

The Government of the Republic of Albania and the Government of the Republic of Moldova,  
desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,  
have agreed as follows:

## **CONVENTION**

**BETWEEN**

**THE GOVERNMENT OF THE REPUBLIC OF ALBANIA**

**AND**

**THE GOVERNMENT OF THE REPUBLIC OF MOLDOVA**

**FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE  
PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON  
INCOME AND ON CAPITAL**

a) in Albania

(i) the income tax, and

(ii) the tax on capital, and

(iii) the property tax

(hereinafter referred to as "Albanian tax")

b) in Moldova

(i) the income tax, and

(ii) the tax on immovable property

(hereinafter referred to as "Moldovan tax")

4. The Convention shall apply also to any identical or substantially similar taxes imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes made to their respective tax laws.

The Government of the Republic of Albania and the Government of the Republic of Moldova,

desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

have agreed as follows:

## **Article 1**

### **PERSONS COVERED**

This Convention shall apply to persons who are residents of one or both of the Contracting States.

## **Article 2**

### **TAXES COVERED**

1. This Convention shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its administrative-territorial units or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

3. The existing taxes to which the Convention shall apply are in particular:

a) in Albania:

(i) the income taxes (including corporate profits tax and personal income tax);

(ii) the tax on small business activities, and

(iii) the property tax;

(hereinafter referred to as "Albanian tax");

b) in Moldova:

(i) the income tax, and

(ii) the tax on immovable property;

(hereinafter referred to as "Moldovan tax").

4. The Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes made to their respective tax laws.

