

16 Annex - Taxation

125. RULEBOOK ON THE FORM AND CONTENT OF THE RETURN FOR REGISTRATION VAT TAXPAYERS

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Pursuant to Article 55 paragraph 7 of the Law on Value Added Tax (Official Gazette of the Republic of Montenegro 65/01, 38/02, 72/02, 21/03 and 76/05), the Ministry of Finance hereby issues the

RULEBOOK

ON THE FORM AND CONTENT OF THE RETURN FOR REGISTRATION VAT TAXPAYERS

Article 1

This Rulebook shall regulate the form and content of the return for registration of VAT taxpayers (hereinafter referred to as the "VAT return").

Article 2

VAT return shall be submitted on the form VAT-1 PR, which is, together with the Instructions for filling in the return, printed with this Rulebook and presents its integral part.

Article 3

VAT return shall be submitted to the competent tax authority in a single copy.

With the return referred to in paragraph 1 of this Article, the following shall be enclosed:

- Decision on entry in the appropriate register for performing business activities and
- Authorisation for the person that represents the taxpayer before tax authority.

Article 4

The Rulebook on the form and content of the return for registration of VAT taxpayers (Official Gazette of the Republic of Montenegro 17/02) shall be repealed on the day of entry into force of this Rulebook.

Article 5

This Rulebook shall enter into force on the eighth day following that of its publication in the Official Gazette of the Republic of Montenegro.

MINISTRY OF FINANCE

No 04-310/1

18 January 2006

Podgorica

Minister

Dr Igor Lukšić

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7.	Reasons for termination of registration: <input type="checkbox"/> Taxable turnover is less than EUR 18,000 <input type="checkbox"/> Liquidation, etc. <input type="checkbox"/> Termination of performing taxable transactions for VAT <input type="checkbox"/> Termination of entrepreneurial activity													
	Current VAT registration number:													Issuance date __/__/____
8.	Reasons for re-registration: _____ _____													
	Previous VAT registration number:													

I declare under full material and criminal liability that aforementioned data are correct.

Date __/__/____

STAMP

Signature of authorised person

To be filled in by tax authority		
Document no. _____	Reception date __/__/____	Processing date __/__/____
Surname and name of authorised employee _____		
Signature _____		

INSTRUCTIONS FOR FILLING IN THE RETURN

Under the ordinal number 1, the tax identification number - enter the tax identification number (TIN) of the taxpayer, which was assigned to him by the competent tax authority during the registration.

Under the ordinal number 2, the name of the taxpayer - enter the name of the taxpayer.

Under the ordinal number 3, address - enter full address of the taxpayer including street name, house number, municipality and phone number.

Under the ordinal number 4, business activities - enter sign "X" in the appropriate box in front of the activity type performed by the VAT taxpayer (production, wholesale, retail, services, import and export).

Under the ordinal number 5, the authorised person - enter unique identification number (ID), surname and name of authorised person representing the taxpayer before tax authorities.

Under the ordinal numbers 6, data on taxable turnover - enter the amount of taxable turnover for the last 12 months and expected turnover for the next 12 months in relation to the date of submission of the return. If taxable turnover that is bigger than 18.000 € is achieved in a shorter period, turnover for that period shall be entered.

Under the ordinal number 7, the reasons for termination of registration - reasons for termination of registration for VAT shall be stated (enter the sign "X" in the box in front of the appropriate reason for termination of registration for VAT), as well as previous VAT registration number and date of its issuance.

Under the ordinal number 8, the reasons for re-registration - reasons for re-registration for VAT shall be stated, as well as previous VAT registration number.