

DECISION

By the **Association Center for Investigative Journalism**

SCOOP – Macedonia with EMBS (Identification Number) **6689728**

We inform you that under Article 18 of the Law on Nonprofit Organizations Accounting (Official Gazette of RM No. 24/2003) the total value of property or annual income for 2012 does not exceed the amount of 2,500,00 Euros in denars, hence we are not obliged to draw up and submit financial reports for 2012.

Central Registry of RM
Date of receipt: 29.01.2013

Round wet seal of Association
– Center for Investigative
Journalism SCOOP –
Macedonia, Skopje

President,
Personal signature

**To be filled in by the Public Revenue Office*
Date and number of receipt: PRO 29.01.13 980130

ANNUAL REPORT OF THE PAYER OF INCOME
FOR THE GROSS GENERATED INCOME, PAID TAX AND CONTRIBUTIONS AND TOTAL PAID NET INCOME

1. Payer's data

1.1. Unique tax number 4043011507862

1.2. Name of the payer Association - Center for Investigative Journalism,
SCOOP Macedonia - Skopje

1.3. Address information street: **Emin Duraku** number: **3/1-15**
inhabited place: **Skopje** municipality: **Cair**
telephone: **070 625 072** fax
e-mail: **xhelalneziri@gmail.com**

2. Report classification

2.1 Year for which the report is submitted 2012

2.2. Manner of submitting the report x hard copy
in electronic form

Data on the submitter

Place of submission **Skopje**
Submission date day day month month year year year year

1.4. Tax payer's signature and seal Place for seal (**round wet seal of Association - Center for Investigative Journalism, SCOOP Macedonia – Skopje**)
personal signature

**To be filled in by the Public Revenue Office*

Data on the receipt and processing

Received on day day day month month year year year year Place for seal
under number
Note
Signature of the authorized person
Processed on day day day month month year year year year
Signature of the person responsible for processing

3. Summary data on the payments

Type of payment (1)

Number of tax payers per types of payment (2)

Total amount of gross revenues/income (in denars) (3)

Total amount of deductions (denars) (4)

Total amount of tax relief (denars) (5)

Total amount of paid personal income tax (denars) (6)

Total amount of paid net revenues/income (denars) (7)

3.1 Salary and allowances on salary from labor relation and payment based on the performance of the employer on which contributions have been paid **0**

3.1.-a Salary and allowances on salary from labor relation and payment based on the performance of the employer-which is not a company that employs disabled persons **0**

3.1.-b. Salary and allowances on salary from labor relation and payment based on the performance of the employer-which is a company that employs disabled persons **0**

3.1.-c Salary and allowances on salary from labor relation and payment based on the performance for users of technological-industrial development zone **0**

3.1.-d Salary and allowances on salary from labor relation and payment based on the performance of the employer entitled to exemption based on Article 98 of the Law on Employment and Insurance in case of Unemployment **0**

3.2. Additional income and allowances for costs from labor relation on which contributions have not been paid **0**

3.3. Pensions **0**

3.4. Income of the members of bodies of management and supervision of the companies **0**

3.5 Income of officials, Members of the Parliament and advisors **0**

3.6. Allowances for the work of lay judges, forensic persons and bankruptcy trustees that are not in capacity of employed persons in the appropriate institutions or companies **0**

3.7. Allowances of members of the Macedonian Academy of Sciences and Arts **0**

3.8. Personal income from a contract for occasional or temporary performance of services

Number of tax payers per types of payment	Total amount of gross revenues/income (in denars)	Total amount of paid personal income tax (denars)	Total amount of paid net revenues/income (denars)
3	138000	13800	124200

3.9. Income from property (rent from real estate and movable property) **0**

3.10. Income from copyrights and other industrial property rights **0**

3.11. Dividends and other income, generated by participation in the profit of the payer **0**

3.12. Income from interests on loans, bonds and other securities **0**

3.13. Gains from games of chance and other prize games **0**

3.14. Other types of income paid after deduction **0**

TAX BALANCE FOR TAXATION OF NON-DEDUCTIBLE EXPENSES

Special tax status

Companies that employ disabled persons
 Technological-Industrial Development Zones
 Penitentiary institutions

**To be filled in by the Public Revenue Office*

Date and number of receipt 29.01.13 090129

Tax period

Unique tax number **4043011507862**

Short name and contact address of the
 actual head office

**Association SCOOP Macedonia - Skopje
 Emin Duraku St. No. 3/1-15**

from **01.01.2012**

to **31.12.2012**

Telephone **070625072**

Submission deadline 28.02.2013

e-mail

Correction of "TB"

"without deni"

Determination of the corporate income tax paid upon the non-deductible expenses

A	Reconciliation of the non-deductible expenses from current year (sum of EDP (rows) 02 to 26)	01	0
1.	Expenses not related to the business activity of the tax payer	02	
2.	Paid compensation for expenses and other personal income for employment over the prescribed limit	03	
3.	Paid compensation for expenses for the employees not mentioned in Article 11, paragraph 1 item 2 of the Corporate Income Tax Law	04	
4.	Expenses for organized food and transport that are paid over the limit prescribed by law.	05	
5.	Expenses for monthly compensation for members of management bodies over the limit prescribed by law.	06	
6.	Expenses for paid voluntary contributions in voluntary pension fund over the limit prescribed by law.	07	
7.	Compensations for persons-volunteers and for persons engaged in public work paid over the limit prescribed by law.	08	
8.	Hidden profit distributions	09	
9.	Entertainment costs	10	
10.	Expenses for donations in accordance with the Law for donations and sponsorship in the public services exceeding 5% of the total income realized in the current year.	11	

11.	Expenses for sponsorship in accordance with the Law for donations and sponsorship in the public services exceeding 3% of the total income realized in the current year.	12	
12.	Expenses for interest of credits not used for the business activity of the tax payer.	13	
13.	Insurance premiums that the employer pays for members of management bodies and employees.	14	
14.	Withholding tax paid on behalf of third persons which represent expense for the tax payer.	15	
15.	Fines and tax penalties, penal and penalty interest for untimely payment of public duties and expenses for forced collection	16	
16.	Scholarships payments	17	
17.	Expenses for scrapping	18	
18.	Permanent write-off uncollected receivables	19	
19.	Proportional part of the depreciation of assets for which tax exemption is used in the tax return for years 2007 and 2008, based on reinvested profit.	20	
20.	Expenses for the impairment of receivables.	21	
21.	Difference between transfer and market price between related parties.	22	

22.	Amount of the part of interests on loans received from a related party that is not a bank or other authorize credit institution.	23	
23.	Amount of default interest between related parties	24	
24.	Taxable amount of loan interest paid to non-resident shareholders that hold at least 25% from the Company's capital	25	
25.	Other adjustments of expenses in accordance with the CIT Law that are not specifically mentioned in the previous ordinal numbers	26	
B	Tax credit for expenditures which will be recognized in the future		
26.	Amount of tax credit for expenses recognized in different tax periods for which a previous payments of CIT was made	27	
C	Tax base (EDP 01 – 27 ≥ 0)	28	0
27.	Transferred tax loss from the previous years	29	
D	Tax base minus the transferred tax loss from the previous years (EDP 28 – 29 ≥ 0)	30	0
E	Calculated corporate income tax (EDP 30 x applicable tax rate)	31	0
F	Tax deduction and exemptions		
28.	Deductions for amount of purchased and used up to 10 fiscal registers	32	
G	Avoidance of double taxations		
29.	Amount of tax paid aboard (withholding tax) up to the prescribed rate, except the tax on dividends received by non-residents	33	
H	Tax payable/receivable		
30.	Corporate income tax after deduction (EDP 31-32-33 ≥ 0)	34	0
31.	Advance payments for corporate income tax for the fiscal period	35	
32.	Advance of over paid corporate tax transferred from previous tax periods	36	

33.	Amount to be paid/ overpaid amount (EDP 34-35-36) <i>*before the amount enter “+” for the amount to be paid, or”- “ for the overpaid amount. If you are asking for refund, enter “x” in the field proceeding the mark</i>	37	0
I	Specific data		
34.	Transferred part of the amount entitled to a tax deduction stated in the Article 36 –b from CIT Law	38	
35.	Transferred unused part of the amount of withholding tax paid in a foreign country up to the prescribed rate, except the tax on received dividends from non-residents	39	
36.	Annual total income realized	40	124442
37.	Total donations in current year	41	
38.	Total sponsorship in current year	42	
39.	Amount of tax credit when EDP 01-27 < 0	43	

Data for the financial result and distributions

J	Accounting profit/loss after taxation		
40.	Profit for the business year after taxation with tax on non-deductible expenses	44	
41.	Loss for the business year after taxation with tax on non-deductible expenses	45	
42.	Advance payment of dividend in the tax period	46	
43.	Advance payments of dividend from distributed profit and disposable reserves from previous years	47	
44.	Accumulated undistributed profit and disposable reserves after 01.01.2009	48	
45.	Accumulated uncovered loss after 01.01.2009	49	
K	Specific data		
46.	Amount of transferred undistributed profit as of 31 December 2008 and of distributable reserves	50	
47.	Amount of transferred uncovered losses as of 31 December 2008 to be set off against undistributed profit made after y.2008	51	

DATA ON THE PERSON SUBMITTING OF THE BALANCE

Name and surname **Xhelal Neziri**

Signature and seal

Place for seal

(illegible signature and seal of Association – Center for Investigative Journalism
SCOOP – Macedonia, Skopje)

Position

President

Date of submission