

ACTION PLAN

ANNEXED TO THE SINGLE NATIONAL STRATEGY FOR IMPROVING THE TAX COLLECTION, TACKLING THE SHADOW ECONOMY AND REDUCING COMPLIANCE COSTS

2015 - 2017

The Action Plan annexed to the Strategy contains measures and actions which integrate all aspects of the objectives planned and constitute a single measure aimed at creating a common interinstitutional approach for improving the tax collection, decreasing the share of the shadow economy and reducing the compliance costs.

With a view to attaining the strategic objectives, the Action Plan to the Strategy for the period 2015 - 2017 envisages specific measures and activities, implementation deadlines and responsible institutions.

The following approaches have been chosen to deliver the objectives set:

- Applying a single approach for management of the non-compliance risk;
- Legislative approach for improving the tax collection, tackling the shadow economy and reducing the compliance costs;
- Inter-agency approach for coordination and close operational cooperation of the competent national institutions through improved electronic information exchange and effective sharing and use of information technologies and resources at the national level.

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	Strategic objective	Title of the measure	Activities to implement the measure	Expected results	Implementation deadline	Responsible institution	Performance indicator	Report on implementation as of ..
STRATEGIC OBJECTIVE 1 (SO1) – TACKLING THE SHADOW ECONOMY								
1.1	SO1	Expanding the scope of the implemented mechanism for control of the supplies and the movement of excisable goods (currently only for liquid fuels), by adding two other groups of excisable	1. Designing an expansion plan, based on an analysis of the risk in the movement and commercial transactions in tobacco products and alcoholic beverages;	Building a channel for automatic information exchange between CA and NRA (similar to the data exchange between BECIS and FCIS); Tracking the sales of excisable goods along	2015 - 2017	NRA and CA	Prepared plan	

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		goods – alcohol and tobacco products	<p>2. Preparing and building new or improving the existing information systems of a CA and NRA;</p> <p>3. Evaluation and proposals for amendments to the relevant pieces of legislation (VATA, EDTWA, etc.);</p> <p>4. Implementing the respective modules or new information systems.</p>	the supply chain and proper reporting and accounting of the ethyl alcohol and the alcoholic beverages supplied/sold; Preventing the participation of wholesalers in trade with the sole purpose of unduly deducting input tax.	31.08.2017	<p>NRA and CA</p> <p>NRA, MF, CA</p> <p>NRA, MF, CA</p>	<p>Prepared terms of reference</p> <p>Prepared draft amendments of the respective legislative instruments</p> <p>Respective modules or new information systems actually put into operation</p>	
1.2	SO1	Uniform counteraction to customs and tax violations the subject of which is excisable goods, and to tax frauds involving excise duty and VAT	<p>1. Joint risk assessment by CA and NRA for persons operating with excisable goods.</p> <p>2. Joint inspections by CA and NRA to prevent and detect tax breaches and offences;</p>	Enhancing control for the illegal production and/or transportation of excisable goods by conducting inspections on a seasonal, thematic or other principle determined pursuant to the risk assessment;	2015 - 2017	NRA and CA	<p>Number of inspections carried out</p> <p>Number of audit proceedings initiated against persons engaged in tax frauds</p>	

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			<p>3. Conducting case-by-case checks of individuals introducing lubricants and base oils in the territory of the country;</p> <p>4. Joint inspections by CA and NRA at points of storage and sale of energy products;</p> <p>5. Joint inspections by CA and NRA, with the participation of the relevant MAF authorities, if necessary, of individuals growing, buying and/or processing raw tobacco.</p>	Preventing breaches of the tax legislation, damages to the budget, accordingly.			<p>involving excise duty and VAT</p> <p>Number of a posteriori checks conducted by CA</p> <p>Number of (on-the-spot and documentary) checks carried out by NRA</p> <p>Number of audit procedures initiated against persons engaged in tax fraud schemes involving excise duty or VAT</p> <p>Number of audit proceedings initiated by NRA</p> <p>Number of pre-trial proceedings initiated by investigating customs inspector against offences</p>	

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							involving excisable goods.	
1.3	SO 1	Expanding the scope and improving the mechanism of fiscal control on the movement of high fiscal risk goods	1. Introducing an identification code to monitor the movement of high fiscal risk goods;	Better information about the movement of such goods; Enhancing the effectiveness of control authorities whose actions will be guided by the analysis of the information	2015 - 2016	NRA, MF	Prepared draft AA of TSIPC Number of identified cases of abuse in the trade in high fiscal risk goods	
			2. Assistance by MoI officers in the control on the movement of high fiscal risk goods.	Enhancing the effectiveness of the work of control authorities	2015 - 2017	NRA, MoI	Order issued by the Secretary General of MoI Number of checks conducted by NRA's Fiscal Control Directorate	
1.4	SO 1	Improving the regulatory framework and enhancing the efficiency of control on failure to report sales, including by making control purchases	1. Analysis of existing acts regulating the reporting of sales; 2. Preparation of Draft Law on the registration and reporting of sales in commercial outlets, to replace Ordinance No. H-18 / 13.12.2006 on registration and reporting of sales in commercial	Better control by NRA and CA on unregulated sales of different goods and services, including on the Internet	2015 - 2016 2016	MF, NRA MF, NRA	Prepared analysis Prepared draft law	

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			<p>outlets with the means of fiscal devices;</p> <p>3. Regulating requirements to the information systems for management of sales in commercial outlets used by taxable persons;</p> <p>4. Approving internal rules of NRA on implementing individual means of control on the failure to register turnovers – using the data from the system for remote connection of fiscal devices to NRA, control purchases, acting on citizen alerts, rapid response teams, etc.</p>	Increasing the reported revenues and decreasing the share of the shadow economy in the Retail sector	<p>2015 - 2017</p> <p>2016</p>	<p>NRA</p> <p>NRA</p>	<p>Prepared requirements, included in a draft law</p> <p>Approved internal rules of NRA</p>	
1.5	SO1	Reducing public tolerance for the shadow economy, promoting the rights and obligations of citizens and of the business and increasing the confidence in	Conducting uniform information campaigns to raise the awareness of the negative aspects of participation in the shadow economy and	Improving the tax and social insurance culture of employed, self-employed persons and entrepreneurs. Building adequate	2015 - 2017	MF, NRA, CA, SANS	Uniform information campaign implemented	

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		the public administration and in the policies	promote the benefits of taxes, possible penalties, as well as to raise the awareness of all interested public and private law subjects and of individuals about the negative effect of the tax fraud mechanisms and the damages incurred to the national economy.	information environment – by balanced and clear media coverage of the shadow economy issue				
1.6	SO1	Organising a lottery game with non-monetary prizes	Organising and conducting a lottery game with fiscal purchase receipts.	Promoting voluntary compliance by enhancing civil control	2016	MF and NRA	Growth in sales reported in commercial outlets	
1.7	SO1	Using the electronic and card payment systems to enhance the transparency of transactions	1. Lowering the cash payment threshold; 2. Analysis of the chances to exert influence towards lower fees collected by banks for non-cash payments.	Increasing the number of bank payments and payments via bank cards / POS terminals	2015 2016	MF MF, BNB	Prepared draft AA of LCPA; Number and volume of electronic and card payments in the country Prepared analysis	
1.8	SO1	Electronic registers of issued acts	Implementation of electronic registers and a system for control of	Possibility to analyse the effectiveness and to plan the control activity	2016	NRA, CA	Existing electronic registers	

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			conducted checks, issued protocols, statements of administrative offences and penalty orders, amount of imposed and paid fines and financial penalties.					
1.9	SO1	Improving the effectiveness of administrative penalties	Analysis of the administrative penal provisions in the tax laws as regards the correspondence with the gravity of the offence.	Uniform approach and equity of the punishments imposed by the revenue authorities	2016	MF, NRA, CA	Analysis prepared	
1.10	SO1	Strengthening the control functions, enhancing the detection of violations and offences	Strengthening and expanding the control functions of the General Labour Inspectorate, the Employment Agency, the National Social Security Institute; elaborating their activity and improving their organisational structures with a view to covering all forms of employment.	Improving the quality of the control activity	2015 - 2017	MF, MLSP, GLI, NSSI, EA, other institutions	Adopted amendments to the relevant laws and regulations	
1.11	SO1	Improving the control provided by GLI EA with regard to recruitment, working hours, holidays, pay for work, performance	1. Conducting inspections in small and medium-sized enterprises with a view to counteracting and	Labour law compliance by employers; Payment of the actual amount of the labour	2015 - 2017	GLI EA	1. Number of employment contracts registered after an inspection by GLI EA;	

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		and reporting of extra work.	preventing the shadow economy in all its forms and ensuring health and safety at work (HSW); 2. Conducting joint inspections and exchanging information on the basis of	pay and thus bringing to light those employed in the shadow economy and making social and health insurance payments on the labour pay made of an amount less than the one actually due; More effective fight against undeclared employment and limiting the share of the	Annually	GLI EA and NRA	2. Delayed labour pays and other payments made after intervention by GLI EA; 3. Number of detected cases of performing work in excess of the working hours agreed in the employment contract without registering it as excess work (“false” employment contracts); 4. Number of detected cases of illegal performance of extra work without payment; 5. Labour pays made after intervention by GLI EA	

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			<p>Instruction for interaction of NRA and GLI EA with a view to stepping up the fight against undeclared work and reducing the share of the shadow economy in general;</p> <p>3. Activity originating as a result of amendments to the labour legislations, which is not included in the annual plan of GLI EA: Starting from 21.07.2015, a measure to counteract cases of work without employment contracts in the economic activity, in the Plant Growing Sector, for the harvesting by hand of fruits, vegetables, rose petals, lavender, was initiated by inserting Article 114a in the LC.</p>	<p>shadow economy;</p> <p>These contracts will bring to light a portion of the employers and employees in agriculture, in particular assignment and performance of unskilled manual labour;</p> <p>Making in advance social insurance payments to accounts of NRA for Pensions Fund, Accidents at Work and Occupational Diseases, health insurance payments and payments for additional compulsory pension insurance to a universal pension fund</p>	2015 and annually	GLI EA	<p><u>In GLI EA:</u> 6. Number of employment contract forms pursuant to Article 114a of LC registered in GLI EA;</p> <p><u>In NRA:</u> 7. Amounts paid in advance pursuant to Article 7(13) of SIC in relation to employment contracts pursuant to Article 114a of LC</p>	

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1.12	SO1	Enhancing control on the recruitment of foreign nationals, including illegally staying foreigners, and on the placement of seconded workers and employees from EU Member States and non-EU countries	Making inspections for the legal recruitment of foreign nationals, including illegally staying foreigners, and on the placement of seconded workers and employees from EU Member States and non-EU countries in the undertakings in the territory of the Republic of Bulgaria.	Limiting the cases of undeclared employment of foreigners or placement of seconded workers failing to respect the relevant administrative procedure	2015 and annually	GLI EA	Number of detected cases of illegally employed foreigners; Number of detected cases of breached procedure for placement of seconded workers and employees from EU Member States and non-EU countries in undertakings in the territory of the Republic of Bulgaria.	
1.13	SO1	Enhancing the control for carrying out lawful employment mediation and the control on the undertakings providing temporary employment.	Making inspections for carrying out lawful employment mediation and of undertakings providing temporary employment.	Limiting and terminating the cases of carrying out mediation without a registration in the EA; Limiting the cases of operation as an undertaking providing temporary employment without a registration in the EA	2015 and annually	GLI EA	Number of detected cases of carrying out mediation without a registration in the EA; Number of detected cases of operating as an undertaking providing temporary employment	

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							without a registration in the EA	
1.14	SO1	Analyses and regular assessments of the shadow economy	1. Analysing the indicators of existence of shadow economy by economic sectors and identifying specific measures;	Improving the effectiveness of the control activity;	2015 - 2017	MF, NRA, CA	Analyses prepared	
			2. Periodic assessments of the measures and policies undertaken to reduce the share of the shadow economy.	Improved effectiveness of the managerial decisions aimed at limiting the share of the shadow economy	Annually	MF	Prepared assessments of measures and policies	
STRATEGIC OBJECTIVE 2 (SO2) – IMPROVING THE TAX COLLECTION								
2.1	SO2	Precluding the possibility of excise duty abuse and evasion (increasing the excise duty rates for heavy and marked fuels, bans related to shareholders, owners and managers of persons with outstanding budgetary payments)	1. Preparing draft AA of EDTWA; 2. Preparing draft AR of RAEDTWA	Improving the effectiveness of excise duty collection	31.12.2015	MF, CA	Prepared draft AA of EDTWA Prepared draft AR of RAEDTWA	
2.2	SO2	Improving the excise legislation and including provisions for effective	1. Drafting new excise duties act 2. Drafting rules for	Improving the effectiveness of excise duty collection	31.12.2016	MF, CA	Drafted new excise duties act; Prepared draft rules	

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		prevention and fight against excise avoidance and evasion	application of the new excise duties act				for application of the new excise duties act	
2.3	SO2	Management of the risk from failure to comply with the tax and social security legislation	1. Approval of a strategy of NRA for managing the tax and insurance compliance risk;	Effective use of NRA's resources relative to the risk levels;	Approval of the strategy – 31.12.2015	NRA	Approved strategy for managing the tax and insurance compliance risk	
			2. Development and implementation of the program (2016 and 2017) to increase compliance and reduce risk levels.	Improving tax and insurance compliance. Reducing the risky behaviour	Measures planned for 2016 – 31.12.2015 Measures planned for 2017 – 31.12.2016	NRA	Programme approved and implemented; Decreased unsound behaviour of persons in respect of the risks covered by the programme	
2.4	SO2	Improving the conditions for voluntary compliance by clients who, as a result of an analysis of declared data, including within control actions and proceedings, are found to have made a compliance error	1. Amendments to the tax and insurance legislation relative to committed errors;	Improving compliance;	2016	MF and NRA	Improved voluntary compliance	
			2. Implementing specific measures to improve voluntary compliance;	Decreasing unsound behaviour;	2017	NRA	Decreased unsound behaviour;	
			3. Regular monitoring of and communication with	Stopping and/or terminating the	2015 - 2017	NRA	Decreased number of persons making	

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			the taxable persons making up a significant share of the national economy;	participation in tax frauds of taxable persons making up a significant share of the national economy;			up a significant share of the national economy, involved in tax fraud schemes;	
			4. Imposing the use, within control activities and proceedings, of an approach of requesting information in relation to detected irregularities in submitted declarations and/or correction of errors in submitted declarations.	Lowering the administrative burden of establishment of the debt and appeal of the issued assessments	2015 - 2017	NRA	Number of adjustment declarations issued as a result of control activities and proceedings; Relative share of assessments appealed	
2.5	SO2	Improving the collection of overdue public receivables	1. Segmenting the approaches for collection of overdue public receivables according to a classification of taxable persons depending on their behaviour and type, and categorisation thereof;	Improving the effectiveness of collection of overdue public receivables;	2016	NRA	Prepared analysis and evaluation of the development dynamics and the effectiveness of the measures undertaken	
			2. Early implementation of methods encouraging voluntary payment of overdue debts;	Promoting voluntary compliance. Avoiding the need to apply enforcement actions;	2015 - 2017	NRA	Increased share of debts paid before enforcement actions were taken;	
			3. Continuous monitoring of debtors with overdue	Decreasing losses to the budget;	2015 - 2017	NRA	Decreased number of unsound debtors;	

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			liabilities;					
			4. Increasing the electronic exchange of documents and data with public creditors and with institutions maintaining information about property / assets of taxable persons;	Increasing revenues from overdue public receivables;	2015 - 2017	NRA	Decreased amount of overdue public receivables;	
			5. Implementing an information system supporting the activities for collection of public receivables;	Expanding the opportunities for automatic data processing in relation to the collection of overdue debts;	2016	NRA	System implemented;	
			6. Enforcement of claims on debtors by budget authorisers – Implementation of MD No. 788 of 28.11.2014;	Improving the effective enforcement and management of debts; Increased collection	2015 - 2017	SF “Agriculture”, NRA, CA	Decreased amount of overdue public receivables;	
			7. Building MF’s information system with data about outstanding budgetary payments – NRA, CA and municipalities.	Increasing revenues	2015	MF	IS implemented; Decreased amount of overdue public receivables	
2.6	SO2	Enhanced coordination between the bodies of NRA, CA, EA “Automobile Administration” in MTITC	1. Approving inter-agency cooperation rules;	Decreasing losses to the budget from tax and customs breaches and offences and from	2016-2017	MF, NRA, CA, MoI, SANS,	Instructions, rules approved and applied;	

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		and the pre-trial authorities in cases of detected tax frauds during audit procedures and inspections		smuggling of goods and cargo;		PRB, EA “Automobile Administration” in MTITC		
			2. Setting up a coordination mechanism to counteract corruption crimes, financial and tax frauds and smuggling;	Concerted efforts of the Prosecutor’s Office, MoI, SANS, MF, NRA and the Customs Agency;	2015 - 2017	PRB, MoI, SANS, MF, NRA, CA	Coordination mechanism set up;	
			3. Information exchange between NRA, MoI, SANS and the Prosecutor’s Office (PRB) in relation to specific cases of tax avoidance and evasion;	Improving the effectiveness in detecting and stopping tax frauds and the tax evasion schemes used; Increasing the number of opened criminal proceedings, enhancing the detection of tax offences and minimising the amount of fiscal damages;	2015 - 2017	SANS, NRA, MoI, PRB	Decreased level of tax frauds and tax evasion;	
			4. Operation of the Specialised Prosecutor’s Office and the Specialised Unit for investigation of tax	Increasing the efficiency of proceedings;	2015 - 2017	PRB, NRA, SANS, MoI, CA	Number of pre-trial proceedings monitored and opened by the specialised unit;	

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			offences involving organised criminal groups;				Amount of the damages to the budget of the Republic of Bulgaria established within criminal proceedings;	
			5. Setting up joint investigation teams including representatives of MoI, SANS, NRA, CA and PRB;	Enhancing the effectiveness of investigations; Minimising the amount of fiscal damages, freezing and confiscating assets acquired as a result of tax frauds; Increasing the number of convictions for tax frauds;	2017	SANS, NRA, CA, MoI, PRB	Joint investigation teams set up, results achieved by structural units;	
			6. Setting up an inter-agency coordination centre of NRA, MoI, SANS, PRB, CA and Automobile Administration;	Monitoring the flows of risk goods and tracking potential tax abuses;	2015	NRA, MoI, SANS, PRB, CA and Automobile Administration	Improved inter-agency cooperation with the ultimate goal of implementing budget revenues;	
			7. Creating a set of uniform criteria for	Designing uniform risk assessment criteria	2016	NRA, CA, MoI,	Approved risk assessment criteria	

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			assessment of the risk of persons involved in tax and social and health insurance crimes, customs violations and smuggling.			SANS		
2.7	SO2	Optimising and developing the business processes and information system within NRA's control activity	1. Expansion of the database analysis software in the so-called e-audits conducted by NRA;	Improving the effectiveness of teams' work;	2015 - 2017	NRA	Number of control procedures with electronic data analysis software; Increased amount of established additional liabilities;	
			2. Setting up specialised IT-Forensic Teams and provision of tools for securing electronic evidence;	Improving the effectiveness of the control activity;	2015 - 2017	NRA	IT-Forensic Teams set up; Increased number of e-audits;	
			3. Enhancing NRA's control activities based on the information received by means of the remote connection of fiscal devices to NRA and the implemented Fuel Control IS;	Improving the selection;	2015 - 2017	NRA	Number of cases selected for checks and audits;	
			4. Developing and upgrading Control IS.	Electronic communication with taxable persons in	2015 - 2017	NRA	Enhanced electronic communication	

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				implementing the controls within and outside the administration, including service of documents				
2.8	SO2	Monitoring and effective control of electronic trade	Implementing a project for administrative capacity building in NRA for systematic and effective control of taxable persons engaged in Internet trade.	Setting up a specialised unit / team for monitoring and control of Internet trade; Providing control of Internet trade	2016 2017	NRA	Unit / team set up; Number of control procedures of persons engaged in electronic trade	
2.9	SO2	VAT reverse charge mechanism	Extending the period for implementation of the VAT reverse charge mechanism for supplies of grains and industrial plants to the maximum statutory date – 31.12.2018.	Prevention of undue deduction of input tax	2016-2017	MF	Prepared draft AA of TSIPC	
2.10	SO2	Alignment with the EU legislation	Transposing the provisions of Council Directive 2014/86/EU of 08.07.2014 and Council Directive 2015/96/EU of 27.01.2015 concerning a general EU anti-abuse and anti-avoidance rule	Achieving conformity with EU standards and precluding the possibility of non-taxation of income	2015	MF	Prepared draft AA of CITA	

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			and measures to preclude the possibilities of double non-taxation of income from dividends in the Bulgarian legislation.					
2.11	SO2	Regular analysis on the effect of the SO1 and SO3 measures on the collection of public receivables	Conducting a comprehensive analysis of the effects of implementation of the measures set out in the Strategy	Increasing the collection of revenues as a result of the SO1 and SO2 measures	2015 - 2017	MF, NRA, CA	Prepared annual implementation report on the measures for application of the Strategy	
STRATEGIC OBJECTIVE 3 (SO3) – REDUCING THE COMPLIANCE COSTS								
3.1	SO3	Facilitating administrative regimes and procedures and shortening the time for provision of services by CA	1. Preparing draft AA of EDTWA; 2. Preparing draft AR of RAEDTWA; 3. Drafting a new excise duty act; 4. Preparing draft rules for application of the new excise duty act.	Reducing the administrative burden for the business	31.12.2015 31.12.2016	MF, CA MF, CA	Prepared draft AA of EDTWA; Prepared draft AR of RAEDTWA; Drafted new excise duty act; Prepared draft rules for application of the new excise duty act	
3.2	SO3	Facilitating the administrative procedures and requirements for NRA's clients	Simplifying the forms and the processes.	Reducing costs to individuals for declaring income and taxes	2015-2017	NRA, MF	Decreased amount of costs to clients for tax compliance	
3.3	SO3	Increasing the share of the information exchanged officially with other	1. Legislative amendments to eliminate the requirement by other	Official information exchange between administrations;	2016	MF, NRA and all	Degree of customer satisfaction;	

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		government structures, including in relation to the application of complete administrative service. Provision of access to databases and information systems of other institutions	institutions for submission by individuals of a certificate of existence or absence of outstanding payments;			interested institutions		
			2. Provision of technical and information support for information exchange and use of the e-services developed by NRA and intended for administrations / agencies (yes/no service, reference to the good standing of employment contracts, etc.).	Avoiding obligations for persons to provide information which can be received ex officio	2015-2017	NRA, other interested institutions	Share of electronic information exchange with partners relative to total information exchange	
3.4	SO3	Building differentiated service channels depending on clients' needs and with a focus on the use of advance technologies	1. E-interaction with clients – provision of data and documents, letters of reminder, serving of acts and documents, etc.;	Enhancing the e-interaction between clients and NRA;	2015-2017	NRA	Decreased amount of costs to clients for tax compliance;	
			2. Provision of more detailed and timely information to the citizens and the business;	Improving the e-services provided by NRA and CA;	2015-2017	MF, NRA and CA		

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			3. NRA's website – a single point of provision of information to individuals about the existence or absence of republican and local tax liabilities;	Improving services; Increasing the use of e-services; Decreasing costs for taxable persons.	2015-2017	NRA and MF		
			4. Designing and implementing new e-services in NRA and CA, depending on clients' needs.		2015-2017	NRA, CA	Share of documents submitted by electronic means	
3.5	SO3	Encouraging the use of e-invoicing	1. Implementing a uniform e-invoicing standard;	Unified national e-invoicing option in the country;	2015-2017	MF, NRA	Number of Vat-registered persons using e-invoicing;	
			2. Implementing mandatory e-invoicing in public procurement;	Introduced e-invoicing obligation in public procurement;	2015-2017	MF, NRA, Public Procurement Agency	Prepared draft legislation;	
			3. Implementing an option for all VAT-registered persons to declare their public consent in principle to receive e-invoices and that NRA can maintain information to that effect in a public register;	Creating an environment for e-invoicing;	2015-2017	NRA	Created public register;	

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			4. Introducing an obligation for real-time submission to NRA of information from all e-invoices issued and building capacity in NRA for receiving such information;	Possibility for real-time control of transactions, commodity flows and reducing the administrative burden for persons resulting from counter-checks; Eliminating the obligation of VAT-registered persons to submit VAT logs;	2015-2017	NRA	Reduced administrative burden; Enhanced quality of information and of the control activity;	
			5. Creating an e-invoicing platform supported by NRA.	Supporting e-invoicing for all state and local authorities and creating an option for free e-invoicing by small enterprises	2015-2017	NRA	e-invoicing platform created	
3.6	SO3	Electronic submission of documents and data by insurers and self-insured persons for payment of cash benefits from PSI through NSSI	1. Ordinance on public social insurance cash benefits; 2. Designing and implementing an information system for applying by electronic means for the administrative services of payment of cash benefits	Reducing the administrative burden for the business – calculated within the Second Action Plan for reducing the administrative burden under measures 74 through 79	31.12.2015	NSSI	Prepared draft ordinance Designed and implemented Integrated Electronic Data Exchange System (IEDES) of NSSI; Implemented online administrative	

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			from PSI.				services; Integrated administration registers; Electronic register of certificates of incapacity for work and Register of PSI cash benefits	