

New tax request forms and new agreements of Macedonia

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KPMG's Tax News outline and highlight legislative changes and trends in the area of tax.

New tax request forms promulgated by the Ministry of Finance

According to the recent amendments to the Law on Tax Procedure (published in the Official Gazette No.23/2016), the Minister of Finance is authorized to prescribe the form and the content of certain requests that can be made by taxpayers.

The following request forms were published in the Official Gazette No.121/2016 which entered into force on 8 July 2016 and applicable as of 31 July 2016:

- Request to obtain binding rulings from the tax authorities (обврзувачка согласност)
- Request to extend the deadline for payment of taxes in cases where there are serious doubts regarding the correctness of the tax assessment act or in cases where the deadline would interrupt the taxpayer's existence due to objective circumstances that occurred immediately before the submission of the request
- Request to extend the deadline for submitting a tax return
- Request to extend the payment of the tax
- Request for compliance under prior conditions
- Request for refund of overpaid or incorrectly paid tax
- Request to delete a pledge established in a procedure for enforced tax collection
- Request for access to tax administrative acts
- Request to change the payment dynamics of the deferred tax payment plan
- Request to exclude an official from a tax procedure
- Request to exclude an expert from a tax procedure
- Request to change the guarantee for payment of the tax.

Some of the above requests are completely new forms while others existed before and will apply until the new ones enter into force, i.e.

31 July 2016.

The electronic versions of all tax forms can be found on the tax authorities' web site: <http://www.ujp.gov.mk/mk/obrasci/pregled>.

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Announcements of the Ministry of Foreign Affairs

- The Social Security Agreement between Macedonia and Albania signed on 17 March 2015 in Skopje entered into force on 1 June 2016. This Agreement will also be applicable for insured cases which have occurred prior to its entering into force.
- The Agreement between Macedonia and Denmark for Promotion and Mutual Protection of the Investments signed in Copenhagen on 8 May 2015 entered into force on 30 June 2016.

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