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Company formation in Albania

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Company formation in Albania



Flag



Coat of arms

Common form	SHPK (shoqëri me përgjegjësi të kufizuar) [1]
Registry	National Business Center (QKB) [1]
Minimum capital	Nominal [1]
Directors	1 administrator [1]
Local director	Not required [1]
Corporate tax	15% [2]
VAT / sales tax	20% [2]
Typical timeline	Usually 1–2 working days [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Albanian lek (ALL)

In short: To set up a company in Albania, most founders form an SHPK, registered with the National Business Center (QKB). [1] Minimum capital: nominal. Corporate tax: 15%. Registration: usually 1–2 working days (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 22 July 2026); company-law details summarise official guidance and can change. Confirm requirements with the National Business Center (QKB) before filing.

An Albanian **SHPK** is registered with the **National Business Center (QKB)**, which also issues the company's tax number, usually within a day or two.

Business structures

Most founders in Albania form an SHPK, registered with the National Business Center (QKB). [1] Other forms are listed below.

- **SHPK** – the usual company form for private businesses

Requirements

Minimum share capital in Albania (2026): nominal. Directors required: 1 administrator. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: nominal.
- Directors: 1 administrator.
- Local residency: not required.
- A registered office address in Albania.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Albania (2026): usually 1–2 working days. [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.
3. File the registration with the National Business Center (QKB).

4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the General Directorate of Taxation.

Taxation

The corporate tax rate in Albania in 2026 is 15%. [2] Standard VAT or sales tax: 20%. [2]

Tax	Rate and notes
Corporate income tax	15%
VAT / indirect tax	20%
Withholding tax on dividends to non-resident companies	8%

Ongoing compliance

Annual compliance in Albania: Companies file annual financial statements and tax returns with the General Directorate of Taxation, and keep their details up to date with the National Business Center. [1]

Double tax treaties

Albania has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
8%	15%	15%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Albania lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty

benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Albania?

Typical registration time in Albania: usually 1–2 working days (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Albania?

Minimum share capital in Albania: nominal (as of November 2026).

What is the corporate tax rate in Albania in 2026?

The corporate tax rate in Albania in 2026 is 15%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Albania?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Albania: not required.

What withholding tax applies to dividends paid from Albania?

Albania withholds 8% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- National Business Center (QKB)
- General Directorate of Taxation

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in the United Kingdom
- Company formation in Germany
- Company formation in Poland
- Company formation in Ireland
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official National Business Center (QKB) . Government of Albania. Accessed November 2026.
2. Official General Directorate of Taxation . Government of Albania. Accessed November 2026.
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7. Albania: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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