



**Parliament of Montenegro  
Parliamentary Institute  
Research Centre**

Research paper:

**Comparative Review of Legal Solutions on Residential Tax  
- Montenegro, Federation of Bosnia and Herzegovina, Croatia, Macedonia, Slovenia, Serbia-**

**Podgorica, May 2015**

Number: 06/2015

Classification number: 00-52/15-

Date: May 2015

Prepared by: Research Centre – Parliamentary Institute

*\*The contents of this document do not reflect the official views of the Parliament of Montenegro*

## Contents

<b>FOREWORD</b> .....	<b>4</b>
1. Main research findings.....	4
Table 1.1: Legal basis, payer of the residential tax and persons exempted from the payment of the residential tax .....	7
Table 1.2: Amount and determination of the residential tax, residential tax revenue .....	10
Table 1.3: Offences and penalties.....	11
2. Additional information.....	14
2.1 Federation of Bosnia and Herzegovina .....	14
2.2 Croatia .....	15
2.3 Slovenia .....	20
<b>Bibliography</b> .....	<b>21</b>

## Foreword

Law on Residential Tax<sup>1</sup> determines the main elements for the payment of the residential tax, as well as other issues important for the collection and distribution of the residential tax. In the end of April 2015, the Government of Montenegro determined Proposal for a Law on Amendments to the Law on Residential Tax<sup>2</sup> which envisages a set of novelties as opposed to the current law. The Amendments to the Law on Residential Tax, *inter alia*, shall define calculation and charging of residential tax, with the possibility of payment of the residential tax in the approximate amount for households, rural households and camps, as specified by the municipality, as well as a new and specific manner of defining calculation and charging of the residential tax on nautical tourism vessels which is determined by the Government.<sup>3</sup>

In order to prepare a comparative overview of legal solutions on residential tax, which are implemented in the region, the Research Centre collected and presented current legal solutions on this issue in Montenegro, Federation of Bosnia and Herzegovina, Slovenia and Serbia. The remainder of the paper contains some of the elements related to residential tax in the region, including: payers of the residential tax, persons exempt from payment of the residential tax, amount and determination of the residential tax, residential tax revenue, as well as fines envisaged for the offences.

The complete document in Montenegrin language can be found at:

[https://mail.skupstina.me/roundcubemail/?\\_task=mail&\\_action=get&\\_mbox=INBOX&\\_uid=382&\\_part=1&\\_frame=1](https://mail.skupstina.me/roundcubemail/?_task=mail&_action=get&_mbox=INBOX&_uid=382&_part=1&_frame=1)

---

<sup>1</sup> Zakon o boravišnoj taksi („Sl. list RCG”, br. 11/04 od 20.02.2004, 13/04 od 26.02.2004 i „,“Sl. list Crne Gore”, br. 73/10 od 10.12.2010)

<sup>2</sup> Predlog zakona o izmjenama i dopunama Zakona o boravišnoj taksi, <http://www.skupstina.me/index.php/me/sjednice/zakoni-i-drugi-akti> (accessed on 15 May 2015)

<sup>3</sup> Obrazloženje Predloga zakona o izmjenama i dopunama Zakona o boravišnoj taksi, <http://www.skupstina.me/index.php/me/sjednice/zakoni-i-drugi-akti> (accessed on 15 May 2015)