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ACCOUNTING

IMPAIRMENT OF TRADE RECEIVABLES

The unpaid receivables are considered as "trapped cash assets" that do not have the same value as the first day of their occurrence and therefore the company has an obligation to assess if there is fair evidence for trade receivables impairment on the date of the notice (the annual account).....3

TAXES

NEW LAW ON EXCISE DUTY FROM 1 JANUARY 2020

The new law on excise duty already had two amendments and supplements before its application and we are hoping that from 1 January 2020 it will be successfully applied with no further delays.....13

INCOME TAXATION FROM LEASE AND SUBLEASE REALIZED BY A NATURAL PERSON FROM 1 JANUARY 2020

Income from lease and sublease (rent) realized by a natural person – citizen from 2020 until 31 December 2022 it will be taxed by a tax rate of 10%.....20

20 JANUARY DEADLINE FOR SUBMITTING A REQUEST FOR TAX RELIEF FOR AN INTRODUCED FISCAL SYSTEM OF EQUIPMENT FOR PERFORMERS OF INDIVIDUAL ACTIVITY

The performers of individual activity, merchants – individuals as well as natural persons that perform agriculture and trade activity pursuant to the Law on personal income tax are able to submit a request to PRO until 20 January 2020 in order to reduce the calculated tax for the supplied up to ten fiscal devices36

SALARY AND ALLOWANCES

BONUS AND 13TH SALARY (ACCOUNTING AND TAX ASPECT)

Part of the salary for work efficiency as a bonus and the salary additions is mainly an integral part of the manager's agreements as well as a 13th salary if the employer is able to pay it42

BUSINESS LAW

OBsolescence OF RECEIVABLES

It is necessary to expire the time determined by law in which the creditor was able to request an obligation fulfillment in order for an obsolescence appearance. After the expiration of the deadline which is different for separate receivables due to the nature of the same, the creditor has no right to forcibly pay its receivable45