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4a Earnings not Subject to the Income Tax Article 5a

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Adjustment of Expenditures

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3. Revenue from Property and Property Rights

Revenues Article 34

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Expenditures Article 35

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> Taxable Revenue Article 36

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4. Revenues from Capital Article 37

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5. Capital gains and losses

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Article 38

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Article 39

Official Gazette of the Republic of Montenegro, 👣

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Official Gazette of the Republic of Montenegro, 👣

Article 41

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IV CALCULATION AND PAYMENT OF THE INCOME TAX

1. Calculation and Payment of the Income Tax in the Tax Return

Article 42

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4. Advance Payment of the Tax on Revenues from Self-Employment Activity Article 48

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Article 49a

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8. Application of Other Regulations Article 53

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IVa PENALTY PROVISIONS

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