

NORTH MACEDONIA – NATIONAL REPORT ASSESSING THE STATE OF WHISTLEBLOWER PROTECTION



NORTH MACEDONIA-NATIONAL REPORT

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ACRONYMS

SCPC – State Commission for the Prevention of Corruption
PPO – Public Prosecutor’s Office (Republic of North Macedonia)
MIA – Ministry of Internal Affairs
MOJ – Ministry of Justice
Ombudsman – Office of the Ombudsman of the Republic of North Macedonia
CSO – Civil Society Organization
TI – Transparency International
EU – European Union
RSM / RNM – Republic of North Macedonia
EU WPD – EU Whistleblower Protection Directive
GDPR – General Data Protection Regulation
SLAAP – Strategic Lawsuit Against Public Participation

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Executive summary

This National Report evaluates the current legal framework for whistleblower protection and its alignment with the EU Whistleblower Protection Directive¹. It identifies key gaps, weaknesses, and areas for reform, and provides targeted, actionable recommendations for policymakers and relevant stakeholders, including competent authorities, public institutions, companies, civil society, trade unions, employer's organizations and professional bodies. One part of the recommendations is specifically aimed at emphasizing the need to highlight gender equality in the legal text, underlining the importance of protecting a vulnerable category of citizens who have appeared in the capacity of whistleblowers.

The report examines the scope, definitions and conditions for protection measures against retaliation, the development of reporting channels and procedures, and transparency and accountability mechanisms.

To assess the compliance of the country's legal framework with the EU Whistleblower Protection Directive, this report draws on Transparency International's 2020 Methodology and Guidelines for assessing whistleblowing legislation as the primary reference².

Key findings

Over nearly a decade of adopting and implementation of its whistleblower protection law, North Macedonia has demonstrated that progress is achievable where there is political will and institutional commitment. The implementation in practice has shown that whistleblowers trust the State Commission for Prevention of Corruption (SCPC) and report wrongdoings, the institution provided protection in several cases, but still the numbers compared to other countries in Western Balkans are low. Another positive movement according to the Ministry of Justice has been detected where the appointed institutions for external reporting developed inter institutional cooperation to avoid duplication in acting in whistleblowers reports³.

Unfortunately the retaliation on whistleblowers still persists. Very often the media disclose how whistleblowers face retaliation and lose their jobs. Those unpleasant circumstances are reflected in low number of filed reports from whistleblowers in the appointed institutions, the fear of retaliation discourage them to report.

Although institutions in public sector has implemented internal reporting channels they do not filed semiannual report to the State Commission for Prevention of Corruption due to lack of received whistleblower reports. The very low number of reports is due to impunity in the country as a consequence of the statute of limitations for high-profile corruption cases⁴.

The current law is lacking with supportive and protection measures and promotional and informational policy. Very often the citizens do not recognize themselves as a whistleblowers and miss the opportunity to rightly report so can be properly protected from retaliation.

In 2023, the Ministry of Justice formed a working group to draft amendments to the existing Whistleblower Protection Law, in which Transparency International Macedonia take participation⁵. The draft law it's in its final stage of adoption.

¹ Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law

² <https://www.transparency.org/en/publications/assessing-whistleblowing-legislation>

³ Source: Information obtained in accordance with the Ministry of Justice

⁴ <https://transparency.mk/2023/09/06/izvestuva%20d1%20na-predlogot-za-izmena-na-kzm-toa-e-obid-za-tivka-amnesti%20d1%2098a/>

⁵ https://ener.gov.mk/Default.aspx?item=pub_regulation&subitem=view_reg_detail&itemid=74474

Key recommendation

The legislators should:

- *develop and adopt new law with strengthened protective and supportive measures, further define and expand the terms in the law and aligned the material scope with the EU Directive;*
- *Provide provisions with improved structure in functioning of the reporting channels (both, internal and external) and their procedures;*
- *Enable the use of shared resources to receive reports (outsourcing);*
- *Provide provisions with improved structure and stronger protection of whistleblowers and designated persons for receive whistleblowers reports including stronger judicial protection;*
- *Provisions with increased sanctions and penalty policy with deterrent effect including possibility of provisions that provide criminal penalties for persons that act with retaliation against whistleblowers and protected third parties;*
- *Provide provisions that establish a designated body responsible for monitoring the institutions in the implementation and practical application of the law;*
- *Enable a supervisory mechanisms to monitor the functionality of the reporting channels and implementation of the law overall;*
- *Promote anonymous reporting tools, Standardize external reporting procedures;*
- *Protection against retaliation: Define specific remedies: reinstatement, financial compensation, suspension of retaliatory measures.*

Gender perspective recommendations

Although the law is framed as gender-neutral, it is necessary to incorporate a gender perspective into the legal provisions such as:

- *Broad the definition of public interest including structural violence and gender-based misconduct – such as sexual corruption issues;*
- *Broad the provisions to gender sensitivity regarding designated person for receiving whistleblower reports;*
- *establishing gender-sensitive reporting mechanisms where gender-sensitive language will be used when receiving reports, avoiding language or tone that conveys sexual, racial, elitist or culturally discriminatory connotations;*
- *Continuous gender-sensitive training of authorized persons to acquire knowledge and skills;*
- *Adopt broader definition of retaliation, covering any direct or indirect act or omission that causes physical, psychological, professional, or economic harm to the whistleblower and persons close to them, including harassment, discrimination, intimidation, and damage to reputation linked to gender;*
- *regarding protective measures, it's desirable to provide confidential and gender-sensitive support measures, such as legal, financial, and psychological assistance, as well as support for professional reintegration following retaliation;*
- *The proposed protective measures should be ensured without discrimination on any grounds, including sex, gender identity, ethnicity, disability, migration status, sexual orientation, or socioeconomic status.*

The designated institutions as an external channels of whistleblowers reports should raise awareness to the general public with organizing campaigns, workshops and trainings and straighten their institutional capacities;

- ***provide more information, guides and informational material for whistleblowers rights and protection and make it more visible on their websites;***
 - ***To collect and publish gender-disaggregated data on whistleblowing, especially where relevant data already exist;***
 - ***Such promotional activities should also include civil society organizations working on gender equality issues, in order to raise awareness about this vulnerable category.***
-
- ***Public Prosecution of RNM and the Ministry of Interior should improve the implementation of whistleblowers system within the institution as a designated institution for receiving external reports;***

 - ***The private sector in general including chambers of commerce, business associations, employers' association should be more proactive in promoting whistleblowing, raise awareness about the law, train and educate their employees;***

 - ***the media in general should raise awareness by informing and promoting whistleblowers practice in the country.***

Introduction

Whistleblowers play a vital role in safeguarding integrity and accountability across societies. By disclosing wrongdoing, abuse of power, and corruption, they serve the public interest and help strengthen democratic institutions. Despite their crucial contribution, whistleblowers often face significant risks, including retaliation, harassment, or dismissal.

In North Macedonia, several recent cases have demonstrated both the power of whistleblowing to expose corruption and the personal costs borne by those who speak up. In early 2025, following a whistleblower report submitted years earlier to the State Commission for the Prevention of Corruption, the Prosecution opened an investigation⁶ into alleged bribery and embezzlement within the Service for General and Common Affairs. Media reports⁷ indicate that the whistleblower faced retaliation as a consequence of their disclosure. Nevertheless, the case resulted in the dismissal of the institution's director, illustrating the long-term impact of persistent reporting.

Another widely publicized case involved a renowned film director, who in 2023 reported irregularities in the National Film Agency. His allegations were later confirmed by both the State Commission for the Prevention of Corruption⁸ and the State Audit Office.⁹ However, he subsequently faced retaliation, including the Agency freezing his already approved project funding and a criminal complaint against him¹⁰ after years of legal proceedings, in late 2024, the Administrative Court confirmed the existence of conflict of interests in the Film Agency¹¹. Shortly after in the beginning of 2025¹², the Basic Civil court ruled in his favor and ordered the Agency to honor its contractual obligations in March 2026. The case highlighted the vulnerability of whistleblowers, even when their reports are substantiated by independent oversight bodies.

The idea of adopting a dedicated law dates back to 2006, when a major case was opened reported by a de facto whistleblower but due to lack of legal regulation he faced retaliation¹³. Later, the 2015 wiretapping scandal was revealed by employees from the Ministry of Internal Affairs, further accelerated the public and political recognition of the need for reform.

In 2015, North Macedonia adopted its first Whistleblower Protection Law, with Transparency International Macedonia among the key advocate for its adoption¹⁴. The law entered into force four months later to allow time for institutional preparation¹⁵. It was subsequently amended in 2018 and 2020¹⁶, however challenges in its implementation persists¹⁷. To address these gaps, the Ministry of Justice established a working group to draft a new Whistleblower protection law. It is expected to be adopted in 2026¹⁸.

⁶ <https://jorm.gov.mk/istraga-za-potkup-i-pronevera-vo-sozr/>

⁷ <https://www.slobodnaevropa.mk/a/mirceski-sozr-svirkac-zloupotrebi-33304383.html>

⁸ 95th Session of the State Commission for prevention of corruption, <https://www.youtube.com/watch?v=FhrUDAYycf8>

⁹ Audit of regularity, Film agency, <https://dzt.mk/mk/230525-revizija-na-regularnost-2022-agencija-za-film-so-prodolzhena-revizija-na-drushtvo-za-filmski>

¹⁰ <https://telma.com.mk/2023/05/17/agencijata-za-film-podnese-krivichna-prijava-protiv-banana-film-na-milcho-manchevski-a-od-produkcijata-demantiraat-nezakonsko-rabotenje/>

¹¹ Administrative Court Skopje Verdict Y-3. 6p.154/2023 from 05.11.2024.

¹² Civil Court Skopje Verdict 58 TC 244/23 from 26.02.2025

¹³ <https://transparency.mk/2010/12/15/postapkata-protiv-simo-gruevski-treba-da-zapre/>

¹⁴ <https://transparency.mk/2015/10/16/konferencija-za-svirkachiimali-vreme-i-kapacitet-za-zakonot-za-prijavuvachi/>

¹⁵ Official Gazette of RM 196/2015, <https://www.slvesnik.com.mk/Issues/63cc34eb402342698f7e82e59629175a.pdf>

¹⁶ Official Gazette of RM 35/18 and 257/2020, <https://www.slvesnik.com.mk/Issues/bf9e7cfb63224067aa4f678f3b3f514f.pdf>

¹⁷ "Workshop: Five Years since the Implementation of the Signpost Protection Act" - [Работилница: Пет години од имплементацијата на Законот за заштита на укажувачи, 18 мај 2022 - YouTube](#)

¹⁸ https://ener.gov.mk/files/propisi_files/report/50_1918101640%D0%9D%D0%B0%D1%86%D1%80%D1%82%20%D0%98%D0%B7%D0%B2%D0%B5%D1%88%D1%82%D0%B0%D1%98_%D0%9F%D1%80%D0%B5%D0%B4%D0%BB%D0%BE%D0%B3%20%D0%BD%D0%B0%20%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%B7%D0%B0%20%D0%B7%D0%B0%D1%88%D1%82%D0%B8%D1%82%D0%B0%20%D0%BD%D0%B0%20%D1%83%D0%BA%D0%B0%D0%B6.pdf

Methodology

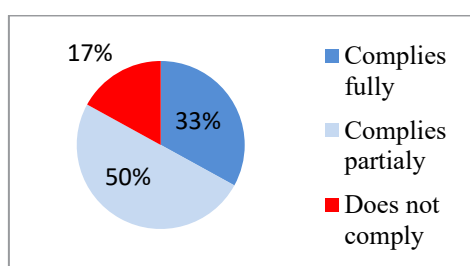
The assessment of Macedonia's Whistleblower Protection Law against the requirements of the EU Whistleblower Protection Directive, as well as its alignment with recognized international best practices, was conducted using Transparency International's 2020 Assessment Methodology and Guidelines. The core of the assessment is structured around 25 indicators grouped into four dimensions, derived from a mapping of established principles and standards on whistleblower protection legislation. The design of these indicators closely mirrors the structure of the EU Directive. The practical application of the law is further illustrated through data drawn from multiple sources, including Annual reports of relevant institutions; information obtained in accordance with the Law on free access to public information, and conducted interviews with relevant stakeholders.

I. Scope, definitions and conditions for protection

Assessment of the law

The results of this first section where are defined the scope of the law, definitions and conditions for protection shows that the national law is mostly aligned with the EU Directive. In general the law defines all elements of the EU Directive where they are included in the regulation, the objectives of the law and the material scope, but a more specific definition of the terms to improve the clarity of the law are missing.

1. Material scope: reportable information - which forms of wrongdoing are covered?



EU Directive Compliance: PARTIAL



MODERATE alignment with best practice

The current national law on whistleblowers protection covers reasonable suspicion or knowledge that a punishable, unethical or other illegal or impermissible act has been committed, is being committed or is likely to be committed, which injures or threatens the public interest (Article 2(1)). Although the law covers broader breaches within the scope of the EU Directive it is good option to be more aligned with including wider scope listed breaches in the material scope of the Directive¹⁹.

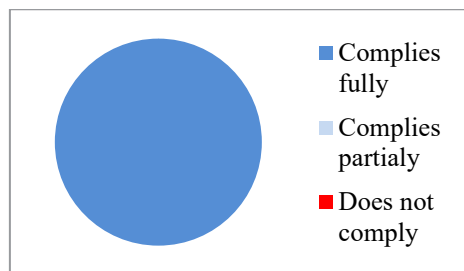
The law does not specify whether attempts to conceal breaches are covered, so that provision should be included in amending the law for strengthening the scope of coverage of wrongdoing.

The public interest is defined as:

- The protection of fundamental human rights and freedoms recognized under international law and set forth under the Constitution of the Republic of Macedonia,
- The prevention of risks to the public health,
- The prevention of risks to defense and security,
- The protection of the environment and of nature,
- The protection of ownership, free market and entrepreneurship,
- The protection of the rule of law and
- The prevention of crime and corruption (Article 2(6)).

¹⁹ Article 2 DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019 on the protection of persons who report breaches of Union law

2. Personal scope: public and private sectors – does the legislation cover both public and private sector?



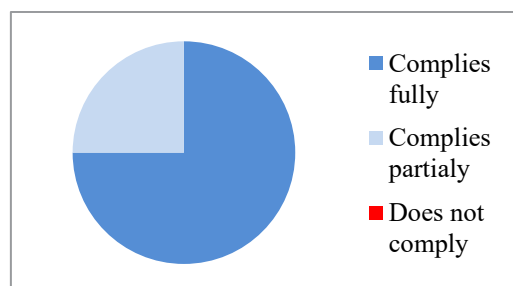
EU Directive Compliance Fully compliant



STRONG alignment with best practice

The law covers reporting persons in both public and private sector (Article 1), in line with the EU Directive and best practices²⁰.

3. Personal scope: definition of a reporting person – which categories of individuals are protected?



EU Directive Compliance: PARTIAL



MODERATE alignment with best practice

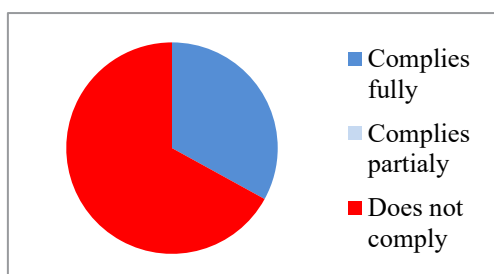
The following categories of the individuals can be whistleblowers under the law (article 2(3)):

- Persons who are full-time or part-time employees at the institution, i.e. the legal person about which they are making the disclosure;
- Job applicants, applicants for volunteering or for internship at the institution;
- Persons who have been volunteers or interns at the institution;
- Persons who have been engaged on any grounds to perform activities at the institution;
- Persons who on any grounds have or have had any business relations or who have or have had any other types of cooperation with the institution;
- Persons who use or have used services of the institution.

²⁰ Article 1: *This law regulates protected reporting, in the public and private sectors, for the purpose of protecting the public interest, the rights of whistleblowers, as well as the actions and duties of institutions, i.e. legal entities in relation to protected reporting and ensuring the protection of whistleblowers.*

To fully align with the Directive, the personal scope of the law should be extended to self-employed persons, shareholders and persons belonging to the administrative, management or supervisory body individuals who are believed or suspected rightly or mistakenly to be reporting persons and who suffer retaliation as a result; persons who are about to make a report or disclosure; those who refuse to participate in breaches even if they do not report them.

4. Personal scope: protected third parties – are relevant third parties protected?



EU Directive Compliance: PARTIAL/WEAK



MODERATE alignment with best practice

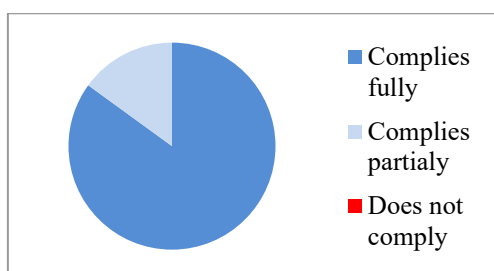
The legislation protects 'persons close to whistleblowers', which are mostly to the family members and close persons to the whistleblowers, excluding facilitators, legal entities and civil society organizations (Article 2(7))²¹.

In order to align with the EU Directive, it is necessary to make amendments to include facilitators, individuals who assist a whistleblower in the reporting process in a work-related context, third persons who are connected with the reporting persons and who could suffer retaliation in work-related context, such as colleagues, legal entities that the reporting persons own, work for or are otherwise connected with.

To meet best practice, the law should also protect civil society organizations providing advice to reporting persons who are bound by a duty to maintain the confidential nature of the information received.

²¹ 'persons close to whistleblowers' shall mean spouses or domestic partners, relatives of direct blood lineal descent, relatives of collateral descent to the third degree of descent, and affine relatives to the second degree of affinity, adopted children, adoptive parents or any other person whom protected persons consider to be close and for whom protected persons request protection in line with provisions of Articles 8 and 9 of Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspx#>.

5. Conditions and thresholds for protection – which are the conditions and thresholds for protection of reporting persons?



EU Directive Compliance:STRONG



STRONG alignment with best practice

In line with the EU Directive, the Macedonian law protects whistleblowers making internal, external or public disclosure in accordance with the law, either confidentially or anonymously, *“in good faith and presenting reasonable suspicions about the veracity of information contained in the disclosure at the time the disclosure has been made”* (article 3(1)).

The legislator further strengthened the reporting person position by specifying that they do not have to prove their good faith and the veracity of the information contained in their disclosure (Article 3(2)).

Application in practice

The practice so far shows that there are a very low number of reports from whistleblowers. The 2024 annual report²² of the State Commission for the Prevention of Corruption (SCPC), it received only three reports from whistleblowers. Other designated institutions also report a very small number of reports from whistleblowers.

Back in 2020, the SCPC conducted a report²³ on quantitative research regarding citizens' perceptions and attitudes toward whistleblowers. According to the report, the term *whistleblowers* is known and clear to every third respondent, while every fifth has heard the term but does not know what it means. Nearly half (46%) have not heard of this term at all. Among those who understand the term, 21% perceive these individuals as heroes, while a similar percentage (19.2%) considers them to be informants. The largest portion (38.5%) believes that such individuals are neither heroes nor informants, but still, the majority holds a positive opinion of them.

These findings compared to this year Annual Report indicate that the public is still not sufficiently familiar with the term *whistleblower* and the role whistleblowers play in protecting the public interest.

²² Annual Report on the Work of the State Commission for the Prevention of Corruption for the Year 2024 https://dksk.mk/wp-content/uploads/2025/03/%D0%93%D0%98-%D0%B7%D0%B0-%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D0%B0%D1%82%D0%B0-%D0%BD%D0%B0-%D0%94%D0%9A%D0%A1%D0%9A-%D0%B7%D0%B0-2024_%D0%B7%D0%B0-web-%D0%B1%D0%B5%D0%B7-%D0%BF%D1%80%D0%B8%D0%BB%D0%BE%D0%B7%D0%B8.pdf

²³ **REPORT ON QUANTITATIVE RESEARCH ON CITIZENS' PERCEPTIONS AND ATTITUDES TOWARD HISTLEBLOWERS** Conducted by M-Prospect in August–September 2020 <https://dksk.mk/wp-content/uploads/2021/09/%D0%90%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%D0%B0-%D0%BD%D0%B0-%D0%BA%D0%B2%D0%B0%D0%BD%D1%82%D0%B8%D1%82%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%B8%D1%81%D1%82%D1%80%D0%B0%D0%B6%D1%83%D0%B2%D0%B0%D1%9A%D0%B5-%D0%B7%D0%B0-%D0%BF%D0%B5%D1%80%D1%86%D0%B5%D0%BF%D1%86%D0%B8%D0%B8-%D0%BD%D0%B0-%D0%B3%D1%80%D0%B0%D1%93%D0%B0%D0%BD%D0%B8%D1%82%D0%B5-%D0%B7%D0%B0-%D1%83%D0%BA%D0%B0%D0%B6%D1%83%D0%B2%D0%B0%D1%87%D0%B8%D1%82%D0%B5.pdf>

Recommendations

- ***The legislators should amend the law to close loopholes and address weaknesses***
 - ***extend the material scope to cover attempts to conceal the breaches; to cover any act or omission that unlawful abusive or can cause harm, also violations of administrative and civil law as well as attempts to conceal such breaches.***
 - ***extend the personnel scope to cover categories of individuals like self-employed persons, shareholders and persons belonging to the administrative, management or supervisory body;***
 - ***in order to improve the definition and to cover a wider scope of protected persons, it is necessary to make amendments that would include facilitators, third persons who are connected with the reporting persons and who could suffer retaliation in work-related context.***
- ***The State Commission for prevention of corruption, The Ministry of Interior, The Public Prosecution and the Ombudsman as a designated institutions for receiving external whistleblowers reports should provide more detailed information about the scope of the law on their website and to raise awareness about the law;***
- ***The State Commission for the Prevention of Corruption, together with the Ombudsman of the Republic of North Macedonia, the Public Prosecutor's Office of the Republic of North Macedonia, the Ministry of Internal Affairs, the Ministry of Justice, and the Academy for Judges and Public Prosecutors, needs to carry out activities for training, guidelines and developing public and institutional awareness regarding protected reporting, whistleblowing, and the role of whistleblowers in the protection of the public interest.***
- ***The private sector in general including Chambers of Commerce, business associations, employers' association should be more proactive in promoting whistleblowing, raise awareness about the law, train and educate their employees.***

II. Reporting channels and procedures

Assessment of the law

The results of this second section regarding the reporting channels and procedures generally the current law does not comply with the Directive, as it requires the whistleblower to first report internally before reporting externally. This requirement should be removed and let freedom of choosing which channel should use to report wrongdoings.

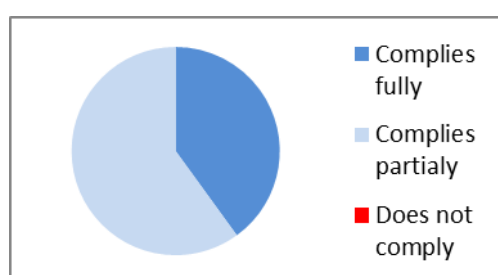
In the law is it not stipulated the outsourcing as an option which is desirable mostly in situations of small institutions or legal entities that do not have sufficient capacity to establish an internal reporting channel on their own.

The law provides for several reporting channels, namely internal and external protected reporting, as well as public disclosure of wrongdoings. However, the law stipulates conditions that must be met for a whistleblower to report directly to the external channel or to make a public disclosure of irregularities. Specifically, the whistleblower must first address the internal reporting channel before proceeding to external channels or making a public disclosure which is not aligned with the Directive.

The obligation that the public institutions and private entities have to implement internal whistleblowing channel with a least than 10 employees goes beyond the minimum requirements of the Directive which is strongly recommended.

The procedures for internal and external reporting are further specified in the Rulebooks on Internal and External Protected Reporting. These rulebooks outline the method and qualifications for appointing an authorized person to receive whistleblower reports, the conditions for operation, monitoring of reports, as well as a deadline of 15 days for providing feedback to the whistleblower. Multiple reporting methods are foreseen, including oral (recorded in minutes), written, and electronic submissions. Additionally, there is a lack of a clearly defined timeline for acknowledging receipt of reports and for processing whistleblower submissions.

6. Multiple reporting avenues – to what extent does the legislation foreseen multiple reporting avenues (for internal, external and public reporting)?



EU Directive Compliance: PARTIAL



MODERATE alignment with best practice

The national legislation provides reporting within the workplace (Internal reporting)²⁴ reporting to designated competent authorities (external reporting)²⁵ and public disclosures.²⁶

²⁴ Article 4, Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspk#>.

²⁵ Article 5, Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspk#>.

²⁶ Article 6, Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspk#>.

According to article 5 and 6 the law allows reporting persons to report directly externally to the designated competent authorities but it impose additional conditions, like:

National legislation provides three possible reporting channels for whistleblowers:

1. **Internal reporting** within the workplace
2. **External reporting** to designated competent authorities
3. **Public disclosure**

Under Articles 5 and 6, whistleblowers are allowed to report directly to external authorities. However, the law sets several conditions that must first be met. External reporting is permitted only if:

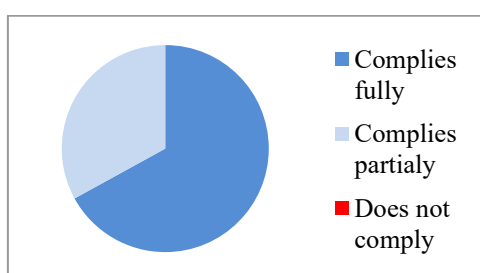
- *The report concerns the head of the institution or another person in a senior position who could influence the handling of the report;*
- *The whistleblower does not receive feedback on actions taken within the deadline set in Article 4; or*
- *No action is taken, the whistleblower is not satisfied with the measures implemented, or they have reasonable concerns that no action will be taken or that reporting could lead to negative consequences for themselves or people close to them.*

Similarly, Article 6 imposes conditions for public disclosure, meaning sharing information publicly. A whistleblower may disclose information publicly only if:

- *Reporting through internal or external channels is not possible because the required procedures have not been established;*
- *No feedback is provided within the required timeframe after reporting internally or externally; or*
- *No action is taken, or there is a serious risk that evidence may be destroyed or responsibility concealed.*

For further improvement the law, it is necessary to amend and remove the stipulated conditions that would prevent the whistleblower from reporting to external channels, without first reporting wrongdoings through the internal channel. With removing such provisions the freedom of submitting report of the whistleblower will be granted in accordance with the spirit of the Directive. Additionally the conditions for public disclosure are also not align with the directive and should be further developed in accordance with the same.

7. Obligation for public and private entities – to what extent does the legislation place obligations on public and private entities?



EU Directive Compliance: HIGH



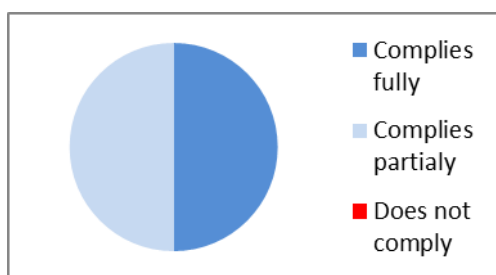
MODERATE alignment with best practice

The law stipulates provisions that obligates establishment of internal channel for submitting reports in both the public and private sectors²⁷, limiting the private sector to legal entities with at least ten employees. Protected internal reporting is further regulated by a Rulebook on Protected Reporting in public/private sector institutions, adopted by the Ministry of Justice²⁸.

According to the law²⁹, protected whistleblowing in the private sector is recommended to cover legal entities with at least 10 employees, which is below the standards set by the Directive³⁰, which is a minimum of 50 employees. However, it should be ensured that for legal entities in the private sector, their obligation to establish whistleblowing channels should be proportionate to their size and the level of risk that their activities pose to the public interest.

The EU Directive allows internal reporting channels to be operated either within the entity itself or externally by a third party. Although outsourcing it does not exist as a concept at all in the current legislation, it is of importance to be added as an option especially when the limit in private sector to establish internal channel with at least ten employees. The opportunity to have it like an option the outsourcing will be helpful in further establishment of effective external channels. Article 8(2) it is notable provision because it impose a proactive duty on entities receiving reports to take measures to prevent retaliation. This goes beyond the minimum requirements of the EU Directive and provide strong safeguard.

8. Internal reporting and follow-up: procedures – to what extent are the procedures for internal reporting and follow-up defined in the legislation?



EU Directive Compliance: PARTIAL-HIGH



Overall rating: MODERATE

General information about procedures for internal reporting are stipulated in Article 4 in the law, but further and detailed provisions regarding internal procedures are foreseen in the Rulebook on protected internal reporting in public/private sector institutions³¹. The law foresees multiple reporting channels that enable reporting in writing (by post, mail and online platform), and orally by telephone or by a physical meeting in accordance with the capacity of the institution. It is clearly stipulated how the

²⁷ Article 1 Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspx#>.

²⁸ Rulebook on Protected Internal Reporting in Public Sector Institutions, "Official Gazette of the Republic of Macedonia" No. 196/15 and Rulebook on Guidelines for Adopting Internal Acts for Protected Internal Reporting in Legal Entities in the Private Sector, "Official Gazette of the Republic of Macedonia" No. 196/15.

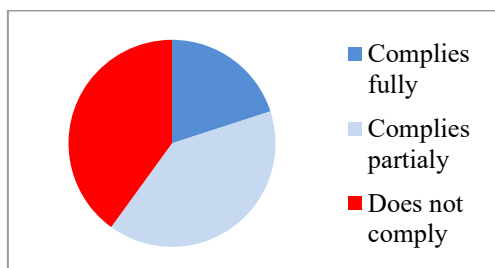
²⁹ Article 4, paragraph 6, Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspx#>.

³⁰ For legal entities in the private sector, the obligation to establish internal reporting channels should be commensurate with their size and the level of risk their activities pose to the public interest. All enterprises having 50 or more workers should be subject to the obligation to establish internal reporting channels, irrespective of the nature of their activities, based on their obligation to collect VAT. Following an appropriate risk assessment, Member States could also require other enterprises to establish internal reporting channels in specific cases, for instance due to the significant risks that may result from their activities. DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019

³¹ Rulebook on Protected Internal Reporting in Public Sector Institutions, "Official Gazette of the Republic of Macedonia" No. 196/15 and Rulebook on Guidelines for Adopting Internal Acts for Protected Internal Reporting in Legal Entities in the Private Sector, "Official Gazette of the Republic of Macedonia" No. 196/15

designated person for receiving whistleblower reports should be selected, as well as the conditions that should be provided to them in order to effectively fulfill their duties. Importantly, the designated person has an obligation to follow-up on reports received, to protect the confidentiality of the whistleblower and to provide feedback to the whistleblower about measures taken within 15 days.

9. Internal reporting and follow-up: information and communication – to what extent are the information and communication requirements for internal reporting mechanisms defined in the legislation?



EU Directive Compliance: PARTIAL – LOW



Overall rating: WEAK

The requirements for information and communication related to internal reporting are foreseen in the law and are further elaborated in the Rulebook on Protected Internal Reporting in Public Sector Institutions, which are partly aligned with the Directive. There is space for further development for obtain stronger and clearer procedures. The Rulebook clearly defines the subject of regulating internal reporting³² the appointment of designated person to receive reports from whistleblowers.³³ It provides for clear and accessible information about the channels with the publication of contact information, but without an obligation to promote them.³⁴ It provides for the conditions for the selection of an authorized person,³⁵ functional independence, security and confidentiality,³⁶ as well as methods of reporting (oral, written and electronic).³⁷ The whistleblower has the opportunity to submit additional information regarding his/her submitted application. The Rulebook does not provide for a clearly defined deadline of 7 days within which the receipt of the report by the whistleblower should be confirmed and is not in accordance with the Directive. On the other hand, in article 4 the Law stipulates obligation to inform whistleblowers about measures undertaken with respect to the disclosure, without any delays, i.e. within 15 days from the date of receipt of the disclosure at the latest. Also the deadlines for action towards other institutions are clearly defined.

³² Article 1 Rulebook on Protected Internal Reporting in Public Sector Institutions, "Official Gazette of the Republic of Macedonia" No. 196/15 and Rulebook on Guidelines for Adopting Internal Acts for Protected Internal Reporting in Legal Entities in the Private Sector, "Official Gazette of the Republic of Macedonia" No. 196/15

³³ Article 2 Rulebook on Protected Internal Reporting in Public Sector Institutions, "Official Gazette of the Republic of Macedonia" No. 196/15 and Rulebook on Guidelines for Adopting Internal Acts for Protected Internal Reporting in Legal Entities in the Private Sector, "Official Gazette of the Republic of Macedonia" No. 196/15

³⁴ Ibid

³⁵ Article 3 Rulebook on Protected Internal Reporting in Public Sector Institutions, "Official Gazette of the Republic of Macedonia" No. 196/15 and Rulebook on Guidelines for Adopting Internal Acts for Protected Internal Reporting in Legal Entities in the Private Sector, "Official Gazette of the Republic of Macedonia" No. 196/15

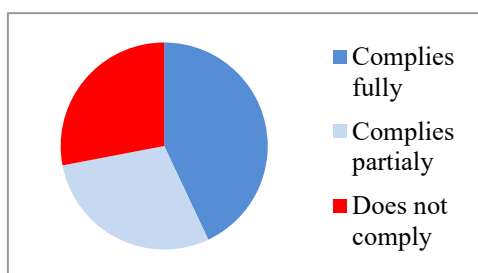
³⁶ Article 4 Rulebook on Protected Internal Reporting in Public Sector Institutions, "Official Gazette of the Republic of Macedonia" No. 196/15 and Rulebook on Guidelines for Adopting Internal Acts for Protected Internal Reporting in Legal Entities in the Private Sector, "Official Gazette of the Republic of Macedonia" No. 196/15

³⁷ Article 5 Rulebook on Protected Internal Reporting in Public Sector Institutions, "Official Gazette of the Republic of Macedonia" No. 196/15 and Rulebook on Guidelines for Adopting Internal Acts for Protected Internal Reporting in Legal Entities in the Private Sector, "Official Gazette of the Republic of Macedonia" No. 196/15

In the area of providing feedback to the whistleblower, it is necessary to define a time limit of three months, and to link the information on the outcome of the procedure to a specific time frame. With such deadlines established, the rulebook will be aligned with the Directive.

In terms of reporting, the rulebook describes the data and the manner of preparing semi-annual reports on reports received from whistleblowers,³⁸ while the law obliges them to submit them to the State Commission for the Prevention of Corruption.³⁹ There is no clear definition of whether these reports should be made public.

10. Establishing external reporting mechanisms - to what extent does the legislation establish external reporting channels and obligations to follow up on reports?



EU Directive Compliance: PARTIAL – MEDIUM



Best practice: MODERATE

In the law it is clearly specified designated institutions for externally receiving protected whistleblower reports. In the current legislation foreseen institution as external channels are the State Commission for the Prevention of Corruption, the Public Prosecutor's Office of the Republic of North Macedonia, the Ministry of Internal Affairs, and the Ombudsman.⁴⁰ Further provisions that explain establishment of external channels are stipulated in the Rulebook on Protected External Reporting.⁴¹ The Rulebook foreseen that the designated institutions are obligated to establish an independent and autonomous channel for receiving whistleblower reports, and to provide adequate resources to ensure the effective functioning of such a channel.

The law stipulates that institutions should implement a reporting channel, but it is necessary to more strictly specify that such a channel should be independent and confidential.

The Rulebook clearly stipulates the appointment of a designated person for receiving reports from whistleblowers as well as the publication of their contact information. It provides for independent and autonomous reporting channels with specially provided conditions, equipment and space. The actions taken after receiving a report are clearly foreseen, but without a time frame for feedback to the whistleblower, therefore it is necessary to determine an exact time limit in order to aligning with the directive.⁴² On the other hand, in article 4 the Law stipulates obligation to inform whistleblowers about measures undertaken with respect to the disclosure, without any delays, i.e. within 15 days from the date of receipt of the disclosure at the latest. Also the deadlines for action towards other institutions are clearly defined.

³⁸ Article 13 Rulebook on Protected Internal Reporting in Public Sector Institutions, "Official Gazette of the Republic of Macedonia" No. 196/15 and Rulebook on Guidelines for Adopting Internal Acts for Protected Internal Reporting in Legal Entities in the Private Sector, "Official Gazette of the Republic of Macedonia" No. 196/15

³⁹ Article 15 Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspx#>.

⁴⁰ Article 5 Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspx#>.

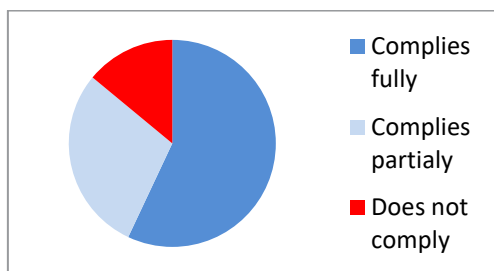
⁴¹ Article 2-4, Rulebook on Protected External Reporting, "Official Gazette of the Republic of Macedonia" No. 196/15

⁴² Article 8-12, Rulebook on Protected External Reporting, "Official Gazette of the Republic of Macedonia" No. 196/15

For further improvement of the external channels and more effective work the law should also provide for adequate resources for the designated institutions. Additionally, a deadline with a specific time period should be introduced where the institutions will check and review the procedures for receiving reports from whistleblowers.

The designated institutions are required to submit semiannual report regarding received whistleblower reports with statistical information's on cases opened within the received reports and should further submit to the State Commission for the Prevention of Corruption, which consolidates the data and includes it in its Annual Report.⁴³

11. External reporting and follow-up: procedures - to what extent are the procedures for external reporting and follow-up defined in the legislation?



EU Directive Compliance: PARTIAL



Best practice: MODERATE

In the Rulebook on Protected External Reporting it's stipulated the confidentiality of the provided information and it is not permitted their reveal to not designated persons. It is also ensured different categories of reporting (written, oral, electronic) and following up on the received reports. Ensures that when the report is received through other channels or by other staff members, prohibition of disclosing and identifying information, keep and storage reports confidentially.

The designated persons maintain contact with the reporting persons for the purpose of providing feedback and requesting further information.

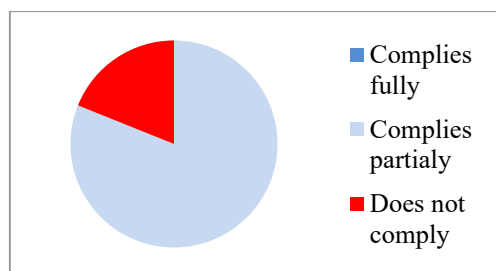
The Rulebook stipulates that the designated staff should have relevant qualifications in the field of complaints and receiving reports.

The Rulebook does not provide for a clearly defined deadline of 7 days within which the receipt of the report by the whistleblower should be confirmed and is not in accordance with the Directive. On the other hand, in article 4 the Law stipulates obligation to inform whistleblowers about measures undertaken with respect to the disclosure, without any delays, i.e. within 15 days from the date of receipt of the disclosure at the latest. Also the deadlines for action towards other institutions are clearly defined.

The national law provides and includes provisions that are in accordance with the EU Directive, and in order to achieve better alignment and clearer definition of terms, it is necessary to clearly strengthening the independence of the designated persons for receiving reports from whistleblowers and preventing conflict of interest, especially in cases where multiple persons are appointed. Stipulate clear deadlines for feedback to the whistleblower as well as establishing clear deadlines for storing data obtained through reports from whistleblowers in accordance with national legislation. To enhance and improve capacities, it is necessary to introduce training for the designated persons.

⁴³ Article 15 Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspx#>.

12. External reporting and follow-up: information and communication - to what extent are the information and communication requirements for external reporting mechanisms defined in the legislation?



EU Directive Compliance: PARTIAL



MODERATE alignment with best practice

The requirements for information and communication related to external reporting are foreseen in the Rulebook on Protected External Reporting, which is aligned with the EU Directive. The Rulebook defines the forms of reporting,⁴⁴ whether written, oral, or electronic as well as the public availability of contact information,⁴⁵ and the organizational and technical measures for protecting the whistleblower's identity.⁴⁶ It also covers the method and procedure of communication between the designated person and the whistleblower, including updates on the progress of the procedure and actions taken.⁴⁷ The actions taken after receiving a report are clearly foreseen, but without a time frame for feedback to the whistleblower, therefore it is necessary to determine an exact time limit in order to aligning with the directive. On the other hand, in article 4 the Law stipulates obligation to inform whistleblowers about measures undertaken with respect to the disclosure, without any delays, i.e. within 15 days from the date of receipt of the disclosure at the latest. Also the deadlines for action towards other institutions are clearly defined.

The Rulebook state that the information about designated person and other useful information should be published on their Official website.

In order to improve the legal framework and ensure greater transparency and public accessibility, it is necessary to foreseen legal provisions within the law that would obligate the designated institution to provide more detailed information regarding whistleblowers on their official website. In a clearly visible and separate section of their website there should be available information's about the reporting processes, protective measures, guidance and advising information that whistleblower could use. For further advocating of the importance of whistleblowing and encourage the citizens to report, they should provide information about final outcome of cases involving whistleblowers to the extent compatible confidentiality and data protection obligations.

With making such information more visible and transparent to the general public the designated institutions can raise awareness and increase the trust of their work, especially in whistleblowers reporting. With such a small actions they can encourage the potential whistleblowers to report.

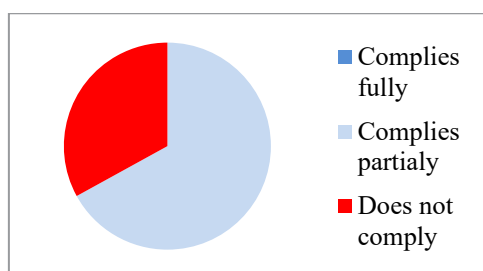
⁴⁴ Article 5-7, Rulebook on Protected External Reporting, "Official Gazette of the Republic of Macedonia" No. 196/15

⁴⁵ Article 2 paragraph , Rulebook on Protected External Reporting, "Official Gazette of the Republic of Macedonia" No. 196/15

⁴⁶ Article 2 and4, Rulebook on Protected External Reporting, "Official Gazette of the Republic of Macedonia" No. 196/15

⁴⁷ Article 12, Rulebook on Protected External Reporting, "Official Gazette of the Republic of Macedonia" No. 196/15

13. Public disclosures: to what extent are public disclosures protected?



EU Directive Compliance: PARTIAL



MODERATE alignment with best practice

Protected public disclosure is stipulated in Article 6 which is partially aligned with the Directive and covers protected disclosure by making information publicly available but in specified situations:

- When Internal and External reporting is hindered due to the lack of an established procedure for receiving reports in accordance with the law, or
- The whistleblower does not receive information about the measures taken within the legally prescribed time frame in relation to the protected disclosure made in accordance with Internal or External reporting, or
- No measures are taken, or there is a clear risk of evidence being destroyed or responsibility being concealed (hereinafter referred to as "protected public disclosure").

In the law is foreseen only one article regarding public disclosures, mentioned above, and provides an exception in which the whistleblower is not entitled to protection when making a public disclosure:

A whistleblower making a protected public disclosure must not make the following publicly available:

- Personal data of the subject that is not relevant to the protected disclosure;
- Data or information that is considered classified according to the law on classified information, or data that jeopardizes ongoing criminal, misdemeanor, or civil proceedings if this is immediately and clearly recognizable;
- Data or information whose public availability violates or endangers national security, the defense of independence, or the territorial integrity of the Republic of Macedonia.

The current law should include protection for public disclosures when a whistleblower has reasonable grounds to believe that there is a risk of retaliation if reported externally. Restrictions should be interpreted narrowly and always weigh the public interest. This is to avoid discouraging whistleblowing and hence, would be not aligned with the directive. It should be explicitly stipulated protection on whistleblowers who faced retaliation or there is a low likelihood that the breach will be affectively addressed in aligned with article 15 of the Directive. To beater aligned it should be amendment with provisions that includes an Immanent or manifest danger like in the Directive to the public interest, such as where there is an emergency situations or a risk of irreversible damage.

So far in the country from the implementation of the law there is no practice to show for public disclosure and there is a need to raise awareness of this kind of disclosure (The conditions to publicly disclosure, the risks, and the protective measures).

Application in practice

The current national law stipulates provisions that foreseen channels for submitting reports (internal, external, and public reporting), while the procedures for establishing these channels are more detailed explained in specific Rulebooks for protected external reporting and protected internal reporting, both for public and private sectors.

Past practice has shown that a large number of public sector institutions have designated persons responsible for receiving whistleblower reports.⁴⁸ However, the visibility of information regarding such reporting channels does not always reach a satisfactory level. Transparency International Macedonia provided Register of appointed person in public sector that has been updated regularly. And from that it can be stated that it is not easy to provide such information due to not very high level of visibility within institutions website.⁴⁹

The Rulebook on Protected Internal Reporting stipulates that institutions must publish contact and informational details on their official websites. Yet, in many cases, it is not easy to locate the necessary information about the designated person for receiving whistleblower reports on these websites. This issue is further exacerbated by the fact that a significant number of public sector institutions do not maintain their official websites at an adequate level of functionality or transparency.

All of the designated institutions for external reporting channels, except the Public Prosecution of North Macedonia have established whistleblower reporting channels and have made information of designated persons visible on their websites. Some of the institutions provide online useful information's, guides and materials referring whistleblowers. However, the official website of the Public Prosecutor's Office of the Republic of North Macedonia does not contain any information related to whistleblowers.⁵⁰ Furthermore, the prosecution does not include any information regarding whistleblowers in its annual reports despite it is designated institution as an external channel according to the current law.⁵¹

Recommendations

The legislators should amend the law to close loopholes and address weaknesses

- ***to amend the law to remove the stipulated conditions require whistleblowers to report internally before accessing external reporting channels to comply with article 10 of the EU Directive;***
- ***the obligation to establish whistleblowing channels for legal entities in the private sector should be proportionate to their size and the level of risk that their activities pose to the public interest;***
- ***the outsourcing as a concept it is of importance to be added as an option in further establishment of effective external channels;***
- ***a deadline with a specific time period should be introduced where the institutions will check and review the receiving reports from whistleblowers;***
- ***Further development, to provide clearer definition in the provisions with including the possibility for the whistleblower to review the minutes and correct the text of the report;***
- ***In order to improve the legal framework and ensure greater transparency and public accessibility, it is necessary to foreseen legal provisions within the law that would obligate the designated institution to provide more detailed information regarding whistleblowers on their official website;***
- ***it is necessary to establish a supervisory mechanism that will oversee and monitor the implementation of both internal and external reporting channels;***
- ***For further improvement of the external channels and more effective work the Government should also provide for adequate resources for the designated institutions.***

⁴⁸ Annual Report on the Work of the State Commission for the Prevention of Corruption for the Year 2024, page 105 https://dksk.mk/wp-content/uploads/2025/03/%D0%93%D0%98-%D0%B7%D0%B0-%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D0%B0%D1%82%D0%B0-%D0%BD%D0%B0-%D0%94%D0%9A%D0%A1%D0%9A-%D0%B7%D0%B0-2024_%D0%B7%D0%B0-web-%D0%B1%D0%B5%D0%B7-%D0%BF%D1%80%D0%B8%D0%BB%D0%BE%D0%B7%D0%B8.pdf

⁴⁹ <https://ukazuvac.mk/wp-content/uploads/2023/09/institucii-so-ovlasteni-lica-za-priem-na-prijavi-1.pdf>

⁵⁰ <https://jorm.gov.mk/>

⁵¹ <https://jorm.gov.mk/wp-content/uploads/2025/06/godishen-izveshta%D1%98-2024-finalen.pdf>

- ***State Commission for prevention of corruption, Ministry of interior, Public prosecution of RNM and Ombudsman should provide more detailed information about available channels and procedures on their website and to raise awareness about the law;
- develop guidelines for whistleblowers rights and responsibilities for successful reporting.***
- ***Public Prosecution of RNM should improve the implementation of whistleblowers system as a designated institution for receiving external reports;***
- ***The chambers of commerce in the country should actively promote the establishment of internal reporting channels for irregularities within the private sector.***

III. Protection measures

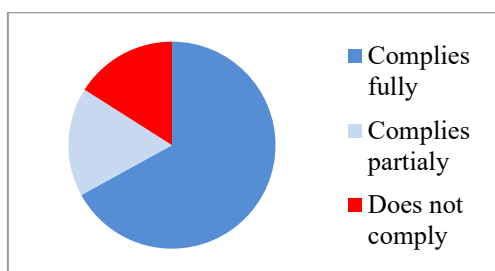
ASSESSMENT OF THE LAW

The results of this third section regarding the protection measures are partially aligned with the Directive and further development is needed. Within the current law are foreseen protective mechanisms regarding whistleblowers, their identity is protected, any data or information that they share or make available to the designated person is also confidential. For further strengthen the protection the legislator placed the burden of proof to the reported person or institution that violated whistleblowers rights.

On the other hand, the protection of the reported person is less covered. To enable balance and equal rights between the whistleblowers and reported persons right it's necessary to foreseen reported person in the protective measures more.

Although in the law the protection against retaliation is foreseen it is not clearly defined as a term. The law stipulates misdemeanor sanctions against improper handling of disclosures, breaches of confidentiality, failure to protect whistleblowers, but for strengthening the protection the law should add provisions that will sanction initiating retaliatory actions against the whistleblowers, for example the SLAAP lawsuits.

14. Duty of confidentiality - to what extent does the legislation guarantee the confidentiality of a reporting person's identity?



EU Directive Compliance: PARTIAL



WEAK alignment with best practice

The protection of data and identity of whistleblowers are stipulated in article 7 within the law and it is prohibited disclosing or enabling the detection of the identity except if that is requested under a court order and in cases when for the purpose of procedure before competent body it wouldn't be possible without disclosing their identity. Such broadly defined exceptions leave room for possible subjective actions; therefore, the disclosure of the whistleblower's identity as an exception should remain limited only to situations where it constitutes a necessary and proportionate obligation under national law, in the context of investigations or judicial proceedings. The authorized person to receive whistleblowers report is obligated to inform the whistleblowers situations when their identity will be disclosed.

The designated person is obliged to protect all data that could reveal the identity of the whistleblower, and any person who becomes aware of such information is required to act in the same manner as the designated person.

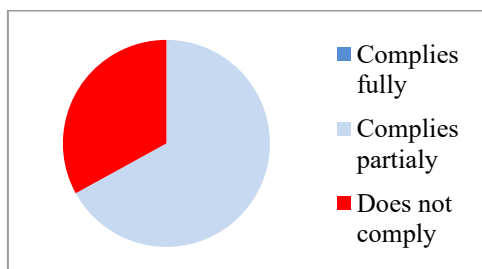
The authorized person responsible for receiving reports from whistleblowers is obligated, during the receipt of information, to inform the whistleblower that their identity may be disclosed to the

competent authority in accordance with paragraph (1) of this article, and to inform them of measures for the protection of participants in criminal proceedings⁵².

In any case where the identity of the whistleblower is to be disclosed, whether by court order or in other situations according to the law, the designated officer is obliged to inform the whistleblower prior to the disclosure of their identity.⁵³

The law provides penalties applicable to natural and legal persons that breach the duty to maintain the confidentiality of the identity of the whistleblower, but there is space in amendment with higher sanctions.

15. Data protection - to what extent does the legislation guarantee the protection of personal data when processing reports?



EU Directive Compliance: PARTIAL



WEAK alignment with best practice

The legislation complies with the Directive and stipulates provisions that synchronize with the national law on protecting personal data, all information and data that whistleblowers reveals before relevant institutions their protection is granted. But the law should be improved with provisions aligned with GDPR.

The law states that the authorized persons shall be obligated to protect data about whistleblowers in accordance with the law regulating the protection of personal data.⁵⁴ Paragraph 3 further strengthens protection by stipulating that “Any person that shall learn of data referred to in paragraph 1 of this article shall be obligated to protect such data”, not only the authorized person.⁵⁵

There should be explicitly stated that all personal data that are processed within the whistleblowers reports should complies with GDPR, minimize the necessary data and deletion and clearly address the balance between whistleblower protection and GDPR rights.

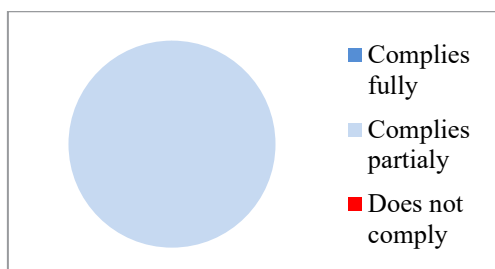
⁵² Article 7, paragraph 4 Law on the Protection of Whistleblowers “Official Gazette” of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nsp#>.

⁵³ Article 3 and 7, Law on the Protection of Whistleblowers “Official Gazette” of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nsp#>.

⁵⁴ Article 7, paragraph 2, Law on the Protection of Whistleblowers “Official Gazette” of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nsp#>

⁵⁵ Article 7, paragraph 3, Law on the Protection of Whistleblowers “Official Gazette” of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nsp#>

16. Anonymity - to what extent does the legislation require anonymous reports to be accepted and protected?



EU Directive Compliance: PARTIAL

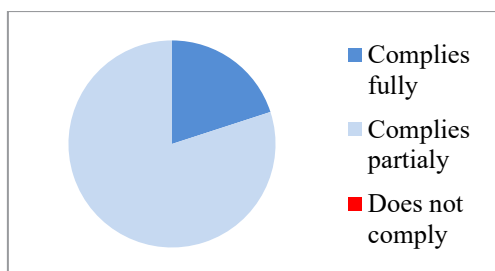


MODERATE alignment with best practice

The anonymity of the whistleblower when submitting report is granted within the law⁵⁶, consequently in situations when the identity is uncovered, they will receive protection. But in the law there is a lack of clear and concrete provisions that will allow for such protection. There is a need of specific amendments with clearer definitions that would improve the legal framework and strengthen the protection of anonymous protected reporting. Internal and external reporting channels must be designed to allow anonymous reporting and two-way communication between the reporting person and those responsible for handling the report for example through secure online platforms or trusted third parties. This enables clarification, the provision of additional information, and feedback while preserving anonymity.

The law ensures protection and imposes penalties for breaches⁵⁷ for revealing the identity of the whistleblower who reported anonymously or confidentially through internal and external reporting channels.

17. Prohibition of retaliation - to what extent does the legislation prohibit retaliation?



EU Directive Compliance: PARTIAL



MODERATE alignment with best practice

⁵⁶ Article 3,8,7, Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nsp#>

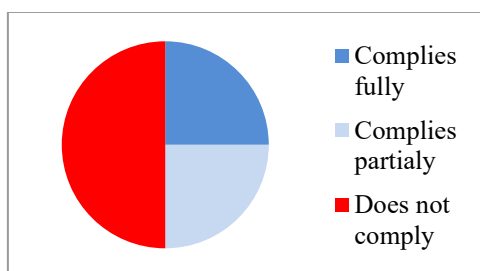
⁵⁷ Articles 19-21, , Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nsp#>

Retaliation as a term it is not concrete and specifically defined in the law's provisions, but protection for the whistleblowers is provided against any type of violations of their rights, against any detrimental activity or against any threat of detrimental activity in retaliation for protected internal, external and public disclosures made. The referred protection shall be provided for the prevention of violations of labor right or of any other rights and for the refrainment from activities that violate or threaten any rights of the whistleblowers.⁵⁸ Article 8(2) it is notable provision because it impose a proactive duty on entities receiving reports to take measures to prevent retaliation. This goes beyond the minimum requirements of the EU Directive and provide strong safeguard.

The law does not specify detailed list of forms of retaliation compared to the Directive but it covers general activity or violations of rights in retaliation for protected disclosures prohibition.⁵⁹ The law partially addresses broader protection against retaliation, but in order to improve this protection, a more specific definition of retaliation as a term under the law is needed, along with an expansion of the list of retaliatory actions in accordance with the Directive. By clearly defining and highlighting it as a separate section in the law, retaliation would be emphasized as a negative act that should be prohibited.

The law provides penalties⁶⁰ but only apply to procedural violations in that line the law should be improved with providing effective, proportionate and dissuasive penalties applicable to natural or legal persons that retaliate against reporting persons and protected third parties (disciplinary and criminal liability for those responsible, as well as penalties for repeat offenders, perhaps also providing compensation for the consequences suffered (material and non-material)).

18. Support measures - to what extent are there provisions for support for reporting persons?



EU Directive Compliance: PARTIAL



MODERATE alignment with best practice

The whistleblower protection is provided by the institutions responsible for ensuring such protection in specific situations, whereby the institution granting protection must confirm that the whistleblower has suffered or is at risk of retaliatory actions⁶¹. The law stipulates protection and access within the designated institutions for providing retaliation protection, consultations, advice and free information.

For better alignment with the Directive, the national law should propose amendments with supportive measures that will be provided by the designated institutions including legal aid in further proceedings, psychological and financial support for the whistleblower. The possibility of developing same kind of information Centre or maybe designating a single independent authority that will provide access to the above support measures.

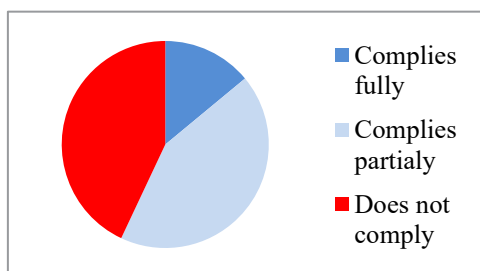
⁵⁸ Article 8, Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nsp#>

⁵⁹ The list in the directive is not exhaustive - article 19 says "including in particular" - which is best practice and should be followed.

⁶⁰ Article 16-21, Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nsp#>

⁶¹ Article 8-9, Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nsp#>

19. Protection measures against retaliation: rights and remedies - to what extent does the legislation guarantee rights and access to remedies, covering all direct, indirect and future consequences of any retaliation?



EU Directive Compliance: PARTIAL



MODERATE to WEAK alignment with best practice

The national law is partially aligned with the EU Directive by granting protection against retaliation and access to remedies. Article 10 established judicial protection, while Article 13 stipulates compensation for material and non-material damage. Designated institutions are obligated to take protective measures, provide information about their cases and report measures taken in response.⁶²

Before proceeding with judicial protection, the law provides for institutional protection in accordance with articles 8 and 9. Whistleblowers and persons close to them shall be provided with protection against any type of violations of their rights, when determining responsibility, sanction, termination of employment, suspension from a job, assignment to another job that is less favorable, discrimination against any detrimental activity or against any threat of detrimental activity in retaliation for protected internal, external, and public disclosures made⁶³. The referred protection is provided by the institution, i.e. the legal person with which the disclosure has been made, which shall undertake activities for the prevention of violations of labour rights or of any other rights and for the refrainment from activities that violate or threaten any rights of whistleblowers in retaliation for their disclosure. In case whistleblowers have not been provided with this referred protection shall accordingly report this with the State Commission for the Prevention of Corruption, the Ombudsman of the Republic of North Macedonia, the Inspection Council, the Ministry of the Interior and the Public Prosecutor's Office of the Republic of North Macedonia, which shall immediately undertake activities within their respective competencies. This right to protection shall also cover persons who are able to create the probability that the person subject of the disclosure could suspect that such persons have made disclosures against him/her.⁶⁴

After receiving the request for protection, the above mentioned institutions, without delay, contact the institution or legal entity where the reporting was made and request information on the existence of any type of violation of the rights of the whistleblower and the members of their family arising from the reporting. The affected institution or legal entity is obliged to submit information regarding the allegations in the request within a period of 8 days.⁶⁵

If it is determined that the rights of the whistleblower, a member of their family, or a person close to them have been violated, the competent institutions and authorities are contacted without delay with a written request for the urgent undertaking of measures to protect the whistleblower by ceasing the

⁶² Article 8-9, Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspix#>

⁶³ Article 8 (1), Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspix#>

⁶⁴ Article 8 (3,4), Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspix#>

⁶⁵ Article 9 (1,2), Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspix#>

actions or eliminating the omissions through which the rights of the whistleblower are being violated. The institutions shall, without delay, inform the whistleblower of the actions taken and the findings established.⁶⁶

If, despite the above mentioned actions taken by the institutions, the violation of the rights of the whistleblower, a member of their family, or a person close to them continues, the institutions shall, without delay and no later than within eight days, initiate an initiative to commence criminal prosecution or an initiative to initiate proceedings before the competent authorities for dismissal, reassignment, removal from office, or the application of other measures of responsibility against elected or appointed persons, public officials, or responsible persons in public enterprises and other legal entities that manage state capital.⁶⁷

If a criminal offence against the state, against humanity and international law, in the field of organized crime, or another serious criminal offence has been reported, the proving of which is accompanied by disproportionate difficulties or cannot be carried out without the testimony of the whistleblower, who due to a possible risk of being exposed to intimidation, threats of retaliation, or danger to life, health, liberty, physical integrity, or property of significant value does not consent to give testimony in the capacity of a witness, the institutions, upon obtaining the written consent of the whistleblower, shall submit: to the Ministry of Interior or the competent public prosecutor, an initiative to submit a written request for the filing of a Proposal for inclusion in the Protection Program in accordance with the Law on Witness Protection; or to the Public Prosecutor of the Republic of North Macedonia, an initiative for the submission of a Proposal for inclusion in the Protection Program in accordance with the Law on Witness Protection.⁶⁸

In order to improve the legislation and fully align the EU Directive, the law should provide higher protection, explicitly include temporary measures to suspend retaliatory actions until a final judicial decision is made. While the law stipulates remedial measures with obligation to the competent institutions for further improvement should explicitly guarantee measures such as reinstating them to their previous role if they were transferred, dismissed, demoted, or otherwise disadvantaged. For those who are not part of the organization's workforce, this may involve restoring a cancelled permit, license or contract; withdrawing litigation initiated against the reporting person; or deleting negative records that could support blacklisting or later retaliation.

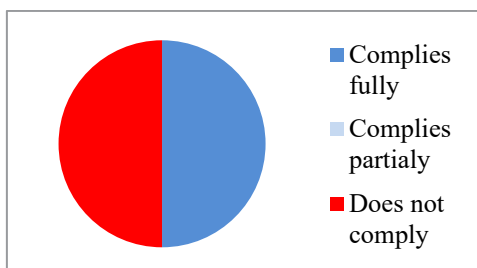
It is necessary for the law to further clarify and ensure that whistleblowers receive full compensation and appropriate remedies for any damage suffered (articles 21.6 and 21.8 of the Directive). Suitable remedies depend on the type of retaliation and the harm caused, and must provide relief that fully addresses the whistleblower's losses (Recitals 94 and 95 of the Directive).

⁶⁶ Article 9 (3,4), Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspx#>

⁶⁷ Article 9 (5), Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspx#>

⁶⁸ Article 9 (6), Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nspx#>

20. Protection measures against retaliation: burden of proof - to what extent does the legislation place the burden of proof upon the person who took the detrimental action to demonstrate that such action was not connected with the reporting person's report or disclosure?



EU Directive Compliance: PARTIAL

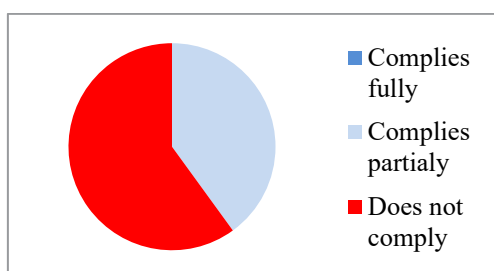


MODERATE alignment with best practice

The provisions does not fully aligns with the Directive, in article 11 named Burden of proof states: *In the event of dispute over existence of violation of a right of the whistleblower or a person close to him or her due to disclosure, the burden of proof shall fall on the institution or legal entity that violated the rights of the whistleblower or the members of his or her family.*⁶⁹

The provision should specify what the organization must prove: that the action was in no way connected with, or motivated by, the report or disclosure. It should also apply to individuals, not just legal entities. Further should be specifying what the whistleblower must show to trigger the reversal of the burden of proof: that they made a report or public disclosure and experienced a detriment.

21. Protection measures against retaliation: waiver of liability - to what extent does the legislation establish a waiver of liability for reporting persons?



EU Directive Compliance: PARTIAL



MODERATE alignment with best practice

In the current legislation there isn't a stipulated concrete provision that explicitly prohibits the whistleblower from being held liable for reporting wrongdoings. In article 12 such protections are partially included: Voidness of Provisions of Contracts and Acts - *The provisions of contracts or acts establishing or governing work relations and work engagements that prohibit the disclosure of suspicion or knowledge*

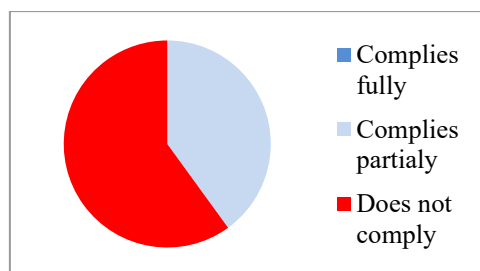
⁶⁹ Article 11, Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slv.esnik.com.mk/zastita-na-ukazuvaci.nsp#>

of a punishable activity or other unlawful or illicit activity violating or endangering public interest, security or defence or define such disclosure as violating provisions of confidentiality, loyalty or professionalism shall be considered null and void.

To fully coverage foreseen in the Directive the law should stipulate provisions that will strengthen protection, explicitly ensuring that reporting persons are protected from liability of any kind - civil, criminal, administrative, or contractual liability arising from internal, external, or public disclosures, including defamation, copyright, secrecy, data protection, trade secrets, or compensation claims under labor law. Immunity should also cover lawful acquisition or access to information, provided it does not constitute a self-standing criminal offence. In addition, the law should introduce effective and dissuasive penalties against vexatious or retaliatory proceedings and clearly place the burden of proof on those challenging the reporting person, making this a key element of comprehensive whistleblower protection.

In the law are stipulated misdemeanor provisions⁷⁰ for mishandling disclosures, violating confidentiality, failing to protect whistleblowers, however this section should be improved with concrete penalties applicable to natural and legal persons for bringing vexatious proceedings against reporting persons and protected third parties.

22. Protection measures for persons concerned - to what extent does the legislation establish balanced protection measures for persons concerned (legal or natural person to whom the reported breach is attributed)?



EU Directive Compliance: PARTIAL



WEAK alignment with best practice

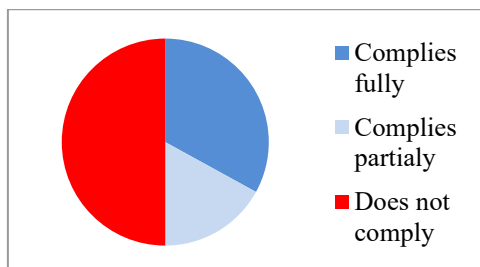
According to the current national law the protection of the whistleblower is with higher coverage than the protection of the persons concerned. In the current legislation the term *person concerned* does not appear. Consequently, it is not clearly stipulated that persons concerned fully enjoy the right to an effective remedy and to fair trial, as well as the presumption of innocence and the right of defense including the right to be heard and the right to access their file. New provisions should be developed that clearly define the term and provide protection measures for the persons concerned.

The persons concerned have the possibility to seek compensation for damages in accordance with the existing legislation, as article 14 stipulates abuses of disclosure by the whistleblower and it is stated that: *Abuse of disclosure by the whistleblower that has caused harmful consequences to the natural person or legal entity shall be grounds for instituting liability proceedings against the whistleblower in accordance with the law.* However, it is also necessary to provide for sanctions in cases of abuse of reporting by the whistleblower, if they knowingly report false information with the intent to cause harmful consequences. Furthermore in the law should be clearly defined “abuse of disclosure” as knowingly reporting false information with the intent to cause harm, rather than including vague notions such as malicious intent. With that clarification would be ensured that with sanctions is affected only deliberate

⁷⁰ Article 16-21

misuse of reporting mechanisms and aligned with the principles of proportionality and fairness with the Directive.

23. Penalties - to what extent does the legislation establish penalties and sanctions for retaliation, interference, etc?



EU Directive Compliance: PARTIAL



MODERATE alignment with best practice

The misdemeanor provisions in the law are stipulated in separate section covering articles 16 to 23. The law provides penalties for breaching the duty of maintaining the confidentiality of the identity of the reporting persons in both internal and external reporting and they are applicable to natural and legal persons.⁷¹ The penalty when protection is not provided within the law procedures is also stipulated.⁷²

Compared to the EU Directive and best practices the law should also provide penalties for hindering or attempting to hinder reporting, penalties for retaliating against reporting persons and protected third parties, and penalties for bringing vexatious proceedings against reporting persons and third parties.

Application in practice

The national legislation stipulates and provides protective measures and the protection is divided as an institutional (provided by internal and external channels) and court protection. The time period from the implementation of the law the protective mechanisms have shown very low implementation. These situations have been repeatedly highlighted in EU reports over the years, and the latest report⁷³ also emphasized that whistleblower protection needs to be further aligned with European standards. According to previously prepared Report⁷⁴ from the designated institutions that should provide protection only the State Commission for the Prevention of Corruption (SCPC) and the Ombudsman office so far have received request for protection. The rest of the institutions like the Public Prosecution of RSM, the Ministry of interior and the Inspection Council have not received any requests for protection.

The SCPC shared information about one case⁷⁵ in which a whistleblower requested protection. The whistleblower submitted two protection requests. After the first request, the SCPC acted immediately under the Whistleblower Protection Law, contacting the responsible person at the reported institution, who did not respond on time, and alerting the State Labor and Administrative Inspectorates. The institution initially reassigned the whistleblower to a workplace over 50 km from Skopje, violating the law.

⁷¹ Article 16-19 Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nsp#>

⁷² Article 20 Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nsp#>

⁷³ 2024 Rule of law Report Country Chapter on the rule of law situation in North Macedonia, Brussels, 24.07.2024, p.16

⁷⁴ Measuring Up How Well are Western Balkan Countries Protecting Whistleblowers?, SOUTHEAST EUROPE COALITION ON WHISTLEBLOWER PROTECTION 2025 p.71-83

⁷⁵ Information provided from the SCPC under the Law on Free Access to Public Information 2025

The inspectorates found legal violations, ordered annulment of the decision, and the whistleblower was returned to their original workplace.

Later, the whistleblower filed a second request, reporting threats of disciplinary action. The SCPC again acted promptly, requesting a response from the institution and notifying inspection authorities. During this process, the institution issued a decision to terminate the whistleblower's employment. The whistleblower then sought judicial protection, initiating a labor dispute that lasted two years and ultimately resulted in reinstatement. The SCPC also initiated criminal and responsibility proceedings against the responsible person, but these were halted due to the death of the individual during the COVID-19 period.

Within the publicly available information the protection on whistleblowers in the country is on low level, but it exists. The example above from the SCPC shows that the institutions could provide protection and they are familiar about that, however there is space for improving the situations. Firstly the awareness of whistleblowers should be raised, and then the reporting person should be aware of their rights to react in correct and designated institution so the protection could be granted properly. With improvement of the law with strong protection and show positive results it could be changed the public awareness and the perception of the concept of whistleblowing.

The low level of awareness of whistleblowers the fear of retaliation are persisting and in states where the penalties were minimized within the law of whistleblower protection it is not expected high level of implementation of the law.

Recommendations

The legislators should amend the law to close loopholes and address weaknesses:

- ***There is a need of specific amendments with clearer definitions that would improve the legal framework and strengthen the protection of anonymous protected reporting;***
- ***a more specific and clearly definition of retaliation as a term under the law is needed, along with an expansion of the list of retaliatory actions in accordance with the Directive;***
- ***the law should be improved with providing effective, proportionate and dissuasive penalties applicable to natural or legal persons that retaliate against reporting persons and protected third parties;***
- ***Amendments with supportive measures that will be provided by the designated institutions including legal aid in further proceedings, psychological and financial support for the whistleblower. The possibility of developing same kind of information Centre or maybe single independent authority that will provide access to the above support measures.***
- ***In order to improve the legislation, the law should provide higher protection, it is necessary to add to the judicial protection a reference to a temporary measure to stop retaliatory actions until a final decision is made;***
- ***provide specific provisions that expressly prohibit a whistleblower from being held liable for reporting irregularities;***
- ***provide concrete and clearly definition of the term person concerned;***
- ***provide penalties for hindering or attempting to hinder reporting, penalties for retaliating against reporting persons and protected third parties, and penalties for bringing vexatious proceedings against reporting persons and third parties;***
- ***add provisions that provide criminal penalties for persons that act with retaliation on reporting persons the protection of the reporting person will be highlighted and will bring changes in future act of retaliation. Additionally for strengthening the system of sanctions and achieve a deterrent effect, penalties for recidivists of retaliation can be considered.***
- ***The designated institutions authorized to provide protection should provide more detailed information about the protection offered by the law and possible support measures on their website;***

- ***The chambers of commerce, business associations, employers' associations, and all other actors in the business sector should promote awareness and training on whistleblower rights and obligations within their sectors.***

IV. Transparency and accountability measures

Assessment of the law

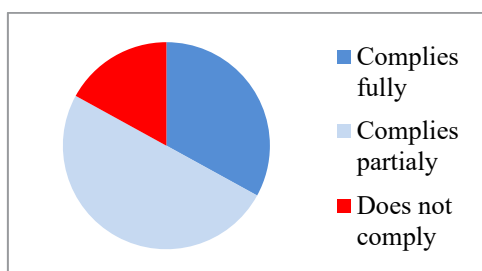
The results of this fourth section regarding the transparency and accountability measures are partially aligned with the EU Directive, although the Directive does not require collection of data and is optionally given as a recommendation like a best practice. Although the Ministry of Interior, the Ombudsman Office and the Public Prosecution are also designated institutions for external channels, the central and key role is given to the Commission for the Prevention of Corruption (SCPC) according to the current law.

The SCPC is obligated to receive semiannual reports on whistleblowers reports that are detailed in the Rulebook on Protected Internal/External Reporting in Public/Private Sector Institutions and to submit in their annual report (as a part of its annual activity report) and present to the Parliament.

In the current legislation there is a lack of provisions for institutions obligated to establish internal and external channels to provide supportive measures for whistleblowers.

There is no single designated body responsible for monitoring the institutions in the implementation and practical application of the law. An independent body is needed that could assist in better implementation by providing guidance, preparing useful manuals, and ensuring greater promotion which would encourage the use of whistleblowing as a valuable tool in the fight against corruption.

24. Transparency, participation and review - to what extent are transparent and participatory design, monitoring and review of the law ensured?



EU Directive Compliance: PARTIAL



MODERATE alignment with best practice

The Directive does not require the collection of data in different categories, but encourages it as a best practice the national law generally aligns with these provisions. In the current legislation are stipulated obligations to the public sector institutions to submit semiannual reports on received whistleblowers disclosures to the State Commission for the prevention of corruption⁷⁶.

The received data from the semi-annual reports the Commission is obligated to submit in their annual report to the Assembly of the state as a part of its annual work report.⁷⁷ More detailed information about the data that should be included in the semi-annual reports are prescribed in the Rulebook on Protected External Reporting⁷⁸ and Rulebook on Protected Internal Reporting in Public Sector Institutions⁷⁹ which are aligned with the recommendations of the Directive. For further improvement of

⁷⁶ Article 15 Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nsp#>

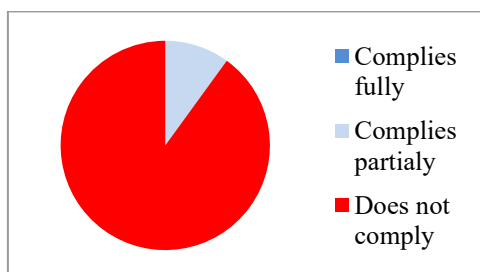
⁷⁷ Article 15 Law on the Protection of Whistleblowers "Official Gazette" of RM 196/2015, 35/18 and 257/2020-
<https://www.slvesnik.com.mk/zastita-na-ukazuvaci.nsp#>

⁷⁸ Article 13, Rulebook on Protected External Reporting, "Official Gazette of the Republic of Macedonia" No. 196/15

⁷⁹ Rulebook on Protected Internal Reporting in Public Sector Institutions, "Official Gazette of the Republic of Macedonia" No. 196/15

the law it should be stipulated periodically review the provisions with consultation of relevant stakeholders including employee organisations, business/employer associations, civil society organisations and academia.

25. Whistleblowing authority - to what extent does the legislation foresee a single independent whistleblowing authority?



EU Directive Compliance: LOW



WEAK alignment with best practice

In the national legislation there are not foreseen provisions of support measures via an information center or a single independent administrative body. The designated institutions for receiving whistleblowers report have responsibilities for supportive measures which are not in high level. Beside the obligation for the State Commission for the Prevention on Corruption to receive semiannual reports from institutions and include them in its annual report and submit to the parliament there are no other obligation foreseen within the law.

Application in practice

The latest report⁸⁰ from the State Commission for the Prevention of Corruption and Conflict of Interest notes that *the data on submitted reports from public sector institutions indicate that, although most institutions have established an internal whistleblowing system, they have not fulfilled their obligation to submit a semi-annual report to the Commission, citing the reason that they have not received any whistleblower reports. Although the obligation to submit semi-annual reports does not apply to entities in the private sector, it is noticeable that a certain number of them voluntarily submit such reports. These detected positive developments from the private sector shows small movement forward in awareness of the value of the whistleblowers in the fight against wrongdoings.*⁸¹

In its annual report, the State Commission for the Prevention of Corruption clearly and transparently publishes all the necessary information related to whistleblowers that falls within its jurisdiction. Unlike the SCPC and the Ombudsman, other institutions designated as external channels have difficulties with the visibility of information related to whistleblowers such shortcomings were also cited in the latest GRECO report.⁸²

⁸⁰Annual Report on the work of the State Commission for prevention of corruption for 2024 https://dksk.mk/wp-content/uploads/2025/03/%D0%93%D0%98-%D0%B7%D0%B0-%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D0%B0%D1%82%D0%B0-%D0%BD%D0%B0-%D0%94%D0%9A%D0%A1%D0%9A-%D0%B7%D0%B0-2024_%D0%B7%D0%B0-web-%D0%B1%D0%B5%D0%B7-%D0%BF%D1%80%D0%B8%D0%BB%D0%BE%D0%B7%D0%B8.pdf

⁸¹ Annual Report on the work of the State Commission for prevention of corruption for 2024 https://dksk.mk/wp-content/uploads/2025/03/%D0%93%D0%98-%D0%B7%D0%B0-%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D0%B0%D1%82%D0%B0-%D0%BD%D0%B0-%D0%94%D0%9A%D0%A1%D0%9A-%D0%B7%D0%B0-2024_%D0%B7%D0%B0-web-%D0%B1%D0%B5%D0%B7-%D0%BF%D1%80%D0%B8%D0%BB%D0%BE%D0%B7%D0%B8.pdf

⁸² FIFTH EVALUATION ROUND Preventing corruption and promoting integrity in central governments (top executive functions) and law enforcement agencies ADDENDUM TO THE SECOND COMPLIANCE REPORT NORTH MACEDONIA p.13

Recommendations

The legislators should amend the law to close loopholes and address weaknesses:

- *provide provisions that will obligate designated institutions for establishing internal and external channels to provide supportive measures for whistleblowers;*
- *Provide provisions that establish a designated independent body responsible for monitoring the institutions in the implementation and practical application of the law*

