

NEWSFLASH SLOVAKIA

Taxation

The Double Tax Treaty between the Slovak Republic and Albania will enter into force on 1 April 2024

27 March 2024

The double taxation treaty (DTT) between the Slovak Republic and Albania will enter into force on 1 April 2024. DTT will be effective for taxes withheld at source on income paid on or after 1 January 2025. The DTT includes provisions for the exchange of information in accordance with international standards.

Treaty Dividends withholding tax rates:

- 8%,
- 5%, if the beneficial owner is a company (other than a partnership) that directly holds at least 10% of the capital of the company that pays the dividends during a period of 365 days, including the day of the dividend payment.

Treaty Interest Income withholding tax rates:

- 10%,
- 0%, if the beneficial owner is one of the following entities:
 - In the case of Albania: Government of Albania, Local authorities, National Bank of Albania.
 - In the case of the Slovak Republic: Government of the Slovak Republic, Local authorities, National Bank of Slovakia, Export-import bank of the Slovak Republic, Slovak Guarantee and Development Bank, Slovak Debt and Liquidity Management Agency.

Source: [ZZ_2024_17_20240220.pdf \(slov-lex.sk\)](#)

Impact on investors: For information purposes.

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