Albania tax calendar 2027

Filing and payment deadlines under the laws in force, checked on 22 October 2026. The page with the links to the sources: https://devbooks.al/en/tax-calendar/

Every month

On the 10th of the month

Electronic submission of the sales book and the purchase book for the previous month

Who: Persons registered for VAT

Source: Instruction no. 6/2015 on VAT, article 68 point 5

On the 10th of the month

Invoice for services received from non-resident suppliers during the previous month, when the buyer pays the VAT (reverse charge)

Who: Businesses that buy services from foreign suppliers

Source: Law no. 92/2014 on VAT, article 99 point 2

On the 10th of the month

Registration on the central invoice platform of the previous month's non-cash payments that the bank does not register (direct payment by the buyer, through a foreign intermediary, with an invoice from the special invoice pad, or before the invoice is issued)

Who: Issuers of electronic invoices

Source: Law no. 87/2019 on invoices, article 37 point 8

On the 14th of the month

VAT return for the previous month (created from the books; you check it and submit it) and payment of the VAT

Who: Persons registered for VAT

Source: Law no. 92/2014 on VAT, articles 89, 106 and 107

On the 15th of the month

Monthly advance instalment of corporate income tax or of personal income tax on business income, if you choose to pay it every month (the mandatory deadline is quarterly)

Who: Entities and natural persons with advance instalments notified by the DPT

Source: Law no. 29/2023 on income tax, article 63 point 2

On the 20th of the month

Payroll list (monthly payroll declaration) for the previous month and payment of social and health insurance contributions and of the tax on employment income (TAP)

Who: Entities and natural persons registered for VAT (natural persons without VAT declare every quarter)

Source: Law no. 29/2023 on income tax, article 65 point 1

On the 20th of the month

Return and payment of the tax withheld at source on the previous month's payments (e.g. rent paid to an individual, dividends, interest, fees, services from non-residents)

Who: Every business that withholds tax at source (the withholding agent)

Source: Law no. 29/2023 on income tax, article 56 point 4

Deadlines with a date in 2027

January 2027

20 January

Payroll list, social and health insurance contributions and TAP for the quarter October-December 2026

Who: Self-employed natural persons or sole traders that are not registered for VAT

Source: Law no. 29/2023 on income tax, article 65 point 1

March 2027

31 March

Annual corporate income tax return (TAK) for 2026 and payment of the tax difference

Who: Companies and other entities that pay corporate income tax

Source: Law no. 29/2023 on income tax, article 61 point 2

31 March

Annual return of personal income from business (TAPB) for 2026 and payment of the tax difference; where applicable, together with the Self-Employed Status Declaration

Who: Sole traders and the self-employed

Source: Instruction no. 26/2023 on income tax, points 61.3 and 12.8.1

31 March

Annual personal income declaration (DIVA) for 2026 and payment of the additional tax, if any

Who: Individuals with income above 1,200,000 lek a year, with more than one employer, or with over 50,000 lek of other income without final tax withheld at source

Source: Law no. 29/2023 on income tax, articles 61 and 67

31 March

Financial statements for 2026 in e-Filing (PDF and Excel), with the inventory balance on 31 December 2026 and the inventory of means of transport

Who: Taxpayers subject to corporate income tax or tax on business income, with an annual turnover above 5 million lek

Source: DPT, notice on submitting the financial statements, 10 March 2026

31 March

Advance instalment for January-March 2027: corporate income tax and personal income tax on business income

Who: Entities and natural persons with advance instalments notified by the DPT

Source: Law no. 29/2023 on income tax, article 63 point 2

31 March

Application in e-Filing for the fiscal peace agreement for tax year 2027 (voluntary)

Who: Corporate income tax or business income taxpayers that choose this regime

Source: Law no. 84/2025 on the fiscal peace agreement, article 11 point 1

April 2027

15 April

Acceptance or rejection of the DPT's proposal for the 2027 fiscal peace agreement

Who: Taxpayers that have applied for fiscal peace

Source: Law no. 84/2025 on the fiscal peace agreement, article 12 point 1

20 April

Payroll list, social and health insurance contributions and TAP for the quarter January-March 2027

Who: Self-employed natural persons or sole traders that are not registered for VAT

Source: Law no. 29/2023 on income tax, article 65 point 1

June 2027

30 June

Advance instalment for April-June 2027: corporate income tax and personal income tax on business income

Who: Entities and natural persons with advance instalments notified by the DPT

Source: Law no. 29/2023 on income tax, article 63 point 2

July 2027

20 July

Payroll list, social and health insurance contributions and TAP for the quarter April-June 2027

Who: Self-employed natural persons or sole traders that are not registered for VAT

Source: Law no. 29/2023 on income tax, article 65 point 1

31 July
Saturday

Filing of the 2026 financial statements with the National Business Centre (QKB), with the management report and the audit report where these are mandatory

Who: Entities that prepare annual financial statements

Source: Council of Ministers Decision (VKM) no. 391/2017 on registration and publication at the QKB, point 61

31 July
Saturday

Filing with the tax authorities of the decision on the allocation of profit

Who: Entities (companies)

Source: Law no. 29/2023 on income tax, article 56 point 2

September 2027

30 September Advance instalment for July-September 2027: corporate income tax and personal income tax on business income

Who: Entities and natural persons with advance instalments notified by the DPT
Source: Law no. 29/2023 on income tax, article 63 point 2

October 2027

20 October Payroll list, social and health insurance contributions and TAP for the quarter July-September 2027

Who: Self-employed natural persons or sole traders that are not registered for VAT
Source: Law no. 29/2023 on income tax, article 65 point 1

December 2027

31 December Advance instalment for October-December 2027: corporate income tax and personal income tax on business income

Who: Entities and natural persons with advance instalments notified by the DPT
Source: Law no. 29/2023 on income tax, article 63 point 2

Notes

- When the final deadline of a tax return or a tax payment falls on a non-working day, it moves to the first working day after it. (Law no. 9920/2008 on tax procedures, article 65 point 3 and article 74 point 4)

- Saturday and Sunday are non-working days: the DPT calendar marked the deadline of the books for September 2026 on 12 October, because 10 October fell on a Saturday. For the official holidays of 2027, follow the DPT calendar. (DPT, Tax calendar)

- In 2027, 31 July falls on a Saturday. For the filing with the QKB and the decision on the allocation of profit, the safest option is to submit by Friday, 30 July.

- Since the returns for 2025, the annual deadline is the same for TAK, TAPB and DIVA: 31 March of the following year. (DPT, reminder on the annual returns, 19 March 2026)

- The sales and purchase books are filled from the fiscalized invoices. The data recorded by the 11th of the following month, if you do not declare them yourself, are declared automatically and used for that month's VAT return. (Instruction no. 16/2020 on invoices, article 20 point 13)

- Natural persons without VAT, street vendors and heads of household who employ domestic workers declare and pay contributions every quarter, by the 20th of the month after the quarter: 20 January, 20 April, 20 July and 20 October. (DPT, Tax calendar: payroll list)

- The DPT calculates the advance instalments from the annual return and notifies them in e-Filing by 10 April for corporate income tax and by 20 April for personal income tax on business income. (Instruction no. 26/2023 on income tax, points 63.1 and 63.5)

- Tax on dividends (8%) is withheld at source and paid by the 20th of the month after the payment. If the distributed dividend is not paid, the tax is transferred no later than the end of the third month after the month of the distribution decision. (Law no. 29/2023 on income tax, articles 56 and 59)

- The personal status declaration has no annual deadline: the employee signs it before the first salary payment, and with only one employer for the same month. (Law no. 29/2023 on income tax, article 66)

- The deadlines of local taxes and fees (e.g. the building tax) are not in this calendar: the number of instalments and the deadlines are set by the council of your municipality. (Law no. 9632/2006 on the local tax system, article 5 letter c)

- On the 15th of every month the DPT calendar also lists national taxes, the mining royalty and games of chance. These apply only to businesses that have these obligations. (DPT, Tax calendar)

- The deadlines follow the laws and acts in force on 22 October 2026. Legal changes for 2027 may affect a deadline, so also check the official DPT calendar. (DPT, Tax calendar)