

PERFORMANCE TAX MANAGEMENT AND DEBT

Kadrije Gurmani

Department of Economy and Sustainable Development, Faculty of Economy, European University of Tirana, Albania, E mail : kadrije.dushku@yahoo.com,

Abstract

Tax administration intends to include a totality of violations of tax laws, whether committed intentionally or not, to perceive violated rights, to impose sanctions against deviant practices and avoid temptations which lead to the decision making in distinction between these behaviors. Albanian government reports in recent years have identified progress achieved, such as eg., Collection of previous uncollected taxes. Our work is focused on how with help of USAID in the tax administration we started an implementation of a new system called DePa, which passes in electronic form, only taxes to be collected in a coercive manner. Implementation of this system has changed management and leadership structure of the tax administration. This article points out that there are two important factors which should be taken in consideration; 1- collecting manager and 2- collecting employers. This article is also focused on answering, if we could measure the debt management efficiency? Accordingly, the data in the field collected are seriously taken in consideration while implementing the DePa system.

Keywords: *tax administration, DEPA system, efficiency of debt management, debt payable with austerity measures*