

1. Law No. 9920, dated 19.05.2008 "On Tax Procedures in the Republic of Albania" (amended);
2. Instruction of the Minister of Finance No. 24 dated 02.09.2008 on Tax Procedures in the Republic of Albania (amended);
3. Regulation No. 1, dated 28.04.2009 "On Selection Procedures for Inspection" by the Ministry of Finance;
4. Manual on Tax Audit by the General Tax Directorate.