

# 10% Corporate Income Tax

## General info

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**Economy name**

North Macedonia

**ID**

N45

**Incentive name**

10% Corporate Income Tax

**Brief description**

A tax exemption or lower rate specified in a treaty with a foreign economy applies to income on which withholding tax is applied

## Legal reference

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**Legal reference name**

Law On Profit Tax Official Gazette of SerbiaM, No. 112/14, 129/15, 23/16, 190/16, 248/18, And Rsm Official Gazette, No. 232/19, 275/19, 290/20, 151/21 And 199/23 Of 09/25/2023

**Legal reference (Law section / article)**

Article 22

(1) The tax that shall be maintained in accordance with the provisions of Article 21 of this Law shall be calculated at the gross revenue at the rate of 10%. (2) For the purposes of paragraph (1) of this Article, gross income shall be the income that would be paid to the foreign legal entity if the income tax is not paid. Art. Law, the tax rate set for that income must not exceed the tax rate applied to the income specified in the contract.

Article 23

(2) Tax exemption or lower rate specified in the Agreement with a foreign state shall apply to income on which tax retention is applied if the income payer has a prescribed form certified by a competent tax authority of the foreign state and the Public Revenue Office, or approval, or approval. for tax release issued by the Public Revenue Office.

## Incentive design

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**Incentive group**

Financial

**Incentive category**

Corporate Income tax (CIT)

**Economy-wide/Sector-specific**

Economy-wide

**Sector (Simplified)**

All sectors

**Sector (NACE)**

N/A

**Size of firm that can use incentive**

All sizes of firms

**Level at which incentive is available**

Economy-wide

**Ownership of firm that can use incentive**

Any

**Incentive location**

General

**Main objective of the incentive**

Increase competitiveness

**In case of grant, share of grant in investment (in %)**

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**Access to information**

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**Contact Info**

Administration for Public Revenues / General Directorate Skopje  
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tel. 02/3299 500; fax 02/3281 010  
Info center 0800 33 000 and 02/3253 200  
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**Weblink to Incentive information in English****Weblink to Incentive information in local language****Eligibility criteria**

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**Eligibility criteria (description)**

Tax exemption or a lower rate specified in the treaty with a foreign economy is applied to income on which withholding tax is applied if the payer of the income has a prescribed form certified by the competent tax authority of the foreign economy and by the Public Revenue Administration, or an approval for tax exemption issued by the Public Revenue Authority.

**Eligibility criteria (weblink)****Incentive administration**

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**Awarding Authority (Name)**

Public Revenue Office

**Application procedure + Weblink (where available)**

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**Implementing Authority (Name)**

Public Revenue Office