



On Whistleblowing and the Protection of Whistleblowers

Newsletter



New Whistleblower Protection Framework in Albania

Law No. 96/2025 “On Whistleblowing and the Protection of Whistleblowers” (the “New Law”) was published in the Official Gazette No. 15 and entered into force on February 5, 2026. It repeals Law No. 60/2016 and introduces a comprehensive framework governing the reporting of legal violations and the protection of whistleblowers in both the public and private sectors.

The New Law has been fully approximated with Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 “On the protection of persons who report breaches of Union law”.

The New Law aims to strengthen transparency, accountability, and integrity in public administration and private entities by encouraging the reporting of potential legal violations while ensuring effective protection against retaliation.

Scope of Protection

The scope of protection has been significantly expanded and now applies to a broad range of individuals who acquire information in a work-related context, including:

- employees in the public and private sectors;
- self-employed persons;
- members of management, administrative, or supervisory bodies;
- trainees and interns;
- contractors, subcontractors, suppliers, and persons working under their supervision;
- former employees and job applicants;
- anonymous whistleblowers.

The Whistleblowing Unit

A key novelty of the New Law is the obligation for all public authorities and private entities employing more than 50 employees to establish dedicated whistleblowing units (internal or external) and secure reporting channels.

The law states that private legal entities operating in the same field of activity and employing between 50 and 249 employees may establish a joint unit responsible for handling whistleblowing reports, provided that they ensure, in all cases, compliance with the principles of confidentiality, the right to information, and the obligation to address and process each reported case.

The New Law introduces enhanced procedural safeguards and strict confidentiality requirements. The identity of the whistleblower and all related information must be protected throughout the reporting and investigation process and may only be disclosed in limited circumstances prescribed by law.

Protection Against Retaliation

The New Law also significantly strengthens protection against retaliation. Prohibited retaliatory measures include, among others:

- dismissal or suspension from employment;
- demotion or reduction of salary and benefits;
- negative performance evaluations;
- intimidation, harassment, or workplace exclusion;
- termination of contracts or business relationships;
- reputational harm and professional blacklisting.

Importantly, where a whistleblower demonstrates that a report was made and that harm was subsequently suffered, the burden of proof shifts to the employer or relevant entity to establish that the measure taken was unrelated to the whistleblowing activity.

The New Law further grants whistleblowers access to legal protection mechanisms, including interim protective measures, state-guaranteed legal aid where applicable, and compensation for damages resulting from retaliatory actions.

Anonymous Reporting

In addition, anonymous reports must be accepted and processed under the same standards as identified reports, representing a notable development compared to the previous legal framework.

Role of ILDKPKI

The High Inspectorate for the Declaration and Audit of Assets and Conflicts of Interest (ILDKPKI) is designated as the competent authority responsible

for receiving and handling external reports, supervising implementation of the law, investigating retaliation claims, and imposing administrative sanctions for non-compliance.

Implementation, Enforcement, Sanctions, and Entry into Force

The New Law introduces administrative fines for breaches of its provisions, including the failure to establish whistleblowing mechanisms, retaliation against whistleblowers, violations of confidentiality obligations, and obstruction of reporting procedures.

In this context, ILDKPKI has issued the [Instruction No. 1, dated 30 April 2026](#), for the implementation of Law No. 96/2025. According to the Instruction, the public authorities and private entities subject to the New Law must take the necessary measures to comply with its requirements **no later than 30 June 2026**.

Particularly, such entities must constitute the responsible Unit, designate the members responsible for the reporting and notify ILDKPKI accordingly.

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If you wish to know more on issues highlighted in this edition, you may approach your usual contact at our firm or the following:

Tirana Office

Green Park Buildings
Ibrahim Rugova Str. 40/3
1019 Tirana, Albania
PO Box 8264, Tirana
Tel: +355 4 2251 050

Pristina Office

Dukagjini Center
Xhevdet Doda Str. 21
Entry B/4, Suites B1, B2
10000 Pristina, Kosovo
Tel: +383 38 725025

Email: boga@bogalaw.com

Web: www.bogalaw.com

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