



**Parliament of Montenegro
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**Comparative review of legal solutions related to Real Property Tax and Real Property Transfer Tax
- Croatia and Serbia -**

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FOREWORD

Taxation of property and land is among the oldest ways of tax revenue collection. The Organisation for Economic Co-operation and Development (OECD) defines tax on property as "as recurrent and non-recurrent taxation of the use, ownership or transfer of property. These include taxes on immovable property or net wealth, taxes on the change of ownership of property through inheritance or gift and taxes on financial and capital transactions."¹

"There may be recurrent or non-recurrent payment of property taxes. The most common form of recurrent property taxes, also known as permanent, regular or annual property taxes, are land and building taxes, and sometimes even total property tax, while the main two forms of property transaction tax are real estate transfer tax and estate and gift taxes. The difference between the two forms is that in the first case property rights include a compensation, whereas in the other case they don't."²

The aim of this research paper is to present legal solutions involving certain elements of property tax in Serbia and real estate transfer tax in Croatia.

The complete document in Montenegrin language can be found at:

<file:///C:/Users/marija.camaj/Downloads/Komparativni%20pregled%20zakonskih%20rje%C5%A1enja%20u%20vezi%20sa%20porezom%20na%20nepokretnosti%20i%20porezom%20na%20promet%20nepokretnosti%20-%20Hrvatska%20i%20Srbija.docx.pdf>

¹ OECD Data, Tax on property (Definition 2015) <https://data.oecd.org/tax/tax-on-property.htm> (accessed on May 26, 2015)

² Nenad Kukić, Sandra Švaljek, Porez na nekretnine: osnovne značajke i rasprava o uvođenju u Hrvatskoj, Privredna kretanja i ekonomska politika, Vol. 22, No. 132, Studeni 2012. http://hrcak.srce.hr/index.php?show=clanak&id_clanak_jezik=135029 (accessed on May 26, 2015)