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ACCOUNTING

IMPAIRMENT OF TRADE RECEIVABLES

Most often, the purchaser does not fulfill the payment obligation within the stipulated period. On the reporting date (annual account) the company is obligated to make assessment about whether there is objective evidence to perform impairment of the receivables, or reduce the value of the receivables3

TAXES

SERVICES OF THE MANAGERS OF RESIDENTIAL BUILDINGS IN ASPECT OF VAT

If there are more than two owners of separate parts and more than 8 separate parts in the residential building, the owners of the separate parts can appoint a manger to operate the residential building23

JANUARY 31 DEADLINE FOR SUBMISSION OF ANNUAL REPORT ON PAID INCOME UPON PURCHASE OF USED SOLID WASTE FROM NATURAL PERSONS - PDD-GI/OCO FORM

The payer, who performs purchase of used solid waste from natural persons who are not sole proprietors, is obligated to submit Annual report on paid income to the Public Revenue Office (PDD-GI/OCO Form)32

ANNUAL ACCOUNT ON GROSS REALIZED INCOME IN 2015 PDD-GI FORM

The income payers who perform advance payment of personal income tax withholding are obliged to submit electronically the PDD-GI Form to the Public Revenue Office, but not later than 31 January 201637

BUSINESS LAW

OBSCOLESCENCE OF RECEIVABLES

In order for the receivables to be considered obsolete, it is necessary the time stipulated by law, within which the creditor is entitled to request fulfillment of the obligation, to be expired. After the deadline which is different for different obligations due to their nature, the creditor losses the right for enforced collection of their receivable54