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“On the Automatic Exchange of Information by Digital Platform Operators”

Newsletter

Draft Law “On the Automatic Exchange of Information by Digital Platform Operators”

On July 15, 2026, the Ministry of Finance submitted for public consultation the draft law “On the automatic exchange of information by digital platform operators” (the **Draft Law**).

The Draft Law is fully aligned with the Council Directive (EU) 2021/514 of 22 March 2021 amending Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC 7).

It aims to govern administrative cooperation between the competent authorities of Albania and the EU Member States through the automatic and mandatory exchange of information collected by reporting platform operators, and to set out the applicable rules on the structure of the exchange mechanism, the protection of personal data and confidentiality, and the permitted use of the exchanged information.

Reporting Platform Operators and Reportable Sellers

Reporting platform operators include digital platforms, such as websites and mobile applications, that enable sellers to carry out reportable activities, including the rental of immovable property and means of transport, the provision of personal services, and the sale of goods.

Operators established, managed, or tax resident in Albania or an EU Member State, as well as certain non-EU operators facilitating reportable activities connected to Albania, fall within the reporting regime. Exemptions apply to public entities, listed companies and their affiliates, low-volume sellers, and certain high-volume property listings.

Due Diligence Obligations

The Draft Law introduces comprehensive due diligence obligations requiring reporting platform operators to identify reportable and excluded sellers by collecting and verifying prescribed identification and tax information. Verification may rely on electronic identification systems, existing platform data, or supporting documentation. Due diligence must generally be completed by 31 December of the relevant reporting period, while existing sellers and newly qualifying operators benefit from transitional deadlines. Operators may outsource these procedures but remain fully responsible for compliance and must retain supporting records until 31 December of the fifth year following the relevant reporting period.

Registration Requirements

Non-EU reporting platform operators facilitating reportable activities involving Albanian resident sellers or income derived from immovable property located in Albania must register with the General Taxation Directorate before submitting their first report. Registration follows the EU's single-registration principle, requires notification of any subsequent changes within 30 days, and results in the issuance of a unique identification number. Operators may be deregistered where they cease to qualify or fail to comply with their obligations, without affecting liability for previous reporting periods.

Annual Reporting and Exchange of Information

According to the Draft Law, by 31 January of the year following each reporting period, reporting platform operators must submit detailed information to the General Taxation Directorate regarding both the operator and each reportable seller, including identification details, financial account information, quarterly remuneration, withheld fees or taxes, and, for property rentals, the property's address, cadastral number (where available), and number of rental days. The same information must also be provided to the relevant sellers. The General Taxation Directorate will automatically exchange this information with the competent authorities of the relevant EU Member States, while avoiding duplicate reporting where equivalent information has already been exchanged. The Draft Law also confirms that all personal data processed under the reporting framework is subject to Albania's tax information exchange and data protection rules.

Sanctions

Failure to comply constitutes an administrative offence and may result in significant financial penalties, including fines ranging from ALL 50,000 to ALL 1,000,000 depending on the nature of the infringement, with failure to register carrying a fixed fine of ALL 1,000,000. Additional enforcement measures include compliance orders and suspension of reporting status for repeated breaches, and sanctions may be challenged before the competent administrative court.

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Boga & Associates

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The firm’s particularity is linked to the multidisciplinary services it provides to its clients, through an uncompromising commitment to excellence. Apart from the widely consolidated legal practice, the firm offers the highest standards of expertise in tax and accounting services, with keen sensitivity to the rapid changes in the Albanian and Kosovo business environment. The firm delivers services to leading clients in major industries, banks and financial institutions, as well as to companies engaged in insurance, construction, energy and utilities, entertainment and media, mining, oil and gas, professional services, real estate, technology, telecommunications, tourism, transport, infrastructure and consumer goods.