

Below is a detailed summary of the taxes and mandatory contributions that a medium-size company must pay or withhold in a given year, as well as administrative burden in paying taxes and complying with postfiling procedures.

This information was collected as part of the [Doing Business project](#), which measures and compares regulations relevant to the life cycle of a small- to medium-sized domestic business in 190 economies. The most recent round of data collection was completed on June 1, 2016 covering for the Paying Taxes indicator calendar year 2015 (January 1, 2015 – December 31, 2015).

[Compare Albania to 189 other economies.](#)

Tax or mandatory contribution	Payments (number)	Notes on Payments	Time (hours)	Statutory tax rate	Tax base	Total tax rate (% of profit)	Notes on TTR
<b>Social security contributions</b>	12		66	15%	gross wages, minimum salaries are imposed	16.92	
<b>Corporate income tax</b>	5		105	15%	taxable profit	14.14	
<b>Health insurance contribution</b>	0	jointly		1.70%	gross salaries	1.92	
<b>Property transfer tax</b>	1			2%	sale price	1.21	
<b>Property tax</b>	1			ALL 280	area of building (land) in square meters	1.02	
<b>Municipal taxes</b>	1			ALL 180,000	fixed fee varies by type of business	0.71	
<b>Tax on impact on infrastructure</b>	1			2%	value of investment	0.61	
<b>Fuel tax</b>	1				included into the fuel price	0	small amount
<b>Employee paid - Labor tax</b>	0	jointly		11.20%	gross salaries	0	withheld
<b>Value added tax (VAT)</b>	12		90	20%	value added	0	not included
<b>Totals:</b>	34		261			36.5	

<b>Taxes by type</b>	<b>Answer</b>
<b>Profit tax (% of profit)</b>	14.1
<b>Labor tax and contributions (% of profit)</b>	18.8
<b>Other taxes (% of profit)</b>	3.6

	<b>Answer</b>	<b>Score</b>
Postfiling index (0-100)		83
VAT refunds		
<b>Does VAT/GST exist?</b>	Yes	
<b>Frequency of VAT/GST refund submission</b>	monthly	
<b>Does a VAT/GST refund process exist per the case study?</b>	Yes	
<b>Restrictions on VAT refund process</b>	Carry forward for 3 months and VAT credit for which the VAT refund is requested must be higher than ALL 400,000	
<b>Likelihood of VAT audit</b>	Likely	
<b>Time to comply with VAT refund (hours)</b>	9	82
<b>Time to obtain a VAT refund (weeks)</b>		

<http://www.doingbusiness.org/data/exploreeconomies/albania/paying-taxes>