalties for late submission of financial statements and board resolutions for the destination of profit are fully waived.

Penalties and interest for periods 01.01.2020 to 31.12.2024

The following penalties and interest are fully waived with conditions:

- Penalties and interests related to social and health insurance contributions if the related principal contributions are fully paid within 31 December 2026;
- Penalties and interests related to other tax and custom liabilities if the related principal are fully paid within 31 December 2026.

Tax and custom liabilities for periods 01.01.2015 to 31.12.2019

- The following principal tax and customs liabilities (except social and health insurance contributions), together with related penalties and interest:
  - 50% waived if 50% of liabilities is paid within 30 June 2026;
  - 25% waived if 75% is paid within 31.12.2026
  - Full waiver in two cases above of all related penalties and interests.
- The unpaid interests and penalties related to fully paid liabilities are fully waived.
- Full waive for penalties and interest related to social and health contributions, if the related principal contributions are paid in full by 31 December 2026.

Fshirja e detyrimeve (vazhdim)

Gjoba te tjera per periudhat deri me 31.12.2024

- Fshihen plotesisht detyrimet per principalin tatimor/doganor se bashku me gjobat dhe kamatevonesat per tatimpaguesit e cregjistruar nga QKB deri me 31.12.2024.
- Gjobat per deklarime te vonuara sipas nenit 113 te ligjit per "Procedurat Tatimore", fshihen plotesisht nese deklaratat e padorezuara dorezohen brenda dates 30.06.2026.
- Fshihen plotesisht gjobat per dorezimin e vonuar te pasqyrave financiare dhe vendimit te ortakeve per miratimin e tyre dhe destinimin e fitimeve.

Gjobat dhe kamatevonesat per periudhat 01.01.2020 - 31.12.2024

Fshihen me kusht gjobat dhe kamatevonesat si me poshte vijon:

- Gjobat dhe kamatevonesat per kontributet e sigurimeve shoqerore e shendetesore nese principali i tyre paguhet brenda dates 31.12.2026;
- Gjobat dhe kamatevonesat per detyrimet e tjera tatimore e doganore nese principali i tyre paguhet brenda dates 31.12.2026.

Detyrimet tatimore e doganore per periudhat 01.01.2015 - 31.12.2019

- Detyrimet per principalin tatimor/doganor te meposhtme (me perjashtim te kontributeve te sigurimeve shoqerore e shendetesore), se bashku me gjobat dhe kamatevonesat perkatese:

i. Fshihen 50% nese 50% e detyrimit paguhen brenda dates 30.06.2026;
ii. Fshihen 25% nese 75% e detyrimit paguhet brenda dates 31.12.2026.
iii. Fshirje e plote e te gjitha gjobave dhe kamatevonesave ne te dyja rastet me siper.

- Fshihen te gjithe gjobat dhe kamatevonesat per tatimet e paguara.
- Fshihen plotesisht gjobat dhe kamatevonesat per kontributet e sigurimeve shoqerore e shendetesore, nese principali i tyre paguhet brenda 31.12.2026

Fiscal peace agreement

Provisions of the agreement

- Taxpayers may voluntarily apply, through the electronic platform "e-filing", for the conclusion of a fiscal peace agreement, in accordance with the conditions and criteria set out by the guidance of tax authorities. The duration is 1 year, with the possibility of renewal for up to 2 years expert.
- The "assessed taxable profit" shall be the previous year's taxable profit increased by 18% compared to the taxable profit of the preceding tax year.
- Any reassessed taxable profit will be taxed at 5%, while the amount of taxable profit in any year at the prior year's taxable profit increased by 18% will be taxed at the standard CIT or Personal Income Tax on Business Income (PITBI) rate accordingly.
- It is the tax administration that shall determine and propose to the taxpayer the pre-determined taxable profit to be used for the calculation of the tax liability during the period of the agreement.

Re-filing financial statements

- Taxpayers who have concluded a Fiscal Peace Agreement may revise specific elements of the financial statements for the three preceding years, for: Assets, Liabilities and Equity.
- For the surpluses of up to 30% between the actual position and the accounting records, income tax is calculated at 5% of the differences, as follows:
  - Cash – discrepancies in cash balances;
  - Financial assets – write-off of liabilities (considered as non-taxable income);
  - Tangible and intangible long-term assets – write-off or inclusion thereof;
  - Retained earnings and dividend distribution – taxed at 5%.

Marreveshja e paqes fiskale

Regjimi i marreveshjes

- Tatimpaguesit, ne menyre vullnetare, aplikojne nepermjet platformes elektronike "e-filing" per lidhjen e marreveshjes se paqes fiskale, sipas kushteve dhe kritereve te percaktuara nga udhezimet e administrates tatimore. Afati eshte 1 vit, me mundesi rinovimi ne 2 vite.
- Fitimi i tatueshem i vleresuar do te jete fitimi i tatueshem i vitit paraardhes i rritur me 18% ne krahasim me fitimin e tatueshem te vitit paraardhes tatimor.
- Per cdo fitim te tatueshem qe vjen nga rivleresimi tatimi do te jete 5%, nderkohe shuma e fitimit te tatueshem ne çdo vit me fitimin e tatueshem te vitit paraprak te rritur me 18% do te tatohet me normen standarde te tatimit korporativ ose Tatimit mbi te Ardhurat Personale nga te Ardhurat e Biznesit (TAPAB) respektivisht.
- Administrata tatimore harton dhe propozon vleren e paracaktuar te fitimit te tatueshem qe do perdoret per llogaritjen e detyrimit tatimor gjate periudhes se marreveshjes.

Rideklarimi i pasqyrave financiare

- Tatimpaguesit qe lidhin marreveshjen e paqes fiskale mund te bejne rideklarimin e elementeve te vecanta te: Aktiveve, Detyrimeve dhe Kapitalit.
- Per diferencat pozitive deri ne 30% midis gjendjes reale me gjendjen aktuale kontabel, aplikohet norma 5% e tatimit mbi te ardhurat si vijon:
  - Devijancat nga gjendja reale e mjeteve monetare;
  - Fshirja e aktiveve financiare dhe detyrimeve te parregullta (duke i konsideruar si te ardhura te patatueshme);
  - Fshirja e aktiveve afatgjata materiale dhe jo-materiale;
  - Rideklarim i fitimeve te mbartuar dhe shperndarje e dividendeve.

Fiscal peace agreement (continued)

Eligibility criteria

Taxpayers being eligible to benefit from the fiscal peace agreement should be ones carrying out economic activities in Albania and meet the following criteria:

- Have no un-paid or un-declared tax liabilities;
- Have not any administrative dispute or are not in any court proceedings against tax authorities;
- Have not been convicted by a final court decision for tax fraud, money laundering of proceeds of criminal offenses, or tax evasion;
- Are not under any tax investigation;
- Do not carry out concession projects.

Termination

The Fiscal Peace Agreement terminates in the following cases:

- The taxpayer changes the type of activity declared in the agreement;
- The taxpayer fails to achieve an increase of above 18% in taxable profit;
- The taxpayer suspends or permanently ceases economic activity;
- The taxpayer repeatedly violates on tax obligations that undermine fiscal integrity;
- The taxpayer fails to comply with the agreement in terms of payments;
- The taxpayer becomes non-eligible to benefit from the fiscal peace agreement;
- The taxpayer increases taxable profit of over 50% during the tax year for which the agreement was concluded, compared to the preceding tax year.

Source: Law no. 84/2025, dated 12 December 2025, published in the official gazette no. 5 dated 7 January 2026, entering into force starting from 22 January 2026 until 31 December 2026.

Marreveshja e paqes fiskale (vazhdim)

Kriteret per perfitimin nga marreveshja

Tatimpaguesit qe kane te drejten te perfitojne nga aplikimi i paqes fiskale duhet te kryejne aktivitet tregtar ne Shqiperi dhe te plotesojne keto kritere:

- Nuk kane detyrime tatimore te papaguara apo te padeklaruara;
- Nuk jane ne proces ankimimi administrativ kunder administrates tatimore;
- Nuk nuk jane denuar me vendim te formes se prere per mashtrim tatimor, pastrim parash, apo vepra penale te evazionit fiscal;
- Nuk jane subjekt hetimi nga administrata tatimore;
- Nuk realizojme projekte koncensionare.

Perfundimi i marreveshjes

Marreveshja e paqes fiskale perfundon ne rastet e meposhtme:

- Tatimpaguesi ndryshon llojin e veprimtarise se deklaruar ne marreveshje;
- Tatimpaguesi nuk realizon rritjen me mbi 18% te fitimit te tatueshem;
- Tatimpaguesi pezullon ose nderpret perfundimisht aktivitetin ekonomik;
- Tatimpaguesi kryen shkelje te perseritura te detyrimeve tatimore qe cenojne ndershmerine fiskale;
- Tatimpaguesi deshton te paguaje detyrimet tatimore sipas kushteve te marreveshjes;
- Tatimpaguesi nuk i permbush me kriteret per te perfituar nga marreveshja;
- Tatimpaguesi realizon rritje ne fitime te tatueshme mbi 50% gjate vitit tatimor per te cilin lidhet marreveshja, krahasuar me vitin paraardhes.

Burimi: Ligji nr. 84/2025, date 12.12.2025, publikuar ne fletoren zyrtare nr. 5, dt. 07.01.2026, hyn ne fuqi duke filluar nga data 22/01/2026 deri me 31.122026.

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