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ACCOUNTING

DIVIDEND AND OTHER PROFIT ALLOCATION FOR 2018

The Stockholders Council i.e. the Shareholders Assembly, after approving the Annual Account and Financial Statements with the Decision for income allocation determines which part of the profits shall be allocated to the stockholders i.e. shareholders as dividend according to the rights from the stake i.e. the type and class of shares..... 3

ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS

The company shall not approach mechanically as a mathematical operation model during the calculation of the performance indicators, on the contrary it is necessary to consider the analysis objective that shall be achieved at all times ... 16

TAXES

CONFIRMATION OF THE ANNUAL TAX FORM FOR ACCRUED INCOME IN 2018 FROM NATURAL ENTITIES - CITIZENS

The Public Revenue Office for the first time will create an annual tax form (Obrazec PDD-GDP) for all natural entities-citizens that accrued income in 2018 in the country and abroad. The taxpayer is obliged to confirm or correct the annual tax form by 31 May at the latest and to pay the income tax by the 30 June at the latest 33

PRINCIPLES OF THE TAX PROCEDURE

The principles of the tax procedure represent basis i.e. principles that are basis for the Public Revenue Office proceeding, in the tax procedure itself. They characterize the content of the separate process activities in the tax procedure 39

BUSINESS LAW

NEW PROPOSAL LAW ON MISDEMEANORS - SANCTIONS FOR LEGAL ENTITIES

The new proposal Law on Misdemeanors is a basis for the height of the penalty and the proceeding in the misdemeanor procedures therefore, it is necessary the Laws that regulate misdemeanor sanctions to be consistent with the provisions of the New proposal Law 47

LABOUR RELATIONS

WORKPLACE INJURY - RIGHTS AND OBLIGATIONS

The employee can be physically harmed during the performance of his work duties. The basis for the employee's protection is different depending upon the reasons of the injury, accident or injury by the employer's fault 56