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CURRENT

LEASE (LOAN) LEGAL, ACCOUNTING AND TAX TREATMENT

The Companies finance their performance with individual or other sources as short-term or long-term loans from banks or leases from other legal and natural entities. In order to receive a loan several conditions shall be met and therefore, in praxis, the companies usually lease assets from other legal or natural entities..... 3

ACCOUNTING

FACTORING - ALTERNATIVE FINANCING MODEL

Factoring, basically said, is repurchase of short-term cash receivables based on the sale of goods and performed services and represents a quick and simple way for current liquidity improvement..... 15

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TAXATION OF TOURIST SERVICES FROM VAT ASPECT

The tourism activity suppliers can intermediate in the tourism profit on their behalf and account, on their behalf and other account and to represent other firms in performing intermediation in the tourism profit..... 24

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AMENDMENTS AND ADDITIONS OF THE LAW ON REGISTRATION OF CASH PAYMENTS

With the amendments of the Law it is proscribed: when a bill cannot be issued for a storno transaction; what shall the fiscal bill consist; when shall the distributor issue a fiscal bill; in what manner PRO is performing control; and other 35

SALARY AND COMPENSATIONS

COMPENSATIONS FOR BUSINESS TRIPS ABROAD

For the business trips in the country and abroad, the employees shall have right to be compensated for the expanses due to the realization of business trips for: accommodations, nutrition, transportation and other expenditures in accordance with the legal regulations 37