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ACCOUNTING

CONSOLIDATED ANNUAL ACCOUNT AND CONSOLIDATED FINANCIAL STATEMENTS FOR 2015

The company that has dominant influence in one or more companies is obligated to compile and publish Consolidated annual account, and medium-sized and large companies Consolidated financial statements as well. The Consolidated annual account, or Consolidated financial statements are financial reports of the group that have to be presented as reports of the economic entity3

TAXES

AMENDMENTS AND SUPPLEMENTS TO THE RESOLUTION ON PREFERENTIAL TAX RATE VOR VAT

More significant novelties are: the scope of supply and import of goods is expanded with 5% rate and it is précised that plastic foils will be taxed with 5% rate, but only if they are used in agriculture32

SALARIES AND COMPENSATIONS

COMPENSATION OF WORK RELATED COSTS (FIELDWORK ALLOWANCE)

Fieldwork allowance is compensation of the increased costs of the employee who is performing fieldwork, or when due to the needs of the work process, certain things have to be performed outside the head seat of the company or in another place and they can take up a longer period of time.....40

BUSINESS LAW

MANAGEMENT AND SUPERVISION BOARDS IN LIMITED LIABILITY AND JOINT STOCK COMPANIES

Organizing the management of the trade company and its supervision are based on its formation. The organization depends on whether:

- the companies are personal,
- or they are joint stock companies46