

Content

ACCOUNTING	
☐ Vera Rafajlovska ACCOUNTING POLICIES IN ACCORDANCE WITH IFRS FOR SME.	3
☐ Jasmina Rafajlovska RE-EXPORT AND TRANSIT WORK ACCOUNTING AND TAX ASPECT.	15
☐ Jasmina Rafajlovska ACCOUNTING TREATMENT OF THE DIFFERENCES AFTER CENSUS.	18
TAXES	
☐ Olivera Tasevska TAX ASPECTS OF VOUCHERS.	25
☐ Vera Rafajlovska TAX RETURN FOR THE LAST PERIOD OF 2017.	29
☐ PhD Goran Rafajlovski TAX TREATMENT OF EXPENSES FOR TRANSPORT OF EMPLOYEES.	40
LABOUR RELATIONS	
☐ Biljana Nikolovska TERMINATION OF EMPLOYMENT AGREEMENT.	44
BANKS AND SAVINGS BANKS	
☐ Aco Dimitrovski ENTRY OF DIFFERENCES AFTER CENSUS IN BANKS AND SAVINGS BANKS.	49
INSURANCE	
☐ Aco Dimitrovski ENTRY OF DIFFERENCES AFTER CENSUS IN INSURANCE COMPANIES AND REINSURANCE.	52
BUDGETS AND BUDGET BENEFICIARIES	
☐ Branislav Gulev IMPLEMENTATION OF DIFFERENCES FOUND IN CENSUS IN THE ACCOUNTING RECORDS IN BUDGETS AND BUDGET BENEFICIARIES.	55
NON-PROFIT ORGANIZATIONS	
☐ Jasmina Rafajlovska ENTRY OF DIFFERENCES AFTER CENSUS IN NON-PROFIT ORGANIZATIONS.	60
BRIEF INFORMATION.	
	63

ACCOUNTING

ACCOUNTING POLICIES IN ACCORDANCE WITH IFRS FOR SME

The quality of financial statements depends not only on the accounting documents and their processing, but also from the applied accounting policies during the completion of the annual account and financial statements ... 3

RE-EXPORT AND TRANSIT WORK ACCOUNTING AND TAX ASPECT

The re-export is defined as import of goods which can be re-exported. There are two types of re-export. The first refers to cases when goods enter the territory of the Republic of Macedonia, and the second when the goods are directly supplied in the other country without having to pass through the territory of the Republic of Macedonia 15

ACCOUNTING TREATMENT OF THE DIFFICULTIES AFTER CENSUS

The result of the census commissions in the implementation of the regular annual census is to determine the actual condition of the assets of the entity, which often results with differences (deficit or surplus), which necessarily need to be booked in accounting until December 31, 2017 18

TAXES

TAX ASPECTS OF VOUCHERS

Nowadays, greater significance is given to vouchers or confirmations which are given as gifts. There are benefits for both parties, for the buyer of the voucher, because they don't have to think about the kind of gift to buy, and for the recipient, because they can select the gift individually 25

TAX RETURN FOR THE LAST PERIOD OF 2017

All tax payers registered for VAT purposes, regardless of whether they are making monthly tax calculations or three-month tax calculations, are obliged to submit a tax return to the Public Revenue Office no later than 25 January 2018 (Form VAT-04) for the last tax period 29

LABOR RELATIONS

TERMINATION OF EMPLOYMENT AGREEMENT

Termination of employment by dismissal is a sort of consequence for non-fulfillment of obligations assumed by workers, in a manner stipulated in the employment agreement which are also in keeping with the Law on Labor Relations. Pursuant to the Law on Labor Relations, termination of employment can occur due to resignation with or without notice and also due to attained retirement age according to law, with a settlement, or due to dismissal issued by the employer 44