

16 Annex - Taxation

**128. RULEBOOK ON THE FORM AND CONTENT OF
REPORT ON CALCULATED AND PAID WITHHOLDING TAX
ON INCOME REALISED BY NON-RESIDENT LEGAL
PERSON**

128. RULEBOOK ON THE FORM AND CONTENT OF REPORT ON CALCULATED AND PAID
WITHHOLDING TAX ON INCOME REALISED BY NON-RESIDENT LEGAL PERSON

Pursuant to Article 29a paragraph 6 of the Law on Corporate Profit Tax (Official Gazette of the Republic of Montenegro 65/01 and 80/04 and Official Gazette of Montenegro 40/08), the Ministry of Finance hereby issues the

RULEBOOK

**on the Form and Content of Report on Calculated and Paid Withholding Tax on Income
Realised by Non-resident Legal Person**

Article 1

This Rulebook shall regulate the form and content of Report on calculated and paid withholding tax on income realised by non-resident legal person.

Article 2

The payer of corporate profit tax shall submit the Report on calculated and paid withholding tax on income realised by non-resident legal person on the form "IOPPO", which is printed with this Rulebook, and presents its integral part.

Article 3

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 04-529/1

Podgorica, 30 January 2009

MINISTER

Dr Igor Lukšić

128. RULEBOOK ON THE FORM AND CONTENT OF REPORT ON CALCULATED AND PAID WITHHOLDING TAX ON INCOME REALISED BY NON-RESIDENT LEGAL PERSON

FORM "IOPPO"

Montenegro

-Tax Administration-

-Organisational unit-

Name of the payer_____

TIN_____

Main Office_____

Activity code of the payer_____

Report

on calculated and paid withholding tax on income realised by non-resident legal person

in EUR

No.	Type of income	Amount of income	Amount of withholding tax on income
1	2	3	4
1.	<i>Income from dividends and shares in profit</i>		
2.	<i>Interest income</i>		
3.	<i>Income from royalties and other intellectual property rights</i>		
4.	<i>Capital gain</i>		
5.	<i>Income from leasing of movable and immovable property</i>		
6.	<i>Income based on consulting services, market research and audit services</i>		

I declare, under criminal and material liability, that aforementioned data are correct.
 Signature of authorised person.....
 Date:.....

7	TOTAL: (1-6)		
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