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### ACCOUNTING

#### INVESTMENTS IN PERENNIAL PLANTATIONS - IAS 41 AND SECTION 34 OF IFRS FOR MSE

Investments in perennial plantations are carried out for many years and are classified as long-term biological assets . . . . . 3

#### COMMISSIONING

Producers or owners of goods, due to lack of sales space or acceleration of sales, etc., entrust the sale of goods to commissioners. . . . . 9

### TAXES

#### CHALLENGING LEGAL DEALS BY THE PUBLIC REVENUE OFFICE

PRO may challenge, partially or completely, a tax payer's free legal deal, which is in favor of a close person during the last five years before or after the occurrence of the tax debt, if the legal deal is done to the detriment of the PRO. . . . . 19

### SALARIES AND COMPENSATIONS

#### FINANCIAL SUPPORT OF EMPLOYERS FOR INCREASE OF SALARIES HIGHER THAN THE MINIMUM WAGE

The amendments to the Law on Minimum Wage stipulated the conditions for obtaining financial support for salary payment higher than the minimum wage . . . . . 39

### BUSINESS LAW

#### NEW LAW ON PRIVATE EMPLOYMENT AGENCIES

The existing temporary employment agencies, are obliged to submit a request for issuing new licenses in accordance with the Law, by 27 December 2018 at the latest. . . 42

### FOREIGN EXCHANGE OPERATIONS

#### FOREIGN EXCHANGE OPERATIONS

Exchange operations may be performed by authorized exchange offices (legal entities - residents, which have been licensed by the National Bank and operate on their own behalf and on their own account or on their behalf, and on the account of a bank) and the authorized banks . . . . . 54