

Status of recommendations

a) Deregulation Reform

- ✓ Approval *(26.11.2015)* and decreeing *(04.12.2015)* of the Law No.131/2015 “On National Business Center”
- ✓ Regulations and by-laws under finalization process

b) Tax Inspection

- ✓ Initiation of implementation of Risk Model *(September 2015)*
- ✓ Automatic notifications “pop-up message” on payments deadlines
- ✓ Publication of Strategic Plan 2014-2017 *(www.tatime.gov.al)*
- ✓ Publication *(lately)* of Strategic Plan 2015-2019 “On Development of Tax Administration” and Strategy on Fulfilment *(www.tatime.gov.al)*

c) Draft-Law “On Bankruptcy”

- ✓ Finalization within January 2016

Strategic Plan 2015-2019 (commitments)

- ✓ Revised procedures and manuals
- ✓ Specialized trainings for tax inspectors
- ✓ Preparation of plans which address the specific control risks
- ✓ Selection, treatment and monitoring of personnel
- ✓ Ensuring the independence of appeal process
- ✓ Removal of the condition of principal pre-payment
- ✓ Removal of Tax Payers Advocate from GTD Structure
- ✓ Tax Payers Advocate to be involved also with the review of the case substance