

Based on Article 6 Paragraph 1 Item 1 Law on Local Self-Government ("Official Gazette of Montenegro", No. 42/03) and Article 40 Statute of BijeloPolje ("Official Gazette of Montenegro - Municipal Regulations", No. 24/93)Municipal Assembly of BijeloPolje, at the session held on 30 December 2003, adopted the

DECISION

on the surtax on personal income

("Official Gazette of Montenegro - Municipal Regulations," no. 38/03 of 31.12.2003)

Article 1

This decision introduces a surtax on personal income tax, (hereinafter referred to as the surtax), determines the rate and method of calculation and of payment of surtax.

Article 2

Surtax on personal income tax is paid on income tax on personal income, tax on income from self-employment, tax on income from property and property rights, and taxes on capital income.

Article 3

The surtax rate is 13% of the tax liability from the previous article of this Decision.

Article 4

The taxpayer is obliged to calculate and pay surtax simultaneously with the payment of taxes under Article 3 of this Decision. The surtax is paid on the appropriate account of the Budget of the Municipality of BijeloPolje.

Article 5

Calculation of surtax is conducted in the formulary OPP-ND municipal surtax, the form and content prescribed by the competent tax authority of the municipality.

The form referred to in paragraph 1 above shall be submitted to the competent tax authority of the municipality on the same day when the payment of surtax is made.

Article 6

Activities of control, calculation and payment of surtax is done by the tax authority of the Municipality, in a manner that the tax procedure is developed.

Article 7

In terms of calculating and paying of surtax, the provisions of the Law on Personal Income Tax are used as well.

Tax procedure is carried out under the provisions of the Law on Tax Administration.

Article 8

On the day of the decision, the provisions of Art. 1, 8, 9, 10, 11, 12, 15, 16 and 17 Decisions on local municipal taxes and fees in the municipality of BijeloPolje ("Official Gazette of Montenegro - Municipal Regulations", No. 2/01) cease to exist in the section relating to compensation for use of public goods of general interest.

Article 9

This Decision shall enter force on the eighth day following its publication in the "Official Gazette of the Republic of Montenegro - Municipal Regulations ", and shall apply from 1. January 2004.

Number: 01-2309/1

BijeloPolje, 30.12.2003.

Municipal Assembly BijeloPolje

President of the Municipality,

Tarzan Milošević