

Local tax levy

| 2014 | PODGORICA |
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| FEES | |
| 1. Land development fee | |
| 2. Use of municipal roads fee | |
| 2.1.Special transport fee | <p>"Fees for special transport for exceeding the maximum permitted dimensions for exceeding the maximum permitted vehicle length , measured along the longitudinal axis of symmetry of the furthest points of the vehicle or combination of vehicles with a load ,</p> <ul style="list-style-type: none"> - For exceeding the 20 % 0.08 € / km, - For exceeding over 20 % 0,16 € / km . <p>for exceeding the maximum permissible width of the vehicle or combination of vehicles shall be determined :</p> <ul style="list-style-type: none"> - For exceeding 0.50m to € 0.08 / km, - For exceeding 0.51 m to 1.50 m € 0.16 / km, - For exceeding the greater of 1.50 m € 0.22 / km . <p>for exceeding the maximum permissible height of the vehicle or combination of vehicles shall be determined :</p> <ul style="list-style-type: none"> - For exceeding up to 0.50 m € 0.08 / km, - For exceeding the greater of 0.50 m 0,16 € / km . <p>When the vehicle , with or without load exceeds the allowed length , width and height, in many places , accounted for the largest dimension of each overdraft and overdraft for each type separately.</p> |

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| | <p>Special transport fee for exceeding the maximum permissible total weight of:</p> <ul style="list-style-type: none"> - for exceeding the maximum permissible total weight of the vehicle or combination of vehicles above 40 t, 44 t or above for three-axle motor vehicle with two-axle or a triaxial semitrailer when transporting 40 -stopni ISO container as a combined transport operation applies to benefits given in Table 1 which is attached as an integral part of this decision . <p>Overdrafts total mass of paragraph 1 of this Article, whose values end up to 0.5 t, rounded to the lower whole value exceeding a total weight of whose values end up above 0.5 t, rounded up to the higher value of the whole</p> |
| | <p>Special transport fee for exceeding the permitted axle load</p> <p>For exceeding the maximum permissible axle load of the vehicle or combination of vehicles , the fee is paid out in Table 2, which is attached as an integral part of this decision .</p> <p>The fee referred to in paragraph 1 of this Article shall be calculated as follows :</p> <ul style="list-style-type: none"> - The single axis , according to the formula : $P_{yo} = S_{jo} - D_{jo}$ whereby the actual axle load for each axle (S_{jo}) wins the permitted axle load (D_{jo}) , for a given value exceeding (IPO) complains that the relevant amount set out in Table 2 which is attached as an integral part of this decision . - For a double , trice and multiple axles , according to the formula : $P_{yo} = \frac{S_{jo} - D_{jo}}{Bo}$ Whereby the actual axle load of a double , triplet or a multi- axis (S_{jo}) wins the permitted axle load (D_{jo}) and divided by the number of axles (Bo) , for a given value exceeding (IPO) complains that the relevant amount set out in Table 2 which is attached as an integral part of this decision . |

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| | <p>The resulting exceeding axle load referred to in paragraph 2, line 1 and 2 of this Article, whose values end up to 0.50 t shall be rounded to the lower whole value, and whose value exceeding end over 0,5t rounded up to the higher value of the whole.</p> <p>The sum of the alleged benefits of the shaft or axle sets from paragraph 2 of this article, makes the total compensation for exceeding the permissible axle load.</p> <p>Total compensation for extraordinary transport is calculated by dividing the fee for individual overdraft (€ / km) multiplied by the distance (km) from the place of departure to the arrival of emergency transport.</p> <p>If a vehicle or combination of vehicles with or without a load, go over the prescribed limit under Article 5 of this decision, the total fee is calculated, so that the compensation for each individual overdraft (€ / km) be brought together and multiplied by the distance (km) from the place of departure to arrival of emergency transport.</p> <p>When calculating the total mileage of emergency transport, each started kilometer is taken as a full mile</p> |
| <p>2.2. Annual fees for the lease of traffic land</p> | <p>The annual fee for the lease of traffic land and other land belonging to the control times</p> <p>Amount of the annual fee for the lease of traffic land and other land belonging to the control times , is determined depending on the use of certain parts of the road land belonging to the municipal road and the area used road land and amounts :</p> <ul style="list-style-type: none"> - On the street in the village of € 4.90 / m2, - For local roads € 3.90 / m2. <p>The compensation in the previous paragraph shall be determined as the initial value at the announcement of the public tender for the lease of traffic land and other land belonging to the control times.</p> <p>That fee shall be reduced on an annual basis , in proportion to the surface of the land used for the trip :</p> <ul style="list-style-type: none"> - 10% of the area of 51- 100 m2 used road land , - 20 % of an area of 101- 300m2 used road land , - 30 % of the surface of over 300 m2 used road land. |
| <p>2.3. Fees for access road connection to a municipal road</p> | <p>The fee for the access road to the municipal road</p> <p>The fee for the access road to the municipal road is:</p> <ul style="list-style-type: none"> - On the street in the village of € 490.00 per port- the local road € 290.00 per port . |

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| <p>2.4.Compensation for pipeline, water supply, sewerage, electricity, telephone and telegraph lines on a public road, and other</p> | <p>The fee for setting up pipelines, water supply, sewerage , electricity , telephone and telegraph lines and the like on the municipal road</p> <p>The fee for setting up pipelines, water supply, sewerage , electricity , telephone and telegraph lines and the like, in the hull of the municipal road , shall amount to € / meter used road land and amounts :</p> <ul style="list-style-type: none"> - On the street in the village of € 5.90 / m, - For local roads € 2.90 / m. <p>The fee for setting up pipelines, water supply, sewerage , electricity , telephone and telegraph lines in the road land van torso municipal road , shall amount to € / meter used road land and amounts :</p> <ul style="list-style-type: none"> - On the street in the village of € 1.90 / m, - For local roads € 0.90 / m |
| | <p>The fee referred to in paragraphs 1 and 2 shall be reduced depending on the length of use of the road , road land or other land belonging to the municipal road :</p> <ul style="list-style-type: none"> - 10 % for the length of 1001- 3000 m used road land , - 20 % for the length of 3001- 5000 m used road land , - 30 % of the length of over 5000 m used road land . <p>The fee for the installation referred to in paragraph 1 that are set by digging or performing other work (stamping tubes , etc.) , In a way that is done cutting the municipal road route is:</p> <ul style="list-style-type: none"> - On the street in the village of € 990.00 the cand , - For local roads € 790.00 per canal |

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| <p>2.5. Annual fees for pipelines, water supply, sewerage, electricity, telephone and telegraph lines and other built on a public road</p> | <p>The annual fee for pipelines, water supply, sewerage, electricity, telephone and telegraph lines and the like on municipal roads</p> <p>The annual fee for pipelines, water supply, sewerage, electricity, telephone and television cal lines and the like, installed or placed on the municipal road, is 15% of the amount specified in Article 13 paragraph 1 and 2 of this Decision.</p> <p>The fee for setup and installation of electronic, telephone, antenna devices and equipment, etc., On municipal roads, or land belonging to these roads shall be determined in the amount BAM 2.900,00 €, per device.</p> <p>For devices and equipment from paragraph 1 shall be determined by annual fee of € 950.00.</p> <p>The fee referred to in Art. 13 and 14 of the Decision does not pay for the public, rural water supply and sanitation available to the main city and using public services in the performance of public utility services, whose founder is the Capital.</p> |
| <p>2.6. The fee for setup and installation of electronic, telephone , antenna devices and equipment and the like . and the annual fee for the set up devices</p> | |
| <p>2.7. Fees for construction of commercial facilities where there's allowed access to the municipal road</p> | <p>Fees for construction of commercial facilities where access to the municipal road</p> <p>The fee for the construction of commercial buildings up to 50 m2 which provides access to the municipal road , is to :</p> <ul style="list-style-type: none"> - On the street in the village of € 200.00 , - For local roads € 150.00 . <p>The fee for the construction of commercial buildings of 50 m2 and 500m2 who were given access to the municipal road , is to :</p> <ul style="list-style-type: none"> - On the street in the village of € 400.00 , - For local roads € 250.00 . <p>The amount of compensation for the construction of commercial facilities over 500m2 where you have access to the municipal road , is to :</p> <ul style="list-style-type: none"> - On the street in the village of € 490.00 , - For local roads € 290.00 . <p>Notwithstanding paragraph 1 , the fee for the construction of gas stations amounts to € 2,900.00.</p> |

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| <p>2.8. Annual fees for the use of commercial facility which provides access to the municipal road</p> | <p>The annual fee for the use of commercial facilities where access to the municipal road</p> <p>Amount of the annual fee for the use of commercial facilities where access to the municipal road , is determined depending on the category of the road by which the object is, the surface of the object and the type of activity conducted at the facility , and it is:</p> <p>1. In the streets of the village , for :</p> <ul style="list-style-type: none">- Gas stations - € 2,900.00 ,- Warehouses and depots to 500 m² - € 500.00 , |
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| | <p>warehouses and stocks over 500 m² - 700.00 €,</p> <ul style="list-style-type: none"> - Banks, insurance companies and other financial institutions, fixed, mobile and cable operators - € 700.00, - Mail - 400,00 € - Hotels and motels to 50 beds - € 700.00, - Hotels and motels over 50 beds - € 900.00, - Catering facilities to 50 m², with the exception of pensioners clubs - € 150.00, - Restaurants, pizzerias, pubs, coffee bars, pubs, bars, night clubs and other hospitality facilities over 50 m² - 400,00 €, - Trade facilities from 50 to 200 m² - € 200.00, - Trade facilities from 200 to 500 m² - 400,00 €, - Commercial buildings over 500 m² - € 700.00, - Facilities for the servicing of motor vehicles - 400,00 €, - Facilities that provide craft, service and other similar activities, over 50 m² - 150 €, and - Facilities that provide commercial, craft, service and other similar activities, up to 50 m², as well as temporary prefabricated buildings of character type kiosk - € 100.00. <p>For local roads, for:</p> <ul style="list-style-type: none"> - Gas stations - € 1,900.00, - Warehouses and depots to 500 m² - € 300.00, - Warehouses and stocks over 500 m² - 400,00 €, - Banks, insurance companies and other financial institutions, fixed, mobile and cable operators - 400,00 €, - Mail - € 300.00 - Hotels and motels to 50 beds - € 500.00, - Hotels and motels over 50 beds - € 700.00, - Catering facilities to 50 m², with the exception of clubs pensioners - 100.00 €, - Restaurants, pizzerias, pubs, coffee bars, pubs, bars, night clubs and other hospitality facilities over 50 m² - € 200.00, - Trade facilities from 50 to 200 m² - € 150.00, - Trade facilities from 200 to 500 m² - 250,00 €, - Commercial buildings over 500 m² - 400,00 €, - Facilities for the servicing of motor vehicles - 250,00 €, - Facilities that provide craft, service and other similar activities, over 50 m² - 150 €, and - Facilities that provide commercial, craft, service and other similar activities, up to 50 m², as well as temporary prefabricated buildings of character type kiosk - € 100.00. |
| 2.9.Fees for signs on the road and set next to the road | |

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| Tax | |
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| 1. Real estate tax | The basis for determining the property tax is the market value of the property on January 1 of the year for which the tax is assessed and determined in such a way that the surface of the real estate multiplied by the average market price of m2 according to the Bureau of Statistics. The rate of property tax on the basis determined depending on the purpose of real estate. |
| 1.1. Buildings | <p>1. For buildings</p> <ul style="list-style-type: none"> - Residential building - the main place of residence 0,27 % - Secondary residential building - or apartment that is not resident - the main place of residence of the owner of real estate 0.54 % - Business buildings and offices 0.42 % - Production facilities (halls , etc . Premises for production activities) 0.28 % - Warehouses , depots and warehouses 0.32 % - Garages and ancillary buildings 0.15 % - Basements and garages 0.10 % |
| 1.2. Building land | building land 0,45% |
| 1.3. Agricultural land | <p>agricultural land</p> <ul style="list-style-type: none"> a) field, garden , orchard , vineyard of 0.20 % b) meadow, pasture 0.15 % c) sterile zemlište 0.10 % |
| 1.4. forest land | Forest land 0,20% |
| 2. Real estate transfer tax | 80% revenues from traffic generated on real estate in the territory of the Capital City |
| 3. Taxes on personal income | 13% revenues from taxes on personal income realized on the territory of the Capital City |
| 4. Surtax on personal income | 15% |
| Fees | |
| 1. Local utility taxes | |

1.1.The use of public space , except for the sale of newspapers, books and other publications, products of old and artistic crafts and of domestic industries ;

For the use of public space, except for the sale of newspapers, books and other publications, products of old and artistic crafts and handicrafts, each whole or started square meter space used, the amount of the fee is determined monthly per m2, and:

1. To set up a closed garden with a restaurant in its function:
 - IA business area € 20.00
 - I business area € 14.00
 - Business Zone II € 11.00
 - Business Zone III € 8.00
 - Business Zone IV € 6.50
 - Business zone V € 5.50
2. To set up a summer garden with a restaurant in its function:
 - IA business area € 17.00
 - I business area € 12.00
 - Business Zone II € 9.00
 - Business Zone III € 6.00
 - Business Zone IV € 4.50
 - Business zone V € 3.50
3. To set up other temporary objects that can be moved from one place to Secondly, as follows:
 - Exhibition stalls, stands, conservators for ice cream and the like.
 - IA business area € 15.00
 - I business area € 12.00
 - Business Zone II € 10.00
 - Business Zone III € 7.00
 - Business Zone IV € 6.00
 - Business zone V € 5.00

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| | <p>4. temporary buildings used for sale desserts, pancakes, donuts, popcorn, peanuts, seeds, corn boilers, vending machines, osjvežavajućih drinks, coffee dispensing ice cream counters for the sale of flowers, pictures and the like.</p> <ul style="list-style-type: none"> - IA business area € 10.00 - I business zone € 8.00 - Business Zone II € 7.00 - Business Zone III € 6.00 - Business Zone IV € 5.00 - Business zone V € 4.00 <p>- Temporary buildings which are used for performing entertainment programs (amusement parks, etc.).</p> <ul style="list-style-type: none"> - IA business zone € 3.00 - I business zone € 2.50 - Business Zone II € 2.00 - Business Zone III € 1.50 - Business Zone IV € 1.00 - Business zone V € 0.50 <p>II For the use of public space to perform construction work, digging, storing construction and other materials and setting up special purpose vehicles for the purpose of the construction works, except for works on the reconstruction of the municipal road and objects on the road, as well as the work being performed on contract based on public-private partnerships that have been concluded with the city and public services founded by the Capital, payed fee per day per m2 occupied area, or linear meter, including:</p> <ol style="list-style-type: none"> 1. To perform works on objects that require excavation of public land € 5.90 / m2. 2. The occupation of public spaces for construction works, construction and disposal other material or setting up special purpose vehicles for the purpose of the construction works, etc., 2,00 € / m2-dnevno. <p>III For the use of public space for promotional purposes, tax is paid per day, per m2 occupied area in the amount of 20.00 €.</p> |
| <p>1.2. Keeping the (preparation of) music in restaurants, but the music being played by mechanical means (record player, tape recorder, radio, TV, etc.);</p> | <p>For the preparation of music in restaurants , but the music being played by mechanical means (record player, tape recorder, radio, TV, etc.) utility fee is paid at € 50.00 per day</p> |

1.3. Using billboards, except near the main roads and highways;

For use of billboards, billboards, metro-light, mega-boards, logos and other advertising paid 1. For the use of unilateral, bilateral and tripartite boards, billboards, metro-light, megabordi:

- Up to 10 m² 70,00 € / m²
- From 10.1 to 20 m² 60,00 € / m²
- From 20.1 to 40 m² € 40.00 / m²
- Over 40 m² 30,00 € / m².

2. For the use of unilateral, bilateral enlightened totem, citi-light:

- Up to 2 m² € 140.00 / m²
- From 2.1 to 4 m² 120,00 € / m²
- Over 4 m² € 110.00 / m².

3. For the use of billboards on the facades, substructures and roofs of buildings and glazed business premises:

- Up to 24 m² 70,00 € / m²
- From 24.1 to 40 m² 60,00 € / m²
- From 40.1 to 70 m² 50,00 € / m²
- More than 70 m² € 40.00 / m².

4. The use of advertising with electronic modification of advertisements:

4.1. Display advertising:

- Up to 8 m² € 12,500.00
- More than 8 m² € 13,500.00

4.2. For the use of electronic "of running" advertisement:

- Up to 3 m € 350.00 / m
- From 3.1 to 5 m € 320.00 / m
- More than 5 m € 280.00 / m.

4.3. To use electronic roto "trivision" commercials:

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| | <p>6. To use the projector for visual and audible advertising and the like. devices (ads, music videos, download sporting events, meetings) on the terraces, gardens, squares, facades, the fee shall be determined month, including:</p> <ul style="list-style-type: none"> - To 5 m2 of space for displaying € 100.00 - 5-10 m2 € 150.00 - More than 10 m € 250.00. <p>To use a projector and the like. the device for less than a month, the fee is paid in the amount of the monthly amount.</p> <p>7. For the use of advertising banners and banners advertising (mesh canvas, tarpaulin, etc.) travel over the roads, streets, squares, local roads, the fee is determined monthly by piece, namely:</p> <ul style="list-style-type: none"> - Up to 5 m € 40.00 - From 5.1 to 10 m € 60.00 - More than 10 m 80,00 €. <p>8. To use the advertising flag (on masts, columns, facades) fee shall be determined a month after the flag, as follows:</p> <ul style="list-style-type: none"> - Up to 2 m2 60,00 € - More than 2 m2 € 80.00. <p>Fee under this Tariff number shall be paid monthly by the 15th of each month for the previous month in the amount of 1/12 of fixed annual or monthly obligations of the appointment, and if the taxpayer settles an annual duty fold to 25 January of the current year, the same shall be granted a discount of 6%.</p> |
| <p>1.4. Use of space for parking of motor vehicles and trailers, motorcycles and bicycles, on regulated and marked places;</p> | <p>For the use of space for parking of vehicles , shall be paid as follows:</p> <p>1. To use the taxi stand, per taxi, paid taxes in mjesečnm amount of 6,00 € .</p> |
| <p>1.5. The use of open areas for camping , tents or other temporary structures;</p> | <p>To use the free areas for camping , tents or other temporary structures , subject to a fee , per day, per m2 occupied area € 0.50</p> |

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| 1.6. Using showcases to display goods outside business premises | For the use of glass cases for displaying goods outside the business premises, each whole or started m2 of exhibition space , depending on the business zone , according to the Decision on Fee for utility equipment construction land , tax is paid on a monthly basis : - IA business area € 10.00 - I business zone € 8.00 - Business Zone II € 6.00 - Business Zone III € 5.50 - Business Zone IV € 3.50 - Business zone V € 3.00 |
| 1.7. Keeping navigation systems , navigation devices and other objects in the water; | For keeping the waterway systems , navigation devices and other objects in the water, shall be paid by each vessel , the annual amount of € 50,00 |
| 1.8. Keeping Brent , power saws and circular cutting wood; | For keeping Brent , power saws and circular cutting material, shall be paid monthly, per machine , as follows: - Brent € 60.00 - Gater € 50.00 - Circular € 40.00 |
| 1.9. Keeping restaurants and other catering and entertainment facilities on water; | For keeping restaurants and other catering and entertainment facilities on water , shall be paid in annual amount from € 120,00 |
| 1.10. Holding of asphalt concrete base and base for crushing and processing of stone and production of sand ; | For holding of asphalt concrete base and base for crushing and stone processing and the production of sand, shall be paid monthly, in the amount of € 300.00 |
| 1.11. The use of open areas for karting tracks, amusement parks and circuses ; | To use the free areas for karting tracks, amusement parks and circuses, subject to a fee per m2 occupied area , monthly € 2.00 |

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| 1.12. Using the coast , except for marine, for business purposes | To use the coast for business purposes , the fee per m2 per month € 10.00 |
| 2. Local administrative fee | <p>to request an application, proposal, application and another submission if this decision is not otherwise regulated 3,00 €;</p> <ul style="list-style-type: none"> - To appeal against the decision adopted by the administration of the Capital 3,00 €; - For which the taxpayer warning calls to pay a fee € 2.00 - For all decisions of the administrative bodies of the Capital City, which prescribes a special tax is € 3.00 -for an appeal against the decision of the tax administration bodies of the Capital City enacted in the tax procedure. € 5.00 - The tax laws adopted by the tax authority of the Management Board of the Capital in the proceedings at the request of customers. € 7.00 -for certificates drawn up by administrative bodies of the Capital City, if this decision is not otherwise provided € 3.50 -for copies of public records kept by the Management Board of the Capital, in addition to copies of points 1, 2 and 3 of the Tariff of 10. € 3.50 -for verification of signatures, transcripts or authenticity of the manuscript, a copy (of each tablet of originals) 2,00 € -for verification of handwriting or transcription, which was written in a foreign language (each tablet of originals) 4,00 € -for verification of the translation - 30% of the fee for certification handwriting or transcription, which was written in a foreign language. -for verification of authorization, consent, personal statement, a statement on support, letters of guarantee € 3.50 -for verification cjenovnika € 3.00 - for a copy of the parent registry wedding € 2.00 - For a copy of the parent registry of marriages in the international pattern of € 7.00 -for the subsequent registration of foreign marriages in the civil registry at the request of € 7.00 -to enter into marriage in the official premises €20.00 -to enter into marriage outside the official premises € 100.00 -ovjera certificate of life € 3.50 -for the issuance of planning documentation € 20.00 -for a decision approving the conversion of common or specific parts of an apartment building into office space or apartment € 50.00 |