Analysis on Tax Justice

Montenegro

CSOs as equal partners in monitoring public finances

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BALKAN MONITORING PUBLIC FINANCES

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This document has been produced as a part of the project "CSOs as equal partners in the monitoring of public finance", which started beginning of 2016 and is implemented by a consortium of 10 organizations from 7 countries and will last for four years.

The aim of the project is to improve the transparency and accountability of policy and decision making in the area of public finances through strengthening the role and voice of NGOs in monitoring the institutions that operate in the area of public finances. In this way, the project will strengthen CSO knowledge of public finance and IFIs and improve CSO capacities for monitoring. Additionally, it will help advocate for transparency, accountability and effectiveness from public institutions in public finance. Moreover, this project will build know-how in advocating for sustainability, transparency and accountability of public finance and IFIs. This project will also increase networking and cooperation of CSOs on monitoring of public finance at regional and EU level. Lastly, it will increase the understanding of the media and wider public of the challenges in public finance and the impacts of IFIs.

Key project activities are research and monitoring, advocacy, capacity building and transfer of knowledge/practices and networking in the field of the 4 specific topics: public debt, public-private partnerships, tax justice and public infrastructure.

More information about the project can be found on http://wings-of-hope.ba/balkan-monitoring-public-finance/ and on the Facebook Page Balkan Monitoring Public Finances

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INTRODUCTION

Montenegro has complex taxation system with extensive legislation in place at the national and local level, and majority of tax burden, through years, was put on citizens. Taxation implementation faces significant problems – the amount of taxes uncollected by the state exceeds 777 million euros, while at the same time the country faces with significant public debt. Various tax deliberations are in place to stimulate direct foreign and domestic investments, but in several cases they have been related to individuals linked with the ruling elite. The State has no information on funds lost for the purpose of the tax deliberations, and according to the international organizations, Montenegro is still not very favourable for investments.

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1. PERCEPTION OF TAXES

According to the Government, main goal of tax policy is to create environment favourable for investments and development of business.[i] In addition, fiscal consolidation measures should contribute to increase of tax revenues, decrease of budget deficit and public debt.

During the last five years, Montenegro faced serious economic and financial issues due to huge loans and guarantees it had to pay in unsuccessful privatisations, which eventually became serious burden for the budget. The Government therefore introduced new forms of taxes to citizens. Therefore, citizens had to pay additional taxes for expenses and guarantees issued to the “Aluminium Plant” Podgorica (KAP) and “Zeljezara” from Niksic, as well as loans taken for capital infrastructure projects, such as the construction of the highway Bar-Boljare.

Citizens shown very negative attitude towards new taxes, especially those used to cover losses from murky deals of the Government. They believe that the state should do much more to collect more tax money from business and tycoons.[ii]

Montenegrin Employers Federation considers increase of tax rates very discouraging[iii], while frequent changes in the legislation, followed by an increase of different taxes made environment in Montenegro unpredictable.[iv] Furthermore, unregistered or illegal economic activity, which is reflected in the reduced collection of taxes from operations, affects the burden of the tax burden poured out on those businesses that operate in accordance with legal regulations, through enhancing existing or introducing new forms of taxation.[v] Therefore, all of this severely affect business development and create a bad environment for business.

Although analysts and CSOs believe that progressive taxation should be introduced for business, like in the EU member countries, Montenegrin Employers Federation believes that the introduction of progressive income taxation for companies would be a new business barrier and that Montenegro would no longer be so attractive destination.[vi]

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2. TAX SYSTEM

Legislative tax framework in Montenegro is very broad and has a large number of laws and bylaws primary and secondary acts, which regulate this area. Revenues from taxes and fees are being collected at both central and local level.

At the central level, Montenegro implements 10 taxation laws: **Law on Excise Taxes**[vii]**, Law on Value Added Tax** (VAT)[viii], **Law on Tax on Coffee**[ix]**, Law on Corporate Profit Tax**[x]**, Law on Personal Income Tax**[xi]**, Law on Tax on Turnover of Immovable Property**[xii]**,** ***Law on Tax on Turnover of Used*** **Passenger** ***Motor Vehicles, Vessels, Airplanes*** **and** ***Aircrafts,***[xiii]**,** ***Law on Tax on Use of*** **Passenger** ***Motor Vehicles, Vessels, Airplanes*** **and** ***Aircrafts***[xiv]**,** ***Law on Tax on Insurance Premiums***[xv] ***and Law on Contributions for Compulsory Social Insurance.***[xvi]

In addition to these laws, there is also a set of laws regulating customs area, such as the ***Customs Law***[xvii]***, Law on Customs Tariff***[xviii] *and* ***Law on Customs Administration***[xix]*, as well as acts regulating fees for citizens in administrative and judicial proceedings -* ***Law on Administrative Fees***[xx] *and the* ***Law on Court Fees.***[xxi]

At the local level, municipalities may impose taxes in accordance with several acts, including the ***Law on Local Self-Government Financing***[xxii]*,* ***Law on Immovable Property Tax***[xxiii]*,* ***Law on Local Utility Fees***[xxiv]**,** ***Law on Administrative Fees***[xxv]**, Law on Spatial Development and Construction of Structures**[xxvi] and **Law on Roads**[xxvii]**.** *Local self-governments largely autonomously determine the tax rates and fees for their own revenues. Therefore, it is common that the tax rates and fees vary from one municipality to another.*[xxviii]

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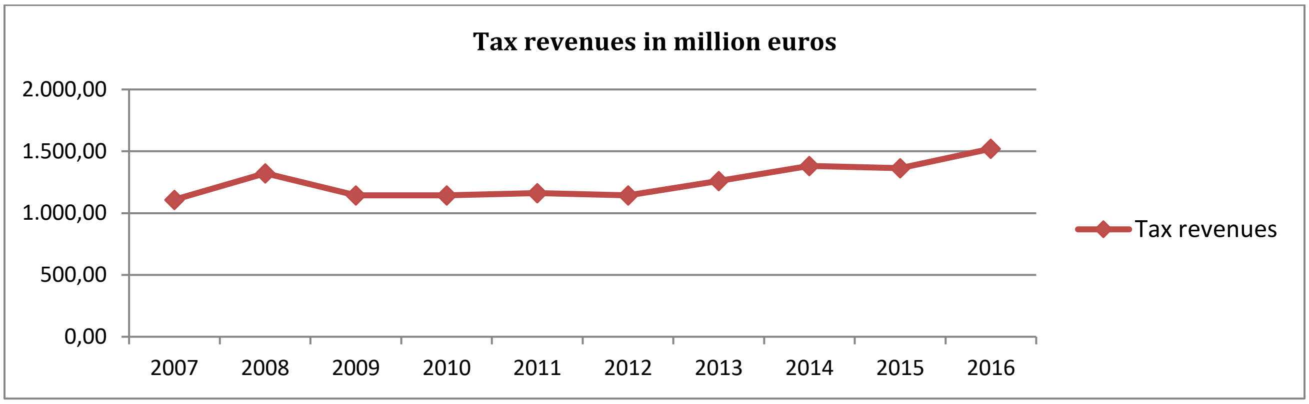
Tax revenues in 2016 significantly increased in comparison to previous years. Thus, in 2016 Montenegro collected over 1,5 billion euros in all taxes, including customs and fees.



Graph 1: Total amount of net tax revenue per year for the period 2007-2016 (Source: State treasury; Analysis of tax policy implementation for 2016, Ministry of Finance, Podgorica, March 2017)

Taxes generating vast majority of incomes are VAT, personal income tax and contributions for health and social insurance of employees (see table below).

Net state revenues in millions of EUR	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Customs	65.4	69.2	46.2	48.8	43.7	29.0	22.3	22.3	22.9	24.3
VAT	393.3	439.8	370.6	364.1	399.8	361.9	429.2	497.5	457.1	500.7
Coffee Tax	/	/	/	/	/	/	/	/	0.8	2.3
Excise	94.5	120.3	128.8	134.3	143.4	152.7	161.4	156.4	170.1	190.5
Profit Tax	39.2	62.8	54.7	20.3	36.1	64.0	40.6	45.0	42.6	45.4
Income Tax	108.1	142.0	120.6	114.0	106.9	107.6	124.9	136.6	139.1	161.0
Contributions	306.9	368.9	338.3	378.0	351.2	362.2	398.5	444.6	440.3	462.9
Turnover of Immovable Property Tax	41.2	38.1	17.4	16.5	12.4	14.4	14.4	14.8	14.9	13.3
Tax on Turnover of different vehicles	1.5	2.2	2.7	2.3	2.3	2.3	2.8	2.6	2.6	2.7

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Tax on Use of different vehicles	4.1	4.6	4.2	7.5	7.7	7.7	8.0	7.7	7.9	8.3
Tax on Insurance Premiums	1.1	1.7	2.1	1.8	1.9	2.0	2.3	3.4	3.8	4.2
Administrative Taxes	14.8	22.5	16.2	15.4	12.6	8.0	7.4	7.9	7.8	7.7
Court Taxes	8.6	7.8	6.8	6.2	3.9	3.5	4.5	3.8	1.9	1.4
General Interest Taxes	/	/	/	/	/	4.5	12.7	3.3	3.0	3.5
Fees	29.9	41.1	36.2	34.7	39.5	24.6	31.2	35.3	47.6	92.2
Total	1,108.6	1,321.0	1,144.8	1,143.9	1,161.4	1,144.4	1,260.2	1,381.2	1,362.4	1,520.4

Table 1: Structure of tax revenues for the period 2007-2016 (Source: State treasury; Analysis of tax policy implementation for 2016, Ministry of Finance, Podgorica, March 2017)

In 2012, due to an increase of public expenditures, the Government introduced new taxes, which among citizens got recognised as "euro by euro" tax. The aim was to tax SIM cards, tariff meter for measuring electricity consumption, cable connection for radio and TV programme, use of tobacco products, electro-acoustic and acoustic devices in restaurants.[xxix] According to the same act, taxes for the SIM cards, tariff meter and cable connection were payed monthly one euro each, while for the use of tobacco and acoustic devices, owners of objects should pay one euro per square meter.[xxx] After the introduction of new taxes, citizens expressed very negative attitude towards it,[xxxi] organized and signed petition against this decision to the Constitutional Court.[xxxii] Parliament amended this law in the end of 2013 and excluded SIM cards, tariff meters and cable connections from being subject to taxes.[xxxiii] In February 2015, the Parliament once again amended the Law by incorporating new provision, which prescribes that the taxes for restaurants will cease to exist on 1 January 2017.[xxxiv]

During 2013, Montenegro adopted the so-called "crisis tax", amending the Law on Personal Income Tax. Amendments incorporated a new provision in the Law, stipulating that tax rate of 15% will be used for all net earnings of over 480 euros.[xxxv] In this way, personal income tax started growing in the next several years, reaching the amount of 161 million euros in 2016, while revenue from this tax was nearly 108 million EUR in 2012.

VAT tax revenues also started increasing significantly in 2013. The Government proposed increase of VAT rate from 17% to 19%, despite large pressure coming from CSOs.[xxxvi] Nevertheless, the Parliament

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adopted amendments to the Law[xxxvii], thus creating conditions for the larger inflow of money from citizens. One of key reasons for such tax increase was the fact that the Government had to pay over 100 million euros for guarantees issued to the privatized "Aluminium Plant" Podgorica (KAP).[xxxviii]

After signing the contract on construction of highway Bar-Boljare, in 2015 the Government adopted a Decree on the manner of determination of maximal retail prices of petroleum products, introducing taxes for construction of highway and representative sport in the amount of 0.07 euro per litre.[xxxix] The Decree[xl] again caused very negative reaction of citizens and CSOs. After the pressure from the civil society and initiative to the Constitutional Court, this decree has been declared unconstitutional, although with months of delay.[xli] No compensation for several million of unconstitutional taxes collected was provided to citizens. In the same year the Government proposed amendments to the Law on *Contributions for Compulsory Social Insurance which were adopted by the Parliament. These amendments increased base of flat tax*[xlii] *and contributed to growth of incomes in the state budget as well. Also, during the same year, the Parliament adopted amendments to the Law on Excise Taxes and introduced excise tax on biofuels, cigarettes and increased excise tax on liquefied gas, thus securing additional revenues to the state budget.*[xliii]

Increase of revenues was necessary due to growth of budgetary expenditures in the last several years. Thus, as stated previously, Montenegro had to pay large amount of money in 2012 for guarantees issued for KAP. A few years later, additional pressure on state budget was created after signing a loan agreement for construction of Bar-Boljare motorway, the largest infrastructure project in Montenegro. Furthermore, large costs were made for salaries of over-sized public administration.

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3. TAX DODGING

Tax dodging is still very present, in both legal and illegal forms. Overall amount of the uncollected taxes, or the tax debt in Montenegro was over 777 million euros in July 2016. This includes over 146 million euros of the interest rates which belong to the state for taxes not being paid in a due time.[xliv]

The list of companies that are evading tax is quite long. In February 2017, Tax Administration published the “black list” of 200 companies that currently have the largest tax debt towards the state.

According to this information, these companies in total owe 72.14 million EUR of tax[xlviii]. There are even cases in which several companies owned by the same individual, close to the ruling elite, owe significant amount of taxes.[xlix]

In April 2017 Tax Administration also published the “white list”, according to which there 256 companies with the highest degree of fiscal discipline.[l]

Some companies went even a step further in tax dodging, as was the case with “Tehnoput” Ltd. and “Tehnoput – MNE” Ltd. The first company “Tehnoput” has a tax debt in the amount of 2.8 million EUR[xlv] which legally prevented it from participating in public procurements.[xlvi] This is why the owner established new company, “Tehnoput – MNE” in July 2013, at same address as old one.[xlvii] Having in mind that, from a legal point of view, this was a new company on the market, it did not have any tax liabilities and could compete in public procurements.

Montenegrin tax system faces serious problems. Firstly, there is large number of uncollected taxes. In order to improve this area, the Parliament adopted the Law on Reprogramming of Tax Claims[li], which gives tax debtor a possibility to pay debt in 60 montly installments. In March 2017, the Tax Administration published information that already 57 debtors from the black list applied for re-programme of the tax debt in the amount of 68.8 million EUR.[lii] Two month later, Tax Administration released the information that they received applications from 6,492 tax debtors for re-programme of tax debt in the amount of 195.5 million EUR, but up to that date the Tax Administration adopted a decision on re-programme of 161.2 million EUR.[liii]

In addition, presence of grey economy is still significant and it ranges from 23-31% of GDP of Montenegro.[liv]

State budget is also seriously affected through deliberation of taxes for certain subjects. For example, VAT for services provided in marinas, are paid at reduces rate of 7%[lv], while supply of fuel and other necessary goods for open-sea sailing intended for performing commercial and industrial activities are

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totally deliberated from the VAT.[lvi] In addition, no VAT is calculated for supply of goods and services for construction and equipping of five or more star hotels and energy facilities worth over 500,000 euros.[lvii]

Moreover, tax dodging is also secured through special laws, such as the Law on Bar-Boljare Highway. This act defined avoidance of tax paying in several areas. Thus, the contractor and subcontractors[lviii] do not pay VAT for goods and services intended for construction of highway,[lix] employees within the contractor are free from personal income tax and contributions for social insurance.[lx] Additionally, the constructor will pay no profit tax on the revenue from the construction of the highway[lxi], and all materials, equipment and machines necessary for construction of highway are exempt from customs.[lxii]

The Ministry of Finance informed MANS that they do not possess information on the amount of taxes and customs that the state so far deliberated to contractors.[lxiii]

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4. TAX COMPETITION

In order to create a better environment and attract investors, Montenegro also enforced the so-called "race to the bottom" by lowering certain tax rates and providing other incentives to be more competitive for foreign investors.

Montenegrin legislative framework prescribes large number of incentives to business, including tax breaks, customs exemption, subsidies, etc. According to the Government, these incentives are being given in order to improve investment environment and competitiveness of Montenegrin economy.[lxiv] Incentives are mainly given through tax regulations, such as the Law on VAT, Law on Corporate Profit Tax and Law on Personal Income Tax. However, there is no information what the amount of taxes lost to that end is.

According to the Chamber of Economy of Montenegro, Montenegro is very favourable for foreign investors due to its political, monetary and macroeconomic stability, easy start up, liberal economic regime of foreign trade, favourable tax policy, growth of economic freedom and very good geographical position and climate.[lxv]

Newly established legal entities in economically underdeveloped municipalities, which carry out commercial activities, are exempt from profit and income tax for the first eight years. Tax exemption or relief does not apply to a taxpayer who operates in the sector of the primary production of agricultural products, transport enterprises and shipyards, fishing and steel.[lxvi]

Decree on Subsidies for Employment of Certain Categories of Unemployed Persons stipulates that in case of employment of certain categories, which are at registered within the Employment Agency[lxvii], employers are exempt from paying contributions for compulsory social insurance and personal income tax.[lxviii] The duration of this act has been limited for the period starting from January 2016 until the end of 2017.

Montenegrin Chamber of Commerce published that during the period from 2006 to 2014, the largest foreign direct investments (FDI) came from: Russian Federation in the amount of 1,128.5 million EUR, Italy with 581,1 million

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EUR, Switzerland with 567 million EUR, Hungary with 429.9 million EUR, Cyprus with 432.2 million EUR and Austria and Great Britain with around 403 million EUR.[lxix]

In December 2015 the Government of Montenegro adopted a new **Decree on Direct Investment Incentives**, which governs conditions for and method of advancing development by attracting direct investment in the manufacturing or services sectors, criteria for the award of financial incentives for encouraging direct investment and the schedule of disbursement of such incentives.[lxx]

This act defines the procedure how financial aid should be disbursed for encouragement of direct investments.

Benefits were majorly enjoyed by foreign investors and companies, as well as domestic companies closely related to the Government. One of these examples is Canadian billionaire Peter Munk, who bought "Porto Montenegro" and enjoyed benefits of decreased VAT for services provided in this marina.[lxxi] Former Prime minister's son, who owns the company BB Hydro, also enjoyed benefits of zero VAT rate for supply of goods and services for construction of energy two small hydro power plants.[lxxii]

Despite all the incentives for investors, Montenegro is still not very favourable for investments, as showed by the World Economic Forum (WEF) in its latest report on global competitiveness. As described in the report, Montenegro takes 82nd place, 12 places worse than a year before. Thus, Montenegro is less competitive, not only than its neighbour Croatia, which is the EU member state, but also than Albania.[lxxiii] As the most problematic areas, the WEF suggests access to financing, inefficient government bureaucracy, inadequate supply of infrastructure, inadequately educated workforce, corruption and tax rates.[lxxiv]

According to the economic freedom index, Montenegro is moderately free country, taking 83rd place on the list out of 180 economies.[lxxv] Although, according to this source, Montenegro has made steps forward concerning tax rates and development of regulation, economic freedom is "still curtailed by the lack of institutional commitment to the strong protection of property rights or effective measures against corruption".[lxxvi]

All these measures have severely affected the budget of Montenegro. This especially concerns public debt, which has increased three times over the last decade.[lxxvii]

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Montenegro should seriously consider introducing better and more transparent tax evidence and registers. These registers should contain information related to uncollected taxes per various sectors. In addition, Montenegro should also improve legislative and institutional framework in order to improve competitiveness and create better environment for foreign and domestic investments.

Having in mind that there is no data on annual tax relief or the cost benefit analysis of certain measures introduced to attract foreign investments, there are no measures prepared by the Government to stop the "race to the bottom".

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5. PROGRESSIVE TAXATION

Ministry of Finance prepared the analysis of effects of progressive taxation of personal income, corporate profit and immovable property in 2013. Through this analysis, the Ministry concluded that the introduction of progressive taxation of personal income would, in some options, cause slight increase of budgetary revenues and suggested continuation of existing taxation, with tax rates of 9% and 15% for salaries about 720 EUR.[lxxviii] Similar conclusion was given regarding progressive taxation of corporate profit. Ministry of Finance concluded that a change in the system of corporate taxation would not significantly affect the budget revenues, but would also have a negative impact on foreign investment goods (current and future), as well as competitiveness, security and predictability of tax policy as a fundamental commitment of the tax system of Montenegro.[lxxix] In regard to immovable property, the Ministry proposed increase of an average tax rate, but did not suggest introduction of progressive taxation as well.[lxxx]

Having in mind that Montenegro does not have progressive taxation as such, there is no information about the costs or benefits of this taxation.

Chamber of Economy of Montenegro also concluded that the introduction of progressive taxation in the Montenegrin tax system would have very limited fiscal effects, while long-term and indirect effects would be negative for both individuals and business entities.[lxxxi] This was also supported by Montenegrin Employers Federation (MEF), who have also supported attitude against progressive taxation. One of the opposition parties, Social Democratic Party gave Ministry of Finance a proposal to introduce of progressive taxation, the MEF stated that this would have a very negative impact on business development and would be considered as a business barrier.[lxxxii]

The Government has not done new analysis regarding progressive taxation, nor according to its available plants it has any intention to do so in future.

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6. EXPANDING THE SOCIAL SERVICES

Montenegro must take adequate measures to secure collection of dodged taxes in order to decrease public debt and budgetary deficit.

These funds could be used for improvement of social services, having in mind that they are of a very low quality. In recent years Montenegrin public has showed that the state still does not allocate sufficient funds for various areas, including services to persons with disabilities and health care.

In 2016 Montenegro faced with serious problems in servicing basic social needs, including pensions and fees for teaching assistants, who provided help to persons with disabilities, attending regular classes. Media reported that there is a lack of money for pensions due to paying off debts for infrastructure projects and loans taken.[lxxxiii] Likewise, budget of Montenegro did not envisage payments for teaching assistants to persons with disabilities, although public strongly supported this issue and required from the Government to find a solution.[lxxxiv] Although at one point this problem has been solved, this example has showed that the state does not allocate sufficient funds for the most vulnerable groups.

Furthermore, on several occasions, Montenegrin public has collected money for children with severe health problems, due to lack of state money for this purpose and weak quality health services Montenegro can provide. In addition, the Fund for Health Insurance also faced serious problems in 2016, after revealing that it does not have sufficient budget to initiate a tender procedure for procurement of medical supplies.[lxxxv]

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7. REFORMS FOR FAIR TAXATION

Main objective regarding tax policy is strengthening the administrative capacity of the Tax Administration in order to improve revenue collection, thus contributing to fiscal revenues of the budget.[lxxxvi] According to the Ministry of Finance, considering that tax revenues make up nearly 40% of GDP and represent the largest share of central government revenues, special attention should be paid to the prevention of tax losses, including the creation of preconditions for a fair and transparent market processes and competition in the market.[lxxxvii] Thus, it is necessary to improve the voluntary implementation of tax regulations or to reach a larger share of filed electronic tax returns (corporate and VAT).[lxxxviii] Furthermore, it is necessary to strengthen the capacities related to revenue collection and the introduction of electronic control in order to fight against corruption and tax fraud.[lxxxix]

The Government has planned to amend legislative framework concerning excise, tax administration, VAT and administrative fees. Changes to excise and tax administration should be adopted by the end of September, while VAT and administrative fees amendments are planned until the end of 2017. Law on Excise will be amended in order to harmonise current solutions with the EU directives, especially in relation to taxation of energy, electricity, gas oil and kerosene, while the Law on Tax Administration will be amended in order to determine competencies of tax administration and tax-payers obligations.[xc] Law on VAT will be amended by regulating taxation of used products and travel agencies, while the Law on Administrative Fees will be amended in a way to determine fees for services provided.[xci]

Furthermore, the Ministry of Finance stated that new tax or austerity measures are possible after the adoption of a new fiscal strategy, which should be prepared by the end of June 2017, and stated it hopes this will not jeopardize the business environment and the citizens because there is room for manoeuvre. This would be the addition to already implemented fiscal measures, such as the reduction of benefits for mothers with three and more children[xcii], delaying of introduction of allowances for children of unemployed parents, partial reduction of salaries in public sector, introduction of excise on fuel, etc.[xciii]

Application of tax regulation is necessary through better practice in introducing more accountability of institutions in charge of tax collection and through individual accountability. State institutions must be more proactive and make companies comply with regulations. This is the only possibility for creating a discipline in tax collection activities.

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[v] Montenegrin Employers Federation, 5 business killers, Montenegrin Employers Federation, Podgorica, 2016, p. 10.
[vi] Goran Kapor, *If the tax is higher, investors will leave,* Vijesti, Podgorica, 8 May 2017. More available on: http://www.vijesti.me/vijesti/investitori-ce-otici-ako-je-veci-porez-937001.
[vii] From 2002 introduced excise on several groups of products: alcohol and alcoholic beverages, tobacco and tobacco products, mineral oils and its derivatives and substitutes, carbonated water with sugar or other sweeting and flavouring agents and natural gas. Law on Excise Taxes, Official Gazette of Republic of the Montenegro no. 65/01, 12/02 and 76/05, Official Gazette of Montenegro no. 76/08, 50/09, 78/10, 40/11, 61/11, 28/12, 38/13, 45/14, 08/15 and 01/17.
[viii] Introduced in 2003, thus creating a framework for taxation of goods and services in the place of consumption, using principle of destination. Law on Value Added Tax, Official Gazette of the Republic of Montenegro no. 65/01, 12/02, 38/02, 72/02, 21/03, 76/05 and 04/06, Official Gazette of Montenegro no. 16/07, 73/10, 40/11, 29/13, 09/15, 53/16 and 01/17.
[ix] Introduced in 2015, when coffee was no longer in the excise system of Montenegro. This act regulates tax on coffee that was either imported or being produced in Montenegro. Law on Tax on Coffee, Official Gazette of Montenegro no. 08/15.
[x] Implementation of the Law began in 2002. According to this Law subject to profit tax is profit of a resident legal person acquired in Montenegro and outside of Montenegro, as well as profit of non-resident legal person performing an activity for profit, acquired in Montenegro. Law on Corporate Profit Tax, Official Gazette of the Republic of Montenegro no. 65/01, 12/02 and 80/04, Official Gazette of Montenegro no. 40/08, 86/09, 40/11, 14/12, 61/13 and 55/16.
[xi] Law is being implemented since 2002 and it stipulates that taxation of a natural person's income is conducted on the basis of: personal income, self-employment, property and property rights, capital and capital gains. Law on Personal Income Tax, Official Gazette of the Republic of Montenegro no. 65/01, 37/04 and 78/06, Official Gazette of Montenegro no. 86/09, 14/12, 62/13, 06/13, 60/14, 79/15 and 83/16.
[xii] Law defines obligation for paying taxes on turnover of immovable property, except for the newly constructed property. Law on Tax on Turnover of Immovable Property, Official Gazette of Montenegro no. 36/13.
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