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THE ASSEMBLY OF THE REPUBLIC OF MACEDONIA

Pursuant to Article 75 paragraphs 1 and 2 of the Constitution of the Republic of Macedonia, the President of the Republic of Macedonia and the President of the Assembly of the Republic of Macedonia have issued this

DECREE ON PROCLAMATION OF THE LAW ON AMENDING THE LAW ON AUDIT OF INSTRUMENT FOR PRE-ACCESSION ASSISTANCE (IPA)

The Law on Amending the Law on Audit of Instrument for Pre-Accession Assistance (IPA) adopted by the Assembly of the Republic of Macedonia on the session held on 27 August 2015, has been proclaimed.

No. 08-3970/1
27 August 2015
Skopje

President
of the Republic of Macedonia,
d-r Gjorgje Ivanov, in his own hand

President
of the Assembly of the
Republic of Macedonia,
Trajko Veljanoski, in his own hand

LAW ON AMENDING THE LAW ON AUDIT OF INSTRUMENT FOR PRE-ACCESSION ASSISTANCE (IPA)

Article 1

In the Law on Audit of Instrument for Pre-Accession Assistance (IPA) "Official Gazette of the RM", No. 66/10 and 43/14), in Article 2 paragraph (1) in point 5 the word "every" shall be deleted, and after the word "natural" the words: "person, sole proprietor" shall be added.

Article 2

In Article 32 paragraph (1) in the opening sentence the words: "EUR 3.000 to" shall be deleted, and after the word "entity" the words: "i.e. sole proprietor" shall be added. Paragraph (2) shall be changed and read:

“Fine in the amount of 30% of the fixed fine for the legal entity, i.e. the sole proprietor – subject to audit, shall be charged to the responsible person of the legal entity, i.e. the sole proprietor – subject to audit for misdemeanours referred to in paragraph (1) of this Article“

Article 3

In Article 33 paragraph (1) in the opening sentence, the words: “EUR 3.000 to EUR 6.000“ shall be replaced by the words: “EUR 600 to EUR 900“.

Article 4

Article 35 shall be changed as follows:

“For misdemeanors determined by this Law, the misdemeanor procedure shall be referred to- and sanctions pronounced by the competent court-of-law.“

Article 5

After Article 35 shall be added a new Article 35-a, which reads:

“Article 35-a

Determining of the amount of the fine for a legal entity, i.e. for a sole proprietor shall be done in accordance with the Law on Misdemeanours.”

Article 6

This Law shall enter into force on the day when it is published in the “Official Gazette of the Republic of Macedonia”.