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# Inspections and Media Research findings

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## Transparency Serbia, 2018

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Kingdom of the Netherlands

## Summary of main findings and recommendations

Transparency Serbia conducted a study aimed to determine whether the inspections act impartially or in some way are abused for the sake of exerting pressure on the media or their founders and publishers and other legal entities - advertisers or potential advertisers in the media. In addition, the research dealt with the issue of transparency in the work of inspection bodies, as a prerequisite for public inspection and determining possible bias in the control of business entities.

In the past, more complaints and suspicions appeared the public regarding the conduct of the inspection bodies, with estimates that it is a pressure on certain media. Transparency Serbia wanted to determine on a sufficiently large sample whether the inspections treated media equally - if any media (their founders and publishers) are more and longer subject of inspections' controls than others. We wished to base our findings on the documents and not on perception or unverifiable statements.

We selected seven cities from different parts of Serbia and requested information on the inspections carried out in the media in those cities over the past three years. In five cities the sample included all relevant media and legal entities (entrepreneurs, etc.) who participated in the competitions for the co-financing of media contents in recent years. For Belgrade, we made a sample of eleven media.

For the media, we request information from the tax inspection, fire prevention and labor inspection, as a bodies that can be expected to be able to perform the most common control with the founder of the media.

For other legal entities – companies which are advertisers or potential advertisers, we made a pattern of three industries - furniture industry, the dairy and meat industry. The data was requested by the tax inspection and labor inspection (for all three groups), fire prevention inspection (furniture industry), veterinary (dairy and meat industry) and market inspection (meat and furniture industry).

In the first phase, we sought only the information about the dates when the inspections were carried out in the facilities of these companies, with reference to control of their operations. The data were supplied by the labor inspection, market and veterinary inspection. Fire inspection (within the Directorate for Prevention MIA) did not respond, while the tax administration first asked for an additional period (up to 40 days) and then refused all requests.

It brought it, in fact, identical solutions<sup>1</sup>by which our requests are rejected, stating this for two reasons - data protection in accordance with the Law on Tax Procedure and Tax Administration and

that we were looking for information on a total of 119 taxpayers, which is, as they quote, too much information, so employed in different organizational units, due to engagement in responding to the request, should not neglect their regular activities. The Tax Administration also urged that the case of confidential data, based on tax regulations. However, the subject of our demand were not at all confidential information of companies that are subject to inspection's control, but just the fact

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<sup>1</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska-inspekcija-resenje-odbijen-zahtev-mediji-Ni.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska-inspekcija-resenje-odbijen-zahtev-mediji-Ni.pdf)

that such control is carried out and when. Against this decision, we filed a complaints<sup>2</sup> to the Commissioner and we received the first decision<sup>3</sup> of the Commissioner the 15th of November, which annulled the decision of TA and ordered that within five days of receipt of the request it have to issue a new decision and provide the requested information.

Tax Administration even refused<sup>4</sup> the requests to submit plans and reports on the work for individual years, stating that this is too much information. After we submitted an additional request<sup>5</sup> and explain what information we want them to provide us and also requested declaration about what is not considered by TA as “too many information“, then arrived the reply<sup>6</sup> in which the request is rejected, with reference to the provisions of the Law on Tax Administration that are governing the confidentiality of data. We filed the complaints<sup>7,8</sup> also on these decisions.

Veterinary Directorate by it's the first response sought us to arrange the request or to specify about which types of inspections we are looking for the information and what documents exactly we are looking for.

We clarified that the requirement applies to all types of inspections on which the Administration has information, and since that was not clear enough that we ask for “information whether the referenced legal entities in 2015, 2016 and 2017 carried out the inspection monitoring and, if so, on what days“, we refined that we ask for all “documents from which is visible why the monitoring is done, what was confirmed by it, if something is loaded or undertaken after supervision“. After that, we get required, very detailed documentation.

Labor inspection has sent with delay - the day after we had announced at the press conference that it did not respond to request, a reply with transparent data on the inspections which has been carried out.

It is clear that we have met the obstruction at the very beginning, in an attempt to determine whether the inspections were abused. In further work, we have received information from several inspections from which it can be concluded that there are no indication that the Labor Inspectorate was misused to put pressure on the media, or that publishers and founders of media perceived in a public as critical of the local or central authorities and those who are considered to be close to the authorities, have been differently treated.

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<sup>2</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/%C5%BDalba\\_Povereniku\\_-\\_Poreska\\_uprava\\_odbijanje\\_zahteva\\_-\\_mediji\\_Beograd.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/%C5%BDalba_Povereniku_-_Poreska_uprava_odbijanje_zahteva_-_mediji_Beograd.pdf)

<sup>3</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poverenik-Poreska-resenje.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poverenik-Poreska-resenje.pdf)

<sup>4</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska-inspekcija-reenje-odbijanje-zahteva---planovi-rada-i-izvetaji-o-radu.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska-inspekcija-reenje-odbijanje-zahteva---planovi-rada-i-izvetaji-o-radu.pdf)

<sup>5</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska\\_inspekcija\\_dodatni\\_zahtev\\_planovi\\_i\\_izve%C5%A1taji\\_o\\_radu.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska_inspekcija_dodatni_zahtev_planovi_i_izve%C5%A1taji_o_radu.pdf)

<sup>6</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska-uprava-odbijen-novi-zahtev.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska-uprava-odbijen-novi-zahtev.pdf)

<sup>7</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska-inspekcija-alba-Povereniku---planovi-rada-i-izvetaji-o-radu.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska-inspekcija-alba-Povereniku---planovi-rada-i-izvetaji-o-radu.pdf)

<sup>8</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/%C5%BDalba\\_Povereniku\\_-\\_Poreska\\_uprava\\_odbijanje\\_drugog\\_zahteva.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/%C5%BDalba_Povereniku_-_Poreska_uprava_odbijanje_drugog_zahteva.pdf)

In terms of control in other companies, it is important to emphasize that, unlike the media, we have not established any strict division in terms of their advertising preferences – do they mainly advertise themselves in the critical media for critical or those close to the authorities. This is because it would require research that goes beyond the scope of this study, and the results could lead researchers to erroneous conclusions because it is much larger advertising space offered in the media close to the authorities, because, they are, ultimately, far more numerous, greater circulation and more visible. We noticed a few companies in the sample whose owners appeared at campaign rallies of the ruling parties, and we have paid attention particularly to their treatment, but it should be borne in mind that the aim of this part of the study was to determine whether there is a strikingly unequal treatment of companies in the same branch.

Based on the collected data, unequivocal conclusion can not be performed that any of the three inspection (market, veterinary and labor inspection) is misused for the purpose of intense pressure on certain corporate entities, and that the control code of other entities from the branch completely absent or it was a significantly smaller volume and / or intensity. It can not, however, be carried out completely reliable conclusion that all economic subjects are treated in the same way. This is because the competent administration delivered the data collected from the district inspections' departments. Thus, for certain districts, and companies in these districts, the data were not submitted. On request of TS - does that mean that checks are not carried out over three years at all, it has been given the ambiguous answer "that inspection has no information".

One of the questions we wanted to answer is are fully applied objective criteria in the selection of companies that will be subject to supervision. The current Law on Inspection Supervision which we were passing welcomed, brought greater transparency of data and reduced the space for the discretion of the inspection body, but unfortunately, the answers we have obtained, the absence of certain documents on the inspections' sites, the refusal to deliver responses and even records of inspectors that we have received, do not provide sufficient information on which we can conclude that exists firm created system that will prevent abuse.

The biggest problem is, of course, the Tax Administration, which does not submit the requested information, even information about the work plans (as opposed to the Administration for prevention, which responded to these requirements). It encourages the suspicions that the individual cases highlighted by the media (Vranje, Južne vesti, Kikindske, Adria media grupa), in which were suspected on the pressure on the media and their advertisers, not are just sporadic appearances. This is the reason for finding system solutions for problems.

Transparency Serbia considers that the solutions for possible bias and unjustified unequal treatment in the selection and performance of inspections' controls should be sought in the new media strategy, whose writing is in progress, and in the Action Plan for Chapter 23 European integration related to the fight against corruption, especially bearing in mind the worrying assessment by the European Commission and national and international organizations in connection with the situation in the media.

The biggest weakness identified in the analyzed documents is the fact that work plans and reports on the work of the inspection bodies are not fully comparable. While work plans include specific indicators regarding the types of controls that will be implemented and identification of the entities

controlled or even parts in the total population of those who are subject to control, work plans in almost all inspections containing data on the number of controls that are displayed in aggregate. It is therefore not possible to see the extent to which the plans are realized in a particular group of subjects.

In order to determine whether and to what extent there was any bias in the selection of entities that will be subject to controls within the group, a significantly higher level of transparency is required. In fact, it would be necessary to publish also the data on which the subjects would be monitored for a certain period, along with a list of all registered entities belonging to the same group.

We also recommend revealing of the information on the controls carried out, especially when it comes to media publishers and other entities for which in the public occurred doubts that there is a selectivity of treatment. Issuing might include information about what was the subject of an inspection supervision, when the control was implemented and the subject of further discussion could be the publication of data on whether there are "clean" findings or some penalties for established irregularities have been undertaken. The first opportunity for these changes are the upcoming changes to the law (the draft law is in parliamentary procedure).

## About the project - methodology

Transparency Serbia wanted to determine, on a sufficiently large sample, whether the inspections treat media equally - if any media are (their founders and publishers) more and longer subject to inspection controls than others. We wished to base our findings on the documents, and not on perception or unverifiable statements. Therefore, we selected seven cities from different parts of Serbia and requested information on the inspections carried out in the media based in those cities over the past three years. For six cities sample included all relevant media publishers and legal entities (entrepreneurs, etc.) who participated in the competitions for the co-financing of media contents in previous years. For Belgrade, we made a sample of 11 media.

At the same time, from journalists' associations and also from the media (press clipping, search for available news and articles) – we gathered information on allegations, complaints or claims of the media and their publishers and founders that they or their advertisers were victims of pressures due to editorial policy.

Concerning media, we asked for the information on the supervision of the tax inspection, fire prevention and labor inspection, as a bodies that can be expected to be able to perform the most common control on the media founders.

For other legal entities – companies which are advertisers or potential advertisers, we made a pattern of three industries - furniture industry, the dairy and meat industry. The data was requested by the tax inspection and labor inspection (for all three groups), fire prevention inspection (furniture industry), veterinary (dairy and meat industry) and market inspection (meat and furniture industry).

In the choice from which inspections we should seek information, we consulted with the Association of Employers of Serbia, in order to determine which are those inspections on whose handling companies possibly complain.

In order to determine the compliance of the reports on the work and the inspections' plans, we collected plans and reports for the observed years. During the collection we are faced with unexpected problems that certain documents, despite legal provisions, are not publicly available and that the Tax Administration refuses to provide them, even after a request for access to information of public importance.

## **Initial situation and problem analysis**

### **Corruption risks in the procedures of inspection supervision**

Discretionary authorizations are a major source of corruption, while the lack of transparency is the factor that allows that the abuse of such powers remain hidden. The work of the inspection bodies in Serbia, in accordance with the new law of 2015, opened the possibility of reducing the risk of corruption because it contains aimed to ensure greater transparency and predictability of inspectors' labor in businesses control. These risks are not fully eliminated by legal norms, but some rules facilitate to trace them.

Corruption in the inspection work is not only associated with bribery of individuals, but also with the original decision to include or not a particular subject in the plan of the control or emergency control. These decisions sometimes are not based on solid criteria, but at the discretionary decision of the inspector or his superior. This type of potential bias has not been subjected neither to appropriate supervision of control authorities nor the subject of inspection supervision may appeal about possible unequal treatment in this regard.

In the field of the work of the media and potential pressures that may limit freedom of expression, the work of inspection is increasingly mentioned as an area where problems can occur. Some media have claimed that they were faced with unexpected and detailed inspection controls after publication of the texts by which the politicians in power were unsatisfied. Such example was the case of weekly/portal "Vranje" and that was a trigger of the protests of the media and civil society organizations.

While the government and the local government publish information about the funds is earmarked for funding media programs of public interest f- are not available in a similar way. This lack of information increases the suspicion that media are not treated in the same way, but that the state authorities are used as a means of pressure on editorial policy. Similarly, advertisers in the private sector allegedly subject to a similar selective control.

Action plan for Chapter 23 of the Negotiations between Serbia and the EU and national anti-corruption documents don't treat the problem of corruption in inspection bodies in a comprehensive manner.

### **The relevant provisions of the legal framework on inspections' work**

#### ***Key legal innovations***

New Law on Inspection Supervision ("Official Gazette of the Republic of Serbia", No. 36/2015 i 44/2018 – other law) entered into force on 29 April 2015, but for most of the provisions the coming into force was delayed until 29 April 2016.

The new Law made several key changes:

- Law is used as a framework regulation for all of the inspection procedures
- The inspection supervision procedure is transparent and standardized for legal entities such as control plans and checklists are published on the Inspectorate's website
- Lists of legal entities failing to comply with applicable regulations should be published on the website of the Inspectorate
- Inspections have give notice in written to legal entities of an inspection, three working days prior to the checks the latest (not mandatory only in exceptional cases)
- The powers of the inspectorate are now much broader (e.g. an inspectorate can in exceptional cases prohibit the carrying on of a business activities and confiscate property and documentation).

Inspection plans, inter alia, state the frequency and scope of planned inspections, list of entities to be inspected, an inspection schedule, territory in which the inspections, evaluated risks, information on types of inspection that are to be conducted etc.

Based on the inspection plans, subjects can familiarize themselves with the time, scope and goals of the upcoming inspections. Inspections must prepare multi-year plans and annual inspections, which are implemented through semi-annual, quarterly and monthly inspection plans. The inspection plan contains, inter alia: the frequency and coverage of performance of inspection supervision at the inspection areas and the control according to each of the risks; review of supervised entities in which will be carried out inspection supervision or operations or activities to be monitored, if it is not possible to determine the supervised entities or their number is too large, with corresponding information of importance for the inspection supervision and determination of subjects who will oversee ; territorial area where the inspections are to be conducted ; period in which will be carried out inspection supervision.

Inspection Supervision Plan contains: the planned measures and activities of preventive activity of inspection and planned measures and activities to prevent the performance of activities and the activities of non-registered entities, the expected volume of extraordinary inspection supervision in the period in which they will be regular inspection supervision carried out as well as other elements of importance for planning and carrying out inspection supervision.

Levels of compliance of controlled enterprises with applicable regulations will now be assessed using control lists i.e. checklists. The checklist is a document that contains a list of priority checks' issues and other actions for which the inspection is authorized, according to the severity of certain potential harmful consequences in given area, in compliance with the rules on risk assessment, and the subject and scope of the audit. Each inspection have to draw up checklists in its inspection field, to publish them on its web page and apply to the regular procedure of inspection.

### *Procedural steps*

The inspector informs the supervised entity in writing about the forthcoming supervision, no later than three working days before the commencement of supervision. The notice contains information on the website on which the checklist is available. Supervision may exceptionally start without notice when there are reasons for urgent action or a justified concern that the information would diminish the achievement of the objective of inspection control, or when required to protect the public interest or eliminate danger to life or health of people, property, rights and interests of employees and other working-age population, economy, environment, flora and fauna, communal order or security, in accordance with the scope of the inspection, provided that the reasons for the omission of the notification are referred to in the order for inspection supervision. During inspection, inspectors are related to the content of the order for inspection.

If during the inspection supervision, the inspector identifies the illegality outside the boundaries of the established order of the object of inspection supervision but it is closely related to the case, the inspector obtains the amendment of the order to inspection supervision (supplementary order), then he/she continues the process. In request for the issuance of additional order, inspector explains the close relationship with the object of supervision and the need of issuing of additional/supplementary order. Before seeking of the additional order, inspector performs the securing of evidence if there is a justified misgiving that some evidence can not be subsequently exported later or that his execution be difficult.

### *What are the inspectors' powers?*

If the inspector identifies non-compliance with the regulations, which is punishable by law, he/she may file criminal charges, economic offense charges, request for motion of the misdemeanor proceeding or issue a misdemeanor warrant to the competent authority. The inspector may take other steps and measures by which is entitled (e.g, initiation of a temporary or permanent revocation of the license). The inspector has the right, without additional deadlines to address shortcomings, to ban on business activities or performing activities or to seize property or documents if required urgently to prevent or remove the immediate threat to human life or health, property values, rights and interests of employees and workers, economy, environment, flora and fauna, high values of public revenues, the undisturbed operation of public bodies and organizations, communal order or security.

## Observed cases

### Suspicion of abuse reported by the media

In the past two years there have been cases that are part of the public described as the abuse of inspections, in particular tax inspection, in order to put pressure on the media which have or are in a certain period had a critical attitude towards the authorities.

Thus, for example, the president of the Independent Association of Journalists of Serbia, Slaviša Lekić, said that cases such as "Južne vesti" and "Vranjske" are new subtle form of pressure on the media scene<sup>9</sup>.

"When you talk with people in the local areas, it turns out that in fact there is no editorial office which is not afraid of any tax or other state inspection. It is normal that the state controls whether you're working properly or not, but when poorly regulated party state, which Serbia is indisputably so, send a tax inspection in the company, they do not do it checks like, but that when the inspection comes out - put a lock", said Lekić.

"There is no doubt that this is a classic abuse of state apparatus to deal with the" Južne vesti " as well as it was the case with "Vranjske": as soon as the owner announced that gives up on them, it was announced that no tax offense was."

In some of these examples indicated the US non-governmental organization Freedom House in its annual report on the state of freedom for 2017, stating that the media in Serbia "faced with arbitrary tax investigations, withholding of advertising contributions, open intimidation". As an example, then were quoted extraordinary tax control in Vranje and freeze accounts of Adria Media company<sup>10</sup>.

According to the FH evaluation, in 2018 condition exacerbated (grade is deteriorated from 4.5 to 4.75), due to attenuation of critical media, financial and other pressures in the few remaining independent media.

#### 1. Vranjske

Weekly *Vranjske* was, after several consecutive inspection checks, shut down in September 2017. After the shutdown, it was announced that not established any tax violation.

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<sup>9</sup><https://www.raskrikavanje.rs/page.php?id=127>

<sup>10</sup><https://freedomhouse.org/blog/cry-help-serbia-s-independent-media>

Previously, in February 2017, the Tax Administration issued a certificate (which was necessary to the publisher in order to participate in the tender) that NIPD *Vranjske* DOO "has matured and outstanding liabilities until the date of issuance of the certificate."

The Labor Inspectorate, Department of Labor Inspection for Pčinjski county, began on 16 August 2017 the inspection of the implementation of regulations in the field of labor relations and contracts of employment in the publisher of this magazine. Based on the findings of this inspection, it was issued a decision that *Vranjske* require specific measures to remedy defects within 30 days.

Already on 4 September 2017. "Vranjske" was visited by inspectors of the Tax Administration, Branch Office Vranje, with an order for field control. The order included the control of "191 tax and contribution withholding-consolidated billing for the period January 1, 2014 – July 7, 2017." And it was released the same day.

The document states that control is not announced in advance, "because there are reasons for urgent action and the misgiving that the information will reduce the achievement of the objective of tax control", while at the proper place in the order these reasons are not specified, as it was stated by founder and editor in chief of *Vranjske*, Vukašin Obradović<sup>11</sup>.

Obradović then said that and three months earlier, after the publication of the interview with the former director of the Tax Administration, Branch Office Vranje, editorial journalists received informal information that *Vranjske* will be subject to inspection control in the coming period whose mission is to find flaws that could compromise business of *Vranjske*

At the end of September 2017. Obradović announces that *Vranjske* are closed, stating that for 23 years of existing of the weekly, there were a various moments of crisis and similar unpleasant situation for journalists and the newspapers themselves, but that it is specific to this moment that they "could not withstand that kind of pressure". He stated that it was not only the pressure on journalists, but also an attempt to discredit him, *Vranjske* journalists and their family members.

"The last six months, I had a situation where one local gangster comes and says to me in the face: - Your daughter lives in Belgrade? You could watch crossing the street, it could have happened to her something, said Obradovic. He added that he had received a clear message, through an intermediary, that his wife will "become" redundant in the library where she works.

Vukašin Obradović said, in a letter addressed to the director of the Branch of Tax Administration in Vranje, Sladjana Stojanović, that the journalists of *Vranjske* suffer pressures because of their covering topics of interest to citizens of Vranje and the environment, and are therefore treated as political opponents and not as a medium that holds the city government responsible to its citizens.

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<sup>11</sup><https://www.danas.rs/drustvo/vukas-in-obradovic-pitanja-za-poresku-upravu/>

On the occasion of cancellation of weekly *Vranjske*, NUNS and NDNV announced<sup>12</sup> that the closure of the newspaper is "a direct result of long-term political pressures on media freedom and the frightening news for media professionals." Furthermore, they also said that "media which are not controlled by the government are subjected to constant pressure, threats, campaigns, blackmail, exhausting visits of various inspections, astonishing judicial decisions that are contrary to the concept of media freedom and the European Court of Human Rights in Strasbourg," and that to them it is "almost completely denied access to public money intended for the public interest in the field of public information." "There are particularly targeted local media that are exposed to the arbitrariness of local political tyrants and which have very limited and poor market, that is also largely dependent on government."

In October, the editorial *Vranjske* received the report of the Tax Administration in which is stated that the weekly did not violate tax laws, tax evasion, nor that there is any basis for bringing criminal charges against the media, which has been shut down a month earlier because of the pressures of tax inspection.

## 2. *Južne vesti*

Editorial office of the Niš Regional internet portal *Južne vesti* announced in March 2018 that two tax audits performed a thorough review of its operations and that in the past five years, the tax inspectorate visited their company, publisher of the media (Simplicity doo Niš), three times<sup>13</sup>.

It was announced that tax inspectors came the first time in *Južne vesti* (or Simplicity doo) in 2013 and that they viewed the financial documents eight months. Next year, in 2014 inspection has checked their business twice. Inspectors were examining the first whether in *Južne vesti* legal software is in use, and then asked for explanation about the business relationship with some of their clients - companies that are business partners of developer company "Simplicity doo" which is the founder of this internet portal.

According to the chief editor of *Južne vesti*, Predrag Blagojević, the control is completed a day or two after the parliamentary elections in 2014.

In November 2017, followed by a new wave of inspections, to be proceeded in March 2018.

The tax authorities have not revealed any problems in business and *Južne vesti* are not penalized on any basis. Director of company, Vitomir Ognjanović, stated that "previous inspection had very specific items and relatively short periods of time as subject to controls, while the last one (March 2018) covers the period from the formation of the company". Representatives of *Južne vesti* claimed that their business partners have also suffered the pressure of tax inspections.

The tax inspection did not respond to the request of *Južne vesti* to provide information on whether they are single sample or checked business of other media from Niš has been checked.

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<sup>12</sup><https://goo.gl/uQCFkF>

<sup>13</sup><https://www.juznevesti.com/BalkanPres/Poreska-uprava-vrsi-pritisak-na-Juzne-vesti.sr.html>

Website "Raskrinkavanje" demanded from the Tax Administration explain why almost every year tax inspection checks business of *Južne vesti*, but it received a reply that the data is confidential and that everything is done in accordance with the law<sup>14</sup>.

In April 2018, the President of the Government announced that unless there is a real need to broaden the tax inspection of *Južne vesti*, then in the "shortest possible time it should be completed" in order not to interfere with the work of this media<sup>15</sup>.

In July 2018, control has been completed and any offenses have not been determined, but tax inspectors established that *Južne vesti* allegedly owed millions.

*Južne vesti* announced that in a detailed Control report, made at page 101, the tax inspectors Jasna Vulićević and Ivana Antonijević stated that *Južne vesti* since its founding had not made any mistakes in its business. However, interpreting the Law on Public Information and Media, without specifying exactly which part of it, they concluded that the chief editor must be employed in a medium that edits, and editor of *Južne vesti* Predrag Blagojević has no employment in this medium.

Explaining their attitude, inspectors Vulićević and Antonijević referred to the Government Regulation of the Republic of Serbia "Catalog of positions in public services and other organizations in the public sector"<sup>16</sup>. Based on a precise list of obligations of the chief editor of the state media, the inspectors concluded that all this must be done also by the editor of the private media. And how, in their view, for the fulfilling all the listed obligations, the editor needs full-time job, therefore he must be employed.

In August, the Ministry of Finance started the procedure of forced collection of debts for alleged tax liabilities.

Transparency Serbia has analyzed the documents in this case.

Alleged tax liability is based on the interpretation of the Tax Administration that the job of chief editor includes public aspect and that no matter what Predrag Blagojević, who is entered in the register as an editor of this media, was not employed by the founder of the *Južne vesti*, there is obligation of the payment of taxes and contributions because "the law does not allow actually work". Thereby, the Tax Administration invoked to Article 32 of the Labor Law, according to which "it is considered that the employee has an employment contract for an indefinite period on the day of commencement of work".

Arguments for the alleged tax debts are multiple wrong. The first, because by no single law is not foreseen obligation of the media to have employed the editor in chief, with full or part-time. The second, the jobs of chief editor in the decision TA are identified on the basis of the Catalog of positions in public services and other organizations in the public sector, which is obviously not applied to private media. The third reason is that the Tax Administration, absurdly, its finding that

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<sup>14</sup><https://www.juznevesti.com/BalkanPres/Poreska-uprava-vrsi-pritisak-na-Juzne-vesti.sr.html>

<sup>15</sup><https://www.juznevesti.com/Drushtvo/Brnabiceva-Da-se-prekine-sa-poreskim-kontrolama-u-Juznim-vestima-ako-za-to-nema-potrebe.sr.html>

<sup>16</sup><https://www.juznevesti.com/Ekonomija/Propisima-za-javni-sektor-Poreska-uprava-gasi-Juzne-vesti.sr.html>

Blagojević was actually employed conceived solely on a formal element - that he is registered as the chief editor at the Register, even though it concluded in its decision that in fact these jobs were performed by his deputy.

Such rough errors in the interpretation of the regulations and logical reasoning, as well as the previous long-term control of this medium which has a critical relation to the methods of power, **can not be considered to be random, but they represent a part of the pressure on the media**, concluded Transparency Serbia<sup>17</sup>. Long-term solutions should be sought in the new media strategy, changes in the law, greater transparency and accountability of the work of the inspections. In this case,

to faster court judgment that would protect the financial interests of the *Južne vesti* and their readers, it is necessary to start the procedure for examination of the responsibilities of officials and heads of TA that led to the occurrence of this problem.

TS has therefore sent a letter to the Higher Public Prosecutor's Office in Niš with issues - whether it has received a criminal complaint or it has self-reacted, conducted an investigation, initiated criminal proceeding or concluded that there is no basis for it, on the occasion of a public warning by *Južne vesti* from Niš that the two tax and other inspections abuse their official position by controlling operation of *Južne vesti* for months, although were found no malfunction in work.

In its response, HPPO did not comment on the part of the letter in connection with the "self-reaction" but merely stated that at the HPPO and the Special Department for Combating Corruption not recorded charges relating to the conduct of competent inspections in control of *Južne vesti*.

On the same occasion, TS sent a letter to the TA, in which we requested data:

1. Is the Tax Administration implemented or plans to implement the internal control of the work of tax inspectors in the City of Niš, on the occasion of a public warning of *Južne vesti* from Niš that the two tax inspections abuse their official position by controlling operation of *Južne vesti* for months although so far were not found irregularities in the work?

2. If the internal control conducted, its findings were requested.

We pointed out to TA that *Južne vesti* for months report that, in addition to constant checks of the founder of this media, the inspections check also companies that advertise in *Južne vesti* and that they had unofficial "contacts" with family members of employees of the companies which advertise. We also pointed out that anything that goes beyond the scope of inspection audit is also possible abuse of office. Position. Therefore, Transparency Serbia considers that these allegations of *Južne vesti* Tax Administration should check by internal control.

In the case that the Tax Administration did not act in relation to the situation described here, due to the fact that information were not known to it, TS has urged this body to treat the request as an initiative to take measures within its jurisdiction.

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<sup>17</sup><https://www.danas.rs/drustvo/cinicna-izjava-premierke-brnabic/>

TA did not submit the data, but the request for access to information of public importance declined<sup>18</sup>, citing the provisions of the Law on Tax Procedure and Tax Administration, and not on a possible legal basis of the Law on Free Access to Public Information - FOIA, which makes this solution unlawful. Also, the Tax Administration referred to Article 38 st. 2. FOIA, which defines tasks of authorized person within the authority' body to deal with requests, but not to the provisions of Article 16, which regulates treatment of authorities bodies to received requests for access to information, which in this case was relevant.

Referring Tax Administration to the provisions of the Law on Tax Procedure and Tax Administration is not sufficient for withholding the information, because the authority should implement also the relevant provisions of FOIA, which provides possibilities of withholding some information.

In addition, at the explanation of the decision about rejecting the request Tax Administration states the various basis for determination of confidentiality of tax records, which all relate to the protection of confidential information of taxpayers. On the other hand, by the request for access to information Transparency Serbia has requested information relating to the conduct of the Tax Administration in the implementation of any internal control of tax inspectors, and not also any information relating to taxpayers.

The fact that the Tax Administration rejected the request, but not dismissed or acted in any other way, at the same time confirms that TA has requested information on the (non) implementation of internal control, and also declared this information as secret. Specifically, in the case where a public authority has no information on the request is not rejected, but informs the applicant and the Commissioner for information about that, and a decision is adopted only in cases when the authority has information, but considers that there is a legal basis to withhold them.

So TS has made a complaint<sup>19</sup> to the Commissioner for Information of Public Importance and Personal Data Protection, in which it described the state, quoting that the presented facts indicate that the Tax Administration has given false information. In this way, the authority not only

unreasonably withheld requested information, but also in other way interfered with the realization of rights of access to information (Art. 22, para. 1, add. 6). In that way an authorized person also committed an offense under Article 46, add. 8 of Law ("do not comply with the request for access to information in accordance with this Law or sent incomplete or inaccurate information").

TS has not yet received the decision on this complaint.

### **3. *Kikindske***

Survival of the weekly *Kikindske* was threatened in early 2015 when the Tax Administration wrongly calculated the advance payment of income tax and then blocked the publisher's account<sup>20</sup>.

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<sup>18</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska\\_cetvrto\\_odbijanje.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska_cetvrto_odbijanje.pdf)

<sup>19</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Zalba\\_PU\\_Ju%C5%BEne\\_vesti.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Zalba_PU_Ju%C5%BEne_vesti.pdf)

Founder of the weekly, Željko Bodrožić, said that they tried for months to convince by complaints and requests the branch managers of the Tax Administration in Kikinda and the Regional Department of Novi Sad that the calculated advance payment of 150 times higher than real and that there is no sense that the sum is charging to *Kikindske*.

Based on the amended tax return, it is recognized that from October 2014 *Kikindske* pays a deposit in the amount of RSD 482, but already calculated advance payment (over 73 thousand per month) for the first nine months of 2014, no matter what is done on the confirmed error - must be paid. Thus, the TA on 1 December 2014 brought the decision on enforced collection from the accounts of publisher "Partizanska štampa doo".

Bodrožić is then said that then Minister of Culture and Information Ivan Tasovac and his assistant Saša Mirković became interested for this case and they also addressed to the Tax Administration, but they have been told that "it is so that is, and dot".

The Tax Administration in Kikinda explained to Bodrožić that after the deadline for submission of final reports for the year 2014 (end of June 2015), if it is determined that the publisher of the advance paid

by more than what is definitely the tax expense, he has the right to asking for a refund or that the excess taxes paid remains in the subscription. According to *Kikindske* balance, the expected income tax expense in 2014 was about RSD 6.000, and with a forced payment to the wrong calculated advance payment, in the subscription should remain more than RSD 600.000.

Due to a blocked account, *Kikindske* could not compete at the municipal competition for media projects, then it was not able to submit an offer in the public tender of the municipality for advertising, as well as a project in the competition of the Ministry of Culture and Information.

Otherwise, in response to the appeal, the Head of the Regional Department of TA from Novi Sad, Jovan Keravica, quoted Law on Tax Administration and Administration, under which the Tax Administration "can postpone payment of the tax debt fully or partially on the condition that the payment on the due date represents unreasonable taxation and substantial economic damage for the taxpayer".

That article, however, has not been applied to the publisher of *Kikindske*. The entire amount was charged, but in the end it was allowed that the excess of about RSD 600,000 can be reposted for other purposes, instead of remaining as a subscription for a period of about next 100 years.

#### **4. Kurir / Adria media grupa**

Case of tabloid *Kurir* (publisher: Adria media grupa) is one of the most obvious examples of abuse for the inspection, aimed to "discipline" disobedient media.

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<sup>20</sup><http://www.autonomija.info/zeljko-bodrozic-kako-su-poreznici-udavili-kikindske.html>

Kurir has repeatedly drastically changed attitude towards authority, and towards Aleksandar Vučić. After years of uncritical promotion of government representatives and active involvement in the anti-campaign towards critics of Aleksandar Vučić, *Kurir* in November 2015 dawned with the title page "Serbia, sorry" and the letter of AGM president Aleksandar Rodić in which he announced that "he participated in a beautification project reality, together with 80 percent of other media owners" and that "for all these years he felt the pressure and suffered blackmails not to expel any serious criticism of the Government and the Prime Minister"<sup>21</sup>.

*Kurir* quickly, however, once again regain the trust of the authorities. Before the elections in 2017, Vučić visited the editorial office<sup>22</sup>, talked to journalists and staff, as well as with the company's president Aleksandar Rodić. Then, during the four weeks of March 2017, in the election campaign, Vučić appeared 13 times on the front page of *Kurir* in a positive and once in a neutral context. For comparison may serve the fact that opposition candidates Saša Janković and Vuk Jeremić had one appearance in positive and neutral contexts and a total of 16 in the negative<sup>23</sup>.

After the election, however, the attitude of *Kurir* towards Vučić is changing from the root, a fierce campaign<sup>24</sup> against him and his closest associates starts, Aleksandar Rodić even announces that he will enter into politics. The fact that it does not happen for the first time that he "reveals the truth" about Vučić, he apologized on the fact that he did not "give up after the letter "Serbia, sorry"", but that he saw that he is not able to win because he was blocked and under 24-hour chase<sup>25</sup>. Other tabloids and government representatives<sup>26</sup> claimed that he is entering into politics because of "unpaid tax from two to four million euros".

*Kurir* on 7 July 2017 announces that the AMG accounts are blocked<sup>27</sup>: "Regime of Aleksandar Vučić yesterday, after 25 days of continuous attacks and pressures through tax inspections, by brutal attack and abuse of mandates of the executive power, without any legal basis blocked all accounts of Adria media grupa. Tax Administration, according to this source, "did not determine any tax liability of AMG, nor in the decision on the interim measure indicated that any future tax can be confirmed." Also, the Tax Administration has not alleged any circumstance from which it follows that eventually determined tax will not be paid. Accounts are not blocked for any specific amount, which means that, no matter how much funds were in the accounts, AMG can not perform payments to suppliers, employees and other, , which is necessary for normal business ". *Kurir* accused the Tax Administration and the "power of Aleksandar Vučić" for "criminal abuse".

During the next months *Kurir* again changes attitude towards former prime minister, and the current president. In August Vučić disappears from the front pages. During this period, Vučić was last time

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<sup>21</sup><https://www.kurir.rs/vesti/drustvo/2008557/aleksandar-rodic-srbijo-izvini>

<sup>22</sup><https://www.kurir.rs/vesti/politika/2708867/vucic-u-poseti-adria-medija-grupi-bas-sam-srecan-sto-sam-ovde>

<sup>23</sup><http://www.transparentnost.org.rs/index.php/sr/59-srpski/naslovna/9072-izbori2017-funkcionerska-kampanja-mediji-drzavni-organi>

<sup>24</sup><https://www.kurir.rs/vesti/politika/2873853/ovo-je-pravo-lice-aleksandra-vucica-pogledajte-kako-se-dere-na-saradnike-novinare-video>

<sup>25</sup><https://www.kurir.rs/vesti/politika/2865395/intervju-aleksandar-rodic-ja-nikada-nisam-bio-vucicev-sluga-on-se-plasio-kurira>

<sup>26</sup>Ministar unutrašnjih poslova Nebojša Stefanović izjavio je da će Rodić "morati da kaže istinu o dugovima državi".

<sup>27</sup><https://www.kurir.rs/vesti/politika/2876683/preki-sud-sns-na-delu-diktator-vucic-naredio-unistiti-kurir>

on the front of *Kurir* on 3 August and as part of the story of the director of the Tax Administration. In the following weeks can be seen the headlines negatively intoned against certain representatives of the government or the ruling party, but not against Vučić. Then, the front pages are starting to dominate by other issues - the murder of Željko Ražnatović Arkan from almost 20 years ago, which he dedicated to the seven front pages in September or murder of singer Jelena Marjanović, that happened three years ago, and which as much as 15 times was the main topic.

At the end of October, the Tax Administration has unblocked the accounts of AMG<sup>28</sup>. *Danas* published this news under the title "Three months without Vučić on the front and account of *Kurir* unblocked, announcing that no longer exists "the risk that Adria media grupa "thwart, prevent and make inefficient tax collection", which was a justification for blockade of the account<sup>29</sup>.

It was published that at the address of AMG came TA annotation that the company "has no due obligations to the Tax Administration".

"We have received decisions that abolish temporary measures, basis for our blocked accounts since June 2017. The decisions states that Adria media grupa has no due obligations to the TA, so since yesterday we are able to work normally", confirmed the Head of corporate communications AMG, Želimir Bojović. However, according to the competent staff at the company Adria, nor in July, when their accounts have been blocked, AMG did not owe anything.

*Danas* has announced that the TA previously blocked accounts "preventive" and that, according to the data of the National Bank of Serbia, AMG in the last three years did not constitute a threat to the state because "it is not recorded that there were outstanding obligations of Adria media grupa" in that period.

*Danas* was trying then to get a response from the Tax Administration why "preventive" blocked account of the Adria media grupa. In response, the Tax Administration referred to the the Law on Tax Procedure, with relation to the provision of data confidentiality. There were no response to the other questions- by which provisions are defined criteria for determining „ existing of a doubt that there is a risk that the taxpayer might obstruct, disable and make ineffective its collection".

A year later, after the Commissioner granted the appeal of *Danas*, the Tax Administration has responded to the request, but not to all of the questions, or did not submit all the required information<sup>30</sup>.

According to *Danas*. Tax Administration in its new response concealed if at the AMG was confirmed a tax debt, whether is ever blocked account for the debt of RSD zero to any other company in Serbia or just them, that whether, if it controlled *Pink*, *Informer*, *Novosti*, *Politika*, *Studio B*, *Happy TV* and *Srpski telegraf*, has found some irregularities and how acted through them and how acted regarding tax debts that have had or have *Pink*, *Politika*, *Novosti* e.g. their publishers.

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<sup>28</sup>[http://www.danas.rs/ekonomija.4.html?news\\_id=360539&title=Tri+meseca+bez+Vu%C4%8Di%C4%87a+na+naslovnoj+i+Kuriru+ra%C4%8Dun+odblokiran](http://www.danas.rs/ekonomija.4.html?news_id=360539&title=Tri+meseca+bez+Vu%C4%8Di%C4%87a+na+naslovnoj+i+Kuriru+ra%C4%8Dun+odblokiran)

<sup>29</sup><https://www.danas.rs/ekonomija/tri-meseca-bez-vucica-na-naslovnoj-i-kuriru-racun-odblokiran/>

<sup>30</sup><https://www.danas.rs/ekonomija/kako-poreska-uprava-kreira-uredjivacku-politiku-u-medijima/>

From the response of the Tax Administration, however, *Danas* concluded that the control of the AMG, the publisher of *Kurir*, after more than a year ago at this time (August 2018) is still in progress. It was concluded, which is of particular importance for this study, that the TA conducted a terrain control in other media, but not what it was found and how the taxpayers in this situation brought. From the responses it was concluded that that the tax control in *Vranjske*, a weekly that was a sharp critic of the current power, was requested on the request of the Labor Inspectorate of the Ministry of Labor.

## Inspection audits on the media

### *Object of Research of TS*

Transparency Serbia requested from the Tax Administration, the Labor Inspectorate and the Administration for the prevention of the Ministry of Internal Affairs (fire inspection) information whether on the legal entities from the submitted list (media publishers) in 2015, 2016 and 2017 were carried out inspections and, if so, in what days.

For the city of Belgrade it has been made a sample of 11 media, publishers and founders of the media, which included print media (dailies and weeklies), news agencies and one portal / video production.

Fire inspection did not respond to requests and TS therefore submitted a complaints<sup>31</sup> to the Commissioner.

Tax inspection has determined<sup>32</sup> additional deadline of 40 days in which TS “will inform of pending applications”. TA stated in the notice that the TS submitted 12 requests, and because of processing of a large number of data, or collecting data from the relevant organizational units, additional time is needed. TS is, in fact, requested information on the control of the media in seven cities (seven requests) as well as on the supervision of the companies in three sectors – meat industry, furniture industry and the dairy industry. Given the growing number of companies in the sector of the dairy industry, there are three requests with the companies split on a geographic basis

After a month, the TA issued a decision by which rejected<sup>33</sup> all individual requests. In the decision referred to the provisions of the Law on Tax Procedure and Tax Administration that prescribe data secrecy. They also quoted a member of the Law on Free Access to Public Information, which provides that the authority will enable the realization of the right to access information of public importance if the applicant is abusing the right to access, especially if the request is irrational, frequent, when repeated request for the same or more information already received or when it is asking for too much information. TA concluded that 12 requests for data on the 119 taxpayers for a period of three

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<sup>31</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/zalba\\_Povereniku - Uprava za preventivu MUP nepostupanje.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/zalba_Povereniku_-_Uprava_za_preventivu_MUP_nepostupanje.pdf)

<sup>32</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska-inspekcija-odgovor-na-zahtev-40-dana.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska-inspekcija-odgovor-na-zahtev-40-dana.pdf)

<sup>33</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska-inspekcija-resenje-odbijen-zahtev-mediji-Ni.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska-inspekcija-resenje-odbijen-zahtev-mediji-Ni.pdf)

years represents an excessive number of information whose processing (systematization and extract data for each performed control and drafting a document with the required data) represents high costs and excessive involvement of employees, which would neglect their regular activities.

For all these solutions TS submitted complaints<sup>34</sup> to the Commissioner for Information of Public Importance and Personal Data Protection.

The appeal stated that the authority improperly rejected the request citing the provisions of Article 7 of the Law on Tax Procedure and Tax Administration, in conjunction with Article 9, paragraph 1, item 5 and Article 13 of the Law on Free Access to Information of Public Importance because it is a reason for the rejection is noted that "Article 7, paragraph ZPPPA stipulates that the official persons and other persons participating in the tax procedure are obligated to store as confidential information "any document, information, data or other fact on the taxpayer to which the official persons and other persons participating in the tax procedure came in tax, tax misdemeanor or court proceeding;..."

"Paragraph 2 of the same Article of ZPPPA stipulates that the violation of secret information threatens the interests of taxpayers and the public interest of the Republic, which outweighs the interest to access to information of public importance which are classified information, and when because of such disclosure could occur serious legal or other consequences of the interests protected by this law.

In paragraph 3 ZPPPA, Article 7 it is provided that secret information required to be kept by all of the official persons and other persons involved in the tax, misdemeanor, the preliminary investigation and the court proceedings, wherein paragraph 5 stipulates that the obligation to keep secret information is violated if the documents, facts or information referred to in paragraph 1 of this Article are unauthorized used or published".

The public authority further states that "by regulation under Article 7, paragraph 6, item 8 ZPPPA it is stipulated that the obligation of confidential information protection is not violated if a particular document, fact or information, regarding the existence of a tax debt, are provided in accordance with the provisions of the special Act, unless the provision of documents, facts, or data in its scope represents a great expenses, and requires excessive involvement of employees in the Tax Administration, which the tax authority identifies in each case."

The public authority explained its decision as follows: "considering that the prosecutor submitted 12 identical requests for a total of 110 taxpayers with information relating to a period of 3 years, which in its scope represents too much information whose processing (systematization and data extraction for each performed control and development of the document with the requested information), is a high cost, and requires excessive involvement of employees in the Tax Administration. Therefore, acting according to these requirements would be spent very much time, require disproportionate efforts of authority in handling proceedings and engagement of a large number of employees in various organizational units of the Tax Administration, which would perform that because of this work they had to postpone and neglect their regular activities.

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<sup>34</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/%C5%BDalba\\_Povereniku\\_-\\_Poreska\\_uprava\\_odbijanje\\_zahteva\\_-\\_mediji\\_Beograd.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/%C5%BDalba_Povereniku_-_Poreska_uprava_odbijanje_zahteva_-_mediji_Beograd.pdf)

Bearing in mind mentioned above, the unauthorized use or publishing of documents, information, data, or other facts occurred by the Tax Administration in tax procedure, endangers the interests of the taxpayer and the public interest“.

TS is stated in the complaint that it considers that the decision about rejecting the request for free access to information is incorrect for the following reasons:

1. Notice that preceded to the refusing decision, public authority indicated to the applicant that it will act within an additional time of 40 days. This automatically means that the Tax Administration questioned received request, agreed to handle it and said that she needed more than 15 days to provide the requested information entirely. For this reason, it is groundless explanation based on high costs and excessive engagement due to the fact that from the bearer of decision were required about listed entities only two information: whether they are controlled and when.

**The reasons stated by the public authority** states on pages 3 and 4 of the Decision, relative to the submission of tax returns, business data, guarantees about the information that taxpayers submit to the Tax Administration in terms of the failure to an incentive, **have nothing to do with what is the subject of this request** for access to information.

2. The public authority, as the basis for rejecting the decision to the applicant, referring to the fact that certain requested information constitutes an official secret under other regulations. But from the decision can not be seen that body checked essence of the claim that is submitted. If considered the limitation or exclusion of the right of access to information in accordance with Article 8, paragraph 1 of the Law, as a general rule it had to apply the so-called. "three-part test": if the requested access is denied to protect any of the Law listed interests (Articles 9, 13 and 14), and if it is determined that it is so, whether by providing the requested access this interest was seriously injured in this particular case, and whether it is, by the standards of a democratic society, necessary to deny access to information.

The public authority did not do it, but made the decision by referring to only one of the important facts (legal basis for data confidentiality), magnifying the subject in this request and extending it to not required information.

3. Further, as regards the confidentiality of the requested data, Transparency Serbia is in the subject of the request **asked for information on whether the referenced legal entities carried out the inspection supervision and if so, which days is it done.** **The request is not in any way asked what is referred to as a basis for denying the request:** any document, information, data or other fact on the taxpayer to which the official persons and other persons participating in the tax procedure came in tax, tax misdemeanor or court proceeding“, and further on pages 3 and 4 states “data and facts occurring by Tax administration in tax procedure“, “provide complete and accurate information about its operations or about its income and assets“ etc.

The subject of request were the **basic information on whether and at what time was supervision carried out, and such data are not information obtained during the tax procedure.** Tax audit ie.

Supervision of tax inspectors is subject to the regular control within the jurisdiction of the Tax Administration determined by ZPPPA which are subject to all taxpayers in the RS (Articles 118 and 123 ZPPPI), but **the information itself whether somebody has been controlled or not**, with no information on the outcome and details of the procedure (what should be the essence if the confidentiality is defending in this way) **can not be confidential information**.

As an applicant, TS is not included in the outcome or any other information concerning the performance of the procedure, and in terms of subject and content of confidentiality it is clear that the requirement not required data that may interfere and contain certain confidential information, and that must be protected in order to interests of subjects to checks, economic legal entities.

4. As regards the references to Article 13 of the Law on Free Access to Information of Public Importance, we consider that there can be no question of abuse of rights, which would be reflected in excessive seeking of information, bearing in mind that requested information authority would normally have to has in its records, in order to properly effectively and lawfully perform control.

Until the time of making this report, Commissioner resolved one request, or TS received decision per one application. It was issued on 8 November 2018. It has annulled the decision of the Tax Administration relating to the information about audit to publishers and founders of media in Bor.

It shows that the Tax Administration in the declaration of the appeal remained with the allegations of the original decision. The Commissioner found that the submission of information on request for free access to information of public interest is not an unauthorized use or publishing of information on the operations, where the Law on Free Access to information leaves the possibility to the authority to extract information whose disclosure could jeopardize the commercial interests of the controlled entity. It was also stated that the claim that this is an excessive amount of information does not influence to the decision because such a claim can not in itself be a reason for denying the request for reference to the abuse of rights. TA did not in this case present evidence that it was such extent which would require disproportionate efforts of bodies.

After this TA delivered to TS the requested data<sup>35</sup>. The reply states the following: "according to the records available to the TA, we do not possess the information requested for that period" for 10 legal entities for which information were requested.

TS interpreted this response in such a way that the Tax Administration claims that on these publishers, or founders of media Tax Administration has not conducted inspection supervision in 2015, 2016 and 2017.

It was not clear how the Tax Administration for months persistently could claim about seeking of "an excessive amount of information" when, as it turned out, is not in possession of any information on audit of the media in Bor, which was the subject of a request by one the Commissioner issued a decision.

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<sup>35</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska\\_uprava\\_Bor.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska_uprava_Bor.pdf)

**The Labor Inspectorate** has submitted the information on which it can not be concluded that there were abuses and that some media controlled significantly more often than the other or that the media will be controlled by selection based on their editorial policy and relations with the authorities. It is observed that in almost all the cities included in the sample (all but Belgrade) in mid-February 2016, inspection supervision is carried out in certain media. It is noted also in the inspection report for 2016 (refer to Plans and reports on the work).

Although Work plan for 2017 stated that in October this year will be carried out integrated supervision of the media, the information received by TS indicate that in our sample, then the audit was carried out in a very small number of media.

### *Belgrade*

As stated in the introduction to this chapter, the Tax Administration has refused to provide information, the complaint was submitted to the Commissioner, after which there came a decision. Fire inspection has not responded to the request and the complaint is filed, after which a decision has not yet arrived.

The Labor Inspectorate has replied and provided information<sup>36</sup> about the completed supervisions, which are entered into the table. It was observed that the audit was carried out in a small number of media and their publishers/founders, and that is in only one legal entity (*Politika novine i magazini*) executed a greater number of controls. According to the submitted data, in 2015 was made even sixteen audits in this media, and then it was made another one in 2017. TS has not been able to find the information whether some of the media issued by the *Politika NIM* publicly complained that it is a pressure on editorial policy or abuse of inspection in order to put pressure on the media. Inspection was asked for additional information on the audits carried out and are obtained the records. It is, however, about two reports - one from 2016, when supervision was made by an anonymous denunciation of the group of employees that in the daily newspaper *Politika* exists "undeclared work". Supervision from 2017 related to the verification of the employment status of the director.

Table 1 Inspection audits on the media in Belgrade

<b>Place: Belgrade Media</b>		Tax Inspection	Labor Inspection	Fire preventive inspection
Dan graf doo (Danas)	2015		0	

<sup>36</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Inspektorat-za-rad-odgovor-mediji-Beograd.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Inspektorat-za-rad-odgovor-mediji-Beograd.pdf)

	2016		0	
	2017		0	
Novosti ad	2015		1 supevision 7 August -27 October (at the request of customer)	
	2016		0	
	2017		0	
Politika novine i magazini doo	2015		16 supevisions in the period 14 January - 18 September	
	2016		0	
	2017		1 supevision 9 January -21 February	
Insajder tim doo (Informer)	2015		0	
	2016		0	
	2017		0	
Dnevne novine Alo	2015		0	
	2016		0	
	2017		0	
Adria media group doo (Kurir)	2015		0	
	2016		1 supevision 8 May-7 July	
	2017		0	
Novinska agencija Beta press doo	2015		0	
	2016		0	
	2017		0	
Javno preduzeće novinska agencija Tanjug sa potpunom odgovornošću	2015		0	
	2016		0	
	2017		0	
Insajder produkcija doo	2015		0	
	2016		0	
	2017		16 June – 7 July	

NIN doo	2015		0	
	2016		0	
	2017		0	
Naš pečat ad	2015		0	
	2016		0	
	2017		0	

## Niš

The sample included 17 legal entities headquartered in the City of Niš and one based in Svrljig. It is about the largest media that work in this area and all media (ie their founders) who participated in the competitions for the co-financing of media in Niš.

The tax inspection refused to provide data, the complaint was submitted to the Commissioner, after which there came a decision. Fire inspection has not responded to the request and the complaint was filed after which a decision has not arrived yet.

The Labor Inspectorate has provided data<sup>37</sup> on the basis of which it can be concluded that during 2015 and 2016 media were the subject of audit. It is not, however, found that media identified by as close to the authorities were treated differently, or they also have missed a check and it was intense or more frequent in the media that are critical of the authorities. Data on the audits carried out and brief notes on the condition are entered in the table.

Table 2 Inspection audits on media in Niš

Place: Niš Media		Tax Inspection	Labor Inspection	Fire preventive Inspection
Pomoravski glasnik doo Niš	2015			
	2016			
	2017			
RTV Belle Amie Radio Belle Amie i Internet portal Belle Amie	2015		On June 9, supervision on the actual work, the obsolete 16 persons, 12 of them supply possibility of identification, and 4 not. 12 are regulated by the existing employment status, others are with the unregulated employment status. On December 18, it was initiated procedure at the Misdemeanor Court.	

<sup>37</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Inspektorat\\_za\\_rad\\_odgovor\\_mediji.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Inspektorat_za_rad_odgovor_mediji.pdf)

	2016		<p>20 February, inspection supervision ex officio". It was found that of the existing 5 people, 3 have not regulated employment status. It is ordered by decision elimination of irregularities and employer acted within. The owner submitted a request to the National Employment Service for another 10 workers, major of former employees of NTV Niš, the application process is in progress, starting from 11 March 2016.</p> <p>7 June, control supervision. All caught on factual work for which the employer at the inspector's order regulated the legal working status - still employed.</p> <p>23 February, inspections in the field of safety and health at work. Issued decision for eliminating the identified irregularities.</p> <p>On March 16, control supervision concluded that the employer eliminated the deficiencies.</p> <p>The response does not indicate the date - the integrated supervision, it was concluded that 1 caught person has not regulated employment status, the employer was ordered to arrange employment status, which was done.</p>	
	2017			
Televizija Banker Banker doo	2015			
	2016		On February 18, integrated supervision. The decision with one measure in a field of safety and health at work. Employer acted within.	
	2017		13 June, integrated supervision. No irregularities were found.	
NTV Niška televizija doo	2015			
	2016		<p>22 February, caught 8 persons without regulated employment status. At the National Employment Service submitted request for employing 8 persons more. For 3 persons is immediately regulated employment status by employment for a certain time in the year.</p> <p>7 June, control supervision.</p> <p>23 February, inspection supervision in the field of safety and health at work. Issued the decision for eliminating the identified irregularities.</p> <p>12 April, control supervision, concluded that the employer eliminated the deficiencies.</p>	
	2017			
TV Zona plus doo Niš	2015		25 May, supervision in a field of safety and health at the work, decision with 4 measures. Employer acted within.	
	2016		24 February, supervisions in the field of employment, safety and health at the work.. No irregularities were found.	

	2017		On June 13, integrated supervision. Decision with 1 measure in a field of safety and health at work, one decision with 1 measure in a field of employment. Employer acted within	
TV K::CN KOPERNIKUS CABLE NETWORK doo	2015			
	2016		18 February, decision with 2 measures in a field of safety and health at work, "pointing to employer" in a field of employment. Employer acted within.	
	2017		14 June, integrated supervision, no irregularities were found.	
Radio Seven doo Niš	2015			
	2016			
	2017			
RADIO CITY od	2015			
	2016		On February 18, decision with 2 measures in a field of safety and health at work. Employer acted within.	
	2017		18 April, supervision in a field of employment, no irregularities were found.	
SIMPLICITY doo (Južne vesti)	2015			
	2016			
	2017			
Udruženje RTV BUM 018	2015			
	2016			
	2017			
Asocijacija udruženja i nevladinih organizacija RTV Nišava	2015			
	2016			
	2017			
Udruženje građana Stari Niš	2015			
	2016			
	2017			
Miljan Ristović PR Portali i marketing Naismedia Niš	2015			
	2016			
	2017			
Privredno	2015		28 April. No irregularities were found.	

društvo za pružanje knjigovodstvenih usluga i ugsluga marketinga Icarus doo Niš	2016			
	2017			
Oliver Paunović PR agencija za marketing grafičku izdavačku i produkcijsku delatnost City Marketing centar Niš	2015			
	2016			
	2017			
Vidoslav Radomirović PR Agencija za izdavačku delatnost Narodne novine plus Niš	2015			
	2016			
	2017			
Narodne novine doo Niš	2015		10 June, inspection supervision for actual work, concluded that 4 caught persons has regulated employment status, 1 person contract on occasional temporary jobs, and 2 present persons did not work on jobs at core business, in which inspector convinced himself but did not undertake measures.	
	2016			
	2017			
Dušan Miladinović PR radnja za računarsko programiranje Simple Look Svrljig	2015			
	2016			
	2017			

### *Vranje*

The sample included 9 legal entities headquartered in Vranje (or Vranjska Banja). It is about the largest relevant media that work in this area and all media (ie their founders) who participated in the competitions for the co-financing of media in Vranje.

The tax inspection refused to provide data, the complaint was submitted to the Commissioner, after which there came a decision. Fire inspection has not responded to the request and the complaint was filed after which a decision has not arrived yet.

The Labor Inspectorate has provided<sup>38</sup> data on the basis of which it can be concluded that during 2015 and 2016 media were the subject of audit. It is not, however, found that media identified by as close to the authorities were treated differently, or they also have missed a check and it was intense or more frequent in the media that are critical of the authorities. Data on the audits carried out and brief notes on the condition are entered in the table.

Table 3 Inspection audits on media in Vranje

Place: Vranje Media		Tax Inspection	Labor Inspection	Fire preventive inspection
RTV Vranje doo	2015			
	2016		17 February, appendix 19. februar  Control: 11 March 8 August	
	2017		13 June Control: 2 Avgust	
Radiodifuzno društvo OK radio doo Vranje	2015		17 February, appendix 18 February  Controi: 21 March	
	2016			
	2017			
Miloš Stošić PR agencija za marketing Skay Media Team Ranutovac	2015			
	2016			
	2017			
Novinsko izdavačko privredno društvo Vranjske doo Vranje	2015			
	2016			
	2017		16 August, Issued 2 decisions  Control:	

<sup>38</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Inspektorat\\_za\\_rad\\_odgovor\\_mediji\\_Vranje\\_i\\_Bor.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Inspektorat_za_rad_odgovor_mediji_Vranje_i_Bor.pdf)

			29 September	
Zoran Radulović PR agencija za izdavanje novina uključujući reklame i internet izdanje VR NET Vranje	2015			
	2016			
	2017			
Vranjska plus doo Vranje	2015			
	2016			
	2017		13 June, Issued 2 decisions  Control: 29 September	
Privredno društvo Ritam doo Vranjska Banja	2015			
	2016		17 February, issued decision, acted according to it  Control: 4 April	
	2017		13 June. Ony employer was found at work	
Tim za razvoj i integracije	2015			
	2016			
	2017			
Centar za javno zagovaranje demokratije	2015			
	2016			
	2017			

### *Loznica*

The sample included 7 legal entities headquartered in Loznica. It is about the largest media that work in this area and all media (ie their founders) who participated in the competitions for the co-financing of media in Loznica.

The tax inspection refused to provide data, the complaint was submitted to the Commissioner, after which there came a decision. Fire inspection has not responded to the request and the complaint was filed after which a decision has not arrived yet.

The Labor Inspectorate has provided<sup>39</sup> data on the basis of which it can be concluded that during 2016 and 2017, only one media were subject to checks. There is no indication that the choice of media and frequency of control was such that it could be interpreted as pressure on the media. Data on the controls carried out and brief notes on the condition are entered in the table.

Table 4 Inspection audits on media in Loznica

Place: Loznica Media		Tax Inspection	Labor Inspection	Fire preventive Inspection
Društvo za izdavačku delatnost Logo doo Loznica	2015			
	2016			
	2017		14 June	
Vesna Mitrović PR produkcija radio i televizijskih programa T produkcija Loznica	2015			
	2016			
	2017			
Preduzeće za proizvodnju promet i usluge Lotel doo Loznica	2015			
	2016		19 February, issued decision to eliminate determined confirmation of the law, in the way to make a written decision on the allocation of staff time, a decision on the use of break during working hours and a decision by which will take measures and actions for the protection of safety and health.	
	2017			
Lotel plus doo Loznica	2015			
	2016			
	2017			
Dragan Ćirić PR agencija za ostali smeštaj i kraći boravak Terma Banja Koviljača	2015			
	2016			
	2017			
Radio TV Podrinje doo Loznica	2015			
	2016			

<sup>39</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Inspektorat\\_za\\_rad\\_odgovor\\_mediji.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Inspektorat_za_rad_odgovor_mediji.pdf)

	2017			
Društvo za proizvodnju promet i usluge Marteks TMT doo Loznica	2015			
	2016			
	2017			

### Čačak

The sample included 15 legal entities headquartered in Loznica. It is about the largest relevant media that work in this area and all media (ie their founders) who participated in the competitions for the co-financing of media in Čačak.

The tax inspection refused to provide data, the complaint was submitted to the Commissioner, after which there came a decision. Fire inspection has not responded to the request and the complaint was filed after which a decision has not arrived yet.

The Labor Inspectorate has provided<sup>40</sup> data on the basis of which it can be concluded that during 2015, 2016 and 2017, some media were subject to checks. There is no indication that the choice of media and frequency of control was such that it could be interpreted as pressure on the media. Data on the controls carried out and brief notes on the condition entered in the table.

Table 5 Inspection audits on media in Čačak

Place: Čačak Media		Tax Inspection	Labor Inspection	Fire preventive Inspection
Televizija Galaksija 32 doo Čačak	2015		20 February	
	2016		22 February	
	2017		15 May and 9 October	
DOO za promet i usluge 96 Čačak	2015			
	2016			
	2017			
DOO Radio Čačak	2015			
	2016		24 February	
	2017		4 April	

<sup>40</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Inspektorat\\_za\\_rad\\_odgovor\\_mediji.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Inspektorat_za_rad_odgovor_mediji.pdf)

PD za marketing i druge usluge u oblasti prometa roba i usluga JUTRO Production doo Čačak	2015			
	2016			
	2017			
Radio difuzno preduzeće Studio M doo Čačak	2015			
	2016		22 February	
	2017		15 June	
DOO za proizvodnju trgovinu i usluge Matrix D Čačak	2015			
	2016		22 February	
	2017			
RADIO XANADU doo Čačak	2015			
	2016			
	2017			
Preduzeće za marketing Ozon media doo Čačak	2015			
	2016			
	2017			
Čačanski glas doo Čačak	2015			
	2016			
	2017			
DOO za marketing trgovinu i usluge Studio Džoker Čačak	2015			
	2016			
	2017		15 June	
Marina Trmčić PR Web portal Preslider Čačak	2015			
	2016			
	2017			
Televizija Telemark doo Čačak	2015			
	2016		22 February	
	2017		15 June	
Unija mladih Čačak	2015			

	2016			
	2017			
Media portal Klipcentar	2015			
	2016			
	2017			
Privredno društvo GZS doo Čačak	2015			
	2016			
	2017			

### *Kikinda*

The sample included 5 legal entities headquartered in Kikinda and one in Kruševac, which broadcasts in Kikinda. It is about the largest relevant media that work in this area and all media (ie their founders) who participated in the competitions for the co-financing of media in Kikinda.

In the table are two legal entities - one (*Konzum lav doo*), who took part in media competitions on the territory of the other cities included in the sample and one (*Goran Jevremović PR agency for Journalism and Publishing Central media Ćuprija*), who has publicly made allegations<sup>41</sup> that it is under pressure.

The tax inspectorate refused to provide information, the complaint was submitted to the Commissioner, after which there came a decision. Fire inspection has not responded to the request and the complaint was filed after which a decision has not arrived yet.

The Labor Inspectorate has provided<sup>42</sup> data on the basis of which it can be concluded that during 2016 and 2017, some media were subject to checks.

Two reports were also submitted relating to 2018, which is not included in the survey. It is about the controls in the *Rex doo* and the company *Partizan štampa* (published by Kikindske, which are one example of actions of tax authorities presented in the introductory part of the chapter). There is no indication that the choice of media and frequency of control was such that it could be interpreted as pressure on the media.

Data on the controls carried out and brief notes on the condition are entered in the table.

<sup>41</sup><https://www.danas.rs/drustvo/palma-nismo-radili-nezakonito-nego-nepravilno/>

<sup>42</sup><http://www.transparentnost.org.rs/index.php/sr/projekti/168-inspekcije-selektivnost-i-nadzor-medija>

Table 6 Inspection audit on media in Kikinda

<b>Place: Kikinda and others Media</b>		Tax Inspection	Labor Inspection	Fire preventive Inspection
JET-COMPANY doo za telekomunikacije razvoj i projektovanje	2015			
	2016			
	2017			
Preduzeće za proizvodnju trgovinu i usluge Reks doo Kikinda	2015			
	2016		18 February	
	2017			
Novinsko izdavačko društvo Kikinda doo Kikinda	2015			
	2016			
	2017			
Nove kikindske novine doo Kikinda	2015		1 September	
	2016			
	2017			
Partizanska štampa novine i magazini doo Kikinda	2015			
	2016			
	2017			
DOO za radio i TV delatnost RTV Rubin Kruševac	2015			
	2016		19 February, integated supervision	
	2017		14 June 24 October–supervision on application Labor Law and Law on Safety and Health at Work	
Goran Jevremović PR agencija za novinarstvo i izdavaštvo Central media Čuprija	2015			
	2016			
	2017			
Preduzeće Konzum lav doo Užice	2015			
	2016			
	2017			

## Bor

The tax inspectorate refused to provide information, the complaint to the Commissioner was submitted, who ordered that TA responds to the requirements of TS. The response<sup>43</sup> states: "According to the records available to the TA, we do not possess the information requested for that period" for 10 legal entities for which are requested information.

TS has interpreted this answer to TA argues that in these media publishers and founders Tax Administration has not conducted inspections in 2015, 2016 and 2017.

Fire inspection has not responded to the request and filed the complaint after which a solution has not yet arrived.

The Labor Inspectorate has replied and provided information<sup>44</sup> about the completed supervisions, which are entered into the table. Also is submitted the data for the one medium that was not included a pattern – RTV Sezam d.o.According to these data in a single day on 18 February 2016 three media were controlled, while in a one medium were made two audits - one six months later and the other in June 2017.

There is no indication that the choice of media and frequency of audit was such that it could be interpreted as pressure on the media.

Table 7 Inspection audits on media in Bor

Place: Bor Media		Tax Inspection	Labor Inspection	Fire preventive Inspection
Građanska čitaonica Evropa	2015	0		
	2016	0		
	2017	0		
Veb tim Bor 030	2015	0		
	2016	0		
	2017	0		
Dobрила Filipović /entrepreneur/, agencija za informativno izdavačku delatnost i marketing Solaris media Bor	2015	0		
	2016	0		
	2017	0		

<sup>43</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska\\_uprava\\_Bor.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska_uprava_Bor.pdf)

<sup>44</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Inspektorat-za-rad-odgovor-mediji-Beograd.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Inspektorat-za-rad-odgovor-mediji-Beograd.pdf)

Jelena Ilić /entrepreneur7,agencija za konsalting i menadžment miners Bor	2015	0		
	2016	0		
	2017	0		
Društvo sa ograničenom odgovornošću za izdavanje novina MM boned, Bor	2015	0		
	2016	0		
	2017	0		
Društvo sa ograničenom odgovornošću za informacione tehnologije Kompjuter centar Bor	2015	0		
	2016	0		
	2017	0		
Saša Trifunović preduzetnik, agencija za konsalting i menadžment i Press centar Ist media Bor	2015	0		
	2016	0		
	2017	0		
Medijski centar Radio Kometa-klik d.o.o., Bor	2015	0		
	2016	0	18 February	
	2017	0		
Štampa, radio i film doo, Bor	2015	0		
	2016	0	18 February 15 August	
	2017	0	13 June	
Privredno društvo Kopernikus radio televizija Krajina doo, Bor	2015	0		
	2016	0		
	2017	0		

## Other companies

### *Object of Research*

Within the research TS monitored the companies in three sectors - dairy, meat industry and the furniture industry. Companies are considered in the context of this research because of, based on any information about the frequency of audits and or lack of control of companies from the same industry and/or from an area under the jurisdiction of the same territorial organizational unit inspection, determination whether some companies have treatment when compared to the other.

TS faced with several problems which make impossible to make an unambiguous conclusion regarding the conduct of inspections:

1. The tax and fire inspections have not provided information. Tax administration has refused demands of the TS with the explanation already mentioned in the chapter devoted to media, TS filed a complaints to the Commissioner, with explanations that are identical to those from the request for the media, but so far none of these complaints have been resolved, or TS until the time of preparation of this report has not received a decision on any of these complaints.

2. In response of the veterinary inspection (all records are delivered, very extensive documentation) there is no data about the audits on individual companies. However, it is clear that they are not controlled during these three years, or body that responds to the request is not received responses from all organizational units. It is obviously, namely, that the Labor Inspectorate and Veterinary Inspection collected data from organizational units in the districts. So it can be seen from the tables that there is no data on how they performed any audit in any companies in the area of several districts. It is similar with the Labor Inspectorate, which in the end of the answer states that "it has no other information". Therefore, it is impossible to conclude whether the monitoring is not carried out, or the data are not collected.

3. In order to determine whether the inspection treated in the same way individual businesses, should be taken into account their size or the number of facilities that have been or may be subject to control. This is stated in the tables for the meat industry and the furniture industry, for which data were collected on the supervision that performed market inspection.

All requests and responses and extensive documentation (minutes) are available on the website of TS<sup>45</sup> on the project: Home> Activities>[Inspekcije - selektivnost i nadzor medija](#)

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<sup>45</sup><http://www.transparentnost.org.rs/index.php/sr/projekti/168-inspekcije-selektivnost-i-nadzor-medija>

## Diary

Table 8 Inspection audit in diary

Diary		Tax Inspection	Labor Inspection	Veterinary Inspection
Milky doo Kraljevo	2015			
	2016			
	2017			
Kraljevačka mlekarica doo Kraljevo	2015			
	2016			
	2017			
PIK Pešter mlekarica doo Sjenica	2015			
	2016			
	2017			
Mlekarica FASS doo Sjenica	2015			24 June, official audit on objects entry in the records
	2016			25 May, audit on general and specific conditions, 3 annotations
	2017			7 July, Commission review on determination of the fulfillment of the conditions 26 December, official audit
Pešterka doo Tutin	2015			
	2016			
	2017			
Mlekarica Moravica doo Arilje	2015			
	2016			
	2017			
Mlekarica Mice Kragujevac	2015			
	2016			
	2017			
Mlekarica	2015			

Mihajlović doo Paraćin	2016			
	2017			
Mlekara doo Kruševac	2015			
	2016			
	2017			
Mlekara Zlatar Šumice doo Kruševac	2015			
	2016			
	2017			
Mlekara Gložane	2015			29 January, official audit 25 February 27 March, order for elimination of 7 failures 30 April 28 May 17 June 27 July 31 August 28 September 29 October 23 November 10 December
	2016			27 January 28 February 29 February 11 April (stated acting with the decision of control in January) 28 April, decision with 3 measures 21 May 23 June 22 July (control of proceedings on decision of audit in April) 27. avgusta 21 September 24 October 24 November 15 December
	2017		On December 15, supervision in the field of employment, no irregularities were found	25 January 22 February 24 March (decision with 3 measures) 28 April 29 June 24 July (noted that failures observed on audit in March) 25 July 29 August 30 September 16 October 15 November 18 December

Mlekara Leskovac	2015			30 January 24 February 20 March (ordered 12 measures by decision, deadline 30 days) 24 April, audit on decisions' executions 30 April 25 May 17 August 16 September 29 October 30 November 28 December
	2016			29 January 29 February 30 March 28 April, decision of 12 measures, deadline 6 months Execution control: on November 12, all executed 28 April 16 May 30 June 29 July 17 August 26 September 26 October 22 November 21 December
	2017			31 January 28 February 30 March, decision with 8 measures, deadline 6 months, (all measures are mainly repeated from year to year—remediate asphalt damages, whiten, change rubber on windows, change damaged floor, paint etc) 1 October, executions' audit, noted that all is filled 28 April 24 May 20 June 23 August 29 September 30 October 29 November 25 December
Mlekara Stara Planina doo Dimitrovgrad	2015		On May 25, supervision in the field of employment, noted irregularities, employer eliminated them; supervision in the field of safety and health at work, ordered training of newly recruited employees for safe and healthy work and testing of the equipment for work	26 February 3 March 18 March Audit record illegible 11 June By decision ordered implementing of 4 measures within 7 days 7 August. Audit on executions of measures of June 11 22 July

				23 October Decision ordered 5 measures, deadlines 10 and 15 days 20 December, audit on execution of the decision izvršenja rešenja from October 23 30 October 30 December
	2016		On June 29, regu supervision in the field of employment, regular audit in the field of safety and health at the work, issued decision on examinig of the conditions of operating environment, employer acted on decision.	11 February 17 February 25 February 3 March 2 April 6 April 13 April 19 May 22 July By decision ordered 5 measures, audit on executions of decision on September 7 3 August 15 August 30 September 14 November 18 December One illegible record, probably from October 2016.
	2017		27 September, regular supervision in both fields, no irregularities were found	27 February 31 March 2 July, audit on executions of izvršenja verbal decision from March 31 21 April 28 July 22 September 28 September, determined irregularities, stated that audit is interrupting and that it will be continued in next days. It is continued on October 3 and 5. Issued decision and ordered implementation of 13 measures for elimination of lacks. 20 December 29 December
Mlekara Čoka doo Mladenovac	2015			
	2016			
	2017			
Granice doo Granice Mladenovac	2015			28 January regular official audit of production facility 10 September (audit related to export to the Customs Union) 6 October

	2016			19 February, planned control 25 October audit, regular official
	2017			13 February, after phone report of citizen 28 February (related to previous control 3 March Ex-officio supervision of object registered for export to Customs Union market, on order of Veterinary Administration (no irregularities) 5 June, after citizen report 27 July, regular inspection supervision 9 August, on order of Veterinary Administration, collection of data on self-control
Mlekara Pančevo	2015			6 February (ordered 6 measures) 17 September audit of executions of decision from February 26 March official audit 30 March official control 15 May official audit 29 May official control related to export to customs Union 30 September official audit
	2016		On July 1, inspection supervision, issued decision with measures' proposal	27 January official audit (issued decision with 6 measures) 31 March official audit 28 April official audit HACCP 28 July 2 November
	2017			
Sremska mlekarad d.o.o. Sremska Mitrovica	2015			
	2016			
	2017			
Mlekara Šabac	2015			
	2016			
	2017			
Mlekara ad Loznica	2015			
	2016			
	2017		18 August	
Mlekara Spasojević d.o.o. Bajina Bašta	2015			28 January official audit
	2016			6 June official audit 22 September official control 26 December Commission review on

				determining of the fulfillment of conditions for expansion of activities 26 December official audit, after note of the Market Inspection– food declaration
	2017			27 September Commission review on determining of the fulfillment of conditions for expansion of activities

## Furniture industry

Table 9 Inspection supervision in Furniture Industry

Furniture Industry	Number of objects		Tax Inspection	Labor Inspection	Market Inspection	Fire preventive Inspection
Tahirović doo Ivanča Novi Pazar	4 sale spaces	2015				
		2016				
		2017				
Matis doo Ivanjica	29 objects	2015				
		2016		7 September	3 audits: 3 August, 5 October, 20 October	
		2017		13 February	4 audits: 13 March, 15 March, 16 March, 24 March	
Matis Stil trade doo Ivanjica		2015				
		2016				
		2017				
Matisan doo Ivanjica		2015				
		2016				
		2017				
Numanović SNS doo Novi Pazar	4 sale spaces	2015			9 March	
		2016			3 controls: 25 January, 22 February, 29 December	
		2017			6 audits: 20 February, 6 March, 9 June, 19 June, 6 September, 18 December	
Dallas nameštaj doo Tutin	52 objects	2015			3 audits: 27 May, 21. September, 31. December	

		2016				
		2017			31 March	
Dallas Company doo Tutin		2015			9 February	
		2016			3 controls: 18 February, 25 February (2 audits)	
		2017		9 May, supervision on request of customer		
Simp ad Vranje	32 objects	2015			3 audits: 19 February, 6.August, 26 August	
		2016			5 audits: 26 January, 18 April, 13 December, 23 December (2 audits)	
		2017			8 audits: 30 January, 7. February, 13 March, 17 March, 27 March, 8. September, 19 Decembar, 22 December	
Elan MMS eksport import doo Tutin	44 objects	2015		22 May, regular supervision		
		2016				
		2017.				
Jela Jagodina doo	No information, sale in 168 objects, mainly partnership	2015				
		2016				
		2017				
Modesta doo Jagodina	2 objects	2015				
		2016				
		2017				

## Meat Industry

Table 10 Inspection audits in Meat Industry

Meat industry	Number of objects		Tax Inspection	Ilabor Inspection	Market Inspection	Vete rinary Inspection
Mitros Fleischwaren doo Sremska Mitrovica	No data	2015				
		2016				
		2017				
Agropapuk doo Kukujevci	12 objects in 3 towns	2015			23 February (2 audits) 25 May (2 audits) 28 September (2 audits) 8 October (2 audits)	
		2016			24 February 3 October	
		2017		<b>4 supervisions:</b> 10 April 1.June 6 November 30 November	26 May	
Carnex doo Vrbas	No data	2015		<b>7 supervisions:</b> 27 January 25 February 30 March 4 May 8 September 22 October 10.November		
		2016		<b>14supervisions:</b> 5 January 26 January 2 February 9 February 2 March 15 March 18 March 4 April 3 June 27 July 16.August 2 September 27September 9 November		
		2017		<b>6supervisions:</b> 3 March		

				16 May 8 June 12 July 25 October 8 November		
Topola doo Bačka Topola	4 RT objects and 3 regional centers in Belgrade, Kraljevo and Niš	2015			20 February	
		2016			14 October	
		2017			8 December	
AD Neoplanta industrija mesa Novi Sad	32 object in 12 towns	2015		<b>4 supervisions:</b> 12 January 19 January 28 January 8 September	11February 18February	
		2016		<b>4 supervisions:</b> 20 January 1 February 8 February 1 March	4 August 6 September	
		2017		<b>3 supervisions:</b> 10 January 27 March 20September		
Matijević doo Novi Sad	143 objects in Serbia	2015		<b>3 supervisions:</b> 15 January 29 January 20 July	28 January 18 February 19 February 20 February 24 February 27 February 22 June 16 November	
		2016		<b>2 supervisions:</b> 12 January 11 August	26 May 29 June 17 October 2November	
		2017		<b>2 supervisions:</b> 27 March 12 July	2 March 18 Apri 19 April 3 May 26 July 7.November 29November	
Zlatiborac doo Beograd	No data	2015				Records from the first half of 2015 are missing, although there are visible in records at the end of 2015 audits in that period. 30 November, related to export to Customs Union on request of Russian

						bodies because of irregularities. 1 December, related to export to Customs Union 11 December, audit of execution of decision from December 11. 21 December, audit of execution of decision from 24 September 2015.
		2016				11 January 1 April 21 April, on request, determination of conditions for storage of imported chicken. 28 April, on request, determination of conditions for storage of imported turkey meat 10 May, related to export to Customs Union and audit on the work of veterinary inspectors. There is another record from 2016 that is illegible and is impossible to determine date or subject of the audit.
		2017				13 February, object audit and control on the work of the veterinary inspector 20 February, audit related to export to Customs Union and control of the work of competent inspector 8 March, determination of the fulfillment of conditions for complement of activity 10 August, related to export to Customs Union 18. decembar, komisjski pregled objekontrol review of the object because of expanding og activenessta
Famis co doo Beograd	No data	2015				Date illegible, audit on subject's request for the confirmation of fulfillment of vet-sanitary conditions in

						object 12 October, audit on CCP
		2016				12February, audit on hygienic conditions, verbal decision with 5 measures 9 May,audit on executions of measures, acted after order.
		2017				9 June
PKB Imes doo Padinska SKela	22 objects in Belgradea nd Vojvodina	2015				5 February, official audit,control of good hygienic at at department for cutting of meat, order to correction of irregularities within 7 days 18 February , sampling of meat to control microbiological quality on 5 March 30 June audit perfrmed,ordered measures 5 March 10March 16 March 19 March 16 April 18 May,on request for giving permission to imort pigs 7 June 19 JUne 25 August, official audit 3 Septemberimplementing of measures ordered on August 25 9 September official audit 11 September official audit 18 September official audit12.October, official audit, performed control of implementation of measures ordered on December, temporary forbiden use of object, audit on March 1, 2016 and allowed use object 21 October official audit 28 October 30October

						<p>12 November  17 November, ordered measures, carried out control of executing of measures on February 25, 2016 (not eliminated) , then issued abeyance of export)  3 December, official sampling on order of director of Administration</p>
		2016			<p>18 March (2 audits)  16 June</p>	<p>27 January, official audit of critical control points  11 February, official control of implementation of sampling  9 March, official control of pests  24 March  25 March  21 March, official audit on quality of water  30 March, ex-officio official control related to export ban, then followed on May 13 ex-officio official audit to confirm findings of inspector and issue import permission - i also issued orders for eliminating of irregularities, audit was carried out in March 2017  13 July, official audit  14 July  23 August, official audit  25 August, official audit  12 September, control of executing of measures ordered on August 25  30 August, official audit  10 October, , control of executing of measures ordered on August 30</p>
		2017				<p>7 March, audit on impementation of orders from May 2016  5 September (2 objects)  10/11 October, audit on implementing of measures ordered on September 5 (all lacks eliminated)</p>

						<p>26 September</p> <p>28 September, monitoring on determination of the eligibility for expansion of activeness</p> <p>11 December, official audit</p> <p>18 December, control on the implementing of measures ordered on December 11</p> <p>21 December, official audit</p> <p>22 December, official audit of HACCP lists</p>
YUHOR-EXPORT ad Jagodina	42 objects in whole Serbia	2015				
		2016				
		2017				

## Work plans and reports on the work

### Research framework of the work plans and reports on work

The subject of research in terms of work plans and reports on the work was to determine the extent to which plans are the basis for impartial audits on the media and in some businesses subjects that may be interested to advertise in the media. Similarly, the subject of research when it comes to reports on the work was to monitor the observance of previously adopted plans, the number of audits carried out, although it was not originally planned as well as analysis of data that indicate the possible deviations from the principle of impartiality in determination of the supervised entities and performing inspection controls. It was planned to carry out the analysis in relation to the last three completed years before the start of this research.

Also, Law on Inspection Supervision stipulates only publishing of the plan of inspection supervision (Article 10) and publishing of an annual report on the work. Legal provisions are not obliged the inspection to retain at its website plans and reports for previous year, which should allow a comparison of the plan and report. This problem of lack of transparency could be overcome by obtaining older reports on the request for access to information, but the problem is that a particular inspections do not fulfill their legal obligation in connection with the publication of plans and reports only, but refuse to deliver documents on pending applications.

### *Tax Administration*

TS failed to find **plans and reports of the tax inspection work** at the website TA, or get them on the basis of requests for access to the information of public importance. Only "Report on the work of inspectors of field control for 2017" was found on the website of the Coordination Commission for Inspection supervision. It is about not extensive document (six pages)<sup>46</sup>. This document states the basis of the regulations relevant for audits of TA, which three audits are possible and what each of them entails. It recalls the TA powers and organization of regional units - there are 78 branches in the four regional centers in total and the Center for large taxpayers, which are responsible for audits on about 450 thousand taxpayers. Control is performing by 490 inspectors and it is systematized 783 jobs in total. The report states that 11.790 audits were carried out and that the irregularities were found in nearly 40% cases, and then were submitted a requests for initiating misdemeanor proceedings. Audits on unregistered entities were made in 189 cases. Checks were carried out in terms of recording turnover through fiscal cash registers at dental offices, importers and traders baseload plants in terms of illegal trade of tobacco products.

In cooperation with other inspection bodies, TA, according to this report, has carried out audits on the taxpayers involved in the purchase, processing, packaging and transport of honey, raspberry, organizing of celebrations and organizers of games of chance. Also, corporate audits are carried out

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<sup>46</sup>[http://inspektor.gov.rs/dokumenta\\_inspekcija/79/image2018-01-31-152037.pdf](http://inspektor.gov.rs/dokumenta_inspekcija/79/image2018-01-31-152037.pdf)

with Labor Inspection on 67 taxpayers and with MIA were carried out controls of cash registers on 99 caterers.

Commenting on the achievement of the plan, TA issues out that the planned "audits based on the criteria of risk analysis, on the basis of belonging to sectors of activity", controls of VAT refunds and credits, based on risk analysis and official records of the tax police, according to reports of known and anonymous persons and other state bodies and organizations. It is alleged that on the basis of a risk analysis that was conducted during the year 2017, were carried out audits on taxpayers occupying themselves by the following activities:

1. cleaning of buildings
2. other cleaning
3. food production – for domestic animals
4. fruit fabrication and coservation
5. grain wholesale
6. stonecutters
7. uneral services
8. restaurants
9. cattering
10. drinks' preparation and serving
11. dentists
12. health institutions

In the report there is no additional data that could be the basis for conclusion on the degree of fulfillment of work plans, nor on the number of addresses of other bodies, known and anonymous persons to the Tax Administration.

TS requested<sup>47</sup> from the Tax Administration work plans for 2015, 2016 and 2017 and reports on activities in 2015 and 2016. We received the decision<sup>48</sup> about rejected request because it is too much information and because "it should be performed an additional analysis on the inspectors of field audit of which there are 500 and for each organizational unit to resume received data in analytical form in accordance with the request". Next up, literally, it has been said:says: "Plans and reports are made globally,as a whole, and individually by all units, and in particular reports, each one of which contains a parameter that is monitored in order to evaluate the efficiency of work, hours, days, weeks, months, number of audits, effects ... Thus acting upon the above requirements requires a lot of time to be spent, disproportionate effort of bodies in conducting and engagement a great number of employees that would be forced, by carrying out this work, to postpone and neglect their regular duties".

From this response results that the TA is not able fulfill its legal obligation to prepare and publish an annual work plan and report on the work.

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<sup>47</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska-inspekcija--zahtev-planovi-rada-i-izvetaji-o-radu.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska-inspekcija--zahtev-planovi-rada-i-izvetaji-o-radu.pdf)

<sup>48</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska-inspekcija-reenje-odbijanje-zahteva---planovi-rada-i-izvetaji-o-radu.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska-inspekcija-reenje-odbijanje-zahteva---planovi-rada-i-izvetaji-o-radu.pdf)

TS filed complaints<sup>49</sup> to the Commissioner. At the same time we filed an additional request to the TA, in an attempt to determine what does each nonsense from response of TA mean. So, instead of requesting of documents and “analytical data” (which also was not subject of the initial request), we asked for<sup>50</sup> the information on fact which annual plans and reports TA possesses “globally and as a whole” and “individually” (phrases used by TA in its response) for 2015, 2016 and 2017.

We also requested<sup>51</sup> that the TA declare how much individual work plans and reports are not considered as excessive amount of information that could be provided to us. And we also requested the reports on the work and the annual work plans of field control inspectors, City of Niš, for 2015, 2016 and 2017.

Although previously claimed that owns more than 500 individual reports on the work of inspectors of field control, TA's decision<sup>52</sup> to the new application said that it has not activity reports and annual work plans of field control inspectors for the City of Nis for 2015, 2016 and 2017. At the same time, the Tax Administration has rejected the first two requests, citing the provisions of the Law on Tax Procedure and Tax Administration, which regulates the confidentiality of the proceedings. Thus TA declared **as confidential data even information regarding which number of information is not considered excessive for delivery upon request!**

Against this decision we also appealed<sup>53</sup> to the Commissioner. In the complaint we pointed out that the authority referred to Article 9, paragraph 1, item 5 of the Law on Free Access to Information of Public Importance in the decision, related to fact that the requested information is determined to be kept as secret. At the same time, the authority did not act in accordance with the provisions of Article 8 of the Law, or, it did not take in whether in this particular case, in a democratic society, it is necessary to deny the right of access to information because of the protection of other overriding interests.

This kind of violation of the Law is almost normal, so we met with it by the same and other authorities. However, unlike other occasions when the authorities used excessive secrecy of the documents as a legal basis for the denial of access, interpreting formal that anything that has a label of secrecy can not be put to the public, Tax Administration went a step further in this case.

Namely, at the explanation of the decision on rejecting, are alleged various basis for determination of confidentiality of tax records - eg. belonging data about taxpayers, information on technical inventions, tax returns, tax decisions etc. **None of this is applicable to the subject of this request.**

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<sup>49</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska-inspekcija-alba-Povereniku---planovi-rada-i-izvetaji-o-radu.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska-inspekcija-alba-Povereniku---planovi-rada-i-izvetaji-o-radu.pdf)

<sup>50</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska\\_inspekcija\\_dodatni\\_zahtev\\_planovi\\_i\\_izve%C5%A1taji\\_o\\_radu.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska_inspekcija_dodatni_zahtev_planovi_i_izve%C5%A1taji_o_radu.pdf)

<sup>51</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska\\_inspekcija\\_dodatni\\_zahtev\\_planovi\\_i\\_izve%C5%A1taji\\_o\\_radu.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska_inspekcija_dodatni_zahtev_planovi_i_izve%C5%A1taji_o_radu.pdf)

<sup>52</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Poreska-uprava-odbijen-novi-zahtev.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Poreska-uprava-odbijen-novi-zahtev.pdf)

<sup>53</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/%C5%BDalba\\_Povereniku\\_-\\_Poreska\\_uprava\\_odbijanje\\_drugog\\_zahteva.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/%C5%BDalba_Povereniku_-_Poreska_uprava_odbijanje_drugog_zahteva.pdf)

We remind that, with reference to the secret, are rejected points of the request for the access to the information by which we requested information on fact which annual work plans and reports on the work of the Tax Administration has, in addition to plans and reports for individual inspectors of field control, as well as information on how much individual work plans and reports on the work the Tax Administration does not consider as excessive amount of information that can be delivered to us.

Tax Administration is, therefore, in its official document **claimed that it has information about which plans and reports on the work possesses, and that at the same time this information are secret.**

Also, the Tax Administration confirmed that it **has information on which number of the information requested considers as excessive**, and at the same time in an official document **said that this information is marked as secret.**

Bearing in mind the nature of the information, we consider as obviously that Tax Administration **has given false information.** In this way, the authority is not only unreasonably withheld requested information, but also in any other way interfered with rights of access to information (Art. 22, Para. 1 No. 6)). In the same way an authorized person also committed an offense under Article 46, No. 8) of Law ("does not comply with the request for access to information in accordance to this Law, or send incomplete or inaccurate information").

Regarding the notice in which Tax Administration claims that it does not possess the requested information from Section 3 of the Demand, we believe that the authority provided incomplete or inaccurate information. Namely, the reports on the work and annual plans of field control inspectors are required for the City of Niš and for certain years. In response of the Tax Administration it has been said that "the information are not to be not made for specific organizational units (branches)," and TA "does not possess the requested document." If TA has any plans and reports on the work, we are convinced that they must also contain data for the City of Niš, whether they are made with higher level of generality (eg. for the whole of Serbia), or with a greater level of specificity (for each field control).

### *Administration for Prevention*

Nor the fire inspection plans and reports are found at the website, but some documents are submitted on request at the end, and only after requested an additional period of 40 days. Directorate for Prevention has determined that it has neither plans for 2015 and 2016 nor the report on the work for 2015 (before the new Law application), but the missing documents were provided by TS.

At the website was found Work Plan 2018<sup>54</sup>, as well as "Report on the work of the Emergency Department on matters of preventive protection against fire and explosion for 2017" but at the Coordination's website was found "Report on the work of the Inspection of the Board of Preventive protection of the Sector for emergency situations for 2017". The current work plan has been developed for national level and for individual regional units. Plans at regional units are detailed in

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<sup>54</sup>[http://prezentacije.mup.gov.rs/svs/HTML/inspekcijski\\_nadzor-plan\\_rada.html](http://prezentacije.mup.gov.rs/svs/HTML/inspekcijski_nadzor-plan_rada.html)

terms of types of entities that would be subject to inspectors' control in some quarters<sup>55</sup>. However, it is not visible which entities will be controlled.

The report presents data only at the national level, with some comparisons with the plan. In this way, the report presents what has been a priority when it comes to audits on unregistered entities (especially sellers of firecrackers and pyrotechnics). During the year 2017 was carried out 6499 inspection supervisions in the field of construction and use of buildings. It is said that Annual work plan for 2017 was planned execution of the 7104 regular inspections, but 7136 were executed, and that also has been planned 713 extras inspections and that 1792 were carried out. For an increased number of extraordinary inspections reasons are the applications of legal entities and individuals and the specific actions of the Ministry of Interior Affairs. In addition, at the report can be found and statistics of the undertaken measures. There is no comparison with the plan for each type of sorts of controlled entities that have been included in the plan.

### **Veterinary Inspection**

In the case of the Veterinary Inspection it was received a large number of diverse and difficult comparable documents.

At the website was found "The annual plan of inspection supervision of the Department of Veterinary Inspection of the Veterinary Directorate for 2018" and on the website of the Coordination was Inspection Supervision Plan for 2018 and statements from informer instead of the report on the work.

On the request for delivery of missing plans and reports, instead of plans for 2015, 2016 and 2017 we have received *Minimum dynamics of official control*<sup>56</sup> and *Planning of official controls*<sup>57</sup> on food safety because the first annual plan was drafted in 2017 for the 2018. Instead of report on the work for 2015 and 2017, we were directed to the Information Booklets for 2016 and 2018.

Plan on the work of the inspection provides information on the intensity of inspection audits for certain entities that are subject to regular checks. Thus, for example, there are plans for 2018 that the facilities for the slaughter of animals, according to the established risk, control every 3 months, every 6 months or once a year. In other cases, there is a determination of the percentage of entities that would be subject of control, as well as the method of selecting among them. For example, "in making individual plans for the districts, preference is given to facilities for keeping and breeding places where are noticed non-conformities, during the previous audits", and when it comes to

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<sup>55</sup> For example:

<http://prezentacije.mup.gov.rs/svs/HTML/PlanInspekcijskogNadzora2018/BO%20Tabela%201%20-%202018.pdf>

<sup>56</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Veterinarska\\_inspekcija\\_Minimalna\\_dinamika\\_sl.kontrol\\_e\\_-ZZZ.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Veterinarska_inspekcija_Minimalna_dinamika_sl.kontrol_e_-ZZZ.pdf)

<sup>57</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Veterinarska-inspekcija-Planiranje-sluzbenih-kontrola-bezbednost-hrane.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Veterinarska-inspekcija-Planiranje-sluzbenih-kontrola-bezbednost-hrane.pdf)

objects in the raising and keeping of cattle, verification should include at least 10% \* farms and households (1 year).

Data from previous reports on the work, or information booklets, containing only information on what has been done, and not comparison with the planned scope of activities.

This inspection gave in its work plan for the current year recommendations for improving the work, such as a regular exchange of experience between inspectorates and other state bodies, the establishment of an effective database, preparation of analysis the work of each veterinary inspector individually and each organizational unit, increasing the number of inspectors from the current number and more.

### *Market Inspection*

This inspection has on its website plans for 2017 and 2018 and the reports for 2016 and 2017, and the remaining documents (for a period of validity of the new law) submitted on request.

The report for 2017<sup>58</sup> makes a comparison of achieved with the planned. Thus, among other things, it is said that the rate of entry into the register imposed in 988 cases out of a planned 1000, that of the market were withdrawn 62,535 of the planned 270,000 pieces of counterfeit and pirated products, which is 23% of the plan realization, that 98% of the planned proactive inspection audits were carried out, that is carried out 20% (of planned 50%) supervisions with confirmed irregularities etc.

Plan for the same year was more detailed in terms of entities that will be subject to inspection control, but it also did not include information on the number of entities that will be controlled within each group and part with the planned number of subjects makes in their overall population. For some types of entities implementation of controls each year is planned, and for the other in a determined period of time. Thus, for example, audit on the sale of cut tobacco and tobacco products in markets was performed throughout the year, and audit on sales of flour in the shops and mills, in terms of "a documents on procurement, registration marks, and recording in KEP planned only for periods "February-March "and the" October-November"<sup>59</sup>.

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<sup>58</sup>[http://mtt.gov.rs/download/Godisnji\\_Izvestaj\\_o\\_radu\\_trzisne\\_inspekcije\\_za\\_2017.godinu1.pdf](http://mtt.gov.rs/download/Godisnji_Izvestaj_o_radu_trzisne_inspekcije_za_2017.godinu1.pdf)

<sup>59</sup><http://mtt.gov.rs/download/UsvojenPlanTrzisne%20inspekcije%202017KK.docx>

## *Labor Inspection*

At the website of the Labor Inspectorate was found the Inspection Supervision Plan of the Labor Inspectorate in 2017<sup>60</sup> and Report on the Work in 2016<sup>61</sup> and the Report on the Work for 2015<sup>62</sup>. Missing reports are delivered on demand, while lacking a plan for the year 2016. We got, in fact, the response<sup>63</sup> that there is no unified plan of work, but the heads of departments and heads of sections delivered plans individually.

This made impossible comparison of the plans and reports specifically for the year in which media were controlled. From our tables we can see that in February 2016 the labor inspection carried out audits on the media, as documented in the report<sup>64</sup> on the work of inspection for 2016:

According to this report **priority action** of the Labor Inspectorate was aimed at reducing the number of workplace injuries and occupational diseases, as well as **at the suppression of labor “to black”**, both performing inspection supervisions ex officio (regular, control, supervisions regarding injuries at work) and on the request of the parties, as well as by preventive actions.

**Increased inspection supervisions in radio and television stations (17 to 23 February 2016).** Labor inspection is in the period from 17 to 23 February 2016, conducted enhanced inspection supervisions in the area of labor relations and health and safety at work for employers that broadcast radio and television programs throughout the territory of the Republic of Serbia.

Inspections were conducted at the work places in the seats of 187 employers involved in broadcasting of radio and television programs, as well as in offices of 9 bureaus. During inspection supervisions, labor inspectors, of 1.385 persons found at work, have found that 44 people worked “to black”, or that with those persons employers have not concluded contracts and did not report them to the obliged social insurance.

Persons at work “to black” were found in 24 employers, of which by one employer in Kraljevo, Kruševac and Niš 4 people are caught, at one employer in Vranje and Niš were found by 3 persons while in Blace, Velika Plana, Subotica, Užice, Gornji Milanovac are caught by 2 persons and by two employers in Valjevo were also found by 2 persons.

For established violations in the field of labor relations, labor inspectors submitted 13 requests for misdemeanor proceedings, while in the field of safety and health at work submitted 3 requests for misdemeanor proceedings. Also, due to the established offenses which carries a fine in a fixed amount, inspectors also issued 6 misdemeanor warrants.

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<sup>60</sup>[https://www.minrzs.gov.rs/files/doc/2016\\_godina/2017/Inspektorat\\_za\\_rad/Plan\\_nadzora\\_2017/PLAN\\_IR\\_2017.doc](https://www.minrzs.gov.rs/files/doc/2016_godina/2017/Inspektorat_za_rad/Plan_nadzora_2017/PLAN_IR_2017.doc)

<sup>61</sup>[https://www.minrzs.gov.rs/files/doc/2016\\_godina/2017/Inspektorat\\_za\\_rad/lzvestaj/lzvestaj\\_o\\_radu\\_Inspektorata\\_za\\_rad\\_za\\_period\\_01.01.\\_-\\_31.doc](https://www.minrzs.gov.rs/files/doc/2016_godina/2017/Inspektorat_za_rad/lzvestaj/lzvestaj_o_radu_Inspektorata_za_rad_za_period_01.01._-_31.doc)

<sup>62</sup>[https://www.minrzs.gov.rs/files/doc/2016\\_godina/Inspektorat\\_rada/lzvestaj\\_2015/lzvestaj\\_o\\_radu\\_Inspektorata\\_za\\_rad\\_za\\_2015.godinu\\_-konacna\\_verzija.doc](https://www.minrzs.gov.rs/files/doc/2016_godina/Inspektorat_rada/lzvestaj_2015/lzvestaj_o_radu_Inspektorata_za_rad_za_2015.godinu_-konacna_verzija.doc)

<sup>63</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/inspektorat-za-rad-odgovor-planovi-rada.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/inspektorat-za-rad-odgovor-planovi-rada.pdf)

<sup>64</sup>[http://www.transparentnost.org.rs/images/dokumenti\\_uz\\_vesti/Inspektorat-za-rad-lzvestaj\\_o\\_radu\\_Inspektorata\\_za\\_rad\\_za\\_2016.pdf](http://www.transparentnost.org.rs/images/dokumenti_uz_vesti/Inspektorat-za-rad-lzvestaj_o_radu_Inspektorata_za_rad_za_2016.pdf)

The Labor Inspectorate has made 97 decisions with orders to eliminate the identified deficiencies in the area of safety and health at work which are mostly related to the testing of electrical installations, training of employees for safe and healthy work, the adoption or amendment of the act on risk assessment in the workplace in the working environment, testing of working environment by a legal entity with a license, the organization of jobs of safety and health at work, training of appropriate number of employees in first aid, keeping proper records of safety and health at work.

Labor inspectors also brought 66 decisions with orders for elimination of the identified irregularities in labor relations by which is, among other things, ordered to employers to establish working relationships with labor hired person, determine a break during work and work schedule of the week, deliver to staff payroll and recompenses of salaries, unpaid wages, salaries due earnings, to make the act on systematization and organization of jobs, identify elements of the employment contract, organize records of earnings structures.

Labor inspectors brought 7 decisions by which ordered to employers to submit to employees the calculation of unpaid wages, 9 decisions which order to employers to pay unpaid salaries due to earnings to employees, while 15 adopted decisions related to the decision on the distribution of working hours and a break schedule during the daily work.

Also, Labor Inspectorate has also made the decision which called for the employer to deliver to the employees the information on the rights of whistleblowers, alert procedure, as well as other issues of importance for the alarming and the protection of whistleblowers, and to appoint a person authorized to receive the information and to conduct proceedings in connection with internal alert system, in accordance with the Law on Protection of Whistleblowers.

Labor inspectors have brought also the 4 decisions that decree to employers to submit notification of the prohibition of harassment and the rights to employees, of obligations and responsibilities of employees and employers regarding the prohibition of harassment, in accordance with the Law on Prevention of Harassment at Work.

Labor inspectors are at 2 employers resorted total of 4 persons with whom the employers have not concluded the relevant contracts in accordance with the law: 2 persons with the agreement on part and 2 persons with the agreement on temporary and occasional work.

Labor inspectors ordered by decisions to employers termination of engagement on the basis of quoted contracts and regulating of labor legal status of these persons in accordance with the law.

During inspection supervisions, the employees did not file complaints of discrimination and harassment at work to labor inspectors, nor cases of preventing of union organizing.

Although the work plan for 2017 stated that in October 2017 will be carried out integrated supervision of the media, the information received by TS indicates that in our sample audit was carried out in a very small number of media (tables in section Media). The report on the work are not mentioned specifically data by sectors as planned, but only aggregated data for integrated supervision.

Regarding this finding raises the question whether inspection perhaps have given up to supervise in some media so that in the public would not be seen as a form of pressure on the media, as part of the published information pointing to such doubts.

## What does the law say?

Plan of Inspection Supervision is regulated by Article 10 of the Law. According to that provision, Plan of Inspection Supervision is based on the findings in the field of inspection supervision and risk assessment. Inspection is **required to carry out the Plan of Inspection Supervision, except when there are particularly justified exceptional circumstances** that prevents it.

Inspection is obligated to prepare a strategic (multi-year) and annual plan of inspection supervision. The annual plan of inspection supervision is implemented through operational (semi-annual, quarterly and monthly) inspection supervision plans.

Plan of Inspection Supervision, besides the compulsory elements that make the contents of the annual operating plan of the state administration authorities also mandatory includes: **frequency and coverage of the executing of the inspection supervision by areas and according to each of the risks; review of supervised entities on which will be carried out inspection supervision, or operations or activities to be monitored**, if it is not possible to determine the supervised entities or their number is too large, with corresponding information of importance for the inspection supervision and determination of subjects that will be supervised; territorial area where will be performed the inspection supervision; **assessed risk for the monitored entities, or activeness or activities** to be monitored or territorial, other regions, and a similar unit, the object and a group of objects; period in which will be carried out inspection supervision; information about the forms of inspection supervision that will be carried out; data on inspection resources that will be committed to perform the inspection supervision.

Plan of Inspection Supervision also contains: planned measures and activities of preventive activity of inspection and planned measures and activities to prevent the performance of activeness and the activities of non-registered entities, the expected extent of extraordinary inspection supervisions in the period in which will be carried out regular inspections, with appropriate explanations, as well as other elements of importance for planning and carrying out inspection supervision.

Inspection, depending on the organizational position in the system of state administration, prepares, or establishes the draft of the Plan of inspection Supervision in relation to which obtains the opinion of competent public administration bodies or public administration bodies with whose scope are related questions from Agenda of inspection supervision and opinion, or guidelines and instructions of the Coordination Commission. Inspection submits to the Coordination Commission the proposed annual Plan of Inspection Supervision for next year which is consistent with the receives opinions, no later than to 15 October of the current year. After obtained opinion, or the guidelines and instructions of the Coordination Commission, the annual Plan of inspection Supervision is adopting.

Inspection reveals the Plan of Inspection Supervision on its website.

The minister responsible for the appropriate area of the inspection supervision or the holder of a public authority to perform inspection supervision in a particular area prescribes specific elements of the plan of a particular inspection supervision. Similarly treats also the competent authority of Vojvodina and local self-government, when it comes to performing the duties of original jurisdiction.

**The checklist** is regulated by Article 14 of the Law. According to these provisions, the inspection is obligated to prepare a checklist of its field of inspection supervision, publish them on its website and applies to the regular inspection supervision procedure.

Inspector, acting within the limits of the object of inspection supervision in order for inspection supervision, undertakes checks and such other actions contained in the checklist. Other checks and actions within his authority, the inspector may take if in the course of supervision determines that it is necessary that they are taken in order of full determination of the facts and legal and safe operating and treatment, and when these checks and actions are required for reasons of preventing or eliminating imminent danger to human life or health, the environment or flora or fauna. If it finds that beyond that there is illegality which requires that, in accordance with the scope of inspections, undertaking of urgent measures to prevent or eliminate direct danger to other by law and other regulations protected property, rights and interests referred to in Article 6, paragraph 3 of this Law<sup>65</sup>, or makes an assessment of the risk out of checklist that is high or critical - Inspector launches an extraordinary inspection supervision.

The content of the checklists and the facts stated in it must be certified by signature of the inspector and the supervised entity, or present person. If necessary, and at least twice a year, inspection reviews the contents of the inspection checklist and, if found it is warranted, changes and supplements it.

Supervised entity may submit to the inspection report on the self-test about the fulfillment of requires of checklist and self-assessment of risk, which conducted in accordance with the content of the checklist and rules on risk assessment. With this report, supervised subject also encloses to the inspection attached appropriate documentation or other material (photographs, etc) which support findings from the report.

**Notice of the upcoming inspection** supervision is regulated by Article 17. The inspector in written notice informs the supervised entity on the upcoming inspection, the latest three working days before the start of audit. The notice contains information on the website on which is available the list of controls. If he is unable to perform field inspection supervision at the time specified in the notice, the inspector informs about it t the supervised entity imely and in an appropriate manner.

Inspection supervision may begin without notifying the supervised subject on the impending control when there are reasons for urgent action or a justified fear that the information would diminish the achievement of the objective of inspection supervision or when it is required by protection of the public interest, or elimination of the danger to human life or health, property, rights and the interests of employees and other working-age population, economy, environment, flora and fauna,

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<sup>65</sup>"Urgent measures aimed to prevent or eliminate immediate danger to human life or health, property, rights and interests of employees and the working-age population, economy, environment, flora and fauna, public revenues, the smooth operation of bodies and organizations, communal order or safety; when after the adoption of the annual Plan of Inspection Supervision there is an assessment that the risk is high or critical or changes in circumstances; when such supervision requires supervised entity; when it is acting upon the complaint of a legal entity or natural person."

communal order or security, in accordance with the scope of the inspection, providing that the reasons for the omission of the notification are referred to in the order for inspection supervision. When an inspection bidding is not issued, the reasons for the omission of the notice are entered in the record.

**Annual report on the work** and indicators of the effectiveness of the inspection supervision are regulated by Article 44. Inspection publishes annual report for the previous year no later than 31 January of the following year on its website.

The Annual report on the work of inspection must contain the information and data with explanations about:

- 1) number of prevented or substantially reduced probable occurrences of harmful effects to property, rights and interests protected by law (preventive acting of the inspection);
- 2) informing the public, providing technical and advisory support to supervised entities or persons who exercise certain rights in supervised entities or related to controlled entities, including the issuing of acts on application of regulations and official advisory visits, preventive inspection supervisions and other activities aimed to encouraging and supporting legality and security of operating and treatment and prevention of negative consequences for property protected by law and other regulations, rights and interests, with data on the number and types of these activities and the circle of persons covered by these activities (preventive action of inspection);
- 3) the level of compliance of business and treatment of the controlled entities with the law and other regulation that is calculated by control sheets;
- 4) the number of identified and repaired or substantially reduced resulting harmful effects to the law protected objects, rights and the interests (correcting action of inspection);
- 5) the number of the determined non-registered entities and the measures taken to them;
- 6) the measures taken to ensure consistency of practice of inspection supervision and their effects;
- 7) the execution of the plan and the validity of planning of inspection supervision, in particular about the relation of regular and special inspection audits, the number of regular inspection supervisions that have not been made and the reasons for it, and about the number of additional orders for inspection supervision;
- 8) level of coordination of inspection supervision with inspection supervision performed by other inspections;
- 9) financial, technical and human resources used by the inspection used during the inspection supervision and measures taken with aim of the effective use of inspection resources and the results of the undertaken measures taken;

- 10) compliance with the prescribed limits for the inspection procedure;
- 11) the legality of administrative documents compiled in the inspection supervision (the number of second instance cases, their outcomes, the number of initiated administrative disputes and their outcome);
- 12) the procedure in resolving complaints about the work of the inspection, with the outcomes of that treatment, with particular emphasis on the number of filed complaints and areas of the work that were related;
- 13) training and other forms of advanced improvement of inspectors or the staff authorized to perform the inspection supervision, with the number of such training and other forms of training, and the number of inspectors, or staff authorized to perform the inspection supervision and who attended the training and other types of training;
- 14) initiatives for amendments of laws and other regulations;
- 15) measures and checks undertaken for the purpose of completeness and timeliness of data in the information system;
- 16) the situation concerning the execution of delegated tasks of inspection supervision;
- 17) the results of treatment of judicial authority at the request for the start of the misdemeanor procedure, the economic offense and crime reports submitted by the inspection.

Mandatory elements of the annual report on the work are indicators of effectiveness of surveillance.

Based on the analysis of annual reports on the work, Coordination Committee initiates measures to improve inspection supervision and publish them on the website.

Indicators of the effectiveness of the inspection supervision serve as guidelines for determining work objectives of the inspectors, within the law and other regulations established criteria for evaluating officials. On the basis of the analysis of the annual reports the degree of achievement of the strategic plan is assessed.