

A LIST OF VALID LOCAL FEES AND TAXES

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Name of fees, taxes and tax	A legal act that determines fees, taxes and tax	Payers of fees, taxes and tax
Fee for communal equipping of construction land	Decision on fee for communal equipping of construction land ("Official Gazette of Montenegro" municipal regulations 18/09, 21/13, 32/16 and 7/18)	Investor: during construction or reconstruction of a residential, business or ancillary facility; during converting residential and ancillary facility into business premises; during converting special and common parts of a residential building into residential and business space , as well as during the setting-up of temporary structures in accordance with the urban-technical conditions established by the Plan for the erection and construction of prefabricated buildings.
Fee for communal equipping of construction land for illegal facilities	Decision on fee for communal equipping of construction land for illegal facilities (Official Gazette of Montenegro - municipal regulations 16/18 and 36/18)	Owners of illegal facilities.
Building land lease fee	Decision on the setting-up, construction and removal of temporary prefabricated buildings on the territory of Zabljak municipality ("Official Gazette of Montenegro" municipal regulations, No. 2 / 15,6 / 15,18 / 15,9 / 16 and 32/16)	Legal and natural person who lease public land on the territory of the Municipality for the purpose of carrying out their activities.
Mineral resource usage fee	Law on Concessions ("Official Gazette of Montenegro", 08/09) and Regulation on the criteria and method of calculating the amount of concession fee for the transfer of the right to mineral exploration and exploitation ("Official Gazette of Montenegro" No. 37/11)	Concessionaires.
Forest use fee	Law on Concessions ("Official Gazette of Montenegro" 0	Concessionaires.
Fees for installation of pipelines, water supply, sewage, electrical, telephone systems in public areas	Decision on compensation for the use of municipal roads ("Official Gazette of Montenegro" municipal regulations No. 21/12, 13/13, 18/15 i 1/18)	Payers who have pipelines for electric, telephone and telegraph systems built on public surfaces on a municipal road.
Local administrative taxes	Decision on Local Administrative Taxes ("Official Gazette of Montenegro" No. 21/13)	Legal and natural persons who, on various grounds, apply to local government bodies to fulfill certain requirements.
Communal taxes for the use of space in public areas or in front of business premises for business purposes	Decision on Local Communal Taxes ("Official Gazette of Montenegro" No. 27/04, 16/18)	Payers in the territory of Žabljak municipality who use for business purposes premises on public areas on in front of business premises.
Communal taxes for using billboards	Decision on Local Communal Taxes ("Official Gazette of Montenegro" No. 27/04, 16/18)	Payers who use billboards to advertise their services or promote a particular business.

Communal taxes for keeping and using boats and rafts on the water	Decision on Local Communal Taxes ("Official Gazzete of Montenegro" No.. 27/04, 16/18)	Legal and natural persons who own or use watercraft.
Tourist taxes	Low on Tourism Organizations ("Official Gazzete of Montenegro" municipal regulations No . 46/07 i 45/14, 42/17)	Any domestic or foreign natural person who owns an apartment, apartment or house, as a secondary residential unit intended for holidays in the territory of the Žabljak municipality .
Real estate tax	Decision on Real Estate Tax ("Official Gazzete of Montenegro" municipal regulations No . 16/12,21/13 i 1/16)	The owner of the property is entered in the real estate cadastre or other records (business books, registers) that own the property in the territory of the Žabljak municipality.
Personal income tax surtax	Decision on surtax on personal income tax ("Official Gazzete of Montenegro" municipal regulations No. 16/18)	Any domestic or foreign natural person who generates income in the territory of Žabljak municipality.

