

STATUS OF RECOMMENDATIONS

INVESTMENT COUNCIL MEETING

Tirana, April 27th 2016

TOPICS

- DE-REGULATION REFORM
- TAX INSPECTION
- BANKRUPTCY
- INFORMALITY
- DISPUTE RESOLUTION ADMINISTRATION- BUSINESS

SUMMARY	
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PROPOSED ACTIONS	53
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I. TAX INSPECTION

- ✓ REVIEW OF MANUAL ON TAX INSPECTIONS FROM GTD. FINAL DRAFT PREPARED ON JANUARY 2016, IT ENDORSES RECOMMENDATIONS OF IC ON TAX INSPECTION.
- NEW STRUCTURE TO BE ESTABLISHED IN GTD WITH FOCUS ON SPECIALISATION OF TAX INSPECTORS IN BIG TAXPAYERS REGIONAL DIRECTORATE *(Ongoing)*
- IC RECOMMENDATIONS ON REDUCTIONS OF BARRIERS FOR TAX APPEALING (PREPAYMENT OF LIABILITIES), THE ROLE OF TAXPAYERS ADVOCATE AND THE ROLE OF TAD *(Under discussion from a working group in MoF)*
- LEGAL AMENDMENTS TO THE LAW No.9920 “ ON TAX PROCEDURES” *(No concrete actions- under discussion)*

II. INFORMALITY

✓ INTERNAL PLAN WITH ACTIONS AND MILESTONES BASED ON 4 PILLARS

- Platform of Risk
- Simplification of Procedures and Fiscal Package
- Services to Taxpayers
- Communication/Education of Taxpayers

✓ MINISTER OF FINANCE LAUNCHED THE SECOND PHASE OF “ACTION AGAINST INFORMALITY”

- Communications with Public and Private Sector
- E-mail Invitation send to Taxpayers for Providing Comments and Suggestions
- Legal Amendments aiming to Simplification of the Procedures *(Under discussion)*

➤ UNDER CONSTRUCTION *ON-LINE PORTAL* FOR CUSTOMS ASSESSMENT *(June 2016)*

III. BANKRUPTCY

- DRAFT-LAW “ON BANKRUPTCY” *(No concrete actions)*

IV. DISPUTE RESOLUTION ADMINISTRATION- BUSINESS

- STATE ADVOCATE HAS CONSIDERED IC RECOMMENDATIONS FOR DISPUTE RESOLUTION
(The recommendations shall be included in the law on state advocacy to be amended as part of the package of laws in justice area)