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### In this issue:

- I. Amnesty for penalties assessed by the tax authorities between March 1, 2013 and August 31, 2013.

#### **I. Amnesty for penalties assessed by the tax authorities between March 1, 2013 and August 31, 2013.**

Tax penalties assessed or booked in the registers of the tax authorities in the indicated period will be forgiven.

The same applies for penalties assessed in this period for non-declaration (or late declaration) of employees, non-installation of fiscal equipment and non-issuance of fiscal cash register receipts.

The amnesty is limited to the above mentioned penalties and does not include tax liabilities, relating to late payment interest as well as penalties assessed for infringements of the Law "On Tax Procedures".

This law has been published on the Official Gazette of May 14, 2014 and enters into force 15 days after the publication.

The refund procedure will be regulated with an instruction of the Ministry of Finance and the Ministry of Economic, which is expected to be available soon.

Our tax team will be glad to assist you with the refund applications



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