Pursuant to Article 88, item 2 of the Constitution of the Republic of Montenegro I hereby enact the

**DECREE**

**PROMULGATING THE LAW ON TAX ADMINISTRATION**

I hereby promulgate the Law on Tax Administration, adopted by the Parliament of the Republic of Montenegro on its second sitting of the second regular session in 2001, on 27 December 2001.

Number: 01-3876/2

Podgorica, 28 December 2001

President of the Republic of Montenegro

Milo Đukanović, m.p.

# Proposed Amendments and Supplements to the LAW ON TAX ADMINISTRATION

**(Official Gazette of the Republic of Montenegro, No 65/01 of 31 December 2001, 80/04 of 29 December 2004, 29/05 of 9 May 2005; Official Gazette of Montenegro, No. 73/10 of 10 December 2010, 20/11 of 15 April 2011, 28/12 of 5 June 2012, 08/15 of 27 February 2015, 47/2017 of 19 July 2017, 52/2019 of 10 September 2019, 145/21 of 31 December 2021)**

## I GENERAL PROVISIONS

### General Provisions

### Article 1

This Law governs the rights and obligations of the tax authority and taxpayers in the procedure of registration of taxpayers and assessment, collection and audit of taxes and other duties (hereinafter referred to as: the tax).

### Article 2

1. State bodies and bodies of local self-government units shall be obliged to act in accordance with this Law when deciding on the taxpayer’ s rights and obligations.
2. This Law shall relate to individuals (citizens), legal entities, organizations, entrepreneurs, tax intermediaries and other persons, state bodies and bodies of local self-government units, when they are taxpayers, or when they calculate and pay taxes for a taxpayer, or when they have other obligations related to the assessment and collection of liabilities of the taxpayer.

### Article 3

*Deleted* (Official Gazette of Montenegro, No 47/2017)

### Principles of Tax Procedure

### Principle of Legality

### Article 3a

*Deleted* (Official Gazette of Montenegro, No 47/2017)

### Principle of Efficiency

### Article 3b

The tax procedure shall be carried out in such manner as to enable successful and quality protection of rights and legal interests of taxpayers.

### Principle of Cost-effectiveness

### Article 3c

The tax procedure shall be carried out without stalling the process and with least possible costs for participants to the procedure, in such manner as for all evidences required for proper and full establishment of factual basis and rendering of a legal and proper decision to be obtained.

### Principle of Time Validity of Tax Regulations

### Article 3d

The tax liability shall be assessed based on the regulations which were in force at the time when it has occurred, unless otherwise stipulated in accordance with the Constitution and law.

### Principle of Enabling Access to Facts

### Article 3e

Prior to adopting an act assessing the taxpayer's rights and obligations, the Tax Authority shall enable the taxpayer to access legal and factual basis for adopting the act, upon its request.

### Meaning of Specific Terms

### Article 4

Specific terms as used in this Law shall have the following meaning:

1. “Tax Authority” shall mean a body of the state administration or a body of the local self-government unit in charge of the activities related to the assessment, collection and audit of taxes;
2. “Tax and other duties” shall mean taxes, contributions, fees, charges and other monetary levies determined by law;
3. “Taxpayer" shall mean a person who is subject to the obligation to pay taxes under the tax and other laws;
4. “Tax debtor” shall be a taxpayers that owes to pay tax, tax guarantor and tax payer or Intermediary;
5. “Tax Guarantor” shall be a person who is responsible for payment of the tax debt of the taxpayer if the taxpayer failed to settle such debt when due;
6. “Tax Payer or Intermediary” shall mean a person that is obliged, under tax regulations, to collect taxes from another person either by withholding or in another manner, and transfer those taxes to the appropriate payment account;
7. “Tax representative” shall mean a person authorized in accordance with law to conduct part or all activities of the taxpayer pertaining to the fulfilment of tax liabilities;
8. “Tax agent” shall mean a person authorized in writing by the taxpayer to conduct activities pertaining to the fulfilment of tax liabilities in accordance with tax regulations in his name and for his account;
9. “Books and records” shall represent the documentation that is prescribed by a special law the taxpayer is obliged to keep on his operations, and serves for the purpose of tax liability assessment;
10. “Person” shall mean: a legal person, a part of a legal person, organization, entrepreneur and natural person obliged to act in accordance with this Law;
11. “Order for transfer of funds” shall mean a document used for transfer of funds from the taxpayer’s account to accounts for payment of taxes;
12. ”financial institution” shall be an institution providing financial services in accordance with the law and ratified international treaty;
13. “Tax liability” shall include tax, interest and costs of the procedure.

### Use of Gender Sensitive Language

### Article 4a

Expressions used in this Law for natural persons in masculine gender shall assume the same terms in feminine gender.

## II COMPETENCY OF THE TAX AUTHORITY

### Article 5

1. The administration authority competent for taxation affairs (hereinafter: the tax authority) shall carry out activities regarding assessment, collection and audit of taxes introduced by the Republic.
2. Notwithstanding paragraph 1 of this Article, the administration authority competent for customs affairs shall carry out activities regarding assessment, collection and audit of excise taxes.
3. The competent body of local government shall carry out activities regarding assessment, collection and audit of taxes introduced by a local self-government unit.
4. Notwithstanding paragraph 2 of this Article, the tax authority, at the request of a local self-government unit, may carry out the activities regarding the assessment, collection and audit of surtax on personal income tax.

### Tax Authority Authorizations

### Article 6

1. In discharging competencies prescribed by the law, the tax authority shall have the authorisation to:
2. perform inspection supervision, undertake collection measures, other actions and activities within its competence under this or other laws;
3. decide on the rights of taxpayers;
4. carry out registration of business organizations, taxpayers, obligors of contributions and insured persons for compulsory social insurance and keep a registry of business organizations, a tax registry, and registry of obligors of contributions and insured persons for compulsory social insurance and registry of beneficial owners;
5. assess tax in the manner and in accordance with the procedure determined by law;
6. require that taxpayers and other legal and natural persons submit documentation and provide other information necessary for assessment of tax liability;
7. summon the persons to participate in the tax procedure;
8. enter and inspect the business premises where business books and records or other objects necessary for application of tax regulations are located or may be located;
9. exempt business books and records and other objects necessary for application of tax regulations in accordance with this Law;
10. *deleted*
11. use services of experts and expert witnesses, natural and legal persons, in the procedure of assessing tax liabilities when the expertise is necessary;
12. initiate and conduct a first-instance administrative procedure;
13. plan and deliver training of employees;
14. maintain tax bookkeeping;
15. notify taxpayers of the course of inspection audit and their rights and obligations in that procedure;
16. provide expert help to taxpayers in application of tax regulations;
17. provide the taxpayers with a copy of tax return free of charge;
18. keep tax secrets;
19. treat the taxpayers and other persons with due respect;
20. issue a penalty charge, bring request for initiation of misdemeanor procedure or criminal charge;
21. forward the information, including also the tax secrets revealed in the course of criminal investigation or during gathering other information in cases when there is a reasonable doubt of a misdemeanor or criminal action, to the authorities in charge of law enforcement;
22. apply international treaties and agreements on double taxation avoidance and other conveniences in the payment of taxes;

21a) exchange information with competent authorities of the European Union Member States (hereinafter referred to as the EU), other countries or territories of countries in accordance with ratified international treaties;

1. prepare reports on the conditions in the tax area;
2. give initiatives to the state administration authority in charge of finance affairs (hereinafter referred to as the Ministry) for adoption of regulations and other acts regulating the tax system and tax policy;
3. cooperate with other bodies and organizations in the country and abroad regarding the issues of tax crimes, in accordance with international treaties or agreements;
4. undertake measures necessary for safety of tax officers;
5. undertake measures aimed at prevention of corruption of officers while acting in official capacity;
6. organize functioning of a unique information system in the tax area;
7. ensure the implementation of positions and conclusions of the Government in the tax area;

28a) control and publish financial statements of business organizations;

1. perform other activities prescribed by law and other regulations.
2. The manner of maintaining the tax bookkeeping referred to in paragraph 1, item 13 of this Article shall be prescribed by the Ministry.

### Records on Property

### Article 6a

Tax inspector and authorised officer engaged in investigation activities shall be obliged to lodge a report on property and revenues, as well as property and revenues of spouses in a marriage and non-marital spouses, life partners of a same-sex person, and children living in the common household, in accordance with a special law.

## III GENERAL PROVISIONS ON TAX PROCEDURE

### Summons

### Article 7

1. The tax authority shall be entitled to summon any person in case when it deems that such person’s presence is needed in the procedure of implementation of tax regulations.
2. The tax authority may summon persons for the purposes of interrogation, testimony, expert witnessing, presentation of documents, books and records and objects necessary for the implementation of tax regulations, submission of decisions, or for notices that cannot be delivered to such person by mail or in another adequate manner.
3. The persons shall be summoned by the means of summons in writing, unless otherwise prescribed by this Law.
4. The person shall be summoned upon the order of the head of the tax authority, or the person authorized by him.
5. In cases when persons are summoned for the purposes of interrogation, testimony, expert witnessing, or presentation of documents, books and records, the tax authority shall be obliged to deliver the summons referred to in paragraph 3 of this Article no later than 3 business days before the day set forth in the summons for taking such actions.
6. The summons referred to in paragraph 3 of this Article shall include:
7. name of the tax authority that issued the summons;
8. first and last name, or firm of the person that is being summoned and tax identification number (hereinafter referred to as: the TIN);
9. place, day and hour when the summoned person should arrive;
10. subject matter and capacity in which the person is being summonsed (party in the proceeding, witness, expert witness, interpreter, etc.);
11. auxiliary means that the summoned person should obtain, or bring as evidence.
12. In case when the person is summoned for presentation of documents, books, records and other objects, the summons shall state which books, records, documentation or other objects need to be presented.
13. The summons shall state whether the summoned person is obliged to appear in person or may authorise a proxy that shall represent him, and shall be warned about the consequences in case of failure to respond to the summons or fails to inform the authority that issued the summons that he is prevented from appearing.
14. Persons younger than 18 years shall be summoned through their parents or another legal representative.
15. In justifiable cases, the person that was summoned may request from the tax authority to alter the place or time of interrogation, testimony, expert witnessing, interpretation or presentation of documents stated in the summons.
16. As a rule, persons shall be summoned during the working hours of the tax authority and in cases of urgent and pressing measures, a person may be summoned after the working hours and on non-business days.

### Obligations of the Summoned Person

### Article 8

1. The summoned person shall be obliged to comply with the summons.
2. If the summoned person is prevented from complying with the summons because of illness or other justifiable reason, the person shall be obliged to inform thereof the tax authority that issued the summons immediately after receiving the summons, if possible, and if not, the summoned person shall be obliged to appear at the tax authority after cessation of the reason and justify his absence.
3. In cases when procedural costs incur due to unjustifiable failure of the summoned person to comply with, the tax authority shall determine that the summoned person bears such costs.
4. The head of the tax authority shall decide on the need to contact a competent body for the purpose of undertaking measures for arresting, pronouncing a penalty or paying procedural costs, in the form of a decision that may be appealed.

### Interrogation of a Party

### Article 9

*Deleted* (Official Gazette of Montenegro, No 47/2017)

### Interrogation of Witnesses

### Article 10

*Deleted* (Official Gazette of Montenegro, No 47/2017)

### Article 11

*Deleted* (Official Gazette of Montenegro, No 47/2017)

### Article 12

*Deleted* (Official Gazette of Montenegro, No 47/2017)

### Article 13

*Deleted* (Official Gazette of Montenegro, No 47/2017)

### Article 14

*Deleted* (Official Gazette of Montenegro, No 47/2017)

### Presentation and Evaluation of Evidence

### Article 14a

*Deleted* (Official Gazette of Montenegro, No 47/2017)

### Presentation of Documents for Inspection and Verification

### Article 14b

1. The tax authority may request from the taxpayer and other persons, within the deadline that it sets, to make available for inspection and verification business books and records, accounting statements, business documentation and other documents and evidence for the purpose of establishing factual basis.
2. The tax authority may establish that documents and evidence referred to in paragraph 1 of this Article are to be submitted for inspection and verification in its business premises or electronically, or for the inspection and verification to take place at the taxpayer or person obliged to submit such documents and evidence.

### Providing Information

### Article 14c

1. Taxpayer and other persons shall be obliged to provide all available information, upon request of the tax authority and within the deadline as set by it, required for establishing the factual basis relevant for taxation.
2. The request for providing information shall state to the type of information being requested, as well as warning of consequences of failure to provide information or to provide untrue information.
3. The taxpayer and other person referred to in paragraph 1 of this Article shall be obliged to provide requested information in written form.
4. Notwithstanding paragraph 3 of this Article, the tax authority shall order information to be provided verbally at its official premises, if the information had not been provided within defined deadline or if, when provided in a written form, it had not clarified the factual basis.
5. Minutes shall be taken about the verbal information given at official premises of the tax authority.

### Obligation of Persons and Authorities to Provide Information

### Article 14d

Natural and legal persons, organisations, entrepreneurs, tax payers or intermediaries, other persons, state and local self-government units’ authorities shall be obliged to provide to the tax authority data, reports, and documentation available to them having importance for taxation, in accordance with law.

### Reporting on Accounts for Information Exchange Purposes

### Article 14e

1. A financial institution shall be obliged to identify accounts an EU Member State or other country or territory of a county resident holds or controls, to collect information on the balance, executed transactions from those accounts and generated revenues of such persons resulting from certain types of income and capital, and to undertake due diligence measures, in accordance with law.
2. The financial institution shall provide information referred to in paragraph 1 of this Article to the tax authority for exchange of information with competent authorities of an EU Member State, or other country or territory of a country, in accordance with a ratified international treaty.
3. The person referred to in paragraph 1 of this Article shall be obliged to submit an attestation or certificate of residency to the financial institution with which has opened an account.
4. The financial institution shall be obliged, before submitting to the tax authority the information on accounts of persons referred to in paragraph 1 of this Article of which is reporting, to notify the person whose information will be collecting and submitting to the tax authority for exchange of information with competent authorities of an EU Member State, or other country or territory of a country.
5. The financial institution shall be obliged to provide information referred to in paragraph 1 of this Article to the tax authority using a prescribed electronic form, once a year by 30 June of the current for the previous year.
6. The Ministry shall prescribe the more detailed method of reporting referred to in paragraph 5 of this Article.

### Reporting on Operation of Related Persons for Information Exchange Purposes

### Article 14f

1. A legal person, resident of Montenegro for purpose of taxation, member of an international group of related persons (hereinafter referred to as the international group) pursuing an economic activity in an EU Member State or another country or territory of a country, shall be obliged to submit to the tax authority consolidated data for such other countries or territories of countries on generated income, profit/loss before taxation, calculated and paid corporate profit tax for each member of the group of related persons, reported capital, accumulated profit, number of employees and material assets for each member of the international group.
2. The legal person referred to in paragraph 1 of this Article shall be obliged to submit the data referred to in paragraph 1 of this Article to the tax authority and data on identification of each member of the international group designating the country or territory of a country of residency and the country or territory of a country subject to taxation resulting from operation of permanent establishment if different from the country or territory of a country of residency, as well as of types of economic activities it performs
3. The legal person shall submit the data referred to in paragraphs 1 and 2 of this Article to the tax authority for information exchange purposes with competent authorities of an EU Member State or other country or territory of a country using a prescribed electronic format, within 12 months after lapse of the fiscal year for which the data is being provided.
4. The Ministry shall prescribe the detailed method of reporting referred to in paragraph 3 of this Article.

### Related Persons

### Article 15

1. Related persons shall be considered the persons having special mutual relations that may have a direct impact on the conditions or economic results of transactions between them.
2. The special relations referred to in paragraph 1 of this Article shall include individual relations between:
3. the persons having at least 25% of share in the capital of another person;
4. one person that has a direct or indirect interest in another person which is a company, if such an interest is at least 25%;
5. one person that is subordinate to the other person in terms of his business position and that other person, or one person that is under control (directly or indirectly) of the other person and that other person;
6. the persons representing subsidiaries or are under direct or indirect control of a third person;
7. the persons that directly or indirectly control a third person and that third person, if each person’s voting right is at least 25%.
8. The related person referred to in paragraph 1 of this Article shall also be deemed to be the family member of the taxpayer, as well as a third party a family member of the taxpayer is connected to in the manner stipulated in paragraphs 1 and 2 of this Article.
9. The family member shall be deemed to be a relative in blood kinship straight line relationship, as well as the relationship in collateral line up to the forth degree of kinship, spouse or cohabitation partner, same-sex life partner, or in-laws up to the second degree of kinship, regardless if marriage was interrupted, as well as adoptees and descendants of adoptees.

### Tax Secret

### Article 16

1. Tax secret shall mean any information or datum about the taxpayer at the disposal of the tax authority, except for information and data:
2. for which the taxpayer states in writing that they are not considered as tax secret;
3. that cannot be related to a particular taxpayer, and cannot be identified in any other manner;
4. pertaining to the existence of tax debt if the mortgage, or fiduciary right used as security is registered in the public books;
5. on registration of the taxpayer, TIN, name (firm) and registered office address;

4a) on registration of the obligor of contribution or insured person for compulsory social insurance;

1. value of immovable property;
2. published by the tax authority on quarterly basis in the list of tax debtors.
3. Data considered as tax secret, at request of the competent state authority of Montenegro, an EU Member State, another country or territory of a country, may be made available to that authority in accordance with law or ratified international treaty.
4. Information provided to the tax authority by competent authorities of an EU Member State or another country or territory of a country in accordance with the EU regulations and international treaties shall represent a tax secret, under the same conditions as the information being exchanged between component authorities in the country.
5. The Government of Montenegro shall stipulate the conditions and criteria for publication of the list of the tax debtor within 90 days as of the day this Law enters into force.

### Cooperation with local self-government

### Article 16a

The tax authority and a local self-government unit shall be obliged to exchange official data required for discharge of their functions in accordance with law.

### Exchange of Information with Competent Authorities of the EU Member States, Other Countries or Territories of Countries

### Article 16b

1. The tax authority shall provide information at its disposal to the competent authority of an EU Member State or another country or territory of a country in accordance with a ratified international treaty:
2. At the request of such authority;
3. By automatic exchange on:
4. Generated revenues of residents of an EU Member State or another country or territory of a country resulting from certain types of income and capital, at least once a year, within six months following lapse of the tax period during which the information became available,
5. Accounts of residents of an EU Member State or another country or territory of a country until 30 September of the current year for the previous year,
6. Operation of each members of the international group of related persons, by an EU Member State or another country or territory of a country within 15 months from the lapse of the year for which the report is being submitted;
7. If case of awareness that information could be useful to competent authorities of another country or territory of a country, at any time and without a prior request.
8. If the tax authority believes that information obtained from a competent ax authority of countries referred to in paragraph 1 of this Article could be useful to a competent authority of a third country, it could be forwarded to such authority only with a prior obtained consent of the competent authority of the country or territory of a country from which the information originates.
9. The tax authority shall submit information to the competent authority of an EU Member State or another country or territory of a country provided that such authority used all available sources of information taking into account exercising of its objectives.
10. The tax authority shall not refuse to obtain information solely because such information is not of national interest, nor to decline to supply information to a competent authority of an EU Member State or another country or territory of a country solely because that information is held by a bank, other financial institution, authorised person, representative or fiduciary or because such information relates to ownership interests of a natural person.
11. The tax authority may undertake enquiries or to supply information requested by a competent authority of the EU Member State or another country or territory of a country, if undertaking such enquiries or collecting such information is in accordance with law.
12. The tax authority may refuse to provide information to a competent authority of the EU Member State or another country or territory of a country where it would lead to the disclosure of a commercial, industrial or professional secret or of a commercial process, or if disclosure of such information would be contrary to the public interest.
13. The tax authority shall notify the competent authority of the EU Member State or another country or territory of a country of the reasons for refusing a request for information.
14. The Ministry shall prescribe a detailed manner for exchange of information referred to in paragraph 1 of this Article.

### Cooperation with Other Countries

### Article 16c

If, in accordance with ratified bilateral or multilateral international treaties, another country or territory of a country is provided with a wider cooperation related to exchange of information of importance to taxation, the tax authority shall enable to an European Union Member State, upon a request, a cooperation equivalent to the cooperation with the country or territory of a country of the concluded treaty.

### Minutes

### Article 17

*Deleted* (Official Gazette of Montenegro, No 47/2017)

### Article 18

*Deleted* (Official Gazette of Montenegro, No 47/2017)

### Article 19

*Deleted* (Official Gazette of Montenegro, No 47/2017)

### Article 20

*Deleted* (Official Gazette of Montenegro, No 47/2017)

### Acts in the Tax Procedure

### Article 21

1. Tax act shall mean any document initiating, amending, altering or completing an action in the tax procedure.
2. The tax act referred to in paragraph 1 of this Article shall mean the decision, minutes on inspection audit, order for performance of an inspection audit, minutes of interrogation, summons and other acts.
3. The tax act by which certain rights and obligations in the tax-legal area are decided shall be the decision.

### Form and Contents of Tax Act

### Article 22

1. The tax act shall be adopted in a written form.
2. Notwithstanding paragraph 1 of this Article, the tax inspector may adopt a verbal tax act based on the minutes, and order its immediate execution, in case there is a reasonable doubt that the collection of taxes will be forestalled.
3. The verbal tax act referred to in paragraph 2 of this article must be issued in the written form no later than within three days as of the day of its adoption.
4. The tax act shall contain, including but not limited to:
5. the name of the tax authority, number and date;
6. the name or firm of the person it is submitted to;
7. legal and factual basis for decision making;
8. signature of the authorised officer or the tax inspector;
9. seal impression.
10. The tax act imposing a prestation or sufferance must also contain the warning about the consequences of failure to act accordingly.

### Article 22a

1. The tax act shall be delivered to the taxpayer by dispatching a registered mail or via an official person of the tax authority.
2. The tax act shall be deemed delivered to the taxpayer when it is services to the taxpayer, its legal representative, proxy or tax proxy, or its representative *ex officio*.
3. If the tax act being delivered by dispatching a registered mail, the tax act shall be deemed delivered as of the day being serviced and if the service is not possible the tax act shall be deemed delivered as of lapse of 15 days as of the day the tax act is handed over to the post.
4. The delivery of the tax act to the taxpayer, legal person and entrepreneur, shall be done at the address of its registered office address registered in the tax registry based on the registration application, or if the act is dispatched via registered mail, at the last known address of the legal person.
5. The delivery of the tax act to a natural person shall be done at the address of his habitual residence or temporary residence registered with the state administration authority in charge of keeping registry of habitual residences or temporary residences or at the address recorded in the registration application, or in the last tax return.
6. If the taxpayer is a legal person, the tax act shall be deemed delivered even when it is serviced to an employee of such legal person.
7. If the taxpayer is a natural person, including also the entrepreneur, the tax act shall be deemed delivered even when it is serviced to an adult member of his household.
8. Delivery, within the meaning of this Law, shall also be deemed orderly when persons referred to in this Article refuse to receive the tax act or refuse to sign receipt of the tax act, it the person performing the delivery prepares an official annotation.

### Article 22b

If it is not possible to deliver the tax act in the manner determined in Article 22a of this Law, the delivery shall be performed by public notification in accordance with the law governing the administrative procedure.

### Article 23

***Deleted (Official Gazette of Montenegro, No 08/15)***

### Inspection of Premises Where Books and Records and Other Objects Important for Determining Tax Liability Are Kept

### Article 24

1. The authorised officer shall be entitled to enter into and inspect premises where:
2. Books and records or other objects necessary for determination of tax liability are kept or may be kept;
3. Any activity that is subject to taxation takes place or may take place.
4. The authorised officer referred to in paragraph 1 of this Article may enter an apartment or any other place without the consent of its holder and search the place on the basis of a court order.
5. The search shall be performed in the presence of two witnesses.

## IV RIGHTS AND OBLIGATIONS OF TAXPAYERS

### Rights of Taxpayers

### Article 25

1. The taxpayer shall be entitled to:
2. be accurately and timely informed about all issues that enable him to declare and pay tax liabilities;
3. request from the tax authority to keep the gathered data on assessment of tax liability as the tax secret and use them or disclose them only to the institutions and bodies in the manner and under the procedure prescribed by this Law;
4. request re-examination and re-assessment of his tax liability in the manner prescribed by this Law;
5. receive, free of charge, information from the tax authority about the tax regulations, rights and obligations arising from them;
6. receive a copy of tax return and other tax forms;
7. be treated with due respect by the tax authority;
8. represent his personal interests before the tax authorities, in person or through his proxy;
9. use tax relief in accordance with tax regulations;
10. have access to data on assessment and collection of tax liability kept by the tax authority and request changes of the incorrect and amendments to incomplete data;
11. be present during the inspection audit;
12. also use other rights determined by this Law.

### Obligations of Taxpayer

### Article 26

1. The taxpayer shall be obliged to:
2. submit a registration form to the competent tax authority;
3. accurately calculate taxes and submit tax return to the tax authority within the deadline and in the manner determined by tax regulations;
4. report to the competent tax authority every change of the registered office address, permanent or temporary residence, and other data from the taxpayers’ registry;
5. keep business books and records in the prescribed manner and keep them in accordance with law;
6. settle its tax liability in the manner and within the deadlines determined by law and other regulations adopted on the basis of the law;
7. submit documents and other data necessary for assessment of tax liability at request of the tax authority;
8. enable undisturbed work of the tax authority officers in performance of their legal authorizations;
9. perform other obligations determined by tax regulations.
10. Foreign legal or natural person without permanent establishment or habitual residence at the territory of Montenegro that generates revenues or owns property in Montenegro shall be obliged to appoint a tax representative and shall notify the tax authority thereof within ten days as of the day it starts generating revenues or acquired property in Montenegro.
11. Notwithstanding paragraph 2 of this Article, if the foreign legal or natural person generates revenues subject to withholding taxation where it is not mandatory to file a tax return, it shall not be obliged to appoint the tax representative.

### Secondary Tax Liability

### Article 26a

1. Secondary tax liability shall occur when a person is responsible for due tax liability of another taxpayer or for a due secondary tax liability of another taxpayer.
2. The person referred to in paragraph 1 of this Article shall be deemed to be:
3. legal representative who failed to meet the obligation of paying the tax on behalf of the taxpayer, even though the taxpayer was able to do so;
4. person who is determined by a final and non-appealable decision to have evaded taxes, enabled or concealed evasion, for the amount of evaded tax and incurred interest;
5. person responsible for preparing financial statements and authentic business records of the taxpayer, if by his actions and without due attention reduced business income compared to actual revenues, which caused reduction of the tax liability;
6. related party to which the taxpayer transferred property without consideration , without counter service or for a price lower than the market, up to the value of the transferred property;
7. responsible person of the taxpayer generating income cash has failed to pay it to the bank account, up to the amount of unpaid income;
8. person acquiring a part of the business organisation of the taxpayer which represents an economic entity, for the amount of tax connected with operations of such part of the company, unless such acquisition was done through bankruptcy and enforcement procedure;
9. person who reduced a tax liability of the taxpayer causing a criminal offence of false bankruptcy.
10. The secondary tax liability shall also include the interest and enforced collection costs.
11. The tax authority may collect the secondary tax liability from the debtor or from the person who was assessed with the secondary tax liability in accordance with paragraph 2 of this Article.

## V IDENTIFICATION AND GENERAL REGISTRATION OF THE TAXPAYER

### Article 27

1. General registration of the taxpayer with the competent tax authority shall be performed on the basis of a registration application by registration in the tax registry, within the deadline and in the manner prescribed by this Law.
2. The following shall be obliged to submit the registration application:
3. the legal person or organization pursuing an economic activity or generating revenues in or outside Montenegro;
4. the natural person pursuing an economic activity, generating revenues or owning property in or outside Montenegro;
5. the foreign legal person or organization pursuing an economic activity or generating revenues in Montenegro;
6. the foreign natural person pursuing an economic activity, generating revenues or owning property in Montenegro.
7. For the purpose of identification of taxpayers, the tax authority shall issue a decision on registration by which the TIN are assigned to legal persons and natural persons within eight days as of the day the registration application is submitted.
8. TIN shall be a unique and sole number of a legal person or natural person for all types of taxes and shall be kept in the case of a change of headquarters, permanent residence or temporary residence of the taxpayer.
9. TIN shall be entered into:
10. the act that the taxpayer submits to the tax authority, state authorities and local government authorities;
11. the act that the tax authority submits to a taxpayer;
12. the order by which the taxpayer pays his tax liability.
13. The Ministry shall prescribe the form and contents of the registration application.
14. An appeal may be lodged with the tax authority against the rejection of the registration application within 15 days as of the day of receipt of the decision.
15. The appeal shall not postpone enforcement of the decision.

### Article 28

1. The tax authority shall keep the registry of taxpayers.
2. The registry of taxpayers shall mean a set of data on the taxpayer comprised of the registration folders and collection of documents. The registration folder shall consist of the registration sheets where all the data that are being registered are entered. The collection of documents shall mean a chronological order of documents and acts based on which the registration into the registration folder has been done.

### Place and Time of Registration

### Article 29

1. Registration application for the persons referred to in Article 27, paragraph 2, items 1 and 3 of this Law shall be submitted to the tax authority on the basis of the registered office address of such persons.
2. Registration application for the persons referred to in Article 27, paragraph 2, items 2 and 4 of this Law shall be submitted on the basis of the permanent, or temporary residence of such persons.
3. Registration application for the person referred to in Article 27, paragraph 2, item 4 of this Law who does not have a permanent or temporary residence on the territory of Montenegro shall be submitted to the tax authority according to the place of generating revenues or owning property of such person.
4. Criteria for determining large, medium-sized, small and micro taxpayers shall be prescribed by the Ministry, at the proposal of the tax authority.

### Article 30

*Deleted*

### Article 31

*Deleted*

### Article 32 (Official Gazette of the Republic of Montenegro, No 80/04)

1. The persons referred to in Article 27, paragraph 2, items 1 and 3 of this Law shall submit the registration application within 5 business days as of the day of registration with the appropriate registry in accordance with law.
2. Notwithstanding paragraph 1 of this Article, persons referred to in Article 27 paragraph 2 items 1 and 3 of this Law shall submit the registration application together with the registration for pursuit of economic activities.
3. The persons referred to in Article 27, paragraph 2, items 2 and 4 of this Law shall submit the registration application within 5 business days as of the day of generating taxable income, registration with adequate registry, or acquisition of property that is subject to taxation.
4. If the persons referred to in this Article fail to submit the registration application within the prescribed deadline, the tax authority shall submit the application for those persons on the basis of the data at its disposal.

### Article 33

The persons referred to in Article 27 of this Law shall be obliged to inform the tax authority of all the changes occurred during the operations that are related to the data entered into the registry of taxpayers, within 15 days as of the day of the change occurrence.

### Obligations of Administrative Bodies in Charge of Registration

### Article 34

1. Local government authorities keeping vital records and state authorities keeping the records on permanent and temporary residence shall be obliged to inform the tax authority on birth, death, registration of or change in permanent or temporary residence of citizens, within five business days as of the day of birth, death, registration of or change in permanent or temporary residence.
2. The Bar Association, professional associations, as well as other bodies and organizations competent for registration of persons performing specific activities in adequate registry, shall be obliged to submit to the tax authority, within five business days as of the day of registration, a notification on registration, cancellation of registration and deletion from the registry, as well as on other changes important for assessing taxes.

### Termination of Registration

### Article 35

The tax authority shall be obliged to make changes in the tax registry within five business days as of the day of receiving the notification referred to in Articles 33 and 34 of this Law, or to adopt a decision on termination of registration within 15 days.

## VI TAX RETURN

### Article 36

1. The tax return, under this Law, shall mean a document prepared and submitted to the tax authority on a prescribed form.
2. The tax return must consist of a general and a specific part. The general part of the tax return shall consist of the data on the taxpayer from the vital registry, whereas the specific part shall consist of the data important for assessment of a tax liability.
3. The taxpayer shall also be obliged to submit, together with the tax return, any documentation important for the assessment of the tax liability prescribed by tax regulations.
4. The taxpayer shall submit the tax return to the tax authority where he is registered in the registry of taxpayers, unless otherwise prescribed by this Law.
5. Tax return shall be submitted for each type of taxes separately in the manner and within deadlines prescribed by tax laws.
6. The taxpayer may submit the tax return electronically, directly or by mail, in accordance with law.
7. The taxpayer or his proxy shall sign the tax return under the penalty of perjury. The liability, in that case, shall also be borne by the expert who prepared the tax return or its part. The expert shall be obliged to sign the tax return and include his/her TIN.
8. The Ministry shall prescribe the form and contents of the tax return, at the proposal of the tax authority.

### Submission of the Tax Return by the Tax Authority

### Article 37

1. The tax authority shall be authorized to submit the tax return for the taxpayer within three days as of the day of finding out that the return was not submitted within the prescribed deadline.
2. The tax authority shall be authorized, based on the data it has available, to complete for a taxpayer an incomplete tax return and correct wrongly completed tax return immediately upon finding out the omissions and mistakes in the submitted return.
3. The tax authority shall submit a copy of the tax return referred to in paragraphs 1 and 2 of this Article to the taxpayer.

### Amended Tax Return

### Article 38

1. Taxpayer who finds out that the tax return he submitted contains a mistake or omission shall be obliged to forthwith and within five years from the lapse of the deadline for filing the tax return in accordance with law, submit an amended tax return in which the mistake or the omission is corrected.
2. Initially submitted tax return shall not be returned to the taxpayer.
3. The taxpayer may amend the submitted tax return maximum twice by submitting an amended tax return.
4. Notwithstanding paragraphs 1 and 3 of this Article, the taxpayer cannot submit the amended tax return after an inspection procedure was initiated or after a decision on assessing the tax liability referred to in Article 52 paragraph 2 of this Article was adopted.

### Article 39

Deleted

### Tax Return for Withholding Tax

### Article 40

1. Tax return for withholding tax shall mean the report that the Tax Payer or intermediary submits to the tax authority.
2. The collective tax return or report shall contain data on calculated and paid withholding tax by one Tax Payer or intermediary for all receivers of income.
3. The individual tax return shall contain data on calculated and paid withholding tax by a single Tax Payer or intermediary for each receiver of income.
4. The report referred to in paragraph 2 of this Article shall be submitted by the 15th in the month for payments executed during the previous month.
5. The individual tax return shall be submitted once a year, no later than by 31 January of the current year for the previous year.
6. Tax Payer, or intermediary shall be obliged to issue the person from whose income the withholding tax was paid a certificate on paid tax, which includes the data on gross income, costs, taxable income, tax relief and paid withholding tax, upon the expiry of the year and no later than by 31st January.
7. The Ministry shall prescribe the form and contents of the tax return referred to in paragraph 1 of this Article, at the proposal of the tax authority.

### Authorization of the Tax Authority to Extend the Deadline for Submission of the Tax Return

### Article 41

1. The head of the Tax authority may approve, at the request of a taxpayer, the extension of the deadline for submission of the tax return prescribed by law, for the period not exceeding 90 days upon the expiry of the deadline.
2. The extension of the deadline referred to in paragraph 1 of this Article may be approved in the case of illness, absence from the country and other circumstances that the taxpayer could not have influenced.
3. The request referred to in paragraph 1 of this Article shall be submitted in writing within the deadline prescribed for submission of the tax return, whereby the reason for failure to meet the deadline must be proved.
4. The request referred to in paragraph 3 of this Article shall be decided on in the form of a decision, within 7 days as of the day of receiving the request.
5. The extension of the deadline in accordance with this Article shall not affect the time when payment of taxes is due and calculation of interest for that period.
6. If the deadline for submission of tax return expires, and the request referred to in paragraph 1 of this Article is rejected, the tax return must be submitted the following day from the day of submission of the decision on rejecting the request.

## VII TAX LIABILITY

### Article 42

1. Tax liability shall mean the liability of the taxpayer or the tax debtor to pay tax, interest and costs of the procedure, individually or collectively, in the manner prescribed by law.
2. The tax liability referred to in paragraph 1 of this Article for specific tax, costs of the procedure or interest shall be considered due within the deadline prescribed by law.

### Fulfilling the Tax Liability

### Article 42a

1. It shall be deemed that the tax liability is fulfilled once the owed amount of tax is paid when due.
2. The tax liability shall be fulfilled directly by a taxpayer or another person responsible for fulfilling the tax liability of the taxpayer in accordance with law.
3. Taxpayers – legal persons, entrepreneur and natural persons pursuing an economic activity, having their accounts blocked for enforced collection, may settle monetary mutual liabilities also by contracting the change of the creditor or debtor within specific obligation relations (assignment, cession and other) only for purpose of fulfilling tax liabilities.

### Responsibility for Liability of Legal Person in case of Liquidation or Bankruptcy

### Article 43

1. Tax liability of a legal person under liquidation proceeding shall be settled by the liquidation administrator from monetary assets of the legal person including proceeds from sale of assets.
2. Tax liability of a business unit of legal person under liquidation shall be settled directly by the legal person the unit is part of.
3. Tax liability of a legal person under bankruptcy proceeding shall be settled in the manner prescribed by the law governing conditions for, manner of initiation and carrying out the bankruptcy.

### Responsibility for Tax Liability in Case of Status Changes of Legal Person

### Article 44

1. In case of status changes of a legal person, tax liability shall be settled by a legal successor, regardless whether before the status change procedure was completed was aware that the legal person has not settled its tax liability.
2. Deadline for settling the tax liability in case of status changes of a legal person shall not be changed if the obligation to settle such liability was transferred to the legal successor.
3. The legal successor referred to in paragraph 1 of this Article shall be:
4. in case of merger – legal person created by merger of two or more legal persons which are taxpayers;
5. in case of acquisition – legal person that has acquired one or more legal persons which are taxpayers;
6. in case of spin-off demerger – legal persons created by spin-off demerger of the taxpayer.
7. When in case referred to in paragraph 3 of this Article there are several legal successors, all shall have a joint and several liability for the tax liability of the predecessor.
8. Change of status type or ownership form of the legal person shall not affect fulfilling of the tax liability.

### Tax Liability of Deceased Persons, Persons who Lost Business Capacity or Are Missing

### Article 45

1. The heirs of a deceased person shall pay the deceased person’s tax liability up to the value of inherited property, proportionally to their share in inheritance.
2. Legal representative or executor of the will of the person who is declared missing by court shall pay the missing person’s tax liability from his property.
3. Legal representative of the person who lost his business capacity by a court decision shall pay tax liability from the property of that person.

### Article 46

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### Article 47

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### Article 48

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### Article 49

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## VIII PAYMENT OF TAX LIABILITY

### Article 50

1. The taxpayer shall pay tax liability within the deadlines and in the manner prescribed by tax laws.
2. The payment of tax liability shall be executed, as a rule, through payment system participants through lodgements to adequate revenue deposit accounts.
3. The day of the payment of tax liability shall mean the day when the payment of the tax liability is received into the adequate revenue deposit account.
4. The Ministry shall prescribe the revenue deposit accounts for tax payments.

### Order for Payment of Tax Liability

### Article 51

1. The order for payment of tax liability shall mean a financial document submitted by the taxpayer on the prescribed form.
2. When submitting the order, the taxpayer shall be obliged to designate the tax liability the order relates to.
3. The payment of tax liability referred to in paragraph 2 of this Article shall be executed in the following order:
4. tax;
5. interest.
6. Costs of the procedure shall be paid to a separate account, in accordance with the regulations governing public revenues deposit accounts.
7. Payment of the tax debt may be postponed, in full or partial amount, in accordance with special regulation upon a request in writing of the taxpayer.

## IX ASSESSMENT OF TAX LIABILITY

### Article 52

1. The taxpayer shall make the tax assessment by himself when the tax law prescribes self-assessment.
2. Tax authority shall assess tax liability when the taxpayer fails to calculate or incorrectly calculates taxes, or fails to declare generated revenue, and when it is prescribed so by tax law.
3. The undeclared revenue referred to in paragraph 2 of this Article shall be the generated revenue which is assessed based on the difference of value of property at the beginning and at the end of the calendar year less amount of declared income.
4. The assessment of tax liability referred to in paragraph 2 of this Article shall be made in the form of a decision.

### Tax Decision

### Article 53

1. The tax authority shall adopt the tax decision referred to in Article 52 paragraph 4 of this Law, on the basis of business books and records of the taxpayer.
2. If the tax authority cannot adopt the decision referred to in paragraph 1 of this Article on the basis of business books and records of the taxpayer, it shall adopt the decision on the basis of evaluation of the tax base.
3. When evaluating the tax base referred to in paragraph 2 of this Article, the tax authority based on its own discretion shall take the following into account:
4. available proper business documentation, if it is not recorded;
5. available proper business documentation on operations within a certain period shorter than the taxation period (daily, weekly or monthly);
6. data and facts on realized turnover (daily, weekly or monthly) obtained by the inspection audit procedure;
7. data obtained by comparison with other taxpayers performing the same or similar economic activity, in the same or similar location, under approximately same conditions, or comparing it with average revenue of several taxpayers performing the same or similar economic activity, in the same or similar location, under approximately same conditions (number of employees, operating assets, size and technical equipping of business premises, range of products or services, volume of production or services, quality, working hours and overall generated turnover);
8. data on possibilities to sell products or to perform services determined in the inspection audit process based on installed capacities of the taxpayer;
9. data on costs of the taxpayer occurred for private purposes and data on acquired property (immovable property, shares and participating interests in a legal person, equipment for pursuit of self-employment activity, motor vehicles, waterborne crafts, airplanes, saving deposits, cash and other property rights);
10. data from filed tax returns from previous tax periods.
11. When assessing the tax base through an evaluation, the tax authority shall be entitled to access and collect data from records kept by competent authorities, legal persons and offices performing public authorisations in immovable and movable property, and data from which could be established the property of natural persons, financial instruments, savings deposits, and accounts held with commercial banks.
12. Competent authorities, legal persons and offices performing public authorisations referred to in paragraph 4 of this Article shall be obliged, at the request of the tax authority, to provide data at its disposal, or to enable access to such data, in order to determine the property of a natural person.
13. Notwithstanding paragraph 1 of this Article, if the tax authority cannot asses the tax, until the expiry of the deadline for adoption of the tax decision pursuant to law, based on the fully established factual basis, it shall adopt an interim tax decision based on established factual basis until such time.
14. The tax authority shall be obliged to adopt a decision on assessing the tax within three years from the day of adoption of the interim decision, which will abolish the interim decision.

### Contents of Tax Decision

### Article 54

1. In addition to data set by the law governing the administrative procedure, the operative part of the tax decision shall contain in particular:
2. TIN of the taxpayer,
3. type of tax,
4. tax base,
5. tax rate,
6. amount of the assessed tax,
7. tax period,
8. tax relief,
9. the revenue deposit account,
10. payment order and payment deadline,
11. amount of interest and interest rate.
12. The appeal lodged against the tax decision referred to in paragraph 1 of this Article shall not stay the enforcement of such decision.

### Payment of Tax Liability According to Decision

### Article 55

Tax liability assessed under the tax decision shall be due for payment within 10 days as of the day of submission of the decision, unless otherwise prescribed by tax law.

### Recording of Tax Liability

### Article 55a

1. Tax authority shall record the tax liability assessed in the manner referred to in Article 52 of this Law for each taxpayer.
2. Tax liability shall be recorded upon the receipt of a tax return and submission of the tax decision.

## X ENFORCED COLLECTION OF TAXES

### Article 56

1. Enforced collection procedure shall be undertaken when a taxpayer or tax debtor fails to pay his tax liability when submitting the tax return or when the tax decision becomes enforceable.
2. The tax authority shall initiate the enforced collection procedure by adoption of the decision on enforced collection of tax liability.
3. The taxpayer shall bear the costs of enforced collection.
4. The Government shall prescribe the amount of costs of enforced collection.

### Article 57

1. The decision on enforced collection shall contain *inter alia*:
2. tax return reference, or enforcement order and date when the tax return is recorded, or when the order becomes enforceable;
3. the amount of tax debt according to maturity, amount of interest and costs of the procedure;
4. order to the taxpayer to pay his tax debt within 10 days;
5. case reference and means of enforced collection;
6. number of the account to which the payment shall be made;
7. the taxpayer’ s debtor’ s reference;
8. more detailed identification of immovable property in accordance with the data from the public book;
9. note that costs of the enforced collection procedure shall be covered by the taxpayer;
10. name of the Tax Payer and his registered office.
11. If the enforced collection is made against wages, pensions and other personal earnings of the taxpayer, the decision on the enforced collection shall also be submitted to his Tax Payer.

### Article 58

1. Appeal may be lodged against the decision on enforced collection within 15 days as of the day of its delivery.
2. The appeal shall not stay the enforcement of the decision.

### Article 59

1. The following may be subject to enforced collection:
2. monetary assets of the taxpayer;
3. monetary claims of the taxpayer;
4. property (movable and immovable) of the taxpayer;
5. non-monetary claims and other rights of the taxpayer (goods, services, interest in a business organisation, and similar);
6. wages, wage compensations, and pension benefits, in the proportion which is not exempt from enforcement in line with the law governing enforcement and securing of claims.
7. Enforced collection may be carried out against one or several items referred to in paragraph 1 of this Article.

### Article 60

1. In the procedure of enforced collection of a tax liability, a security interest may be imposed on the property of the taxpayer for the purpose of securing the tax claim.
2. In the procedure of imposing security interest, the tax authority shall order the following by way of an enforced collection decision:
3. inventory of movable assets;
4. inventory of immovable property;
5. prohibition to transfer monetary assets via an account of the taxpayer opened with a bank, expect to settle liabilities arising from taxes;
6. prohibition to debtors of the taxpayer to pay a debt towards the taxpayer in cash and shall impose registration of prohibition in the appropriate registry
7. prohibition to debtors of the taxpayer to meet other obligations towards him and shall impose registration of prohibition in the appropriate registry/
8. The decision referred to in paragraph 2 of this Article shall be submitted to the taxpayer, relevant registries, debtors of the taxpayer, and bank.
9. Upon completed inventory of movable assets or immovable property, the tax author shall order the competent authority by way of a decision to register the security interest in the relevant registry in accordance with law.
10. Minutes on inventory of movable assets or immovable property shall be attached to the decision referred to in paragraph 4 of this Article.
11. Prohibitions referred to in paragraph 2 items 3 and 5 and decision referred to in paragraph 4 of this Article shall be registered immediately upon submission of conclusions with the competent authority, in the pledge registry of movable assets, in the immovable property registry or in the list of blocked legal persons and entrepreneurs kept with the Central Bank of Montenegro, with date and exact time of receipt.
12. The decision referred to in paragraph 2 of this Article shall become enforceable as of the day of submission to the taxpayer.
13. The security interest shall be valid until the tax debt is settled or the tax decision cancelled.
14. The law governing pledge or mortgage shall apply in respect of other matters not governed by this Law.

### Article 60a

A contract on fiduciary transfer of ownership rights over the taxpayer’s property may be concluded, with a prior consent of the Government of Montenegro, in the procedure of enforced collection of the tax liability in order to secure tax receivables.

### Enforced Collection from Monetary Assets and Claims of Taxpayer

### Article 61

1. Enforced collection from monetary assets of the taxpayer shall be executed by transfer of funds from the taxpayer’s account to the account to which tax liabilities are paid.
2. Enforced collection from monetary assets of the taxpayer shall be executed in the manner as to impose to the taxpayer’s debtor to settle its debt towards the taxpayer by payment to the account to which tax liabilities are paid upon such monetary receivables become due.
3. If the debtor referred to in paragraph 2 of this Article fails to make payment upon monetary receivables become due, the tax authority shall execute enforced collection from the monetary assets from the account of the taxpayer’s debtor.
4. The decision on the enforced collection referred to in paragraphs 1, 2, and 3 shall be submitted to the Central Bank of Montenegro for the purpose of execution.

### Article 61a

1. Enforced collection from wage, wage compensation or pension benefit of the taxpayer shall be executed by attachment of wage, wage compensation, or pension benefit by the payer of such earning and payment of the attached amount in the prescribed manner to which tax liability is paid starting from the firs following payment until the tax liability is settled, in accordance with law governing the enforcement and securing of claims procedure.
2. If the payer of wage, wage compensation or pension benefit fails the act in accordance with paragraph 1 of this Article, the tax authority shall execute enforce collection from monetary assets on accounts of the payer, in accordance with Article 61 of this Law

### Article 62

*Deleted*

### Collection of Tax Liabilities from Property

### Article 63

1. Enforced collection of tax liability against the property of the taxpayer shall mean the seizure and sale of the taxpayer s property (movable or immovable) and use of proceeds obtained by sale or other procedure for collection of the tax liability.
2. Property of the taxpayer that may be seized and sold shall include the property and property-based rights that belong to the taxpayer, regardless whether he or another person physically possesses that property.
3. The decision on the enforced collection shall be submitted to the taxpayer whose property is to be seized or to another person if that person possesses the property of the taxpayer or is his debtor on another basis.

### Article 64

1. The authorised officer shall carry out the seizure in the presence of two witnesses. The taxpayer shall be entitled to be present during the seizure procedure.
2. The seizure shall consist of inventory taking and appraisal of property.
3. Any person possessing the property to be seized shall be obliged to surrender or pay the amount reflecting the value of that property to the authorised officer at his request.
4. In case when a person other than the taxpayer holds the taxpayer’s property subject to seizure, the property may be seized only on the basis of a court decision adopted in the enforcement procedure.
5. For adopting the decision referred to in paragraph 4 of this Article, the tax authority shall also enclose with the request submitted to the court the proofs of the existence of tax debt, that the person possesses cash or other means from which the tax could be collected, and that the collection attempt was unsuccessful.
6. The seizure procedure shall last until the tax liability is paid, or the procedure of enforced collection is terminated.

### Article 65

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### Article 66

1. The tax inspector shall take minutes on the seizure including, which includes the following information:
2. the name of the tax authority and the name of the authorised officer conducting the collection procedure;
3. last and first name, firm, permanent residence or headquarters of the taxpayer, TIN and data on other persons witnessing the seizure;
4. time and place of the seizure;
5. amount of tax debt, interest and costs of the seizure procedure;
6. name, reference and description of seized objects;
7. value of the seized objects according to the performed appraisal;
8. last and first name, address, or headquarters of the person to whom the property is given into custody;
9. statement that the taxpayer and the custodian of seized objects have been warned of the consequences of divesting of or damaging the seized property;
10. objection of the taxpayer and other persons to the procedure of appraisal and seizure, the persons performing the appraisal, appraised amount or other objections, or objections of other persons.
11. In cases when the presence of the police is required, their presence shall be recorded in the minutes on the seizure.
12. The authorised officer conducting the procedure, the taxpayer, his proxy or authorized person or a member of his household, proxy or authorized person, debtor of the legal entity, witnesses, appraisers and other officials witnessing the seizure shall sign the minutes.
13. If the taxpayer or his proxy or authorized person, or the representative of authorized person or the debtor legal person refuses to sign the minutes, the note thereof shall be entered into the minutes.
14. The taxpayer and other persons from whom the property is seized shall each be provided with a copy of the minutes.

### Article 67

1. The authorised officer shall be obliged to notify about conducted inventory all persons pointed out as owners of the inventoried property or part of that property, and instruct them that they may file an extracting complaint with the competent court, for the purpose of proving the ownership right on the respective property, within 8 days from the day of receiving the notification.
2. The authorised officer shall deliver verbally the notification referred to in paragraph 1 of this Article if those persons witness the inventory taking procedure, and shall enter it into the minutes on the inventory and appraisal of movable property, whereas the absent persons shall be notified in writing.
3. If the notified persons referred to in paragraph 2 of this Article prove that they have filed the extracting complaint with the court within eight days, the collection procedure shall be suspended in respect of the property covered by the extracting complaint.

### Article 68

1. Timely filed extracting complaint with the court shall postpone the seizure and sale of the inventoried movable property the complaint relates to until the termination of the dispute, and that property shall remain for safekeeping with the taxpayer.
2. The taxpayer shall be obliged to safekeep the property referred to in paragraph 1 of this Article in the unaltered condition until the termination of the dispute in respect of extracting complaint.

### Article 69

1. If it is determined in the extracting complaint procedure that the person who filed the extracting complaint is not the owner, and the taxpayer divests of, destroys or damages the property, criminal charges shall be brought to the prosecutor of relevant jurisdiction.
2. In the case referred to in paragraph 1 of this Article, for the purpose of securing the collection of debt, a new inventory and appraisal of the property shall be made without any delay.

### Article 70

1. The tax authority shall be held responsible for the seized property. If monetary assets are seized, the tax authority shall deposit them to the appropriate account of the budget within one business day as of the day of seizure.
2. The tax authority that implemented the seizure of the movable property, or introduced a pledge on the immovable property shall publish the advertisement of the sale of the property on the bulletin board and website of the tax authority.
3. Officials of the Tax authority, spouses in a marriage and non-marital spouses, life partners of a same-sex person, ancestors and descendants of the officials, and the ancestors and descendants of officials’ spouse in a marriage and non-marital spouses, life partners of a same-sex person may not participate directly or indirectly in the public bidding.
4. The taxpayer whose property is seized in accordance with this Law may, prior to the sale of the property, settle the tax liability and costs of the seizure. The tax authority shall return the seized property to the taxpayer the following day from the day of the settlement of the tax liability.
5. In case when the seized property is perishable or when the Tax authority estimates that there are exceptionally important circumstances justifying urgent sale, the sale may be executed through direct negotiations.
6. Proceeds generated through the sale of the seized property shall be used for the settlement of the tax liability in the order referred to in Article 51 of this Law.
7. The Ministry shall prescribe in more details the sale of property, at the proposal of the tax authority.

### Article 71

The provisions of the law governing the enforcement and securing of claims shall be accordingly applied to exemptions, security procedure, inventory of the property and other issues related to enforced collection that are not regulated by this Law.

## Xa TERMINATION OF TAX LIABILITY

### Article 71a

The tax liability shall terminate:

1. as of tax collection;
2. as of expiry of statute of limitations on tax;
3. in another manner stipulated by law.

### Article 72

Deleted

## XI INSPECTION AUDIT

### General Provisions

### Article 73

Inspection audit shall mean a procedure of verification and establishment of facts important for taxation of the taxpayer and other persons, conducted by the tax authority in accordance with authorizations prescribed by laws regulating specific types of taxes.

### Subject Matter of Inspection audit

### Article 74

1. Inspection audit shall include the verification of all or specific facts relevant for taxation.
2. Inspection audit shall include the verification of one or several types of taxes for one or more taxation periods.
3. In case of control of an entrepreneur, the inspection audit may also include the facts not related to the business activity of the entrepreneur.
4. Inspection audit of business organisations shall also include the verification of relations between the owners of entities and respective entities relevant for taxation.
5. Inspection audit shall also include the inspection of financial reporting obligation, in accordance with the law governing the accounting and auditing area.

### Period of Inspection Audit

### Article 75

1. Inspection audit may be performed for a period during which the right to tax liability assessment has not fallen under the statute of limitations.
2. Inspection audit of taxpayers may continue from the last taxation period covered by the previous inspection audits.
3. One taxpayer may be subject to inspection audit for the same type of tax and for the same time period more than once a year.

### Order for Inspection Audit

### Article 76

1. Tax authority shall determine the subject matter and period of inspection audit by an order for inspection audit (hereinafter referred to as: the order).
2. The order shall be issued in writing. In addition to the data referred to in Article 22 of this Law, the order shall include: the period for which the audit is performed, type of tax, place and time of the audit commencement, name of the tax inspector, invitation for the taxpayer to participate in the procedure of inspection audit.

### Article 77

1. The order shall be submitted to:
2. the large taxpayer 30 days prior to the commencement of the inspection audit;
3. other taxpayers 15 days prior to the commencement of the inspection audit.
4. Notwithstanding paragraph 1 of this Article, if the submission referred to in paragraph 1 of this Article would jeopardize the purpose of inspection audit, the order shall be submitted to the taxpayer immediately prior to the commencement of the inspection audit.
5. The tax authority may postpone the commencement of inspection audit if the taxpayer submits a request within 3 days as of the day of receiving the order, and therein states the justified reasons for postponement of the inspection audit, except for the cases referred to in paragraph 2 of this Article.
6. The tax authority shall adopt the decision upon the request in the form of a decision that may not be appealed.

### Forms of Inspection Audit

### Article 78

1. Inspection audit shall be exercised through office and field controls.
2. The tax inspector shall perform inspection audit activities.

### Article 79

Deleted

### Control of Tax Return

### Article 80

1. Tax return shall be controlled in the premises of the tax authority where the taxpayer is registered.
2. The control of the tax return shall mean the verification of its accuracy, and accuracy and completeness of the documentation submitted together with the tax return. During the verification of the tax return, all data possessed and obtained by the tax authority shall be used.
3. Tax inspectors shall verify the tax return, and the taxpayer may also be present during the control.
4. If a tax inspector determines during the control that the tax return is incomplete or incorrectly completed, the tax inspector shall complete or remove the mistakes on the basis of the submitted documentation. If the inspector determines that the tax return and the attached documents are incorrect, he shall forward the tax return together with the documentation to the tax inspector in charge of office control for further procedure.

### Office Control

### Article 81

1. Office control shall be conducted in the premises of the tax authority where the taxpayer is registered.
2. During the office control procedure accuracy of data stated on the tax return, tax balance and other records of the taxpayer shall be verified by comparing them with the data from the tax bookkeeping and official records at the disposal of the tax authority.
3. The tax inspector may invite a taxpayer to participate in the procedure of office control.

### Field Control

### Article 82

1. Field control shall be conducted in the business premises of the taxpayer or in another location specified by the head of the tax authority conducting the control.
2. During the control, the tax inspector shall use the data from the tax return, documentation and statements of the taxpayer, and documentation and data collected by the tax authority.
3. One field control shall last up to 90 business days. The head of the tax authority may exceptionally extend this deadline.

### Article 82a

1. Notwithstanding Articles 76, 77, and 82 of this Law, the field control of persons where there was reasonable suspicion that are performing an activity without registration, in accordance with law and/or another form of illegal operation, or has not declared revenue referred to in Article 52 paragraph 3 of this Law, the control of recording turnover and control upon a request of the taxpayer for tax credit refund shall be carried out without the order for control.
2. If in the field control procedure is established that persons are performing unregistered or illegal economic activity, or has not declared revenue referred to in Article 52 paragraph 3 of this Law, the tax liability of such person shall be assessed by way of a decision by applying the tax base estimate method comparing.
3. The tax base resulting from income generated from performing activities referred to in paragraph 2 of this Article shall be assessed without recognised costs.
4. Decision on assessing tax referred to in paragraph 2 of this Article shall be submitted to the person performing unregistered or illegal activity with an order to perform registration or register the activity, to pay assessed tax liability to the prescribed payment account and correct other established breaches of law within 30 days as of the day the decision is submitted.

### Article 83

1. The tax inspector, in the procedure of gathering proofs for assessment of tax liability, may also use certain indication.
2. The indication, for the purpose of paragraph 1 of this Article, shall mean certain signs, data or information that may serve to the tax authority for assessing the tax liability for all types of taxes.
3. The indication referred to in paragraph 2 of this Article shall relate to:
4. type and nature of the taxpayer’s operations,
5. movement of funds through the taxpayer’s account in a bank or another financial institution and the amount of the funds in such accounts,
6. ratio between the taxpayer’s expenditures and revenues,
7. property of the taxpayer acquired or used for personal use and other evidence of property including apartments, houses, business premises, vehicles, means of labour, club memberships, number of domestics and similar,
8. analysis of changes in the value of the taxpayer’s property,
9. the amount of rental fee for immovable property where the taxpayer works or lives,
10. the amount of capital in the taxpayer’s company,
11. generated turnover of the taxpayer,
12. number of taxpayer’s employees,
13. type and number of taxpayer’s business clients,
14. profit or income of other persons conducting a similar or identical activity as the taxpayer under the same or similar conditions,
15. difference between the purchased raw materials and other materials and those that were actually used in the production process;
16. all other evidence that could serve for determining the tax liability amount.

### Time for Inspection Audit

### Article 84

1. Inspection audit shall be conducted during the working hours of the taxpayer and exceptionally also after expiration of the working hours, if imposed so by the purpose of the audit.
2. If a commenced action in the procedure of inspection audit may not be completed during the taxpayer’s working hours and the taxpayer does not agree with the continuation of the control after the expiration of the working hours, the tax inspector may temporarily close the business premises or warehouses.
3. The measure of temporary closure referred to in paragraph 2 of this Article may last only until the beginning of the taxpayer’s working hours on the first following business day. The decision shall be adopted on the temporary measure referred to in paragraph 2 of this Article, which may not be appealed.

### Article 85

1. In addition to the obligations referred to in Article 26 of this Law, during the inspection audit procedure, the taxpayer shall be obliged to participate, at request of the tax inspector, in determining the facts relevant for taxation, for the purpose of providing data, submit books and records and other documents for inspection.
2. If the taxpayer is not able to be present during the control, he shall authorize a person to carry out obligations referred to in paragraph 1 of this Article on his behalf. The tax inspector may request data from employees of the taxpayer or other persons.
3. The persons referred to in paragraph 2 of this Article shall be obliged to make the data and documentation at their disposal available to the tax inspector.

### Minutes on Inspection Audit

### Article 86

1. The minutes shall be taken on the course of inspection audit.
2. The minutes referred to in paragraph 1 of this Article shall contain, in addition to the data set forth by the law governing administrative procedure, the following information: subject matter of the control, description of activities, facts and proofs that are used in the procedure and other data on the course and result of the audit, in particular facts important for the change of tax liability and aggregate amount of the determined changes of tax liabilities.
3. The minutes on inspection audit shall be submitted to the taxpayer within 3 days as of the day the audit is completed. Objections may be given to the minutes within 3 days from the day of submission of the minutes.
4. If the objections contain new facts and proofs due to which the facts determined in the minutes or previous legal opinions should be changed, the tax inspector shall make additional minutes on such new facts and proofs or new legal opinions. Objections may not be given to the additional minutes.

### Measures of Inspection Audit

### Article 87

When a tax inspector determines during the inspection audit that this Law or another tax regulation is breached, he shall have the obligation and authorization to order the following measures:

1. submission of necessary documentation and data;
2. temporary seizure of documentation, equipment and means of labour;
3. enforced opening or closure of premises for the purpose of conducting the inspection audit;
4. prohibition to dispose with funds on the account;
5. prohibition to conduct activity or certain jobs for a specified period of time;
6. temporary forfeiture of unlawfully acquired property gain;
7. temporary seizure of raw materials, processed materials, semi-finished products, final products and goods when there are no proofs of the manner of acquisition of goods, when the goods are traded by a non-registered person or person not having the proof of goods origin, when the goods are traded without the prescribed mark, when the goods are transported without the appropriate documentation, and when the goods are sold outside the business headquarters or another place determined by a competent state authority;
8. file a misdemeanour report, submit a request to initiate misdemeanour procedure or criminal charges to the competent authority for committed criminal offence;
9. undertake other measures for which he is authorized by law and other tax regulations.

### Article 87a

1. The tax inspector shall cease goods during the inspection oversight in the following cases:
2. when there is a suspicion that the goods, raw material, intermediary goods, semi-finished products, and finished products are used, acquired without calculated tax or in another manner contrary to law;
3. when goods are released into circulation by a person not registered or authorised to perform the activity;
4. when goods are produced to be released into circulation or when the trade in goods takes place without goods being properly registered in business books and other prescribed records;
5. when goods are transported without prescribed documentation (waybill, bill of lading, invoice and similar);
6. when goods are sold outside of registered business premises or another place designated for sale by the competent authority.
7. In the event referred to in paragraph 1 of this Article, the tax inspector shall also cease a means of transport or another means used to transport goods or to release goods into circulation, if the value of goods exceeds one third of the value of such means.
8. Means of transport or another means shall be ceased also when the value of goods does not exceeds one third of the value of such means if such means were subject to additional equipping with a spate space for hiding or secret transport of goods after the factory manufacture.
9. During the inspection control, the tax inspector may temporarily seize business books, records and other documentation or documents, while providing a receipt, until the inspection control procedure is finalised.
10. If the taxpayer keeps business books and records using automated data processing means, the tax inspector may also temporarily seize automated data processing means, while providing a receipt, until the inspection control procedure is finalised.
11. When the tax inspector orders the measure of seizing the objects subject to control that may serve as evidence or are used, intended for or generated in pursuit of illegal activities, he shall be obliged to determine the place and manner for safekeeping these objects.
12. The person entrusted with safekeeping the objects referred to in paragraph 1 of this Article shall be obliged to take over these objects and safekeep them until the decision in respect of the charge of the competent authority or request of the tax inspector, and issue a receipt of safekeeping the taken objects to the tax inspector.

### Article 88

During the inspection control, the tax inspector shall issue an order to the taxpayer prohibiting the carrying out of the activity for a period of up to 90 days, if it is established that:

1. carries out the activity in such manner as that there are no authentic documents accompanying the goods and services which are relevant for assessing the tax (waybill, invoice, statement of a buyer, and other);
2. avoids assessment and payment of the tax in such manner as not to make payment of daily takings, in accordance with regulations;
3. avoids assessment and payment of the tax by employing persons without a concluded labour contract or another document on employment adopted in line with labour relations regulations, as well as if such persons were not registered with a competent authority for mandatory social insurance, in accordance with regulations;
4. fails register transactions from sale of good or delivery of services using the tax cash register or another prescribed manner.

### Article 89

*Deleted*

### Article 90

1. The tax inspector shall order the measures referred to in Articles 87, 87a, and 88 of this Law in the form of a decision.
2. Notwithstanding paragraph 1 of this Article, the tax inspector may order the measures referred to in Article 87 of this Law in the minutes on completed control or verbal decision when he estimates that in such a manner the damage of greater value would be prevented and when it is in the public interest.
3. In the case referred to in paragraph 2 of this Article, the tax inspector shall be obliged to adopt a written decision within three days.
4. The tax inspector shall adopt the decision referred to in paragraph 1 of this Article on the basis of facts determined in the minutes and additional minutes on inspection audit.
5. The decision referred to in paragraph 1 of this Article shall also contain, in addition to the data referred to in Article 54 of this Law, a deadline for execution of the measure determined by the tax inspector adopting the decision.

### Article 91

If new facts and circumstances are determined in the course of inspection audit indicating that the taxpayer failed to assess his tax liability in a proper manner, the tax authority shall, on the basis of the minutes on inspection audit, determine the tax liability in the form of a decision.

### Investigative Actions

### Article 91a

1. In order to detect tax-related criminal offences and perpetrators thereof, the authorised officer of the tax authority shall carry out investigative actions upon order of the prosecutor.
2. Criminal offences referred to in paragraph 1 of this Article shall be criminal offence stipulated by the Criminal Code of Montenegro having as possible consequences full or partial tax payment avoidance.
3. In the event of suspicion that the criminal offence referred to in paragraph 2 of this Article was perpetrated, the authorised officer of the tax authority shall be obliged to file criminal complaint with the competent prosecutor.
4. Investigative actions referred to in paragraph 1 of this Article shall be conducted without the instruction of the tax authority.

### Official Identity Card

### Article 91b

1. The authorised officer conducting investigative actions in performing duties must have an official identity card.
2. The Ministry shall stipulate the form and contents of the official identity card referred to in paragraph 1 of this Article.

### Internal Control

### Article 91c

1. The Tax Administration shall carry out the internal control aimed at detecting, determining and preventing breach of legality in official work by tax officers.
2. Authorisations stipulated by this Law shall be applied in conducting task of the internal control.
3. The Ministry shall stipulate the manner of conducting the internal control.

### Article 92

Deleted

### Article 93

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### Article 94

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## XIII INTEREST

### Article 95

1. Interest at the rate of 0.03% on daily basis shall be paid on the amount of unpaid or underpaid taxes, starting from the day following the maturity date.
2. If a tax debt payment was deferred in accordance with provisions of Article 51 paragraph 5 of this Law, the interest shall also be calculated for the period during which the tax debt was deferred.
3. Interest shall not be paid on the amount of default interest.

### Article 96

1. The taxpayer shall be entitled to interest on the amount of overpaid taxes at the rate referred to in Article 95 of this Law.
2. The interest shall be calculated from the day of receiving the request for refund of overpaid taxes.
3. If the ground for tax refund is a rescinded, amended or cancelled decision or another act on borrowing, the interest shall be calculated from the day of payment of taxes.

## XIV TAX DEDUCTIONS AND REFUNDS

### Article 97

1. If the taxpayer executes the payment in the amount exceeding the amount of a tax liability, the tax authority shall be obliged to return to the taxpayer the exceeding amount with associated interest, or direct this amount for settlement of taxes for the following tax period, with the consent of the taxpayer, in accordance with this Law.
2. The tax authority shall be obliged to inform the taxpayer on the overpaid amount within 8 days as of the day of overpayment.
3. The tax authority shall be obliged to refund the exceeding amount of the tax liability within 5 business days as of the day of receiving the request for the refund.

### Article 98

1. The amount of debt of the taxpayer having the tax debt shall be reduced by the overpaid amount referred to in Article 97 of this Law, in the order of priority referred to in Article 51 of this Law.
2. The tax debt referred to in paragraph 1 of this Article shall be considered paid on the day when the tax is overpaid.

### Article 99

Deleted

## XV STATUTE OF LIMITATIONS

### Statute of Limitations for the Right to Tax Assessment

### Article 100

1. The right to tax liability assessment shall fall under the statute of limitations within 5 years from the expiration of the year for which such a liability should have been assessed.
2. The statute of limitation period for the right to tax liability assessment shall be interrupted by any official action aimed at assessing tax liabilities taken by the tax authority.

### Statute of Limitations for the Right to Tax Collection

### Article 101

1. The right to tax collection shall fall under the statute of limitations within five years upon the expiration of the year for which the tax is assessed.
2. The right to collection of interest and procedural costs shall fall under the statute of limitations within the deadline referred to in paragraph 1 of this Article.
3. Any official action undertaken by the tax authority shall suspend the statute of limitations for the right to tax collection.
4. Statute of limitations shall not run during the procedure before the court or in the case when a taxpayer who is a natural person is outside of the Republic for an uninterrupted period longer than six months.
5. In cases when the taxpayer is under bankruptcy procedure, the statute of limitations referred to in paragraph 1 of this Article shall be prolonged for six months from the day of the termination of the procedure.
6. If the extension of the deadline for the payment of tax liability is approved to the taxpayer, the statute of limitations for the right to collect shall be prolonged for that period.

### Statute of Limitations for the Right to Tax Refund

### Article 102

The right to refund of overpaid tax liability and tax credit shall fall under the statute of limitations within five years from the lapse of the year in which the overpayment was made or the tax credit originated.

### Statute of Limitations to Initiate and Conduct Misdemeanour Proceedings for Tax-related Offences

### Article 102a

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### Ultimate Statute of Limitations

### Article 103

1. The right to assessment, collection and refund of taxes shall always fall under the statute of limitations within 10 years from the expiration of the year in which the tax was supposed to be assessed, collected or in which the overpayment was made.
2. After expiry of the deadline referred to in paragraph 1 of this Article, the tax authority shall pass a decision *ex officio* on termination of the tax liability due to the statute of limitations.
3. Notwithstanding paragraph 1 of this Article, the right to assessment and collection of taxes shall not fall under the statute of limitations for receivables secured by a pledge or mortgage, except for the part referring to collection of interest and other monetary levies.

### Article 104

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## XVII PENALTY PROVISIONS

### Tax Offences

### Article 105

1. A pecuniary penalty ranging from 1,000 euro to 15,000 euro shall be imposed on a legal person, if:
2. fails to identify accounts an EU Member State or another country or territory of a country resident holds or controls, fails to collect information on the balance, executed transactions from those accounts and generated revenues of such persons resulting from certain types of income and capital, and fails to undertake due diligence measures (Article 14e, paragraph 1);
3. fails to provide to the tax authority information and data on accounts of persons of whom is being reported. using a prescribed electronic format, once a year by 30 June current for the previous year (Article 14e, paragraph 5);
4. fails to submit to the tax authority consolidate data on each member of international group of related legal persons, to the EU Member States or other countries or territories of countries. using a prescribed electronic format, within 12 months after lapse of the fiscal year for which the data is being provided (Article 14f, paragraph 3);
5. fails to appoint the tax representative and fails to notify the competent tax authority thereof within ten days as of the day it starts generating revenues or acquired property in Montenegro (Article 26, paragraph 2);
6. fails to submit a registration application to the tax authority within five business days as of the day of registration with the appropriate registry (Article 32, paragraph 1);
7. fails to notify the tax authority on changes relating to the data registered in the tax registry within 15 days as of the day of change occurrence (Article 33);
8. fails to submit to the tax authority collective tax return or report by the 15th in the month on all payments executed during the previous month (Article 40. Paragraph 4);
9. fails to submit to the tax authority the individual tax return, no later than by 31 January of the current year for the previous year (Article 40. paragraph 5).
10. A pecuniary penalty ranging from 100 euro to 1,000 euro shall also be imposed for the offence referred to in paragraph 1 of this Article on the responsible person in the legal person.

### Article 105a

1. A pecuniary fine ranging from 500 euro to 6,000 euro shall be imposed on a taxpayer – entrepreneur for an offence, if:
2. fails to appoint the tax representative and fails to notify the competent tax authority thereof within ten days as of the day it starts generating revenues or acquired property in Montenegro (Article 26, paragraph 2);
3. fails to submit a registration application to the tax authority within five business days as of the day it generated taxable revenue, of registration with the appropriate registry or from acquiring property subject to taxation (Article 32, paragraph 3);
4. fails to notify the tax authority on all changes that occurred during business operation and are related to the data registered in the tax registry within 15 days as of the day of change occurrence (Article 33).
5. A pecuniary fine ranging from 100 euro to 1,000 euro shall also be imposed for the offence referred to in paragraph 1 of this Article on the taxpayer – natural person.

### Article 105b

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### Article 106

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### Article 107

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### Article 108

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### Article 109

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### Article 110

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### Article 111

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## XVIII FINAL AND TRANSITIONAL PROVISIONS

### Article 112

Detailed regulations for implementation of this Law shall be adopted within 6 months as of the day this Law enters into force.

### Article 113

If the procedure for realization of the taxpayer’s rights is in progress, it shall be finalized in accordance with the provisions of the applicable Law if that is more favourable for the taxpayer.

### Article 113a

Article 6, paragraph 1, item 3 f this Law shall apply from the day of establishment of the Central Registry of Business Organisations in the Tax Administration in accordance with the law governing the business organisations.

The tax authority shall carry out the control and publication of financial statements referred to Article 6, paragraph 1, item 28 of this Law and supervision over the mandatory financial reporting referred to in Article74, paragraph 5 of this Law as of the day of establishment of this competency for the Tax Administration in accordance with the law governing the accounting and auditing.

### Article 113b

Application of Articles 105 and 105a of this Law shall be postponed until the day of commencement of application of the Law on Misdemeanours (Official Gazette of Montenegro, No 1/11 and 6/11).

### Article 113c

Provision of Article 6a of this Law shall apply from 1 January 2016.

### Article 113d

Enabling regulations for implementation of this Law shall be adopted within six months as of the day of commencement of application of this Law.

### Article 114

On the day this Law enters into force the Law on Public Revenue Operations (Official Gazette of the Republic of Montenegro, No. 3/92, 3/94, 42/94, 13/96 and 45/98) shall be repealed.

### Article 114a

On the day this Law enters into force the Rulebook on the Manner of Determining the Tax Base through Evaluation (Official Gazette of the Republic of Montenegro, No. 36/05) shall be repealed.

### Article 115

On the day of commencement of the application of this Law, the provisions of the following laws related to the tax procedure shall be repealed:

1. The Law on Citizens’ Income Tax (Official Gazette of the Republic of Montenegro, No. 30/93, 3/94, 13/94, 42/94, 1/95, 13/96 and 45 / 98);
2. The Law on Corporate Profit Tax (Official Gazette of the Republic of Montenegro, No. 3/92, 30/93, 3/94, 42/94 and 45/98);
3. The Law on Property Taxes (Official Gazette of the Republic of Montenegro, No. 3/92, 30/93, 3/94, 42/94, 20/95 and 22/95);
4. The Law on Sales Tax (Official Gazette of the Republic of Montenegro, No. 4/94, 13/94, 42/94, 13/96 and 45/98);
5. The Law on Social Insurance Contributions (Official Gazette of the Republic of Montenegro, No. 23/93, 3/94, 42/94, 13/96 and 45/98);
6. The Law on Public Revenue System (Official Gazette of the Republic of Montenegro, No. 31/93, 3/94, 42/94, 13/96 and 45/98).

### Article 116

This Law shall enter into force on the eighth day as of the day of its publication in the Official Gazette of Montenegro.

***“Article 32***

*This Law shall enter into force on the eighth day following the day of its publication in the Official Gazette of Montenegro.”*

**The consolidate text of the Law does not include the following provision of the Law Supplementing the Law on Tax Administration (*Official Gazette of Montenegro* No 52/2019):**

***“Article 2***

*This Law shall enter into force on the eighth day following the day of its publication in the Official Gazette of Montenegro.”*

**The consolidate text of the Law does not include the following provisions of the Law Amending the Law on Tax Administration (*Official Gazette of Montenegro* No 47/2017):**

***“Article 17***

*This Law shall enter into force on the day of its publication in the Official Gazette of Montenegro.”*

**The consolidate text of the Law does not include the following provisions of the Law Amending and Supplementing the Law on Tax Administration (*Official Gazette of Montenegro* No 08/15):**

***Article 58***

*This Law shall enter into force on the eighth day following the day of its publication in the Official Gazette of Montenegro.*

**The consolidate text of the Law does not include the following provisions of the Law on Amendments and Supplements to the Law on Tax Administration (*Official Gazette of Montenegro* No 20/11):**

***Article 7***

*This Law shall enter into force on the eighth day as of the day of its publication in the Official Gazette of Montenegro.*

**The consolidate text of the Law does not include the following provisions of the Law on Amendments and Supplements to the Law on Tax Administration (*Official Gazette of the Republic of Montenegro* No 80/04):**

***TRANSITIONAL AND FINAL PROVISIONS***

***Article 76***

*Until the secondary legislation for implementation of this Law is adopted, the applicable secondary legislation shall apply.*

***Article 77***

*On the day of application of this Law, the following secondary legislation shall be repealed:*

* *Rulebook on the Manner and Procedure of Registration of Security Interest on Immovable Property (Official Gazette of the Republic of Montenegro, No 2/02);*
* *Methodological Instruction on the Manner and Procedure of Inspection Audit (Official Gazette of the Republic of Montenegro, No 33/02);*
* *Rulebook on Conduct of Tax Authority Employees (Official Gazette of the Republic of Montenegro, No 33/02).*

***Article 78***

*The Legislative Committee of the Parliament of the Republic of Montenegro shall be authorized to determine the consolidated text of this Law.*

***Article 79***

*This Law shall enter into force on the eighth day as of the day of its publication in the Official Gazette of the Republic of Montenegro, and it shall apply from 1 January 2005.*