



Gradual implementation of Universal tax filing, 2021 - 2025

In detail:

The Ministry of Finance proposes gradual implementation of Universal tax filing, as follows:

- 1) January 1, 2021 – government employees and similar persons, and their spouses;
- 2) January 1, 2023 – public sector employees (including education, health care, cultural and sport sectors) and their spouses;
- 3) January 1, 2024 – heads and founders of legal entities, individual entrepreneurs, and their spouses;
- 4) January 1, 2025 – all other categories of individuals.

The amendments regulating gradual implementation of universal tax filing are in process and will be discussed and adopted in accordance with the established procedure.



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