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AN ANALYSIS OF THE EFFECTS OF THE SOLIDARITY TAX

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Abstract:

The Law on Solidarity tax in North Macedonian, for the first time, was adopted after the COVID-19 period in 2023. This Law complies with Regulation (EU) 2022/1854 of the Council of 6 October 2022 on an emergency intervention to address high energy prices.

The one-time solidarity tax was applied on taxpayers whose total income in 2022 exceeded MKD 615 million (EUR 10 million). The tax rate was set at 30% for taxpayers meeting the income threshold and it was considered as an income of the State Budget. The taxpayers were obliged to determine the tax base according to this Law, and to submit the taxation form to the Public Revenue Office no later than September 25, 2023, which is also the date of publication and entry into force of the Law. With this action the core principle of taxes -prohibition of retroactivity was question marked. The rule of law is a core pool for safe and functional legal system and the retroactivity is core principle that ensure legal safety for the taxpayers. Accordingly, this appearance challenged the basic legal principles as justice, rationality, legal predictability, legal certainty and retroactivity of the adopted law. Early this year the Constitutional Court of North Macedonia decided to annul the Solidarity Tax Law.

Therefore, this research will examine the relation between the principle of solidarity and taxes, the justification of the implementation of this measure (solidarity tax) and the affections of the companies that became one-time taxpayers. Additionally, was the adoption of this Law inevitable measure and how much did it help to recover the state budget? How did the retroactivity reflect the state budget and what are the consequences nowadays?

Keywords: *Solidarity tax, revenues, expenditures, retroactivity.*

АНАЛИЗА НА ЕФЕКТИТЕ ОД ДАНОКОТ НА СОЛИДАРНОСТ

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Апстракт:

Законот за данок на солидарност во Северна Македонија за првпат беше донесен по периодот на COVID-19, во 2023 година. Овој закон е во согласност со Регулацијата (ЕУ) 2022/1854 на Советот од 6 октомври 2022 година за итна интервенција за справување со високите цени на енергијата.

Еднократниот данок на солидарност се применуваше на даночните обврзници чии вкупни приходи во 2022 година го надминуваа износот од 615 милиони денари (10 милиони евра). Даночната стапка беше утврдена на 30% за обврзниците што го исполнуваат прагот на приходи, а данокот се сметаше како приход на државниот буџет. Даночните обврзници беа должни да ја утврдат даночната основа согласно овој закон и да ја поднесат даночната пријава до Управата за јавни приходи најдоцна до 25 септември 2023 година, датум кој истовремено претставува и ден на објавување и влегување во сила на законот. Со оваа постапка се доведе во прашање основниот принцип на оданочување – забраната за ретроактивност.