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ACCOUNTING

COMMISSIONING

Manufacturers or merchants of goods entrust the sale to commissioners that on their behalf and account shall perform the sale of those goods most commonly due to lack of cash assets, sale space or in order to sell the goods on a faster manner and other

STATE SUPPORT - IAS 20, IAS 41 AND SECTION 24 OF IFRS FOR SME

In order to promote the development of certain activities, to implement new technologies as well as increase employment, the state can grant state support

TAXES

SERVICE AND REPAIR SERVICES IN THE VAT SYSTEM

The tax treatment of service and repair services depends on whether the service agent is: unregistered or registered taxpayer for the VAT purposes

LEASE (LOAN) LEGAL, ACCOUNTING AND TAX TREATMENT

The Companies finance their operation by personal sources or other sources as short-term or long-term bank loans or loans by other legal entities or natural persons.....

SALARY AND CONTRIBUTIONS

EMPLOYEE'S SALARY FORMATION AND CALCULATION OF PAST WORK

The salary right is constitutionally guaranteed right and it cannot be non-paid or retained at a certain portion, unless prescribed by Law

LABOR RELATIONS

PENALTY TO AN EMPLOYEE INSTEAD OF EMPLOYMENT AGREEMENT TERMINATION

Pursuant to the LLR the penalty cannot be higher then 15% of the last paid monthly net salary of the employee, and the duration period cannot be less then 1 month nor more then 6 months