



STRATEGIC PLAN OF THE PUBLIC REVENUE OFFICE 2025-2027

**MOVING FORWARD – KEEPING UP WITH
THE CHALLENGES AND REAL OPPORTUNITIES**



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DIRECTOR'S MESSAGE

It is my great honor and privilege to present to you with the Strategic Plan of the Public Revenue Office “Moving Forward – Keeping Up With the Challenges and Real Opportunities”. I am proud of this Plan not only as a Director General of the Public Revenue Office, but also as a tax person with many years of service in the institution. This Strategic Plan is more than just a document – it is a vision for the future of the Public Revenue Office in accordance with the current challenges and opportunities that surround us. It is a key roadmap for our transformation towards being a more efficient, transparent and reliable tax administration that will work for the benefit of everyone – taxpayers, the Government and the entire society!

This Strategic Plan is focused on qualitative change in the tax collection process and of the way the Public Revenue Office operates. This is not only a requirement arising from the mission of the Public Revenue Office, but also a responsibility to the society. Flexibility and adaptation to dynamic economic, technological and social changes is the key towards achieving stable tax revenues. The changes that we will establish through our programs and projects will have a lasting value.

This process is not just a technical and administrative transformation of the Public Revenue Office. The most important thing we need to achieve with this Plan is strengthening of the professionalism and integrity of the tax administration, by introducing redesigned business processes, high standards and actual cooperation with the taxpayers. These are the key drivers for having more efficient operations and achieving greater public trust in our organization.

Having dedication and professionalism, I am confident that we will achieve significant results that will be measurable and visible in the near future. Personally, I am strongly committed to ensuring successful implementation of our common vision for modernization of the Public Revenue Office. My commitment is to provide all the necessary resources and support for successful realization of our strategic objectives. I will lead by example when it comes to changes and innovations, and will provide support to resolve all challenges that may arise during the implementation.

Director General,

Elena Petrova, MA

INTRODUCTION

The Strategic Plan of the Public Revenue Office (PRO) is a vision for creating a modern and efficient tax administration that will be actively encouraging voluntary tax compliance and improve the trust among the taxpayers. The aim of this Plan is to establish simplified, digitalized and integrated tax collection processes, which will reduce the administrative burden and increase the efficiency of the Public Revenue Office in managing risks.

This Plan is the outcome of a thorough analysis of the external environment, which includes political, economic, social, technological and legal factors that define the environment in which the PRO operates. It takes into account the challenges the PRO is facing, the opportunities it should seize, the trends in the Macedonian economy as well as the global changes. This analysis also includes the best practices of other tax administrations, technological advances and taxpayer expectations.

By implementing this strategic approach, the PRO adapts to the new realities of globalization and digitalization, while striving for greater transparency and accountability.

In addition, the Strategic Plan empowers the PRO to follow new trends in a more effective manner, to improve the operational efficiency and meet the needs of taxpayers. The modernization of the internal processes will also contribute towards reduction of tax evasion, strengthening of the fairness and increase of the trust in the tax administration.

The strategic priorities and objectives of the PRO are focused on minimizing administrative burdens for taxpayers, provision of services that are easy to access and integration of the tax obligations into the business systems of the taxpayers, which will be achieved by:

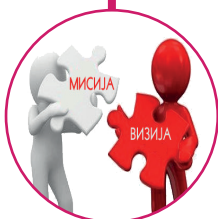
- (-) implementation of advanced digital solutions for e-services and secure tax obligation reporting systems;
- (-) automation of processes in order to reduce time and costs for the taxpayers and the PRO; and
- (-) processing of big data and implementation of business intelligence for better predictability and compliance management.

In addition to the long-term results of automation and digitalization, the Strategic Plan also includes initiatives aimed at quick achievement of positive results, by innovating processes and services. These activities will provide for more effective implementation of the PRO mission, with a positive impact on tax compliance, tax revenue mobilization, reduction of tax evasion and combating the shadow economy.

The Strategic Plan also includes the performance measures, as well as the structure that will ensure its effective implementation and achievement of the desired future for the PRO.

ABOUT US

The Public Revenue Office operationally implements the tax policy, maintains the single tax register and tax records of taxpayers, receives tax returns, assesses those returns, collects and refunds taxes, and social contributions from salaries and other public duties, carries out audits, provides assistance to taxpayers in meeting their tax obligations, monitors and analyzes how the tax system works and makes proposals for its improvement, cooperates with tax authorities from other countries and provides international legal assistance in tax cases.



MISSION

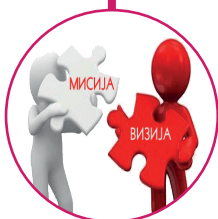
The mission of the Public Revenue Office is to ensure fair and efficient collection of taxes and other public duties with a high degree of voluntary compliance of taxpayers when it comes to fulfilment of their tax obligations, by providing simple tax procedures and digitalized services aimed at assisting and supporting taxpayers in achieving timely and accurate tax compliance.



VISION

The vision of the PRO is to become a modern tax administration which will provide a fair, transparent and cooperative environment for all taxpayers and tax officers, that fosters trust and progress.

As a strategic tool for growth and development, the digital transformation will introduce innovative approaches in resource, information and process management in the PRO. The integration of new technologies will enable efficient mobilization of tax revenues as a key source of government finances.



ISSUES AND SOLUTIONS

The taxpayers in Macedonia still face significant challenges when it comes to voluntary tax compliance. They are wasting time and resources in properly fulfilling their tax obligations. Despite the progress made with the introduction of electronic filing systems, taxpayers still have to calculate, file and pay their taxes on their own. They are responsible for accurate reporting, for compliance with the deadlines and for proper keeping of the documentation and records.

There are additional costs arising from the time gap that exists between the moment when taxable transactions have occurred and the actual actions taken by the PRO. Tax reporting and payment are done at the end of the tax period, which retrospectively involves audits and other compliance measures. This gap can make it difficult to obtain adequate evidence and establish factual situations, thereby increasing the risk of incorrect payment of taxes.

The PRO has large quantity of data at its disposal, but the processing of that data is still limited and often done in semi-manual manner. This slows down the identification of risks and reduces the effectiveness of the compliance measures.

The increasing digitalization of the economy and society requires a new tax administration model. Tax collection processes need to be transformed – from managing tax returns and forms to real-time data management; from manual and slow procedures to automated systems; from disconnected software to interoperable “ecosystems”. The vision for the PRO future is one in which tax processes are integrated into taxpayers’ business systems, by introducing automation and embedding the tax rules directly into the business software. In such an “ecosystem”, data validation and risk assessment will be performed automatically and non-compliances will be flagged immediately, allowing taxpayers to make quick corrections without lengthy procedures with the PRO. This will bring the point of taxation closer to the moment in which the actual transaction happened.

The future PRO will be part of a network of interactions with citizens, businesses and institutions, enabling automated data flow and validation in an interoperable ecosystem for more efficient communication and work with all stakeholders.

BY IMPLEMENTING DIGITAL TRANSFORMATION AS A STRATEGIC TOOL FOR GROWTH AND DEVELOPMENT, THE PRO WILL INTRODUCE INNOVATIVE APPROACHES IN RESOURCE, INFORMATION AND PROCESS MANAGEMENT. THE INTEGRATION OF NEW TECHNOLOGIES WILL MAKE EFFICIENT MOBILIZATION OF TAX REVENUES POSSIBLE, WHICH IS THE KEY SOURCE OF GOVERNMENT FINANCES.

In order to maximize tax compliance, the PRO should cherish a partnership with taxpayers that is based on trust and information sharing. It is crucial that taxpayers are informed in advance about their obligations, in order to reduce the knowledge gap and encourage compliance.

The PRO will have to balance between supporting voluntary compliance and monitoring non-compliance, ensuring a level playing field for all taxpayers. By implementing a program for identification and prevention of non-compliance in high-risk areas, the PRO will apply



innovative tools for early detection, deterrence and incentivizing of compliance. The laws and sanctions will be enforced consistently on those who evade taxes and the PRO will cooperate with other institutions and tax administrations in combating tax evasion and fraud, in order to improve the trust in the tax system.

The foundation for implementing these changes are the human capital, knowledge and the institutional systems of the PRO. Seen together, they are a prerequisite for success.

WE CAN BUY TECHNOLOGY, BUT EFFECTIVE ADMINISTRATION IS THE RESULT OF OUR TEAMWORK.

STRATEGIC PRIORITIES OR OBJECTIVES

We *achieve* our vision with programs and projects implemented in four strategic areas which are the fundamental dimensions of our long-term success.



**TAX
ADMINISTRATION**

TAXPAYERS

TAX REVENUES

**DIGITAL
TRANSFORMATION**

TAX ADMINISTRATION

STRENGTHENING THE ADMINISTRATIVE CAPACITY OF THE PRO WITH HUMAN CAPITAL DEVELOPMENT, BETTER INSTITUTIONAL MANAGEMENT AND OPTIMIZED INTERNAL ORGANIZATION, FOR THE PURPOSE OF GREATER EFFICIENCY

Human potential, knowledge and institutional systems are key to maintaining a “healthy” condition and are prerequisites for success. We will build a strong and efficient tax administration by improving leadership and management structures, improving systems and processes and by systematically focusing on risk management. Responsible use and protection of public resources and of the data available to the PRO is of essential importance. We shall also implement a comprehensive program to strengthen the human capital. Governance will be the mechanism used to align all the PRO resources which will be based on deep information and understanding of risks, by using the data for effective deployment of resources and for agility, meaning quick adaptation to the changes in the environment.

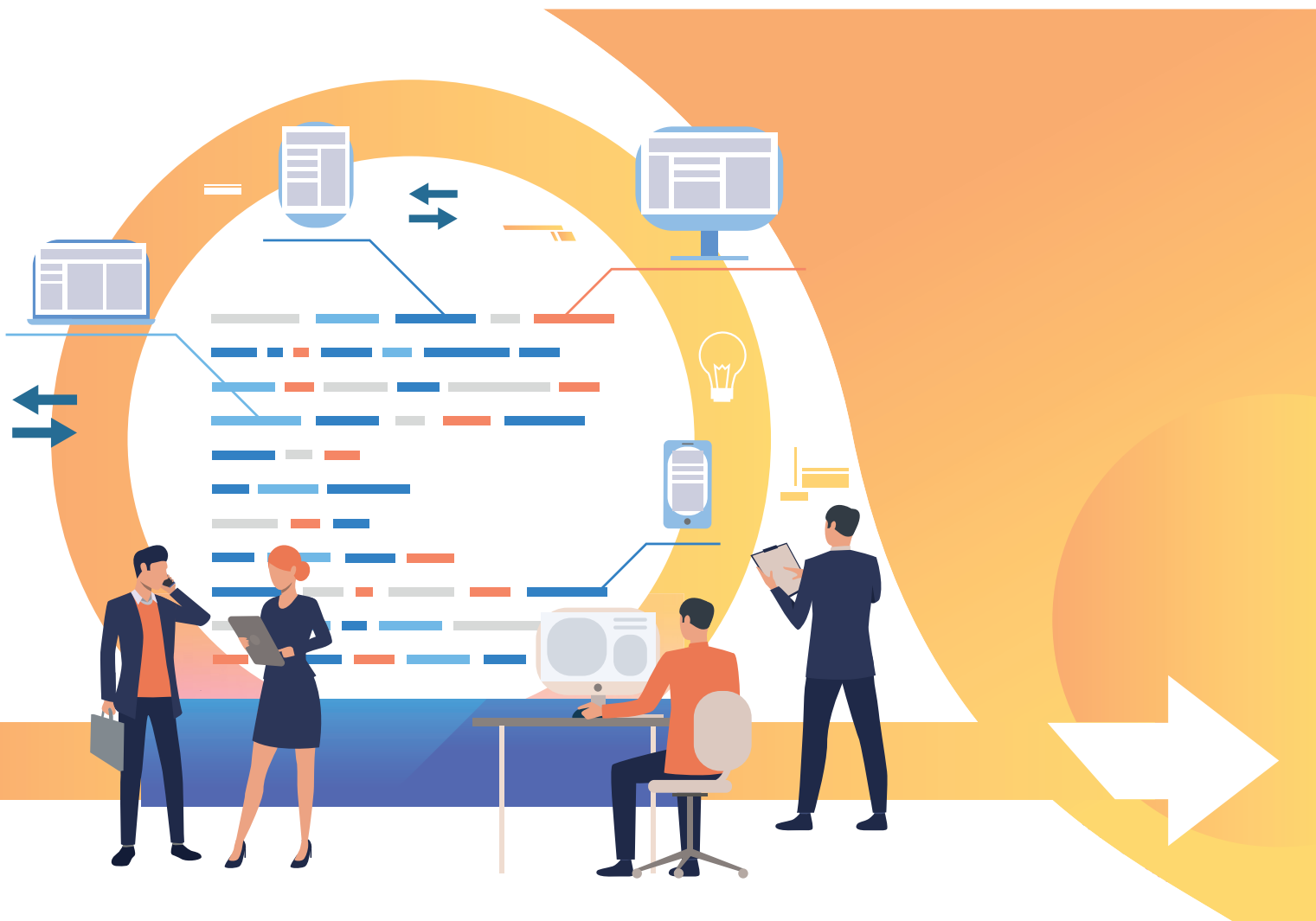


***POSITIVE IMPACT ON
TAX COMPLIANCE BY
STRENGTHENING
THE COOPERATION BETWEEN
THE PRO AND THE TAXPAYERS,
INCREASED TRANSPARENCY
AND TRUST IN THE TAX
ADMINISTRATION***



Voluntary tax compliance is a common objective of the PRO and the taxpayers, which can be achieved via active partnership and cooperation. In order to maximize compliance, the PRO must develop a relationship based on trust and open communication in which the taxpayers are encouraged to share information and ideas. This includes improved cooperation not only with the taxpayers but also with their associations and advisors, in order to ensure that the taxpayers receive competent and professional advice that is based on accurate and reliable information.

High-quality and two-way communication between the PRO and the taxpayers is the basis for building mutual trust and maintaining successful tax compliance in the long term.



TAX REVENUES

MOBILIZATION OF TAX REVENUES BY IMPLEMENTING SIMPLIFIED AND MORE EFFICIENT PROCESSES, REDUCTION OF TAX EVASION AND SHADOW ECONOMY, EARLY DETECTION OF IRREGULARITIES AND CONSISTENT ENFORCEMENT OF LEGAL MEASURES

Having the aim to ensure high tax compliance, the PRO shall design procedures that will minimize the burden on the taxpayers, reduce the possibilities for errors and violations and will be “naturally” built into their business systems.

Simple and clear tax procedures are essential for tax system efficiency and for promotion of voluntary compliance. Based on the differentiation of risks and segmentation of taxpayers, the PRO will focus on monitoring and prevention of behaviors that lead to tax evasion, with emphasis on early intervention and implementation of innovative solutions by cross-referencing data.

Consistent, objective and non-selective approach towards those who do not comply is the basis for maintaining high integrity and trust in the PRO, as well as for fair implementation of the laws.



***TRANSFORMING THE PRO
INTO FLEXIBLE, EFFICIENT,
EFFECTIVE AND SERVICE-
ORIENTED ADMINISTRATION BY
DIGITALIZING THE FUNCTIONS
AND PROVIDING SECURE
INFORMATION SYSTEM***

**DIGITAL
TRANSFORMATION**

Digitalization has become a global standard for modern tax administrations and the new technologies are rapidly transforming the economy by introducing new products, services and business models. These changes are altering the ways we communicate, do work and carry out transactions. The growth of the Internet, the availability of portal solutions, the use of social media, mobile platforms, cloud technologies, big data management and advanced analytical techniques, as well as the artificial intelligence – are all opening up new opportunities for taxpayers and provide significant advantages for the PRO. These technologies open up new approaches in better administration of taxes, support taxpayers and improve the compliance, hence the digital transformation is a key priority for successfully addressing future challenges.



STRATEGIC POSTULATES

N

NOVELTIES

Innovations in processes, technologies and taxpayer services are key to the success of the PRO in the new reality.

A

AGILITY

The PRO will adapt to changes with agility and flexibility and shall ensure sustainability and reliable revenues in all circumstances.

D

DATA

Quality data, analytics and business intelligence is the new environment in which the PRO shall make decisions based on real-time knowledge.

R

RISKS

Compliance risk management shall provide a relevant, fair and equitable response to any taxpayer behavior.

E

EFFECTIVENESS

By effectively using public resources, the PRO will support for voluntary compliance and protection of the

T

TRUST

Having a “climate of trust”, the PRO shall have impact on the tax morale. The public trust in the PRO will be an attribute of good governance of the Government.

WHAT SHALL WE ACHIEVE

This section identifies the specific programs and activities in each of the four strategic priorities, which will bring us closer to the desired situation of the PRO as a tax administration.



PRIORITY I: TAX ADMINISTRATION

PROGRAM I.1 STRONG ADMINISTRATION – HEALTHY CONDITION

ACTIVITIES / CAMPAIGNS / PROJECTS

I.1.1 Campaign RESPONSIBLE AND TRANSPARENT MANAGEMENT

- Solid management framework
- Quality control system
- Managing tax compliance risks
- Legal obligation of the PRO to submit an annual financial report - final account on tax revenues assessed and collected
- Improving the general tax regulations
- Introducing a procedure for licensing of a tax auditor

I.1.2 Campaign PROFESSIONAL DEVELOPMENT ENVIRONMENT – A NEW AMBIENT FOR THE TAX OFFICERS

- Strengthening the PRO human capital
- Recognizing and encouraging employees, improving internal communication and organizational culture
- Reorganization of systems and processes for continuous learning of the tax officials
- Measures to strengthen the ethics and integrity

I.1.3 Campaign DYNAMIC ORGANIZATION IN A CONNECTED ENVIRONMENT

- Functional analysis and optimization of the internal organization
- Introducing a Tax Enforcement Center

KEY IMPACTS

- *Increased efficiency of the tax administration - reduction of the administrative costs for specific tax procedures*
- *Increased effectiveness of the tax officers – meeting the performance measures with high level*
- *Improved institutional management - functional management structures in the internal organization*
- *Improved perception of the employees regarding the quality of the leadership and the institutional management*

PRIORITY II: TAXPAYERS

PROGRAM II.1. JOINT COOPERATION TOWARDS A COMMON OBJECTIVE

ACTIVITIES / CAMPAIGNS / PROJECTS

II.1.1 Campaign BETTER SERVICES FOR YOU

- Improving traditional forms and introducing new forms of information and communication with taxpayers
- Continuous analysis of frequently asked questions by taxpayers
- Expanding the availability and the channels for implementing fiscal education for youth
- New electronic services (e-certificate/ confirmation of income, tax clearance, tax residency, other electronic services)
- Consolidation of direct services to the taxpayers

II.1.2 Campaign COLLECTIVE PARTNER SHIP WITH COMMON OBJECTIVES

- Cooperation arrangements (cooperation agreements, formal structures, forums, etc.) with taxpayers, their associations and advisors, with the aim of having joint dialogue on tax issues

II.1.3 Campaign „TAX RATING”

- Assessment of taxpayer ratings according to tax compliance criteria, public recognitions and praises of taxpayers who demonstrate high compliance

KEY IMPACTS

- *Improved coverage, easy of accessibility and up-to-date information from the PRO to the taxpayers – increased number of posts and number of views on the social media and the PRO web portals*
- *Improved services for taxpayers - reduced time for issuing tax documents*
- *Improved services for taxpayers – increase in new electronic services that are successfully introduced and used by the taxpayers*
- *Improved cooperation with taxpayers - increased number of formal meetings held with taxpayers and their associations and advisors*

PRIORITY III: TAX REVENUES

PROGRAM III.1 INTEGRATED COMPLIANCE

ACTIVITIES / CAMPAIGNS / PROJECTS

III.1.1 Campaign **„ДАНОЧЕН ЕКОСИСТЕМ”**

- New digitalized processes for compliance with the tax obligations
- Consolidation of the current VAT refund and tax offsetting process
- Redesigning the VAT refund process (legal changes and automatization of the process)
- Simplified payment of the outstanding tax debt - simple procedure and light requirements for paying tax in installments

III.1.2 Campaign **ADVANCED COUNSELING AND SUPPORT**

- Promoting personalized support and counseling
- Functional mechanism for independent resolution of potential tax disputes
- Targeted measures for improved tax compliance, by industries, etc.

III.1.3 Campaign **HORIZONTAL MONITORING**

- Implementing cooperative arrangements with large taxpayers

III.1.4 Project **INTERNATIONAL EXCHANGE OF INFORMATION FOR TAX PURPOSES**

- Automatic exchange of information on financial accounts with other tax administrations

KEY IMPACTS

- *Increase in total tax revenues as a percentage of GDP*
- *Increased rate of timely tax payment*
- *Increased rate of timely VAT refunds*
- *Increase in new digitalized processes at the taxpayers for calculating and paying tax liabilities*
- *Increased number of taxpayers covered by consultations and support for increased tax compliance*
- *Increased number of taxpayers whose potential tax disputes are successfully resolved*
- *Cooperation arrangements entered into with large taxpayers*
- *Improving taxpayer satisfaction which is measured with surveys*

PRIORITY III: TAX REVENUES

PROGRAM III.2 CONSISTENT FIGHT AGAINST TAX EVASION AND SHADOW ECONOMY

ACTIVITIES / CAMPAIGNS / PROJECTS

III.2.1 Campaign NARROWING THE TAX GAP – RICHER SOCIETY

- Improving the process of early detection of incorrectly reported tax
- Advanced risk analysis and targeted and more effective audits
- Strengthening the tax audit program
- Measures against the shadow economy

KEY IMPACTS

- *Reduction of tax evasion - increased audits with identified irregularities as a result of improved selection for audit purposes and all other measures for improved efficiency of the tax audits*
- *Reduction of tax evasion - increased amount of tax revenues actually collected from the irregularities identified in audit*
- *Reduction of tax evasion - increased amounts of declared turnover and declared income from industries with high risk for the shadow economy*
- *Increased effects from prevention and early detection - increased number of regularly introduced cross-referencing of data originating from various sources*
- *Increased effects from prevention and early detection - increased number/percentage of taxpayers towards which no enforced collection has been initiated following a personalized preventive message for payment of overdue tax debt*
- *Increased effects of enforcement measures and sanctions - increased number/percentage of taxpayers at which the enforced collection was successful*
- *Increased effectiveness of the PRO program aimed at reducing tax evasion - increased number/percentage of administrative disputes resolved in favor of the PRO (officially confirmed tax assessment resolutions)*
- *Improved compliance of medium and small taxpayers - increased number/percentage of medium and small taxpayers who have timely met their tax obligations for filing tax returns and paying the tax liability*
- *Improved effectiveness of inter-institutional and international cooperation – increase in the information obtained and provided in mutual administrative assistance procedures with other tax administrations.*

PRIORITY IV: DIGITAL TRANSFORMATION
PROGRAM IV.1 TRANSITION INTO THE DIGITAL WORLD
(Reform Program of the Public Revenue Office 2025 – 2028)

ACTIVITIES / CAMPAIGNS / PROJECTS

IV.1.1 Project
CONSOLIDATED
ELECTRONIC TAX
ADMINISTRATION -
E-PRO

- Single register of taxpayers
- Electronic tax services and electronic mailbox
- Processing of tax returns and documents and tax assessment
- Debt and payment management and tax accounting
- Case management (tax procedure)
- Integrated management of the gross income payment
- Improving the Contact Center services
- Modernization of taxpayer services
- Organizational and human resource management (ERP/HRM)
- Organizational design and harmonization of the legislation
- Change management

IV.1.2 Project
PRO ANALYTICAL
CAPACITY PLATFORM

- e-Invoice
- Data Warehouse (DwH)
- Business Intelligence (BI) Tools
- Electronic tracking and taxation of winnings from games of chance
- Consolidation of DANIS databases for the needs of ITIS
- Data exchange with the EU
- Disaster Recovery Center and Data Center Modernization
- Increasing the security of the PRO systems

IV.1.3 Project
RELIABILITY, SECURITY
AND SUSTAINABILITY
OF THE IT SYSTEM OF
THE PRO

- • Disaster Recovery Center and Data Center Modernization
- • Increasing the security of the PRO systems

KEY IMPACTS

- *Innovations in the business processes*
- *Optimization of the organization and processes - high percentage of digitalized processes in the PRO*
- *Optimization of the material and human resources - increased productivity of the tax officers measured as increase in the number of cases processed per officers*
- *Optimization of the material and human resources - reduction of the PRO administrative costs (for paper, post, etc.)*
- *Improved quality of tax services - reduced response time to taxpayer inquiries*
- *Increased satisfaction of the taxpayer with the digital services of the PRO*
- *Improved tax compliance, measured as increase in the number of VAT registered taxpayers*
- *Increased collection of tax revenues, measured as a percentage of GDP*

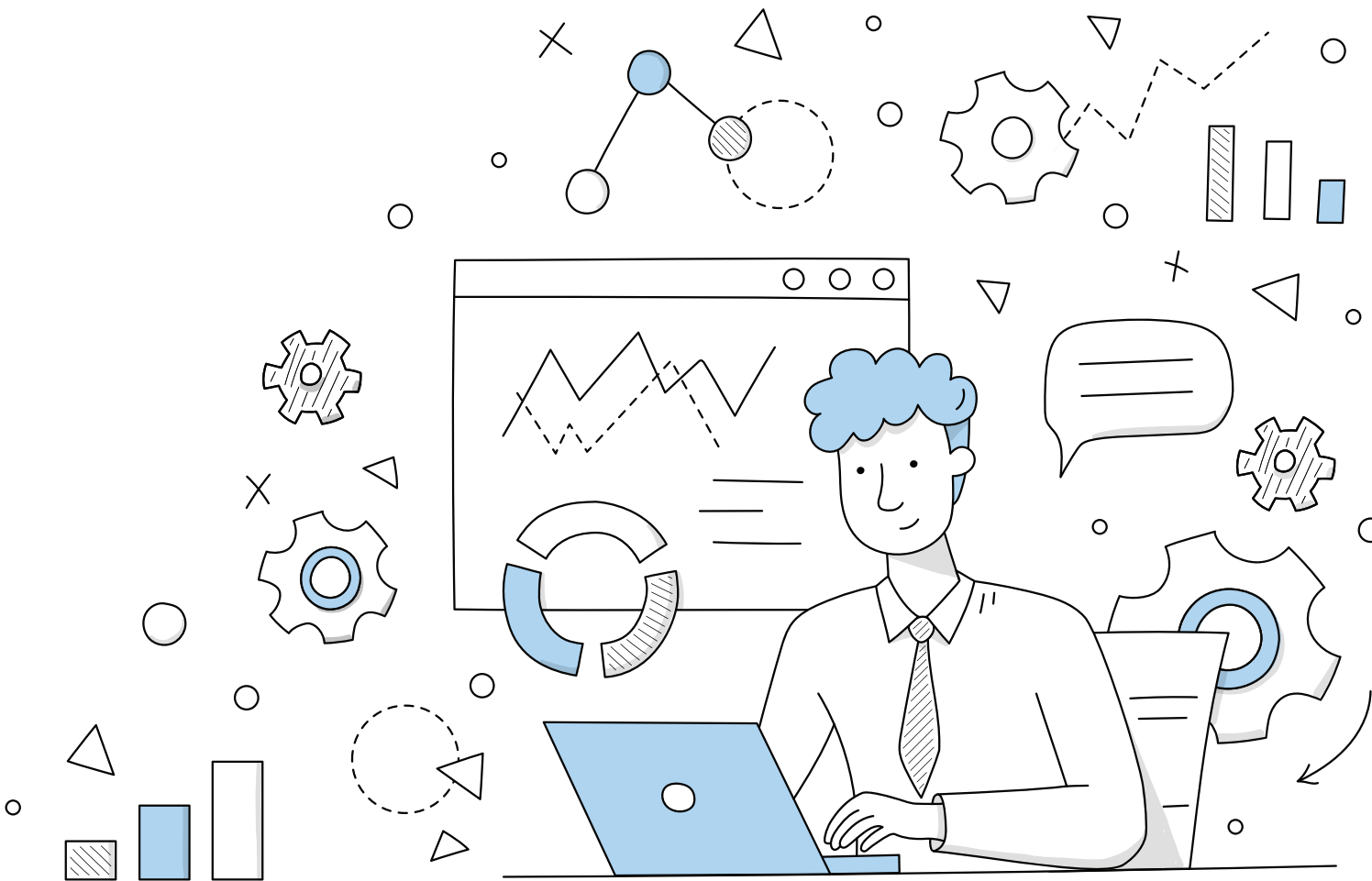
HOW SHALL WE MONITOR



Developing a quality strategic plan is vital, but the effective implementation of the activities and projects is the only thing that will enable us to achieve our desired future and realize our vision. These are the key *performance indicators* for each program. These objectives will hold us accountable to the Ministry of Finance, the Government, the taxpayers and the international organizations.

Performance indicator	2025	2026	2027
PROGRAM I.1 STRONG ADMINISTRATION – HEALTHY CONDITION			
Reduction of the average duration of audits and the average cost per audit compared to 2024	5%		
Increase in the average value of tax assessed in audit compared to 2024	5%		
Each formal management structure should hold at least four regular meetings per year	20%		
PROGRAM II.1. JOINT COOPERATION TOWARDS A COMMON OBJECTIVE			
Increase in the information posts and number of views on the social media and the PRO web portals			
Reduced number of certificates that are issued physically at the PRO counters			
At least three electronic certificates introduced by the end of 2025	3+		
At least five formal meetings held with taxpayers and their associations and advisors	5+		
PROGRAM III.1 INTEGRATED COMPLIANCE			
Increase in total tax revenues as a percentage of GDP by 0.1% compared to 2024	0,1%		
Increase in the timely tax payment compared to 2024			
At least three new automated or significantly simplified processes for calculating and paying tax liabilities introduced	3+		
At least four campaigns with targeted measures for increased tax compliance implemented	4+		
Successful resolution of potential tax disputes with at least 10 taxpayers (measured annually)	10+		
Account representatives/your tax representative appointed for 30% of the large taxpayers	30%+		
PROGRAM III.2 CONSISTENT FIGHT AGAINST TAX EVASION AND SHADOW ECONOMY			
Increase in the percentage of completed fiscalization controls that have identified irregularities compared to 2024	5%		
Increase in the amount of tax revenues actually collected from irregularities identified by audit compared to 2024	5%		
Increase in the amount of reported turnover and reported income from industries with high risk for the shadow economy compared to 2024	5%		

At least five regularly introduced cross-referencing of data originating from various sources by the end of 2025	5+		
Increased percentage of tax debtors who have met their payment obligation and against which no enforced collection has been initiated following a personalized message for payment of overdue VAT tax debt compared to 2024			
Increased percentage of tax debtors for which enforced collection of PAYE debt (salaries and contributions) from cash (garnishing) was successful compared to 2024			
Increased percentage of administrative disputes resolved in favor of the PRO (confirmed tax resolution) for establishing tax guarantees compared to 2024			
Increased percentage of administrative disputes resolved in favor of the PRO (confirmed tax resolution) for assessment of tax in external audit compared to 2024			
Increased percentage of medium and small taxpayers who filed timely accurate VAT tax return compared to 2024			
Increased percentage of medium and small taxpayers who paid their declared VAT debt on time compared to 2024			
PROGRAM IV.1 TRANSITION INTO THE DIGITAL WORLD (Reform Program of the PRO 2025 – 2028)			
Public procurement procedures implemented and contracts signed for project activities financed from budget funds	5		
Public procurement procedures implemented and contracts signed for project activities financed with a World Bank loan	3		



HOW SHALL WE IMPLEMENT THE STRATEGIC PLAN

Tax officers

The tax officers are the ones *who will own and drive this transformation* in every aspect of their work and who will implement the Strategic Plan in practice. This Plan is, therefore, not only a vision for the future of the Public Revenue Office, but also a roadmap for our day-to-day operations and commitment towards creating a modern, efficient and transparent tax administration.

The first step towards success is the awareness for understanding the significance of this Plan. Every PRO employee should understand that our objectives can only be achieved with collective engagement and support. In that respect, it is important that everyone is fully committed and involved in this process so that they demonstrate a high level of cooperation, innovation and adaptability to the changes that will follow. With involvement and active contribution, all tax officers will have the opportunity to be part of this important mission and contribute with their knowledge, skills and enthusiasm.

The PRO management

The managers role in the implementation of the PRO Strategic Plan is crucial to the success of the entire process. They are expected to be an example of commitment and leadership, to lead the team with a clear vision and to ensure that every aspect of this Plan is implemented with high efficiency and focus.

Flexibility is the fundamental principle in this period of transformation, so the willingness of the managers to adapt and lead by example will be the foundation for success of the entire team. Their responsibility is not only to organize the resources for the existing tax operations, but also to ensure continuous efforts in achieving the strategic objectives. The managers need to identify the potential risks that could delay or complicate the process of implementing the strategic activities. Their ability to identify and manage these risks, as well as to act preemptively, will be crucial for the progress.

There is no room for compromise – with their expertise, organizational capacity and the ability to inspire and motivate teams, the managers have the power and responsibility to ensure the achievement of the Strategic Plan objectives.

Strategic and Reform Management Committee

- Regular monitoring of the Strategic Plan implementation and making adjustments as necessary.
- Evaluation of the organization's performance, lessons learned from both successes and failures
- Sharing results information with all stakeholders
- Evaluation of the Plan implementation as a whole, using it as a basis for the next strategic planning cycle



COOPERATION NETWORKS



Cooperation networks are key to supporting and building capacity for successful implementation of this Strategic Plan.



MINISTRY OF FINANCE

The support from and partnership with the Ministry of Finance are crucial for successful implementation of the Strategic Plan of the Public Revenue Office. This Plan is part of the joint efforts to improve the tax administration, increase tax compliance, mobilize tax revenues, reduce the shadow economy and ensure stable public finances.



GOVERNMENT AND OTHER NATIONAL AUTHORITIES

The Strategic Plan of the Public Revenue Office will contribute to the modernization of the public services, reduction of corruption, increased fairness, transparency and public trust in the tax system and the creation of a fair and stable economic environment. Its implementation requires active support and coordination at all levels of government as well as institutional cooperation.



INTERNATIONAL ORGANIZATIONS

Cooperation with the international partners is essential for the successful implementation of the Strategic Plan of the Public Revenue Office. Their expertise and support in the modernization and digitalization processes will enable us to apply the best international practices and improve the tax administration in Macedonia.



TAXPAYERS

Taxpayers have an important role to play in the realization of our vision aimed at building a simpler and more efficient system that will enable them to comply in quick and easy manner and with minimal burden. Tax compliance is not only an obligation but also an investment in the future of our society and economy.

Contact information

Contact information for additional questions, inquires, the website, the social media.



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kontaktcentar.ujp.gov.mk

e-pdd.ujp.gov.mk

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