

# LAW ON PROPERTY TAXES

CONSOLIDATED TEXT <sup>1</sup>

**Macedonian  
text**

Закон за  
даноците на имот

## PART ONE

### 1. General provision

#### Article 1

This Law shall regulate the manner of taxation of the following types of property taxes:

1. Property tax;
2. Inheritance and gift tax; and
3. Immovables trade tax.

### 2. Definitions

#### Article 2

The terms used in this Law shall have the following meaning:

1. **Immovables** are lands (agricultural, construction, forest and pastures) and buildings – residential buildings or apartments, business buildings and business premises, administrative buildings and administrative premises, buildings and apartments for rest and recreation and other construction facilities, as well as installations constructed thereon or beneath them and permanently attached thereto;
2. **Owner of immovables** is a person who has the right to fully use the immovables and to have it at disposal;
3. **Co-ownership** is the ownership right of several persons to undivided immovables each having a part determined proportionally to the whole (ideal, co-ownership part);
4. **User** is a person who uses immovables the owner of which is unknown or unavailable or uses immovables in ownership of the state and the municipality;
5. **Usufructuary** is a person who acquires the right to usufruct on the basis of a legal act (agreement, testament) and by support;
6. **Entity** is a natural person, trade company, other legal entity, as well as their associations;

7. **Market value of the immovables** is the value of the property that can be reached in the free trade at the moment the tax obligation arises;

8. **Register of immovables** is a database that is kept by the municipality, the municipalities of the city of Skopje and the City of Skopje in accordance with the Law on the General Administrative Procedure which contains the names and addresses of the taxpayers, the total area of the land and buildings, the value of the property, the tax rates and the decisions on paid tax; and

9. **Register of movable property** is a database that is kept by the municipality, the municipalities of the city of Skopje and the City of Skopje in accordance with the Law on the General Administrative Procedure which contains the names and addresses of the taxpayers, the total value of the property, the tax rates and the decisions on paid tax.

## **PART TWO**

### **PROPERTY TAXES**

#### **1. PROPERTY TAX**

##### **Subject to taxation**

###### **Article 3**

Property tax shall be paid for immovables, except for property which is exempted from paying taxes according to this Law.

###### **Taxpayer**

###### **Article 4**

(1) Taxpayer of property tax shall be a legal entity and natural person, owner of the property.

(2) Taxpayer of property tax shall be a legal entity and natural person, user of property in cases when the owner is unknown or is unavailable.

(3) Taxpayer of property tax may also be a usufructuary of the property in accordance with law.

(4) If the property is in ownership of several persons, each of them shall be a taxpayer of property tax in proportion to the ownership part.

(5) Taxpayer of property tax shall also be a legal entity and natural person – user of immovables in ownership of the state and the municipality.

###### **Tax base**

###### **Article 5**

(1) Base of the property tax shall be the market value of the immovables.

(2) The determination of the market value of the immovables shall be made by an appraiser employed in a local self-government unit, and upon a request of the local self-government unit, it may be made by an authorized appraiser.

(3) As an exception to paragraph (2) of this Article, in the cases of determination of immovables trade tax for the purposes of the procedure of Articles 38-a, 38-b, 38-c, 38-d and 38-e of this Law, and on a request of the taxpayer, the market value shall be determined exclusively by an authorized appraiser.

(4) The market value referred to in paragraph (1) of this Article shall be determined according to the Methodology for Assessment of the Market Value of Immovables.

(5) The Ministry of Finance shall conduct control and audit of the determination of market value referred to in paragraph (2) of this Article.

(6) The audit of the determination of the market value referred to in paragraph (3) of this Article, shall be conducted by the Commission for Appraisal Audit of the Chamber of Appraisers on a request.

## **Tax rates**

### **Article 6**

(1) The tax rates referred to in Article 3 of this Law shall be proportional and shall amount from 0,10% to 0,20%.

(2) The property tax rates may be established according to the type of the property.

(3) The property tax rates for agricultural land that is not used for agricultural production may be increased by three to five times in regard to the rates prescribed in paragraph (1) of this Article.

(4) The amount of the rates referred to in paragraphs (1) and (3) of this Article shall be established by a decision of the municipality council.

(5) The amount of the rates referred to in paragraphs (1) and (3) of this Article shall be determined by a decision of the council of the municipalities in the city of Skopje and the Council of the City of Skopje, in accordance with the Law on the City of Skopje.

## **Arising of tax obligation**

### **Article 7**

The tax obligation for property tax shall arise as of the day of acquiring the property, issuing of an approval for use of immovables by the competent body or as of the day the taxpayer commences using the property.

## **Tax exemptions and reliefs**

### **Article 8**

Property tax shall not be paid for:

- 1) immovables in state ownership used by state bodies, immovables in the ownership of the municipality used by bodies of the municipality, bodies of the municipalities in the city of Skopje and bodies of the City of Skopje, except for immovables used by natural persons or legal entities;
- 2) immovables of foreign diplomatic and consular missions and offices of international organizations, if it is in their ownership, under the condition of reciprocity;

- 3) immovables in the ownership of the National Bank of the Republic of Macedonia;
- 4) religious facilities where a religious service, a prayer and other events related to the religion are carried out such as temple, mosque, meetinghouse, synagogue, cemeteries, and other facilities of a church, religious community and religious group;
- 5) separate constructions that are pronounced cultural heritage by a protection act.
- 6) facilities for protection of the land, water and air;
- 7) facilities of enterprises for work training, professional rehabilitation and employment of disabled persons;
- 8) land that is used for surface and underground digging in mining and for geological researches;
- 9) facilities for primary processing of agricultural products, that is:
  - facilities for livestock and fish breeding,
  - facilities for storage of equipment for monitoring the quality and safety of the primary animal and agricultural products of the agricultural holding,
  - facilities for storage and maintenance of agricultural mechanization, equipment attachments and other transportation means and equipment of the agricultural holding,
  - facilities for storage, receipt, keeping and packaging of primary agricultural and animal products and food for animals of the agricultural holding,
  - facilities, collection points for milk, mushrooms and medicinal plants,
  - water reservoirs used for the agricultural production activities of the agricultural holding, and
  - facilities for treatment of the waste from the agricultural production activities of the agricultural holding;
- 10) agricultural land used for agricultural production.

## **Article 9**

Taxpayer of property tax shall have the right to reduction of the calculated tax in the amount of 50% for a residential building or an apartment where he/she lives with the family member.

# 2. INHERITANCE AND GIFT TAX

## **Subject to taxation**

### **Article 10**

(1) Inheritance and gift tax shall be paid for immovables and for right to usufruct and usage of immovables which the inheritors, i.e. the receivers of gifts inherit, i.e. receive on the basis of the Law on Inheritance, i.e. the gift agreement.

(2) Inheritance and gift tax shall be paid for cash, monetary claims, securities and other movable property if the market value of the inheritance, i.e. the gift agreement is higher than the amount of an annual average salary in the Republic of Macedonia for the previous year, according to the data from the State Statistics Office.

(3) The value of all gifts of the same type referred to in paragraph (2) of this Article, received during one calendar year shall be considered one tax base.

(4) The municipality, the municipalities in the city of Skopje and the City of Skopje shall keep records of the value of the gifts on the basis of which

the receiver of the gifts may be levied tax at the end of the year if it receives more gifts of the same type, in an amount exceeding the prescribed amount referred to in paragraph (2) of this Article during the same year.

(5) The form, content and manner of keeping the records referred to in paragraph (4) of this Article shall be prescribed by the Minister of Finance.

## **Taxpayer**

### **Article 11**

(1) Taxpayer of inheritance and gift tax shall be a natural person and legal entity – resident of the Republic of Macedonia that inherits property referred to in Article 10 of this Law, as well as a natural person and legal entity that receives property as a gift, in the country and abroad.

(2) Taxpayer of inheritance and gift tax shall be a foreign natural person and legal entity – non-resident, for the immovables and the movable property it inherits, i.e. receives as a gift on the territory of the Republic of Macedonia.

### **Article 12**

(1) If the inheritor who has accepted to be inheritor cedes the inheritance for the benefit of a person who would come to that inheritance even in case the inheritor would not have ceded it, the tax shall be paid by the person in whose ownership the inherited property is transferred.

(2) If the inheritor cedes inheritance to a certain person that would not come to the inheritance in case the inheritor would not have ceded it, then the inheritor who has ceded the inheritance shall pay the inheritance tax and the person for whose benefit the inheritance is ceded shall pay a gift tax.

## **Tax base**

### **Article 13**

Base for the inheritance and gift tax shall be the market value of the inherited, i.e. the property received as a gift, at the moment the tax obligation arises, reduced by the debts and the costs that are borne by the property which is subject of taxation.

### **Article 14**

The market value of the inherited or the property received as a gift shall be established according to the Methodology referred to in Article 5, paragraph (4) of this Law.

## **Arising of tax obligation**

### **Article 15**

(1) The tax obligation, in regard to the inheritance, shall arise at the moment of the legal validity of the decision on inheritance.

(2) The tax obligation, in regard to the gift, shall arise on the day of concluding the gift agreement.

(3) If the immovables being subject of inheritance, i.e. gift, are encumbered by the right to usufruct, the obligation of inheritance and gift shall arise after the termination of the right to usufruct.

(4) If the sale of the inherited, i.e. the movable property received as a gift referred to in Article 10 paragraph (2) of this Law is forbidden by law, the tax obligation shall arise on the day the approval for sale becomes legally valid, i.e. on the day of the sale.

(5) If the legally valid decision on inheritance or the gift agreement is not registered or they are not registered on time, the tax obligation shall arise on the day when the inherited property, i.e. the property received as a gift is revealed.

## **Tax rates**

### **Article 16**

(1) The rates of the inheritance and gift tax shall be proportional and different depending on the hereditary order.

(2) The inheritance and gift tax for a taxpayer of second hereditary order shall be calculated according to a rate of 2% to 3% and for a taxpayer of third hereditary order or taxpayer who is not related to the decedent, the tax shall be calculated according to a rate of 4% to 5 %.

(3) The amount of the rates referred to in paragraph (2) of this Article shall be established by the council of the municipality by a decision.

(4) The amount of the rates referred to in paragraph (2) of this Article shall be established by the council of the municipalities in the city of Skopje and the Council of the City of Skopje by a decision, in accordance with the Law on the City of Skopje.

## **Tax exemptions**

### **Article 17**

Inheritance and gift tax shall not be paid by:

- 1) the inheritor, i.e. the receiver of a gift of first hereditary order,
- 2) the inheritor, i.e. the receiver of a gift of second hereditary order of one inherited, i.e. apartment, i.e. family residential building received as a gift if he has lived with the decedent, i.e. with whosoever leaves the gift in a joint household at least one year before the death of the decedent, i.e. at the moment of receiving the gift, under condition that they and the members of their family do not have other apartment, i.e. residential building and
- 3) the inheritor, i.e. the receiver of a gift of second hereditary order whose basic activity is agriculture, and will inherit, i.e. receive an agricultural land and economic facilities as a gift, if they lived with the decedent, i.e. with whosoever leaves the gift in a joint household at least one year before the death of the decedent, i.e. at the moment of receiving the gift.

### **Article 18**

The state bodies, the bodies of the municipalities, the bodies of the municipalities in the city of Skopje and the bodies of the City of Skopje, the National Bank of the Republic of Macedonia, the Red Cross organizations, humanitarian, social, scientific, educational, cultural institutions and religious communities shall be exempted from inheritance

and gift tax for the gift that they received in a form of immovable or movable property, securities, monetary funds and claims.

## 3. IMMOVABLES TRADE TAX

### Subject of taxation

#### Article 19

(1) Immovables trade tax shall be paid for the carried out trade of immovables. Trade in immovables, in terms of this Law, shall be the transfer with or without compensation for the right to ownership, as well as other manner of acquiring immovables with or without compensation between legal entities and natural persons.

(2) Physical division of immovables shall not be considered trade of immovables.

### Taxpayer

#### Article 20

(1) Taxpayer of immovables trade tax shall be a legal entity and natural person – seller of the immovables.

(2) As an exception to paragraph (1) of this Article, a taxpayer of immovables trade tax may be a legal entity and natural person – buyer of the immovables if in the sale and purchase agreement for the immovables it is agreed that the buyer shall pay the tax.

(3) When exchanging immovables, taxpayer shall be the participant in the exchange who gives in exchange immovables of higher value.

(4) If ideal part of ownership of immovables is transferred, a taxpayer shall be each owner separately.

(5) If the right to ownership of the immovables is transferred on the basis of an agreement on lifelong support, taxpayer shall be the recipient of the immovables, i.e. its successors.

(6) When selling immovables in bankruptcy and enforcement procedure, as well as when implementing agreements on mortgage, a taxpayer may also be the buyer of the immovables.

### Tax base

#### Article 21

(1) Base for immovables trade tax shall be the market value of the immovables at the moment the obligation occurs.

(2) Where exchanging immovables, the tax base shall be the difference between the market value of the immovables that are exchanged.

(3) Where transferring ideal part of ownership of the property, the tax base shall be the market value of the ideal part of the immovables.

(4) Where selling immovables in bankruptcy and enforcement procedure, the tax base shall be the reached selling price by means of public auction

or by direct agreement, if after two successively conducted procedures of public auction the selling of the immovables has not been performed.

(5) Where selling immovables in a procedure for public bidding conducted by the state bodies and the local self-government units, the tax base shall be the sale price reached in the public bidding procedure.

(6) The market value shall be determined according to the Methodology referred to in Article 5, paragraph (4) of this Law.

## **Tax rates**

### **Article 22**

(1) The rates of the immovables trade tax shall be proportional and they shall amount from 2% to 4%.

(2) The amount of the rates referred to in paragraph (1) of this Article shall be determined by the council of the municipality, by a decision.

(3) The amount of the rates referred to in paragraph (1) of this Article shall be determined by the council of the municipalities in the city of Skopje and the Council of the City of Skopje, by a decision.

## **Arising of tax obligation**

### **Article 23**

(1) The tax obligation of the immovables trade tax shall arise as of the day of concluding the agreement on transfer of the right to ownership of immovables, i.e. exchange of immovables.

(2) If a legally valid agreement is not concluded, in terms of the provision referred to in paragraph (1) of this Article, the tax obligation shall arise on the day when the buyer, i.e. the participant in the exchange came into possession of the immovables.

(3) If the transfer of the ownership right is performed on the basis of a decision of a court or another state body, the tax obligation shall arise on the day such decision becomes legally valid.

(4) If transfer of the right to ownership is performed for construction facilities being in construction process, the tax obligation shall arise on the day of transfer of the facility to the buyer.

(5) If the agreement on immovables trade or the court decision are not registered or are not registered on time, the tax obligation shall arise on the day when the performed trade is revealed.

### **Article 24**

If the transfer of ownership of immovables is performed on the basis of an agreement on lifelong support, the tax obligation shall arise at the moment the death of the receiver of the support occurs.

## **Tax exemptions**

### **Article 25**



Immovables trade tax shall not be paid:

- 1) for trade in immovables in the procedure of expropriation;
- 2) where a foreign diplomatic, i.e. a consular mission transfers the right of ownership of immovables, under the condition of reciprocity;
- 3) where the right of ownership is transferred for the purpose of paying the obligations on the basis of public revenues in the procedure for coercive collection;
- 4) for trade in immovables between state bodies, between state bodies and municipalities, and between municipalities;
- 5) for trade in immovables in the confiscation procedure;
- 6) for trade in apartments in state ownership, provided that the sale and purchase agreement does not regulate which party assumes the obligation for tax payment;
- 7) where the right of ownership of immovables is transferred to state bodies for the purpose of claims collection in bankruptcy and enforcement procedures;
- 8) where the right of ownership of immovables is transferred to the provider of lifelong support who, in relation to the receiver of the support, is in the first hereditary order and only for the part of the immovables that they would inherit according to the Law on Inheritance even without providing support;
- 9) for the first trade of residential buildings and apartments that is performed in a period of five years after the construction, for which value added tax has been calculated;
- 10) where immovables are invested in the capital of trade companies;
- 11) for trade in securities, in terms of the Law on Securities; and
- 12) in the cases where the right of ownership of immovables is transferred to the banks as trustees for the purpose of monetary claim collection, provided that they sell the acquired property within three years.

## **PART THREE**

### **ESTABLISHMENT AND COLLECTION OF PROPERTY TAXES**

#### **1. ESTABLISHMENT AND COLLECTION**

##### **Article 26**

(1) Establishment and collection of the property taxes referred to in Article 1 of this Law shall be performed by the municipality, the municipalities in the city of Skopje and the City of Skopje on the area of the municipality where the property is located.

(2) If the property is located in the area of two or more municipalities, the tax shall be established by the municipality for the value of the property being in the area of the respective municipality.

(3) The tax for the inherited, that is, the movable property given as a gift shall be established by the municipality, the municipalities in the city of Skopje and the City of Skopje where the residence of the taxpayer is.

(4) A decision on the established tax referred to in paragraphs (1), (2) and (3) of this Article shall be adopted by the mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje.

## Article 27

The property tax shall be established on the basis of the data from the tax return, the business books of the taxpayers and the other data available to the municipality, the municipalities of the City of Skopje and the City of Skopje.

## Article 28

The content of the tax return referred to in Article 27 of this Law shall be prescribed by the Minister of Finance.

## Article 29

(1) The taxpayer of property tax shall be obliged to submit a tax return by January, 31st in the year for which the tax is established.

(2) The taxpayer of property tax referred to in paragraph (1) of this Article who has submitted a tax return shall not be obliged to submit a new report for the same property unless there are changes in the data contained in the previously submitted tax return, which would affect the amount of the tax obligation.

(3) The taxpayer shall be obliged to submit a tax return in a period of 15 days as of the day of acquiring the property or as of the day of commencing to use the property, i.e. as of the day the tax obligation arises, for the property that it acquires or commences to use during the current year or a tax obligation arises due to any other basis.

(4) The report referred to in paragraph (1) of this Article shall be submitted to the municipality, the municipalities in the city of Skopje and the City of Skopje where the property is located.

## Article 30

The mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje shall adopt a decision on the amount of the property tax by March 31st, in the year for which the property tax is established at the latest and shall submit a decision for the established tax to the taxpayer.

## Article 31

(1) The taxpayer of inheritance and gift tax shall be obliged to submit a tax return within 15 days as of the day the tax obligation referred to in Article 15 of this Law arises.

(2) The report referred to in paragraph (1) of this Article shall be submitted to the municipality, the municipalities in the city of Skopje and the City of Skopje where the immovables which the taxpayer inherits or receives as a gift is located.

(3) If the taxpayer inherits a movable property or receives it as a gift, the report shall be submitted to the municipality, the municipalities in the city of Skopje and the City of Skopje where the permanent place of residence of the taxpayer is located.

## Article 32

The court shall be obliged to submit the decision to the municipality, the municipalities in the city of Skopje and the City of Skopje where the inherited property is located within 15 days as of the day the decision on inheritance becomes legally valid.

### **Article 33**

(1) The mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje shall adopt a decision on the amount of the inheritance and gift tax within 30 days as of the day of receipt of the tax return at latest and shall submit the decision on the established tax to the taxpayer.

### **Article 34**

(1) The taxpayer of the immovables trade tax shall be obliged to submit a tax return within 15 days as of the day the tax obligation referred to in Article 23 of this Law arises.

(2) The tax return referred to in paragraph (1) of this Article shall be submitted to the municipality, the municipalities in the city of Skopje and the City of Skopje where the immovable is located.

### **Article 35**

The agreement on transfer of ownership of immovables cannot be verified by a notary or a competent court, or the transfer of the right to ownership of immovables cannot be entered in the cadastre or other public books without submitting a proof of paid tax or a court ruling, declaration of the parties or another act.

### **Article 36**

(1) The mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje shall adopt a decision on the amount of the immovables trade tax within a period not exceeding ten days as of the day of receipt of the tax return at the latest, and shall submit the decision on the established tax to the taxpayer, i.e. the buyer of the immovable.

### **Article 37**

Property tax shall be paid quarterly and it shall be due for collection in the middle of each quarter or within 15 days as of the day of delivery of the decision.

### **Article 38**

The inheritance and gift tax and the immovables trade tax shall be paid within 15 days as of the day of delivery of the decision on the established tax obligation.

## **1-A DETERMINATION AND PAYMENT OF IMMOVABLE TRADE TAX BASED ON A CONCLUDED AGREEMENT ON SALE AND**

# PURCHASE OF IMMOVABLES IN A SEPARATE PROCEDURE

## Article 38-a

The parties to the agreement that have concluded an agreement on sale and purchase of immovables may choose a separate procedure for determination of the immovables trade tax which is organized by the competent notary, according to the area where the immovables are located.

## Article 38-b

(1) For the purpose of conducting the procedure referred to in Article 38-a of this Law, the taxpayer shall submit to the notary a report for the assessment of the market value of the immovables and a calculation of the advance trade tax prepared by an authorized appraiser, as well as a filled advance tax return.

(2) The notary shall electronically obtain a property certificate containing data on the immovables including the data on mortgages and other burdens, an excerpt from the current status, provided that the taxpayer is a legal entity, and shall organize the conclusion of the agreement on sale and purchase.

(3) The form and the contents of the report, the calculation and the return referred to in paragraph (1) of this Article shall be prescribed by the Minister of Finance.

## Article 38-c

(1) Based on the advance tax return, the prepared assessment and the advance calculation of the trade tax, the taxpayer shall pay the trade tax for the immovable at a separate deposit account at the notary for payment of advance trade tax.

(2) After the payment, the notary shall transfer the paid amount of the immovables trade tax to the appropriate payment accounts of the competent local self-government unit.

## Article 38-d

(1) The notary shall solemnize the agreement on sale and purchase or shall prepare it in a form of a notary act and shall put a clause that the advance immovable trade tax is paid.

(2) The notary shall submit electronically the complete documentation of the procedure to the Agency for Cadastre of Immovables of the Republic of Macedonia which, after entering the right of ownership over the immovables in the public books within a period of one working day, shall deliver electronically the complete documentation to the competent local self-government unit.

(3) The procedure for obtaining the documents referred to in Article 38-b paragraph (2) of this Law, the transfer of the payment of the amount referred to in Article 38-c paragraph (2) of this Law, the solemnization of the agreement on sale and purchase or the notary act referred to in Article 38-d paragraph (1) of this Law, as well as the delivery of the documents to the Agency for Cadastre of Immovables of the Republic of Macedonia,

shall be done by the notary within a period of two working days the longest.

(4) In the case referred to in paragraph (3) of this Article, the notary shall act within the deadline foreseen in paragraph (2) of this Article only if the taxpayer has paid the reward for the notary and all the costs of the procedure before the notary.

### **Article 38-e**

(1) Based on the submitted documentation referred to in Article 38-d paragraph (3) of this Law, the competent local self-government unit shall check the calculated amount of the paid advance immovable trade tax and shall adopt a tax decision.

(2) If the municipality, the municipality in the city of Skopje and the City of Skopje determines that the market value of the immovable and the advance amount of the trade tax are not properly calculated by the authorized appraiser, it shall submit a request for audit of the appraisal to the Commission for Audit of Appraisal of the Chamber of Appraisers.

(3) The taxpayer shall pay the calculated immovables trade tax determined in the tax decision adopted by the municipalities, the municipalities in the city of Skopje and the City of Skopje in accordance with the provisions of this Law.

(4) An administrative dispute may be initiated against the tax decision referred to in paragraph (1) of this Article before the competent court.

## **2. REGISTER OF IMMOVABLES AND REGISTER OF MOVABLE PROPERTY**

### **Article 39**

(1) The municipality, the municipalities in the city of Skopje and the City of Skopje shall keep a register of immovables and a register of movable property that are subjected to taxation.

(2) The municipality, the municipalities in the city of Skopje and the City of Skopje shall, on regular basis, harmonize the contents of the register of immovables with the register that is kept by the Agency for Cadastre of Immovables.

(3) The municipality, the municipalities in the city of Skopje and the City of Skopje shall, every year, and by December, 31st in the ongoing year at the latest submit the data regarding the contents of the registers referred to in paragraph (1) of this Article to the Central Register of the Republic of Macedonia and to the Public Revenue Office – General Directorate.

(4) The Minister of Finance shall prescribe the form, the content and the manner of keeping the register of immovables and the register of movable property.

## **3. POSTPONEMENT OF ENFORCEMENT**

### **Article 40**

(1) On a request of the taxpayer, the mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje may postpone the enforcement of the decision, i.e. permit deferred payment of the obligations or payment in installments.

(2) The postponement of the enforcement referred to in paragraph (1) of this Article may be approved if the taxpayer secures the payment of the tax debt by an instrument for securing the payment.

(3) The form and the contents of the request of the taxpayer referred to in paragraph 1 of this Article shall be prescribed by the minister of finance.

## 4. PROCEDURE AND MANNER OF SECURING PAYMENT OF TAX DEBT, THAT IS, TAX OBLIGATION

### Article 41

The mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje shall postpone the enforcement of the decision on tax debt, i.e. the payment of the tax obligation if the taxpayer encloses bank guarantee, pays deposit in cash or provides other instrument for securing payment (hereinafter: instrument for securing payment), except for tax debt, i.e. tax obligation amounting less than 10.000,00 Denars.

### Article 42

Payment of tax obligation may be approved to be paid in 12 monthly installments.

### Article 43

(1) Only one instrument for securing may be requested for securing payment of tax debt, i.e. tax obligation.

(2) The taxpayer shall submit the securing instrument to the municipality, the municipalities in the city of Skopje and the City of Skopje, in addition to the request for postponement of the tax debt, that is, the tax obligation.

### Article 44

(1) The value of the instrument for securing payment should correspond to the amount of the tax debt, i.e. the tax obligation.

(2) The value of the cash deposit should correspond to one half of the tax debt, i.e. the tax obligation.

### Article 45

(1) The mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje shall defer the payment of the tax debt, i.e. the tax obligation taking into consideration the regularity of the taxpayer when paying the tax obligations.

(2) Postponement of the payment of tax debt, i.e. tax obligation shall not be approved if a decision on coercive collection is adopted.

(3) An administrative dispute may be initiated against the decision referred to in paragraph (2) of this Article rejecting the request for postponement of the payment of the tax debt, as well as against the decision adopted upon the request referred to in Article 40 paragraph (1) of this Law.

### **Article 46**

By issuing a bank guarantee, the bank – guarantor shall oblige itself that the taxpayer will pay the tax debt, i.e. the tax obligation, otherwise the debt, i.e. the obligation shall be paid by the bank instead of the taxpayer.

### **Article 47**

The bank guarantee as securing instrument shall be collected in cash, in accordance with the regulations valid for collection of bank guarantees.

### **Article 48**

The taxpayer shall be obliged to attach to the request a proof for paid cash deposit on a separate deposit account of the municipality, the municipalities in the city of Skopje and the City of Skopje.

### **Article 49**

Interest shall not be charged for the paid cash deposit.

### **Article 50**

If the taxpayer does not pay the tax debt, i.e. the tax obligation in the time period approved for deferred payment, i.e. does not pay two successive installments in case of approved payment of the tax debt, i.e. the tax obligation in installments, the debt, i.e. the obligation shall be collected from the cash deposit, i.e. the submitted instrument for securing payment.

### **Article 51**

(1) If the taxpayer has paid the tax debt, i.e. the tax obligation that it has provided with an instrument for securing payment, the instrument for securing payment shall be returned.

(2) The taxpayer, on the basis of a request, may withdraw the cash deposit if it submits an instrument for securing payment of the tax debt, that is, the tax obligation.

## **5. LAWSUIT**

### **Article 52**

(1) An administrative dispute may be initiated against the decision of the mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje before the competent court.

(2) The lawsuit shall not postpone the collection of the established tax.

(3) An administrative dispute may be also initiated if the mayor of the municipality, the mayor of the municipalities in the city of Skopje and the

mayor of the City of Skopje have not adopted a decision on a request of the taxpayer within the deadline set by law.

### **Article 52-a**

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## **6. COERCIVE COLLECTION**

### **Article 53**

Collection of the due tax debt, fines and interests that the taxpayer has not paid voluntarily within the prescribed time period, shall be collected coercively by the municipality, the municipalities in the City of Skopje and the City of Skopje (hereinafter: coercive collection).

### **Article 54**

Before making coercive collection, the municipality, the municipalities in the city of Skopje and the City of Skopje shall submit a written notice to the taxpayer to pay the tax debt, the fines and the interests within eight days as of the day of submitting the notice to the last address that the taxpayer has registered.

### **Article 55**

(1) Coercive collection of the tax debt, fine and interest shall be performed on the basis of a decision on coercive collection, adopted by the mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje where the property of the taxpayer is located.

(2) The decision on coercive collection shall be delivered to the taxpayer in person.

(3) The decision on coercive collection shall state the amount of the debt, the manner of enforcing the coercive collection and a notice that the costs of the coercive collection should be covered by the taxpayer.

### **Article 56**

(1) The taxpayer shall cover the costs in the coercive collection procedure, as follows:

- 4% of the amount of the main debt and interest when making an inventory list and
- 5% of the amount of the main debt and interest when selling.

(2) In addition to the costs referred to in paragraph (1) of this Article, the taxpayer shall also cover the costs for every appearance of an official person of the municipality, the municipalities in the city of Skopje and the City of Skopje when making inventory list and selling. The amount of these costs shall be established by the mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje.

(3) The other costs (costs for keeping and transport of objects and alike) shall be covered by the taxpayer in their actual amount.



(4) The appraisers and the witnesses shall be entitled to compensation per hour, covered by the taxpayer. The amount of the compensation shall be established by the mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje.

### **Article 57**

(1) Coercive collection of the tax debt shall be performed from the whole property, revenues and claims of the taxpayer, except:

- 1) the clothes, shoes, bed linen and dishes necessary for the taxpayer and the members of its family and the most necessary furniture;
- 2) scientific and expert books and student books of the members of its family;
- 3) scholarship and pupils and students' loans;
- 4) children allowance and other incomes on the basis of social protection;
- 5) two thirds of the net personal incomes and the incomes on the basis of social insurance and
- 6) incomes on the basis of legal support.

(2) Fire equipment intended for use in business premises, medicinal products, medical instruments and medical equipment intended for usage in business premises cannot be subject of coercive collection as well.

### **Article 58**

(1) The coercive collection from the property of the taxpayer shall consist of inventory with assessment and selling the property by public bidding.

(2) If goods that are perishable, i.e. whose expiry date would end until the completion of the procedure are listed, the sale may be performed immediately by direct agreement.

### **Article 59**

Coercive collection of the tax debt shall be terminated when the taxpayer pays the debt together with the interests and the costs, or when the obligation for paying the tax debt terminates in any other way, for which the tax enforcer shall compose a note.

### **Article 60**

(1) The taxpayer may initiate an administrative dispute against the decision on coercive collection before the competent court.

(2) Circumstances that refer to the establishment of the tax debt cannot be stated in the lawsuit.

(3) The lawsuit shall not postpone the enforcement of the coercive collection.

### **Article 61**

(1) Coercive collection of the tax debt, the fine and the interest shall be performed by an authorized official person of the municipality, the municipalities in the city of Skopje and the City of Skopje - tax enforcer.

(2) The tax enforcer shall have an official identification card the form and content of which shall be prescribed by the Minister of Finance.

(3) The tax enforcer shall be obliged to show the official identification card in the procedure of coercive collection.

## **Article 62**

When there is a justified suspicion that the tax enforcer will be prevented to initiate the procedure for coercive collection, it can request presence and assistance from the body competent for the public order.

## **Article 63**

The inventory, as a general rule, shall include the property, revenues and claims of the taxpayer from whom the collection of the tax debt shall be provided in the easiest and the fastest manner and with the least costs for the taxpayer.

## **Article 64**

The inventory of the property shall be performed in the presence of the taxpayer. If the taxpayer is not present, the inventory shall be performed in the presence of two witnesses.

## **Article 65**

(1) When making the inventory, the tax enforcer shall also appraise the property. If necessary, the tax enforcer may request other person as an appraiser.

(2) On a request of the taxpayer, an appraiser may be invited. The taxpayer shall cover the costs for the appraiser.

## **Article 66**

(1) The tax enforcer shall compose minutes for the performed inventory and appraisal of the property where all the data and details from the inventory are inserted, and especially:

- name and surname, address of the taxpayer, i.e. business name and head office of the taxpayer, as well as data of the other persons who participate in the inventory and appraisal;
- conclusion that a decision on coercive collection has been submitted to the taxpayer;
- notice that the taxpayer was called to pay the tax debt before making the inventory and that the taxpayer has failed to do so;
- place and time of making the inventory;
- amount of the tax debt, interest and costs the inventory is made for;
- name and description of the listed property;
- statement of the taxpayer or a third party in regard to who owns the property being subject to inventory;
- separately appraised value of the listed property and
- signature of the official person making the inventory, the witnesses and the appraiser if any.

(2) A copy of the minutes shall be handed to the taxpayer.

## **Article 67**

If the amount of the tax debt for which coercive collection is performed cannot be fully collected from the movable property of the taxpayer, the coercive collection shall be performed from its immovable property.

## Article 68

(1) If the taxpayer does not want to open the business premises and to make the property available for inspection for the purpose of making the inventory and appraisal, the tax enforcer shall be authorized to coercively open the closed premises in the presence of two witnesses and to inspect the property, in order to make the inventory and appraisal.

(2) The undertaken activities referred to in paragraph (1) of this Article and the persons present as witnesses must be stated in the inventory minutes.

## Article 69

(1) If the taxpayer states that the movable property being listed is in the ownership of a third party and does not provide proof thereof, the property shall be listed and the said shall be stated in the inventory minutes.

(2) The tax enforcer shall be obliged to notify the third party referred to in paragraph (1) of this Article and to instruct them that an extraction lawsuit may be filed to the court within eight days as of the day of being notified. If that person does not submit a proof that a lawsuit has been filed in the determined time period, the procedure for coercive collection shall continue.

(3) If the third party that enjoys the right to ownership over the listed property was present during the inventory making, it shall be thereof notified orally and that shall be confirmed to the minutes.

(4) The sale of the listed objects for which a lawsuit is filed shall be postponed, by submitting a proof for the filed extraction lawsuit, until the end of the dispute and such property shall be left for storing by the taxpayer.

(5) The taxpayer shall be obliged to keep the property referred to in paragraph (4) of this Article in unaltered condition until the end of the dispute upon the extraction lawsuit.

## Article 70

If after the extraction lawsuit it is determined that the submitter of extraction lawsuit is not the owner and the taxpayer transfers, destroys or damages the listed property, criminal charges shall be brought against the taxpayer with the competent public prosecutor's office and new inventory and appraisal of the movable property shall be performed for the purpose of collecting the debt, without deferring and without delivering a separate decision on the established coercive collection.

## Article 71

(1) The listed property may be left for storing to the taxpayer, with prohibition on transfer until the tax debt is paid. The mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje shall report the prohibition on transfer of immovable property to the body competent for geodetic works for the purpose of registering the pre-recorded right to pledge of immovables.

(2) If the taxpayer transfers, destroys or damages the property that is left for storing, criminal charges shall be filed against it to the competent

public prosecutor's office.

(3) The listed money, securities, jewelry and other valuables shall be confiscated from the taxpayer and put in a bank safety deposit box and the taxpayer shall be issued a certificate thereon.

## **Article 72**

The inventory and the confiscation of the movable property for the purpose of coercive collection of a tax debt shall generally not be performed during night hours, on Sunday and on religious and state holidays.

## **Article 73**

(1) The mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje may, for the purpose of collecting the tax debt, adopt a decision on prohibition to use the funds of the taxpayer from its accounts, the personal incomes from the employment and its claims, and may order the entity responsible for payment operation, the debtor to the taxpayer, i.e. the payer of the personal incomes to pay the funds in favor of the tax debt.

(2) The taxpayer and its debtor may initiate an administrative dispute against the decision referred to in paragraph (1) of this Article before the competent court.

(3) The lawsuit against the decision referred to in paragraph (1) of this Article shall not postpone the collection upon the decision.

(4) Circumstances that refer to the establishment of a tax debt cannot be stated in the lawsuit.

(5) If the entity responsible for payment operation, the debtor to the taxpayer or the payer of the personal incomes does not act upon the decision referred to in paragraph (1) of this Article, the collection shall be performed coercively against their assets.

# **7. PUBLIC SALE**

## **Article 74**

(1) The public sale of the listed and appraised property shall, as a rule, be performed by means of public bidding, except in the cases referred to in Article 58 paragraph (2) of this Law.

(2) The public bidding shall be scheduled with an announcement containing:

- 1) name, surname and address of the tax debtor,
- 2) time and place of the public bidding and
- 3) list of the items that will be exhibited at the public bidding, with a description and designation of the starting bidding price of the items that are subject to public bidding.

## **Article 75**

The employees in the municipality, the municipalities in the city of Skopje and the City of Skopje, as well as the members of their families, cannot participate in the public bidding.

## **Article 76**

(1) The public sale shall be terminated as soon as the amount of the sold movable items that cover the debt, the fines, the interest rate and the costs for the procedure is reached and the other items shall be returned to the taxpayer.

(2) If higher value than the amount of the debt, the fines, the interest rate and the costs for the procedure is reached with the sale of the listed property, the difference shall be returned to the taxpayer.

## **Article 77**

(1) Minutes shall be composed for the public sale.

(2) The minutes shall be signed by the tax enforcer and the buyer.

## **Article 78**

The obligations shall be settled from the coercively collected amount in the following order:

- 1) the costs for the coercive collection,
- 2) the tax debt and other public duties,
- 3) the fines and
- 4) the interests of the tax debt.

# **8. INTEREST FOR UNTIMELY PAID TAX**

## **Article 79**

An interest in the amount of 0,05% shall be paid for each day of delay for the tax that is not paid in the prescribed time period.

# **9. GUARANTEE**

## **Article 80**

The taxpayer shall be liable with the whole property for collection of advance payment of the property taxes.

## **Article 81**

If the taxpayer has transferred the property by a legal act to the benefit of another person in order to avoid the obligation for paying the tax, the mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje may abnegate such legal act in court, if the buyer has known about that intention of the taxpayer.

## **Article 82**

(1) If the taxpayer dies before the amount of the tax obligation is established, the tax obligation shall be transferred to the successors.

(2) The established obligation shall be collected from the successors in the amount of the value of the inherited property at the most.

## 10. REFUNDING OVERPAID OR INCORRECTLY PAID TAX

### Article 83

- (1) The taxpayer shall have the right to refund of overpaid or incorrectly paid tax, interest rate and costs of the coercive collection.
- (2) The mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje shall decide on the tax refund referred to in paragraph (1) of this Article, on a request of the taxpayer within a period of 30 days as of the day of receipt of the request.
- (3) If the taxpayer does not submit a request for refund of overpaid or incorrectly paid amounts, such amounts shall be calculated in the next tax payment.
- (4) The form and the contents of the request of the taxpayer referred to in paragraph 2 of this Article shall be prescribed by the minister of finance.

## 11. TIME BARRING

### Article 84

- (1) The right to establishment of the tax shall become time barred in five years after the end of the year when it was supposed to be established.
- (2) Right to tax collection and the right to collection of costs for coercive collection shall become time barred in five years after the end of the year when the collection should have been performed.
- (3) The right of the taxpayer to refund overpaid or incorrectly paid amounts of tax, interests and costs for coercive collection shall become time barred in five years after the end of the year when the payment is performed.

### Article 85

- (1) A new course of time barring shall commence after each interruption of the course of the time barring.
- (2) The right to establishment, collection and refund in each case shall become time barred ten years after the year when the tax should have been established, collected, i.e. when the amounts have been paid.

## 11-A. DELETION OF TAX OBLIGATIONS

### Article 85-a

On a proposal of the mayor of the municipality, the mayor of the municipalities in the city of Skopje and the mayor of the City of Skopje, the council of the municipality, the councils of the municipalities in the city of Skopje and the Council of the City of Skopje may perform permanent deletion of the tax obligations that they have in their records until the end of the year in accordance with the Law on the General Administrative Procedure if the time barring period has expired or the amount of the

costs for collection of the tax obligation significantly exceeds the amount of the uncollected obligation.

## **PART FOUR**

# **12. SUPERVISION**

### **Article 86**

Supervision over the implementation of this Law shall be conducted by the Ministry of Finance – the Public Revenue Office.

### **Article 87**

(1) Inspection supervision over the establishment and collection of the property taxes shall be conducted by an authorized inspector of the municipality, an authorized inspector of the municipalities in the city and an authorized inspector of the City of Skopje (hereinafter: inspector).

(2) The inspector referred to in paragraph (1) of this Article shall have an identification card the form and content of which shall be prescribed by the Minister of Finance.

(3) The inspector shall perform control of the condition and value of the immovable and movable property that is subject to taxation, as well as other activities determined by this Law and another regulation.

(4) The inspector shall prepare minutes for the undertaken activities of the inspection supervision procedure referred to in paragraph (3) of this Article. The taxpayer shall have the right to objection within a period of eight days as of the day of the receipt of the minutes. If new facts are stated and new evidence is proposed in the objection, new minutes shall be prepared thereon.

(5) If during the inspection supervision it is confirmed that the taxpayer has not paid or has incorrectly paid the tax, it shall be ordered, by a decision, to pay it in the prescribed time period.

(6) An administrative dispute may be initiated against the decision referred to in paragraph (5) of this Article before the competent court.

(7) The lawsuit shall not postpone the enforcement of the decision.

### **Article 88**

While conducting supervision over the work of the bodies of the municipality, the bodies of the municipalities in the city of Skopje and the bodies of the City of Skopje, the Ministry of Finance – Public Revenue Office shall perform the following activities:

- monitor the legal work of the bodies of the municipality, the bodies of the municipalities in the city of Skopje and the bodies of the City of Skopje and undertake measures and activities and submit initiatives for exercise of their competences, determined by this Law;
- point out the exceeding of the competences determined by this Law and other regulation to the bodies of the municipality, the bodies of the municipalities in the city of Skopje and the bodies of the City of Skopje and propose appropriate measures for overcoming such condition;
- give recommendations for consistent exercise of the competences of the bodies of the municipality, the bodies of the municipalities in the city of

Skopje and the bodies of the City of Skopje within the framework of this Law, on their request;

- monitor the timely adoption of regulations of the municipality, regulations of the municipalities in the city of Skopje and regulations of the City of Skopje;
- submit initiatives and proposals to the municipality, the municipalities in the city of Skopje and the City of Skopje if it confirms non-implementation of this Law as a result (consequence) of conflict of competences between the bodies of the municipality, the bodies of the municipalities in the city of Skopje and the bodies of the City of Skopje;
- monitor the achievement of publicity of the work of the bodies of the municipality, the bodies of the municipalities in the city of Skopje and the bodies of the City of Skopje in exercising the competences determined by this Law and especially in the aspect of regular, timely, true and complete notification of the citizens and
- notify the bodies of the municipality, the bodies of the municipalities in the city of Skopje and the bodies of the City of Skopje on time regarding the concluded conditions in their work and regarding the measures undertaken when conducting the supervision.

### **Article 89**

(1) If despite the instructions and undertaken measures and activities, the bodies of the municipality, the bodies of the municipalities in the city of Skopje and the bodies of the City of Skopje do not ensure performance of the activities determined by this Law as their competence and whose performance is within the responsibility of the municipality, the municipalities in the city of Skopje and the City of Skopje, the relevant competence shall be thereof revoked by force of law.

(2) The performance of the revoked activities referred to in paragraph (1) of this Article shall be transferred to the Ministry of Finance – Public Revenue Office, up to one year as of the day of their revocation at most.

(3) The Ministry of Finance – Public Revenue Office shall perform the activities in the competence of the municipality, the municipalities in the city of Skopje and the City of Skopje referred to in paragraph (2) of this Article, on their behalf and at their expense.

(4) The Ministry of Local Self-Government shall be notified of the undertaking of the activities referred to in paragraph (1) of this Article.

## **PART FIVE**

### **MISDEMEANOR PROVISIONS**

#### **Article 90**

(1) Fine in the amount of Euro 2.500 in Denar counter-value for a misdemeanor shall be imposed on the taxpayer – legal entity, that is, sole proprietor if it:

- 1) does not submit a tax return in the determined time period (Articles 29, 31 and 34);
- 2) prevents the coercive collection procedure (Article 62) and
- 3) does not keep the property in an unaltered condition (Article 69 paragraph (5)).

(2) Fine in the amount of 30% of the determined fine for the legal entity, that is, the sole proprietor shall be imposed on the responsible person in



the legal entity, that is, in the sole proprietor for the misdemeanor referred to in paragraph (1) of this Article.

(3) Fine in the amount of Euro 200 to 350 in Denar counter-value shall be imposed on the natural person - taxpayer for the misdemeanor referred to in paragraph (1) of this Article.

### **Article 91**

Fine in the amount of Euro 500 to 750 in Denar counter-value shall be imposed on the official person in a state body or in a court for a misdemeanor if it:

1) does not submit to the municipality, the municipalities in the city of Skopje and the City of Skopje a copy of the approval whereby transfer of the ownership right is performed in the determined time period (Article 7) and

2) does not submit a copy of the decision on inheritance to the municipality, the municipalities in the city of Skopje and the City of Skopje (Article 32).

### **Article 92**

Fine in the amount of Euro 500 to 750 in Denar counter-value shall be imposed for a misdemeanor on the official person in the municipal, in the municipalities in the city of Skopje, that is, in the City of Skopje, unless it applies the Methodology for Determining the Market Value of the Immovables (Article 5 paragraph (4)).

### **Article 93**

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### **Article 94**

(1) Fine in the amount of Euro 2.500 in Denar counter-value shall be imposed for a misdemeanor on the entity responsible for payment operation if it acts contrary to Article 73 paragraph (5) of this Law.

(2) Fine in the amount of 30% of the determined fine for the entity responsible for payment operations shall be imposed on the responsible person in the entity responsible for payment operations.

### **Article 94-a**

The amount of the fine for the legal entity, that is, the sole proprietor shall be determined in accordance with the Law on Misdemeanors.

### **Article 94-b**

(1) Fine in the amount of Euro 25 to 50 in Denar counter value shall be imposed on the mayor if he/she does not adopt a decision within the statutory prescribed deadline (Article 30, Article 33 paragraph (1), Article 36 paragraph (1), and Article 83 paragraph (2)).

(2) A competent court shall conduct a misdemeanor procedure and shall impose a misdemeanor sanction for the misdemeanors referred to in paragraph (1) of this Article.

### **Article 95**

The collected fines referred to in Articles 90, 91, 92, 93 and 94 of this Law shall be revenue of the municipality, the municipalities in the city of Skopje and the City of Skopje, in accordance with law.

## PART SIX

### TRANSITIONAL AND FINAL PROVISIONS

#### Article 96

The Law on Property Taxes ("Official Gazette of the Republic of Macedonia" number 80/93, 3/94, 71/96, 54/2000 and 24/2003) shall cease to be valid as of the day of the application of this Law.

#### Article 97

The procedures for establishment and collection of the property taxes that are not completed until the commencement of the application of this Law shall be completed according to the regulations that were valid before this Law commences its application.

#### Article 98

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 Macedonia" and shall be applied as of the day of constituting the councils of the municipalities and of the City of Skopje and the election of the mayors of the municipalities and the mayor of the City of Skopje, after the holding of the first following local elections in accordance with the Law on Local Elections ("Official Gazette of the Republic of Macedonia" no. 49/96, 12/2003, 35/2004, 52/2004 and 60/2004).

#### PROVISIONS OF OTHER LAWS:

Law Amending the Law on Property Taxes ("Official Gazette of the Republic of Macedonia" no. 92/2007):

##### Article 10

This Law shall enter into force on the eight day of its publishing in the "Official Gazette of the Republic of Macedonia" and the provision of Article 1 of this Law shall apply as of January 1st, 2008.

Law Amending the Law on Property Taxes ("Official Gazette of the Republic of Macedonia" no. 84/2012):

##### Article 2

This Law shall enter into force on the eight day of its publishing in the "Official Gazette of the Republic of Macedonia" and the provision of Article 1 of this Law shall apply as of January 1st, 2013.

Law Amending the Law on Property Taxes ("Official Gazette of the Republic of Macedonia" no. 154/2015):

##### Article 12

The procedures regarding an appeal initiated in accordance with the Law on Property Taxes ("Official Gazette of the Republic of Macedonia" nos. 61/2004, 92/2007, 102/2008, 35/11, 53/11, 84/12 and 188/13)

until the day of entry into force of this Law, shall end in accordance with the law according to which they have been initiated.

The cases in the second instance administrative procedure that have been decided upon by the Minister of Finance or a person authorized by him/her, and based on which an administrative dispute have been initiated until the day of entry into force of this Law, shall end in accordance with the law according to which they have been initiated.

**Article 13**

The bylaws referred to in Article 38-b determined by Article 3 of this Law shall be adopted within a period of 90 days as of the day of entry into force of this Law.

Law Amending the Law on Property Taxes ("Official Gazette of the Republic of Macedonia" no. 154/2015):

**Article 14**

The provisions of Article 1 which amends Article 5 of this Law and the provisions of Article 3 which adds Articles 38-a, 38-b, 38-c, 38-d and 38-e of this Law shall start to apply as of 1 January 2016.

**Article 15**

This Law shall enter into force on the day of its publication in the "Official Gazette of the Republic of Macedonia".

Law Amending the Law on Property Taxes ("Official Gazette of the Republic of Macedonia" no. 23/2016):

**Article 29**

The bylaws foreseen by this Law shall be adopted within a period of 30 days as of the day of entry into force of this Law.

**Article 30**

The procedures initiated before the day of beginning of application of this Law shall end in accordance with the law they have been initiated.

Law Amending the Law on Property Taxes ("Official Gazette of the Republic of Macedonia" no. 23/2016):

**Article 31**

The provisions of Articles 10, 12, 14, 17, 23, 24 and 28 of this Law shall start to apply as of the beginning of application of the Law on the General Administrative Procedure in accordance with Article 141 of the Law on the General Administrative Procedure ("Official Gazette of the Republic of Macedonia" no. 124/15).