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ACCOUNTING

AMENDMENTS TO THE LAW ON PERFORMING ACCOUNTING ACTIVITIES

New in the Law on Amending the Law on Performing Accounting is: the new deadline for submitting application for replacement of certificates for the accountant and the certified accountant issued by the Minister of Finance; the new deadline for entry in the Register of accountants and certified accountants; the reduction of the number of hours of continuous professional development (CPD)..... 3

IMPAIRMENT OF TRADE RECEIVABLES

As the date of the notice (the annual account), the company has an obligation to assess if there is fair evidence for trade receivables impairment i.e. to reduce the receivables value..... 14

TAXES

ELECTRONIC CALCULATION OF REVENUE AND TAX (E-PPD), THROUGH THE NEW E- PERSONAL TAX SYSTEM

As of 1 of January, 2018 new way of calculation and payment of personal income tax is being introduced. The calculation of the personal income tax will be electronically done by submitting Electronic calculation for revenue and tax (e-PPD) to the Public Revenue Office, through the new e-personal tax system e-pdd.ujp.gov.mk..... 20

BUSINESS LAW

OBSCOLESCENCE OF RECEIVABLES

If certain entities (debtors) do not fulfill their obligations, the creditors can coercively obtain their receivables by means of a lawsuit or a payment order at the Notary. The fulfillment of the creditor's receivables may be forcibly requested within a certain time period specified by law because after the expiry of that period the receivables will be obsolescent 48

LABOUR RELATIONS

REARRANGEMENT OF WORKING HOURS

In the field of transport and communications, turnover of goods, health, social and child protection, education and other public institutions, utility services, hospitality, tourism and handicraft working time shall be determined by a decision of the state administration body in the respective area . 54