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LOCAL TAX ADMINISTRATION IN THE REPUBLIC OF SERBIA

Summary

Through fiscal decentralization, the competence in administering the source revenues of the local self-government unit was transferred to the local level of government. The adoption of the Law on Local Self-Government Financing created the conditions for the formation of local tax administrations that deal with the determination, control and collection of local public revenues. Administering public revenues is a very responsible job that should provide sufficient funds to the local budget, in order to adequately meet the needs of people living in the local community. From the very beginning of their work, local tax administrations faced various challenges, but, despite everything, the importance of their competences was recognized. Although the initial predictions were quite poor, the collected revenues were evidently higher. The modern era imposes new requirements that foresee continuous monitoring of changes, and in connection with that, the training of tax officials so that they can respond to them in a timely manner. The efficiency of tax administration must be at a high level, because otherwise even the best adopted law cannot be applied, or it will be applied incorrectly, which will have a negative impact on revenue collection. This paper shows the organization of work of the local tax administration and the procedure in the administration of local public revenues, with guidelines for its further improvement.

Key words: *local tax administration; taxpayers; tax obligations.*

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