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ACCOUNTING

ADDITIONAL INVESTMENTS (SUBSEQUENT EXPENDITURES) FOR PROPERTY, PLANT AND EQUIPMENT PERSUANT TO IAS 16 AND SECTION 17 FROM IFRS FOR SMES

During the use of property, plant and equipment, often there are additional investments (subsequent expenditures), due to replacement of parts, complementing the asset in order to extend the period of use and similar.....3

NEW IFRS 15 - REVENUE FROM CONTRACTS WITH CUSTOMERS

IFRS 15 shall be applied by recognizing the revenue from contracts referring to transfer of goods and services of the customers with compensation, regardless of the activity of the entity. IFRS 15 enables better comparability of the revenues in different activities, territories and markets.....12

TAXES

INCOME TAX EXEMPTION OR RELIEF REALIZED BY A FOREIGN NATURAL PERSON PERSUANT TO THE INTERNATIONAL AGREEMENTS FOR DOUBLE TAXATION AVOIDANCE

The income that will be realized in the country by a foreign natural person - non-resident, can have a tax relief or a lower tax rate can be applied, if the non-resident is a taxpayer in a country that has a concluded agreement for double taxation avoidance with our country.....27

LABOUR RELATIONS

NIGHT WORK AND SHIFT WORK

The night work and shift work are most frequently mutually combined and by the rule, when we have work in more than one shifts, the work shift can also be part of the night work48