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ACCOUNTING

DISPOSAL OF EQUIPMENT AND FIXTURES AND FITTINGS - ACCOUNTING AND TAXATION TREATMENT

On the basis of the Elaborate (Census Report), the competent authority may adopt a Decision on the disposal of equipment and fixtures and fittings, as these are damaged or are useless 3

TAXES

NEW LAW ON PERSONAL INCOME TAX

The new Personal Income Tax Law is in force since January 1, 2019. With the application of the new Law ceases to apply the Law on Personal Income Tax Personal income refers to all types of income that a natural person has earned in the country and abroad 16

INCOME (REVENUES) FOR WHICH A NATURAL PERSON DOES NOT PAY A INCOME TAX

Tax exemptions, i.e. relief of income realized by natural persons, are always subject to special attention and often raise the question: What income realized by a natural person is not a subject to an income tax and to what amount? 24

NATURAL PERSON - CITIZEN REGISTRATION FOR VAT PURPOSES

An entity, an independent businessman, a citizen association and a natural person - citizen should be registered as a taxpayer for the purposes of VAT, if he cumulatively meets the prescribed conditions 40

BUSINESS LAW

RECEIVABLES STATUE OF LIMITATIONS

Termination of the right to require forced fulfillment of the obligation is a statue of limitation receivable In order to observe the statute of limitations, it is necessary to expire the time determined by law in which the creditor had the opportunity to demand fulfillment of the obligation 47

LABOUR RELATIONS

NEW BILL - LAW ON INTERNSHIP

Internship is a type of employment measure, which aims to improve the skills and qualifications of unemployed persons for their more successful integration into the labor market 53