

# Simplified tax regime for micro legal entities

## General info

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### Economy name

North Macedonia

### ID

N46

### Incentive name

Simplified tax regime for micro legal entities

### Brief description

A simplified tax regime is available to resident small and micro legal entities if:

The entity carries out economic activities, excluding banking, financial activities, insurance activities, games of chance, or entertainment games, and

The entity's total annual income exceeds MKD 3m but does not exceed MKD 6m.

## 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 33 and 34

Under the simplified regime, qualifying taxpayers are subject to tax at the rate of 1% of total annual revenue. Qualifying resident small and micro legal entities whose total annual income does not exceed MKD 3m are not subject to tax.

## Incentive design

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### Incentive group

Financial

### Incentive category

Other Tax

### 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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**Weblink to Incentive information in English**

**Weblink to Incentive information in local language**

**Eligibility criteria**

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**Eligibility criteria (description)**

Trading companies from Article 31 paragraph (1) of this law can decide to calculate and pay annual tax on total income under the condition:

1. to carry out economic activity, except banking, financial, insurance and activity in the field of games of chance and entertainment games and
2. the total income realized in the year for which the tax is determined from any source should amount from MKD 3,000,001 to MKD 6,000,000 per year.

**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