ALBANIA

LIMITED LIABILITY COMPANY (SHPK)
CLIENT GUIDE 2026

Company formation, Albanian taxation
and annual compliance

Professional company formation
and ongoing corporate administration

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Albania SHPK at a Glance

The Shoqëri me Përgjegjësi të Kufizuar (SHPK) is Albania's limited liability company and the most common corporate form for privately held businesses. It can be used by domestic or foreign investors for trading, services, investment and holding activities, subject to licensing and sector-specific requirements.

Topic	Current legal / practical position
Shareholders	One or more natural persons or legal entities. A single-member SHPK is permitted.
Foreign ownership	100% foreign-owned companies are routinely registered. QKB's 2026 statistics expressly report newly registered businesses with 100% foreign capital.
Administrator	One or more administrators manage and represent the company under the articles and shareholders' decisions. The administrator may be Albanian or foreign, subject to immigration/work requirements where relevant.
Registered office	An Albanian registered seat/address is required and recorded in the Commercial Register.
Minimum capital	The statutory minimum capital for an SHPK is ALL 100. Commercially appropriate capitalisation should be considered for the actual business.
Registration	Initial registration is made electronically through the National Business Center / e-Albania process, with electronic signature requirements applying to applications.
Corporate income tax	General corporate income-tax rate: 15%. Albanian resident companies are taxable on income from sources inside and outside Albania.
VAT	Standard VAT rate: 20%. The current official VAT-registration threshold is annual turnover above ALL 5,000,000, subject to mandatory-registration exceptions.

Key Benefits for International Clients

- 100% foreign ownership is possible for ordinary activities, subject to regulated-sector and licensing rules.
- Very low statutory minimum capital of ALL 100.
- General corporate income-tax rate of 15%, below many larger European jurisdictions.
- Dividend distributions are generally subject to an 8% tax rate under the Albanian tax rules, subject to statutory exemptions and treaty relief where applicable.
- Foreign income tax can be relevant to the Albanian tax calculation under the foreign-tax-credit rules.
- Electronic registration, beneficial-owner registration and ongoing filings are administered through QKB / e-Albania.

Important 2026 Tax Position

Albania is not a territorial or blanket 0% corporate-tax jurisdiction

The Albanian Tax Administration states that resident taxpayers are liable to corporate/profit tax on income from all sources inside and outside Albania. Foreign customers, foreign invoices, overseas bank accounts or foreign shareholders therefore do not create a general 0% tax result. Ordinary taxable corporate profits are generally subject to 15%.

Ownership, Management & Share Capital

Topic	Current legal / practical position
Shareholders	One or more individuals or legal entities; single-member SHPK permitted.
Foreign shareholders	100% foreign capital is possible for ordinary business activities. Regulated activities require the relevant licence/permit.
Administrator	One or more administrators appointed under the constitutional documents / shareholder decisions.
Capital	Minimum ALL 100. Contributions and ownership quotas are stated in the incorporation documentation.
Registered office	Mandatory in Albania.
Beneficial owner	The principal ownership test used by QKB is 25% or more of shares/quotas, voting rights or ownership interests, together with the statutory control tests.
UBO timing	For entities registered in the Commercial Register, initial beneficial-owner registration is carried out simultaneously with the legal-entity registration application.

Corporate Income Tax - 15% & Worldwide Income

Albanian resident companies are subject to corporate income tax on income from sources both inside and outside Albania. The general rate is 15%. The annual corporate income-tax return is due by 31 March of the following year under the current 2026 tax calendar.

No general foreign-source exemption

An Albanian SHPK cannot legitimately claim 0% corporate tax merely because its clients are outside Albania. Albania uses worldwide taxation for resident taxpayers. Foreign-source income, foreign permanent establishments, treaty allocation and foreign taxes paid must be analysed under the Income Tax Law and applicable double-tax treaty.

Dividends & Withholding Tax

The Albanian Tax Administration states that dividends and profit distributions are taxed at 8%. Other Albanian-source payments to non-residents - such as interest, royalties and specified services - can be subject to withholding tax under domestic law, with an applicable tax treaty potentially reducing the domestic burden. Statutory participation exemptions may apply to qualifying distributions and should be checked against the current Income Tax Law before payment.

VAT - 20%

The standard VAT rate is 20%. The Tax Administration currently states that a person resident in Albania whose annual turnover exceeds ALL 5,000,000 is a taxable person for compulsory VAT registration, with specific activities/import circumstances capable of triggering registration independently of the threshold. Exports and other transactions may qualify for zero-rating or exemption only where the statutory conditions are met.

Targeted Incentives - Verify Before Use

Albanian legislation has contained sector-specific reduced rates and exemptions for qualifying activities. Because eligibility, certification windows and expiry dates vary, BRIS Group does not present any historical incentive as a current 2026 entitlement unless the company's activity and current legal conditions are verified individually.

Formation Process & Documents Required

1. Structure, activity and tax review 2. Company name and Albanian registered office 3. Shareholder / UBO and administrator KYC 4. Articles / incorporation act and capital details 5. Electronic signature / authorised applicant 6. QKB Commercial Register and Beneficial Owners Register application 7. Tax and VAT responsibilities 8. Licensing, employment and social-security registrations where applicable

QKB's current process provides a dedicated electronic service for initial registration of limited liability companies (SHPK). Beneficial-owner registration for Commercial Register entities is integrated with the initial legal-entity application. Foreign official documents must generally be legalised/apostilled as applicable and accompanied by a certified Albanian translation.

Official Government / Registry Fees

QKB publishes service-specific tariffs for extracts and secondary information, but a single current official 2026 all-in incorporation fee for every SHPK was not reliably identified in the official materials reviewed. This guide therefore does not invent a government formation figure. As an official example, a simple public beneficial-owner extract is currently ALL 100. BRIS professional fees and third-party costs are quoted separately.

Documents Required from the Client

- Passport / acceptable ID for shareholders, administrator(s) and beneficial owners.
- Recent proof of residential address.
- For corporate shareholders: recent registry extract, constitutional documents, directors and complete ownership chain.
- Evidence supporting beneficial ownership and the type of control.
- Proposed company name, Albanian registered office and detailed business activities.
- Shareholding, capital and administrator/signing arrangements.
- Expected countries, customers, suppliers, turnover and transaction profile.
- Source-of-funds and, where appropriate, source-of-wealth evidence.
- Certified Albanian translations and apostille/legalisation for foreign documents where applicable.

Accounting, Annual Accounts & Audit

Companies must maintain accounting records and prepare financial statements under Albanian accounting legislation. For 2025 financial statements, the Tax Administration confirmed a 31 March 2026 e-Filing deadline for taxpayers required to submit financial statements, while QKB confirmed the Commercial Register deposit deadline of 31 July 2026 for entities within the filing obligation.

Audit applies where the statutory audit law requires it

An audit report is deposited with QKB where preparation of that report is mandatory. Audit requirements depend on the company's classification, public-interest status and the thresholds / circumstances in the audit and accounting legislation. The position should be reviewed for each financial year.

Annual Compliance Checklist

- Maintain Albanian registered office and current Commercial Register particulars.
- Keep shareholder, administrator and beneficial-owner data accurate and current.
- Register UBO changes within the statutory deadline - currently 90 calendar days from the change.
- Maintain accounting books and supporting documentation.
- File annual corporate income-tax return by 31 March.
- Submit financial statements through tax e-Filing where required.
- Deposit annual financial statements / required reports with QKB by 31 July where applicable.
- File VAT, payroll and withholding returns where applicable.
- Review treaty relief and foreign-tax credits for international transactions.

International Business & Tax Planning

Albania offers a comparatively moderate 15% corporate income-tax rate and straightforward foreign ownership, but it is not an offshore or territorial-tax jurisdiction. An Albanian-resident SHPK is generally taxable on worldwide income. International tax planning should therefore focus on treaty allocation, foreign-tax credits, deductible business costs, financing, withholding tax and any current sector-specific incentives for which the company genuinely qualifies.

Is there a genuine general 0% regime for an ordinary foreign-owned SHPK?

No. Official Albanian tax guidance confirms worldwide taxation of resident taxpayers and a general 15% corporate/profit-tax rate. A 0% outcome can exist only where a specific statutory exemption or incentive applies to the taxpayer or income concerned. Foreign ownership and foreign customers alone are not qualifying conditions.

Dividend Planning & Treaties

Domestic tax on dividends and profit distributions is generally 8%. For corporate shareholders, statutory exemption provisions and Albania's double-tax treaties should be checked before distribution. Interest, royalties, technical/management and other cross-border payments may have separate withholding rules, so the recipient's residence, beneficial ownership and treaty documentation should be established before payment.

How BRIS Group Supports You

Structure & tax review - Assess SHPK suitability, 15% corporate tax, worldwide-income exposure, VAT, withholding tax, treaty relief and current incentives.

Company formation - Coordinate constitutional documents, electronic registration, Albanian registered office and QKB / e-Albania filing.

KYC / UBO - Coordinate shareholder, administrator, beneficial-owner and source-of-funds / source-of-wealth due diligence.

Accounting & compliance - Coordinate bookkeeping, annual accounts, corporate tax, VAT, QKB filings and audit support where required.

Banking - Prepare corporate and KYC documentation and coordinate banking support where available.

Professional Fees & Official Sources

Professional fees are quoted separately

This guide is informational and is not a fee quotation. BRIS Group professional fees and third-party costs - including Albanian registered office, translations, accounting, tax, VAT, audit, licensing, immigration and banking support - are quoted separately according to the required services.

Official sources reviewed for this 2026 guide: Qendra Kombëtare e Biznesit (QKB) - SHPK registration services, 2026 registration statistics, Beneficial Owners Register, UBO deadlines, financial-statement filing and official tariffs; General Directorate of Taxes - corporate/profit tax, worldwide taxation, dividend tax, VAT, 2026 annual filing deadlines and financial-statement reporting; Ministry of Finance / Law No. 29/2023 on Income Tax and applicable Albanian company, accounting and audit legislation.

PREPARED BY BRIS GROUP

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Professional incorporation and corporate administration for international clients.