

According to Article 2 Paragraph 1 of the Law on Local Utility Fees ("Official Gazette of RM" No. 27/06), Article 45 paragraph 1 Point 8 of the Law on Local Self-Government ("Official Gazette of Montenegro", no. 42/03, 28/04, 75/05 and 13/06) and Article 31 Paragraph 1 Point 8 of the Statute Municipality of BijeloPolje ("Official Gazette of Montenegro - Municipal Regulations," no. 25/04 and 33/06)Municipal Assembly of BijeloPolje, at its meeting held on 26 12th 2006, passed the

DECISION
on the local municipal taxes

("Official Gazette of Montenegro - Municipal Regulations," no. 02/07 dated 10.01.2007, "Official Gazette of Montenegro", no. 36/10 of 01.11.2010)

I GENERAL PROVISIONS

Article 1

This decision introduces local utility taxes, identifies their type, amount, manner and terms of payment and control.

Article 2

Local utility taxes are being introduced for the use of rights, objects and services.

II LOCAL UTILITY FEES

Article 3

Local utility taxes are introduced in

- 1) the use of public space, except for the sale of newspapers, books and other publications and products of old art crafts and handicrafts;
- 2) storage (organization) music in restaurants, except the music that is played by mechanical means (turntable, tape recorder, radio, TV, etc..)
- 3) the use advertising panels and billboards, except besides the main and regional roads;
- 4) the use of parking spaces for motor vehicles and trailers in regulated and marked places;
- 5) the use of open areas for camping, tents or other temporary facilities;
- 6) use of glass cases for display of goods outside the business premises;
- 7) Holding sawmill, power saws and circular saws for cutting wood;
- 8) Conduct of asphalt, concrete base and crushing and processing of stone and sand production;
- 9) The use of open areas for karting tracks, amusement parks and circuses;
- 10) The use of the coast for business purposes.

Article 4

In accordance to this Decision, public areas for which local utility taxes are introduced are determined with municipal planning documents, and are available to all users on equal terms (streets, squares, public passageways, public stairways, bridges, underpasses, parking spaces, sidewalks, public transport stop, markets, parks, lawns, recreation areas, etc).

Article 5

An exception to Article 3 of this Decision, until the end of 2007. The local utility taxes are being introduced on the basis of:

1) use of facilities used for the transmission of electricity, such as:

- Poles for transmission;
- Columns for distribution;
- Transformer station (TS) 35/10 KV;
- Substation (MB TS, BTS, SMP, DTS);
- Pole substation (CTC);
- Low voltage cabinet (NN cabinets);

2) the use of telecommunications facilities for the following:

- Base stations in mobile telephony;
- Micro-base stations in mobile telephony;
- Base stations;
- Transmitter (passive repeaters);
- Columns;
- Shaft;
- Payphones;
- Telephone cabinets;

3) setting up TV and radio transceivers;

Article 6

Amount of the fee referred to in Article 3 Of the Decision shall be determined depending on the type of activity, the zone in which the facility is located, the surface, or object that is used or a service that is delivered pursuant to the zones laid down by the Decision on establishing the compensation for land ("Official Gazette of Montenegro - Municipal Regulations" No. 34/03).

Article 7

Taxpayer of communal taxes is the user of rights, objects or services for use of which is due to pay the local communal taxes.

Local communal tax payer is obliged to report the fee liability when it occurs and to pay the tax within the time prescribed by this decision.

Article 8

Fee obligation imposed by this Decision shall become effective on the beginning of the using of rights, objects and services which use prescribed payment of local communal taxes and shall be determined on the basis of the application fee taxable value assessments done by the relevant local authority and municipal police record, and the relevant municipal authorities.

Taxpayer of local utility taxes shall notify the local government in charge of local and public revenue on changes relating to the determination of the amount of fee obligation.

Article 9

Level, manner and terms of payment of taxes imposed by this decision have been identified in the TARIFF OF COURT FEES, which is an integral part of this decision.

If the fee tariff didn't specified it otherwise, the local utility taxes which are paid an annual salary by 20 January for that year, and local utility taxes which are paid monthly shall be paid by the 15th of the month for the previous month.

Facilitation_____.

Article 10

The tasks determining, collection and control of local utility taxes shall be conducted by the local government in charge of local revenues.

In the process of establishing of local taxes, accounting, billing, payment terms, the calculation of interest, penalties, obsolescence and under other matters not provided by this Decision are also provisions of the Law governing tax procedure.

III SUPERVISION

Article 11

Supervision of the implementation of this decision, or inspection, executes municipal body responsible for local income and communal police.

IV PENALTIES

Article 12

A fine ranging from ten to two hundred times the minimum wage in the Republic shall be imposed on the taxpayer by fee - a legal entity and entrepreneur that:

1. does not report the fee obligation (Article 7. paragraph 2);
2. fails to pay the fee obligation (Article 7. paragraph 2);
3. fails to inform the local government in charge of local revenues of changes related to determining the amount of the fee obligation;
4. no charge, or pay the tax within the prescribed time (heading 4 and 5);

For the offense referred to in paragraph 1. of this Article, the responsible person of a legal entity or a natural person shall be fined from ten to twenty times the minimum wage in the Republic.

V TRANSITIONAL AND FINAL PROVISIONS

Article 13

On the effective date of the decision makers on local utility taxes in the municipality of Bijelo Polje ("Official Gazette of Montenegro - Municipal Regulations", No. 36/04) shall cease to be valid.

Article 14

This Decision shall enter force on the eighth day following its publication in the "Official Gazette of Montenegro - Municipal Regulations" and shall be from 01.01.2007.

Number: 01-7811
BijeloPolje, 26.12.2006
Municipal Assembly of BijeloPolje
President of the Assembly,
RefikBojadzic

FEE TARIF

Tariff Number 1

For the use of public space or in front of the premises for business purposes, each whole or started m2 of space used, the amount of municipal taxes shall be determined per m2 per month as follows:

- Extra zone € 11.00
- Zone of € 8.00
- Zone II € 6.50
- Zone III € 4.50
- Zone IV 3,50 €.

"Off. Gazette of Montenegro - Municipal Regulations", no. 36/2010

2. For the use of public space for moving objects - amusement parks, circuses, etc., payable monthly tax is per machine in the amount of 10,00 E

3. For the use of public space to set up a vending machine of soft drinks, ice cream, desserts, popcorn, peanuts, seeds, corn furnaces, stalls, moving objects of special-type vehicles that have the producers' approval for the activity, the slot for photos and the like each whole or started m2 used, the monthly tax is determined as follows:

- extra zone 11,00 E
- I zone 8,50E
- II zone 7,00E
- III zone 5,00E
- IV zone 4,00E

4. For the use of public space to perform the construction work, digging, depositing of construction and other materials shall be paid per day per m2 occupied area:

- a) when installing protective barriers in the construction, reconstruction or renovation of facilities 0, 15E
- b) for the performance of works that require digging public areas 0,80E
- c) the capture area for the disposal of construction and other materials 0, 20E.

Tax under this heading shall be paid from the beginning of the use of public space and the same is determined in proportion to the use of space on the public area and shall be paid for the entire period of the issuance of licenses for the use of public space.

Tariff Number 2

For organizing of music in restaurants or on the terraces, gardens and similar hospitality facilities, except the music that is played by mechanical means (record player, tape recorder, radio, TV, etc.) per month fee shall be paid of 100, 00 E.

Tax under this tariff item is paid when issuing licenses for playing music and for the entire period for which the permit was issued.

Tariff Number 3

To highlight the advertising boards and billboards, local utility tax shall be paid monthly as follows:

- for billboard size up to 1m² 10.00 E and for each start m² 5,00 E
- Billboard per piece 100.00 E
- for billboard-sign on the facades of buildings (murals, billboards, commercials) per 5.00 m² E
- for advertising billboards - signs Made of canvas, plastic or similar material and placed on the mast, the facade of the building or elevated above the road or other public area per piece 10 00 E.
- for bilateral and multilateral commercial board surface for calculation is the developed area of the billboard
- for lighted or illuminated billboard or billboard that is access to electricity derived from the lighting, the fee is increased by 10.00 for bulb in E

Tax under this heading shall be paid when issuing permits for placing advertising posters or billboards. The authority responsible for issuing authorization shall be liable to report occurrence of tax obligation to the authority in charge of local revenues.

Tariff Number 4

1. For the use of space for parking of motor vehicles and trailers in regulated and marked places, which for this determined by the municipal authority responsible for traffic for start every hour of use, shall be paid by vehicle:

- The parking of passenger vehicles 0,20 E
- Bus parking 0,50 E
- Parking for vans and trucks up to two tons of payload 0.25 E

2. For the use of specially marked parking places certain user fee shall be paid:

- for use of marked spaces for the taxi, the taxi passenger vehicle 5,00E per month
- for use of marked spacesfor the taxi, the taxi van with a month 10,00E
- for use of marked parking spaces buses shall be paid monthly by bus 10,00E
- for use of marked parking spaces for commercial vehicles up to 2 tons capacity per day is paid 1.00E
- for use of marked parking spaces of vehicles from 2 to 5 tons per day paid 1.50E
- for use of marked parking spaces trucks over 5 tons per day payable by vehicle 2.00E.

Tax under this headingpays the user parking space. Collection of fees is managed by an enterprise or entrepreneur that the relevant local authority entrusted to carry out these tasks. Fees collected by enterprise or entrepreneur is obliged to be payed daily to the appropriate account of the budget. Of the fees collected under this heading of the entrepreneur or company is entitled to compensation and the amount is determined by special agreement.

Tariff Number 5

For the use of open areas for camping, tents or other forms of temporary use, daily wages peroccupied m²of the area is 0.10 E

The fee payer is a legal entity, entrepreneur or individual who organizes camping, tents or similar temporary facilities. Payment of taxes is made by atering, tourism and other businesses as well as entrepreneurs who issued the land for camping, subject to approval by the relevant local authority.

Recovery of tax in the preceding paragraph shall be paid ten days to the appropriate account of local revenues.

Tariff Number 6

For the use of display cases to display goods outside of commercial premises each whole or started m² exhibition space, depending on the zone, shall be paid monthly as follows:

- Extra zone € 11.00
- Zone of € 7.50
- Zone II € 6.50
- Zone III € 4.50
- Zone IV 3,50 €.

The body responsible for issuing licenses for setting up display cases, shall report to the competent authority of local revenue, the existence of tax obligation for purposes of determining the fee obligation. Tax under this heading shall be paid when issuing licenses for setting up display cases.

"Off. Gazette of Montenegro - Municipal Regulations," no. 36/2010.

Tariff Number 7

To keep the sawmill, power saws and circular saws for cutting materials, fee shall be paid per month per piece in the amount of:

- sawmill 50.00 E
- power saws 40.00 E
- circular saws 30.00 E

Tax under this heading shall be paid when issuing work permits by the competent authority.

Occurrence of tax obligation, the authority responsible for issuing the authorization shall report to the competent authority for local income.

Tariff Number 8

To keep the asphalt, concrete base and crushing and processing of stone and sand production, fee shall be paid monthly in the amount of 50.00 E

Tax under this heading shall be paid when issuing work permits issued by the competent authorities.

Occurrence of tax obligation, the authority responsible for issuing the authorization shall report to the competent authority of local revenue.

Tariff Number 9

For the use of the free surfaces for karting tracks, amusement parks and circuses, fee shall be paid per m² area occupied daily in an amount of 0.10 E

Tax under this heading shall be paid when issuing work permits by the competent authority.

Occurrence of tax obligation, the authority responsible for issuing the authorization shall report to the competent authority for local income.

Tariff Number 10

For the use of the coast for business purposes fee shall be paid per month per m² of floor area in the amount of 0,05 E

Tax under this heading shall be paid when issuing work permits by the competent authority.

Occurrence of tax obligation, the authority responsible for issuing the authorization shall report to the competent authority for local income.

Tariff Number 11

For the use of facilities used for the transmission of electricity, fee shall be paid per month, as follows:

- Poles for transmission, E 10.00 per piece;
- Pillars of the distribution E 2.00 per piece;
- Transformer station (TS) 35/10 KV E 150.00 per piece;
- Power station (MBTS, SMP, DTS) E 80.00 per piece;
- Pole substation (CTC) E 15.00 per piece;
- Low voltage cabinet (cabinets NN) E 25.00 per share.

For the use of telecommunication facilities fee shall be paid monthly to:

- Base stations in mobile telephony E 100.00 per piece;
- Micro-base station in mobile telephony E 50.00 per piece;
- Base stations, 30.00 E per piece;
- Transmitter (passive repeaters) E 10.00 per piece;
- Columns E 4.00 per piece;
- Manhole 4,00 E per piece;
- Payphones, E 4.00 per piece;
- Telephone cabinets 4,00 E per share.

To set up a TV and radio transmitter fee shall be paid monthly in the amount of 50.00 E per share.

Tax under this heading shall be determined proportionate to the time usage and shall be paid monthly.