

According to the Article 39. Law on Tourism Organizations ("Official Gazette of Montenegro", No. 11/04) and Article 31 Statute of Bijelo Polje ("Official Gazette of Montenegro - Municipal Regulations", No. 25/04), Municipality of Bijelo Polje, at its meeting held on 30 December 2004, adopted the

DECISION

on the amount, method of calculation and payment of membership contributions to the Tourist Organization of Bijelo Polje

("Official Gazette of Montenegro - Municipal Regulations," no. 04/05 dated 28.01.2005, "Official Gazette of Montenegro - Municipal Regulations," no. 05/13 of 28.01.2013)

Article 1

This decision establishes the amount, method of calculation and payment of membership contribution paid by all legal and natural persons on the territory of municipality Bijelo Polje based on organizational unit, which generate revenue by performing tourism, hospitality and tourism-related activities.

Article 2

The basic elements for determining the amount of membership contribution are:

- Group activities and
- which person level of revenues realized in the year preceding the year for which establishes a membership contribution.

The volume of income referred to in paragraph 1 of this article represents the total revenue generated from the activities and defines the obligation to pay membership contribution.

Article 3

Height of membership contribution for activities classified Regulations on the classification of activities that are subject to a membership contribution of tourism organizations ("Official Gazette of Montenegro", no. 81/08, 33/09, 36/09), shall be determined according to the level of revenues generated in the following amounts:

Godišnji Obim	Godišnji iznos članskog prikhoda doprinosa				
	I grupa	II grupa	III grupa	IV grupa	V grupa
0-50.000	96	72	60	55	50
50.000-100.000	156	120	96	72	60
100.000-500.000	312	240	192	144	84
500.000-1.000.000	936	720	576	456	160
1.000.000-3.000.000	1.872	1.440	1.152	512	204
preko 3.000.000	3.744	2.880	2.304	1.812	408

"Official Gazette of Montenegro - Municipal Regulations," no. 05/2013

Article 4

Payer of the membership contribution during the year, an advance membership contribution from the art. 3 of this Decision is paid monthly until the end of the current month for the previous month in the amount of 1/12 of the set amount of membership contribution. If, depending on the establishment or termination of the local tourism organization, or start or termination of the activities of the taxpayer during the year accounting prepares for a shorter period, the monthly installments for the next period is determined by dividing the amount determined under Art. 3 shared with the appropriate number of months in the period for which the calculation is made.

Article 5

Payer of the membership contribution pays:

- 70% of membership contribution the Tourist Organization of Bijelo Polje
- 30% of the membership contribution to the national tourism organization.

Article 6

All payers membership contribution from Article 1 hereof, shall within 30 days from the date of registration of tourism organizations, provide to the competent tax authority of local government income statement, or other document regulating the amount of income earned in the previous year, by performing tourism, hospitality is directly related to tourism activities, as well as information on the classification of activities of the Statistical Office of Montenegro, or other act on the activity.

Article 7

All matters which have not been determined by this decision, are determined by the Law on tourist organizations.

Article 8

This Decision shall enter force on the eighth day following its publication in the "Official Gazette of the Republic of Montenegro - Municipal Regulations", and it shall apply on the next month after the registration of the Tourist Organization of Bijelo Polje in the Register of tourism organizations.

Number: 01-2507
Bijelo Polje, 30.12.2004.

Municipal Assembly of Bijelo Polje

President of municipality,
Tarzan Milošević