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ACCOUNTING

ACCOUNTING RECORDS OF TAX LIABILITIES AFTER CONTROL CONDUCTED BY THE PRO

The company should comply the accounting records of the tax liabilities determined by the PRO with IAS 8 and Section 10.....3

CALCULATION OF PRODUCTION COSTS UNDER WORK ORDER

The system of monitoring costs in manufacturing companies depends on the type of production as well as the decision of the company itself. The Company may decide for the distribution of the general production costs to apply: traditional method or modern method7

TAXES

TAXPAYERS' OBLIGATION TO ESTABLISH THE FACTUAL SITUATION IN INTERNATIONAL OPERATIONS

At a time of growing globalization of overall flows, taxpayers are increasingly establishing business relations with foreign taxpayers or establish offshore companies or business mailbox which creates opportunities for tax evasion. That's why taxpayers have an obligation to report their foreign operations to the PRO, to provide evidence and to appoint trustees and beneficiaries abroad.....13

BUSINESS LAW

DECREASE OF CHARTER CAPITAL AT LIMITED LIABILITY COMPANIES

Every change in the charter capital of a limited liability company is change the agreement for establishment of the company. In order to protect third parties, the charter capital of the limited liability company cannot be decreased below 5.000 EUR in MKD48