



Tax Alert

Information for all entities having transactions with related parties in Albania

As of June 4th 2014 new transfer pricing rules, that follow the OECD Guidelines, became effective in Albania. The new rules define controlled transactions, provide accepted transfer pricing methods and allow taxpayers to conclude an advance pricing agreement (APA) with the tax authorities.

The introduced transfer pricing rules only apply for cross-border transactions. Also, the annual controlled transactions notice is mandatory for taxpayers having controlled transactions that exceed LEK 50 million (approximately EUR 350,000) in the aggregate within the reporting period. Taxpayers with the total amount of controlled transactions less than LEK 50 million are not required to submit the notice.

Tax Alert can be found on the following link: [Tax Alert](#)

Kind regards,
Deloitte Tax and Legal Department

Contact:
Irena Mraković
Manager
imrakovic@deloitteCE.com
+ 381 (11) 3812 166