



MONTENEGRO  
TAX ADMINISTRATION



Company  
Registration and  
registration of  
employees for  
mandatory social  
security  
contributions



# You are starting a business or want to hire an employee – what should you know?

- Every person starting a business is obliged to be registered at the Central registry of commercial entities (CRPS).
- Registration of a legal entity – company, as well as the general tax registration are both done in the CRPS. The decision on registration in the CRPS and general tax registration, by which the taxpayer is assigned a tax identification number, is made on the basis of the registration request and other relevant documents for registration of the company.

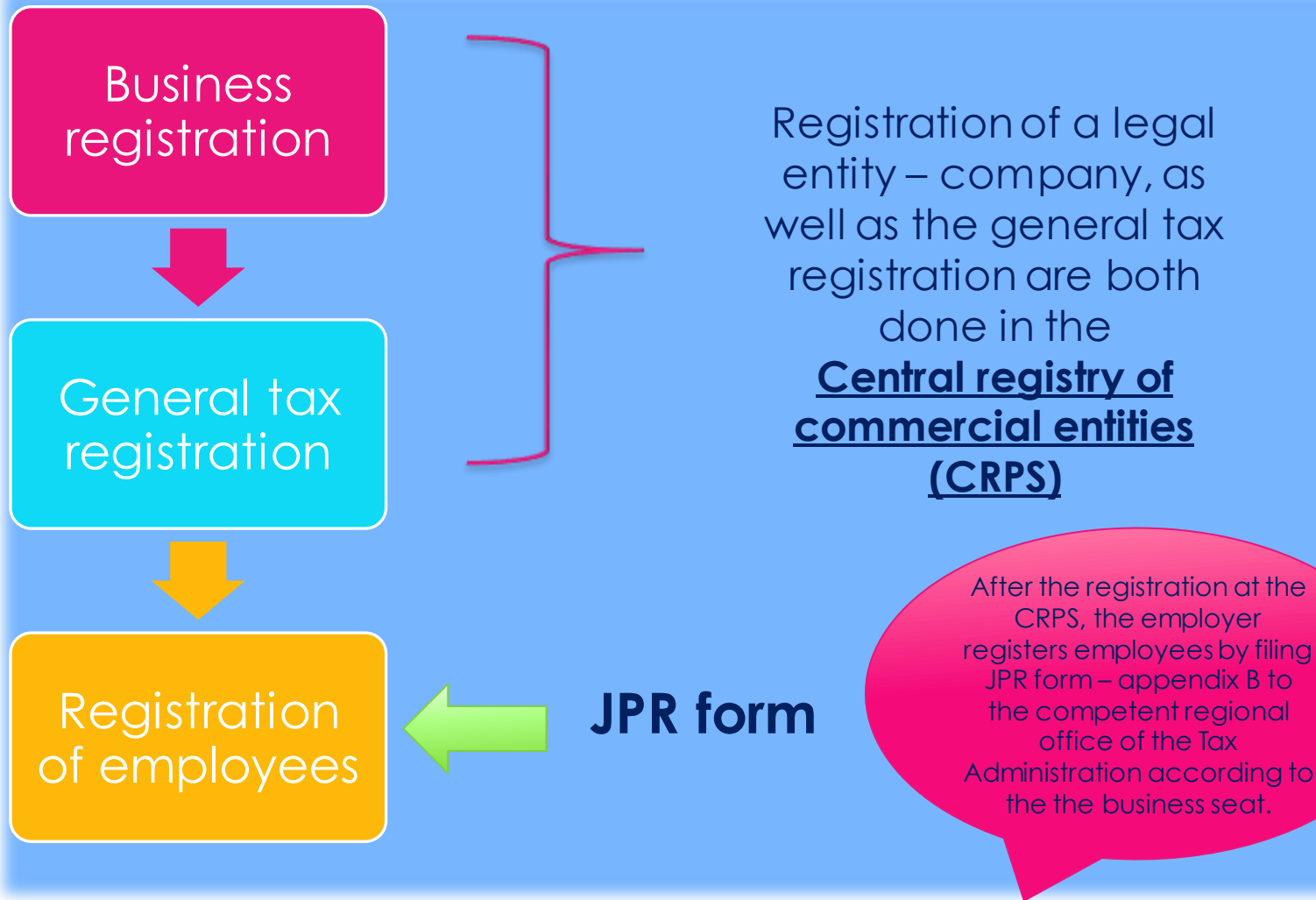


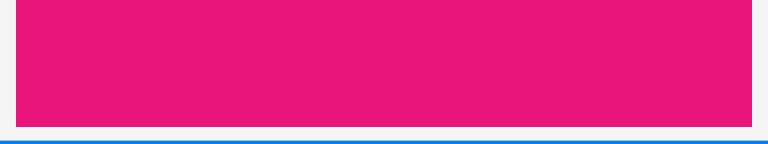
- The employer – domestic or foreign legal entity, is obliged to sign a work contract with the employee in line with the Law on labour, as well as to register him/her for the mandatory social insurance (pension, disability and health insurance).
- The employer shall sign a work contract with the CEO as an employee as well.





## How the registration procedure looks like?





## Which documents should be provided?

- In the process of registration of employees the employer should file:
  - ✓ JPR form appendix B (registration of a natural entity);
  - ✓ Copy of the work contract and
  - ✓ Copy of the evidence on the education level of the employee.
- Appendix B is used for registration of family members of the employee for health insurance as well, if they cannot be insured on their own.






## Are you hiring foreigners?

- ❖ Law on labour is applicable in case of hiring foreigners employed by companies at the territory of Montenegro as well. Zakon o radu se primjenjuje i na zaposlene strane državljane koji rade kod poslodavca na teritoriji Crne Gore.
- ❖ In line with the Law on foreigners, the employer is obliged to sign a work contract with a foreigner within 24 hours from the day of issuing the consent on temporary residence and work and to register him/her for mandatory social insurance.
- ❖ The employer shall sign a work contract with the CEO – foreigner as an employee as well.

- ❖ **For registering foreign employee you need to provide:**

- ✓ **JPR for appendix B,**
- ✓ **Copy of the identification evidence (Passport),**
- ✓ **Copy of the consent on temporary residence and work,**
- ✓ **Copy of the work contract and**
- ✓ **Copy of the evidence on the education level.**



Documents  
required:



## If you hire foreigners, you should also know:

- The foreigner can operate in Montenegro only the work he/she has been give the consent for temporary residence and work and only at the employer stated in the document.
- If a foreigner does not start the work duty within 24 hours from the day of issuing the consent, the employer is obliged to inform the Ministry of Interior about it no later than 3 days for the purpose of cancelling the consent on temorary residence and work.





## Where can you find the registration documents?

- The form for legal entity – company is available at CRPS webpage, under the following link:

[http://www.crps.me/propisi i obrasci](http://www.crps.me/propisi_i_obrasci)

- JPR form is available:

<http://www.poreskauprava.gov.me/biblioteka/obrasci>

All important details for taxpayers find on our webpage:

[www.poreskauprava.gov.me](http://www.poreskauprava.gov.me)