

CURRENT	
□ PhD Goran Rafajlovski FORCE MAJEURE, CASE AND NECESSITY IN DEBITOR-CREDITOR RELATIONS	3
ACCOUNTING	
□ Jasmina Rafajlovska MOBILE PHONES ACCOUNTING AND TAX TREATMENT	7
TAXES	
□ Stefan Rafajlovski CAPITAL INCOME TAXATION PURSUANT TO THE LAW ON PERSONAL INCOME TAX	12
□ Vera Rafajlovska DONATIONS AND SPONSORSHIPS IN THE PUBLIC ACTIVITIES.	24
SALARY AND COMPENSATIONS	
□ PhD Goran Rafajlovski REIMBURSEMENT OF COSTS FOR USING EMPLOYEE'S CAR FOR THE NEEDS OF THE EMPLOYER	49
BUSINESS LAW	
□ Biljana Nikolovska ARCHIVING AND STORING ACCOUNTING DOCUMENTS	56
LABOUR RELATIONS	
□ Biljana Nikolovska TERMINATION OF EMPLOYMENT AGREEMENT	60
BANKS	
□ Aco Dimitrovski DETERMINING THE LEVEL OF THE BANKS' ORDINARY CAPITAL BASE	65
BUDGETS AND BUDGET BENEFICIARIES	
□ Branislav Gulev TERMINATION OF REGULATIONS ISSUED DURING THE COVID-19 PANDEMIC REFERRING TO COMPENSATIONS FOR THE PUBLIC SECTOR.	70

CURRENT	
FORCE MAJEURE, CASE AND NECESSITY IN DEBITOR-CREDITOR RELATIONS	
The appearance of the coronavirus COVID-19 presented issues in the country that are rarely mentioned and even less applied in the obligation relations, such as "force majeure", "necessity" and "case"..... 3	
ACCOUNTING	
MOBILE PHONES ACCOUNTING AND TAX TREATMENT	
The Company can purchase the mobile phones from a sales network, i.e. from traders or telecommunication operators with a subscribers' agreement which is a more favorable option by the rules 7	
TAXES	
CAPITAL INCOME TAXATION PURSUANT TO THE LAW ON PERSONAL INCOME TAX	
The domestic natural persons and foreign natural persons can realize capital income or capital loss by sale or exchange of: securities, share issued by an investment fund, real estate, participation in capital (share); other tangible and intangible property 12	
DONATIONS AND SPONSORSHIPS IN THE PUBLIC ACTIVITIES	
The procedure that shall be conducted by the grantor or recipient of the donation or sponsorship is prescribed by the Law on donations and sponsorships in the public activities in order to use the tax simulations right..... 24	
SALARY AND COMPENSATIONS	
REIMBURSEMENT OF COSTS FOR USING EMPLOYEE'S CAR FOR THE NEEDS OF THE EMPLOYER	
The reimbursement of costs for using employee's car for business purposes is regulated with other regulations despite the Law on labor relations as well 49	