

OPENING OF BUSINESS

When you start doing a business, the most important is to register the activity in the appropriate Register and to have a Tax Identification Number, which is necessary in the payment operations and which will represent a unique identifier for your data and the tax procedures performing in the Public Revenue Office.

Do the first step, register your activity!

In case you want to open a company, depending on the activity, it is necessary to register it in the basic Register of legal entities that is kept by the Central Registry www.crm.com.mk

The registration procedure is performed through the One-Stop-Shop system, which means that all necessary activities for registration of your business and allocation of a Tax Identification Number (TIN) will be done at the Central Registry desk within 4 hours, without coming to the Public Revenue Office.

Provided for realizing of the activity it is necessary previously getting a license, permission, concession, approval or other specific document, the way and the place of its receiving is regulated by special law for the activity.

The persons, like holders of family agricultural economy individual farmers, craftsmen, lawyers, notaries, executors etc, who are not registered in the Trade Register, depending on the activity they wish to perform, have to be registered in the competent Associations:

- ✓ Professional Association (e.g. Notary Chamber, Lawyers Chamber, Executors Chamber, Craftsmen Chamber etc), or
- ✓ Bodies of the appropriate Ministries (e.g. The Ministry of Agriculture, Forestry and Water supply, where the register of holders of family agricultural economy of first, second and third category according the Law on Agriculture and Rural Development, etc.).

The appropriate data for registration, the Associations or the Bodies submit to the Central Registry, after which the TIN, activity code and a legal form will be issued.

Entities that are obligatorily registered in the PRO

For entities not included in the One-Stop-Shop system, the registration procedure and providing TIN is done directly in the Public Revenue Office. This refers to: foreign legal entities - for the purpose of withholding tax; foreign physical persons; religious official persons; and projects registered in the Government of Republic of Macedonia.

The registration of the activity for this category of entities is made by submitting of application for registration of a taxpayer (form "UJP-RDO") to the PRO tax offices, according to the taxpayer's headquarter, meaning according to the place of living. You can take the registration application via internet <http://www.ujp.gov.mk/mk/obraci/opis/16>

Make the first contact with the PRO

Apart from the general tax registration, if you fulfill some legal conditions, you are obliged to register as a taxpayer for the purposes of certain taxes. Visit the nearest tax office, where our services agents will give you an advice and will let you know about your rights and obligations as a taxpayer.

For more information regarding the registration and taxation, please visit our web page <http://www.ujp.gov.mk/en/vodic> or contact us via e-mail: info@ujp.gov.mk