|  |  |  |
| --- | --- | --- |
|  LOGO | Statistical Office of the Republic of Serbia | ISSN 0353-9555 |
| **STATISTICAL RELEASE** | **SP10** |
| Number 233 • Year LXVIII, 31.08.2018 |  |
| **Judiciary statistics** | SRB233 SP10 310818 |

**Responsible persons and legal entities – perpetrators of economic violations, 2017**

The Statistical Office of the Republic of Serbia presents in this statistical release basic data on responsible persons and legal entities – perpetrators of economic violations in 2017 by: economic violations, type of decision and conviction. Data are collected by means of regular statistical surveys based on individual questionnaires to be completed by competent public prosecutor’s offices and competent commercial courts. Major indicators are presented for the period 2013 – 2017 in order to provide a broader picture of this matter.

*Economic violation* is every socially prejudicial infringement of regulations on economic or business operations which has been perpetrated by a legal entity and responsible person within a legal entity, has or may have led to serious consequences, and has been defined as economic violation by a competent body.

*Responsible persons – perpetrators of economic violations* are responsible persons within a legal entity who have violated the rules on economic and business operations.

*Legal entity* is liable for an economic violation that has been committed by wrongdoing or supervision negligence by a managing body or responsible person, or by some other person’s wrongdoing that has been mandated by the legal entity.

Starting from 1999 the Statistical Office of the Republic of Serbia has not at disposal and may not provide available certain data relative to AP Kosovo and Metohia and therefore these data are not included in the coverage for the Republic of Serbia (total).

**1.1. Responsible persons – perpetrators of economic violations, 2013–2017**

**Republic of Serbia**

|  |  |  |
| --- | --- | --- |
|  | Responsible persons – perpetrators of economic violations | Indices[[1]](#footnote-2) |
| 2013 | 2014 | 2015 | 2016 | 2017 | 20142013 | 20152014 | 20162015 | 20172016 | 20172013 |
| **Reports** |
| Total | 1862 | 1719 | 1099 | 5956 | 6413 | 92 | 64 | 542 | 108 | 344 |
| **Charges** |
| Total | 2791 | 2228 | 1891 | 1953 | 5850 | 80 | 85 | 103 | 300 | 210 |
| **Convictions**  |
| Total | 1941 | 1679 | 1352 | 1341 | 4604 | 87 | 81 | 99 | 343 | 237 |

**1.2. Reported, accused and sentenced persons – perpetrators of economic violations, by type of decision, 2013–2017**

**Republic of Serbia**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2013 | 2014 | 2015 | 2016 | 2017 |
|  | Number | % | Number | % | Number | % | Number | % | Number | % |
| **Reports**  |
| **Total** | 1862 | 100.0 | 1719 | 100.0 | 1099 | 100.0 | 5956 | 100.0 | 6413 | 100.0 |
| Reports rejected  | 108 | 5.8 | 94 | 5.5 | 58 | 5.3 | 148 | 2.5 | 136 | 2.1 |
| Charge motion submitted  | 1754 | 94.2 | 1625 | 94.5 | 1041 | 94.7 | 5808 | 97.5 | 6277 | 97.9 |
| **Charges**  |
| **Total** | 2791 | 100.0 | 2228 | 100.0 | 1891 | 100.0 | 1953 | 100.0 | 5850 | 100.0 |
| Proceeding discontinued  | 162 | 5.8 | 131 | 5.9 | 160 | 8.5 | 284 | 14.5 | 349 | 6.0 |
| Proceeding suspended  | 611 | 21.9 | 355 | 15.9 | 308 | 16.3 | 231 | 11.8 | 815 | 13.9 |
| Charge motion dismissed  | 9 | 0.3 | 6 | 0.3 | 15 | 0.8 | 16 | 0.8 | 23 | 0.4 |
| Charge motion rejected  | 48 | 1.7 | 39 | 1.8 | 43 | 2.3 | 50 | 2.6 | 36 | 0.6 |
| Perpetrator acquitted of the charge  | 20 | 0.7 | 18 | 0.8 | 13 | 0.7 | 31 | 1.6 | 23 | 0.4 |
| Pronounced responsible  | 1941 | 69.5 | 1679 | 75.4 | 1352 | 71.5 | 1341 | 68.7 | 4604 | 78.7 |
| **Convictions**  |
| **Total** | 1941 | 100.0 | 1679 | 100.0 | 1352 | 100.0 | 1341 | 100.0 | 4604 | 100.0 |
| All (non-conditional and conditional)  | 1916 | 98.7 | 1651 | 98.3 | 1326 | 98.1 | 1302 | 97.1 | 4364 | 94.8 |
| Non-conditional  | 1404 | 72.3 | 1230 | 73.3 | 955 | 70.6 | 990 | 73.8 | 1723 | 37.4 |
| Conditional  | 512 | 26.4 | 421 | 25.1 | 371 | 27.4 | 312 | 23.3 | 2641 | 57.4 |
| Pronounced responsible, but discharged  | 25 | 1.3 | 28 | 1.7 | 26 | 1.9 | 39 | 2.9 | 240 | 5.2 |

**1.3. Reported responsible persons, by economic violations, type of decision and submitter, 2017**

**Republic of Serbia**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Total | Type of decision | Submitter |
| Report rejected | Charge motion submitted  | Inspection  | Ministry of the Interior  | Immediate knowledge of public prosecutor  | Other |
|  |  |  |  |  |  |  |  |
| **Total** | **6413** | **136** | **6277** | **770** | **142** | **3** | **5498** |
| Financial operations  | 2 | - | 2 | - | - | - | 2 |
| Accounting  | 5832 | 58 | 5774 | 547 | 25 | 3 | 5257 |
| Bookkeeping | 1 | - | 1 | 1 | - | - | - |
| Monetary, banking and credit system | 8 | - | 8 | - | 5 | - | 3 |
| Securities  | 4 | - | 4 | - | - | - | 4 |
| Construction building  | 13 | 2 | 11 | 11 | - | - | 2 |
| Joint stock and business companies  | 33 | 5 | 28 | 1 | 22 | - | 10 |
| Public debt | 1 | - | 1 | - | - | - | 1 |
| Registration of business business entities | 1 | - | 1 | 1 | - | - | - |
| Sanitary food safety | 90 | 7 | 83 | 71 | 1 | - | 18 |
| Standardization | 45 | 1 | 44 | 2 | - | - | 43 |
| Energy | 46 | 24 | 22 | 42 | - | - | 4 |
| Agricultural land | 4 | - | 4 | 1 | - | - | 3 |
| Seeds, seed materials, tobacco and plants protection | 2 | - | 2 | 2 | - | - | - |
| Alcoholic beverages | 3 | - | 3 | 3 | - | - | - |
| Livestock breeding  | 7 | 1 | 6 | 6 | - | - | 1 |
| Fishery  | 1 | - | 1 | - | - | - | 1 |
| Forestry  | 11 | 2 | 9 | 10 | - | - | 1 |
| Hunting  | 3 | - | 3 | 3 | - | - | - |
| Water works supply | 10 | 1 | 9 | 6 | 1 | - | 3 |
| Transport and communications | 39 | 6 | 33 | 4 | 20 | - | 15 |
| Road traffic safety | 81 | 15 | 66 | 5 | 67 | - | 9 |
| Environmental protection | 61 | 6 | 55 | 25 | 1 | - | 35 |
| Environmental protection | 70 | 8 | 62 | 7 | - | - | 63 |
| Putting medicaments into circulation | 9 | - | 9 | 9 | - | - | - |
| Consumers’ protection | 3 | - | 3 | 2 | - | - | 1 |
| Prevention of money laundry | 26 | - | 26 | 5 | - | - | 21 |
| Advertising | 1 | - | 1 | 1 | - | - | - |
| Other regulation offences | 6 | - | 6 | 5 | - | - | 1 |

**1.4. Accused responsible persons, by economic violations and type of decision, 2017**

**Republic of Serbia**

|  |  |  |
| --- | --- | --- |
|  | Total | Type of decision  |
| Proceeding disconti-nued | Proceeding suspended | Charge motion dismissed | Charge motion rejected | Perpetrator acquitted of the charge | Pronounced responsible |
|  |  |  |  |  |  |  |  |
| **Total** | **5850** | **349** | **815** | **23** | **36** | **23** | **4604** |
| Financial operations  | 3 | - | 2 | - | - | - | 1 |
| Accounting | 5400 | 346 | 768 | 22 | 26 | 14 | 4224 |
| Securities | 5 | - | - | - | - | - | 5 |
| Construction building | 13 | - | 1 | - | - | - | 12 |
| Privatization  | 2 | - | - | - | - | - | 2 |
| Joint stock and business companies | 10 | - | 2 | - | - | 1 | 7 |
| Enterprise | 2 | - | - | - | - | - | 2 |
| Sanitary safety of food | 93 | - | 4 | - | 1 | - | 88 |
| Energy | 18 | - | - | - | 1 | - | 17 |
| Mining | 2 | - | - | - | - | - | 2 |
| Agricultural land | 12 | - | 2 | - | - | - | 10 |
| Seeds, seed materials, tobacco and plants protection | 11 | - | - | - | - | 1 | 10 |
| Alcoholic beverages | 12 | 1 | 3 | - | - | - | 8 |
| Livestock breeding | 14 | - | 2 | - | - | - | 12 |
| Fishery | 7 | - | 3 | - | - | 2 | 2 |
| Forestry | 4 | - | - | - | 1 | - | 3 |
| Hunting | 5 | - | - | - | 2 | 1 | 2 |
| Water works supply | 17 | - | 2 | - | - | - | 15 |
| Transport and communications | 36 | 1 | - | 1 | - | 1 | 33 |
| Road traffic safety | 66 | - | 11 | - | 1 | 1 | 53 |
| Environmental protection | 42 | - | 5 | - | 2 | 1 | 34 |
| Protection of intellectual property | 27 | 1 | 4 | - | - | - | 22 |
| Putting medicaments into circulation | 16 | - | 2 | - | - | - | 14 |
| Consumers’ protection | 1 | - | - | - | - | - | 1 |
| Prevention of money laundry | 24 | - | 2 | - | - | - | 22 |
| Advertising | 6 | - | 2 | - | 2 | 1 | 1 |
| Other regulation offences | 2 | - | - | - | - | - | 2 |

**1.5. Sentenced responsible persons, by economic violations, conditional conviction**

**and pronounced fine, 2017**

**Republic of Serbia**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Total | All | Fine, RSD | Pronounced responsible, but discharged |
| Non-con-ditional | con-ditional | over 200.000 | from 100.001to200.000 | from 50.001to100.000 | from 5.001to50.000 | to5.000 |
|  |  |  |  |  |  |  |  |  |  |
| **Total** | **4604** | **1723** | **2641** | **3** | **4** | **25** | **1405** | **2927** | **240** |
| Financial operations  | 1 | - | 1 | - | - | - | - | 1 | - |
| Accounting | 4224 | 1403 | 2584 | 2 | - | 7 | 1138 | 2840 | 237 |
| Securities | 5 | 4 | 1 | - | 1 | - | 3 | 1 | - |
| Constructions building | 12 | 12 | - | 1 | - | 1 | 6 | 4 | - |
| Privatization | 2 | 2 | - | - | - | - | 2 | - | - |
| Joint stock and business companies | 7 | 4 | 3 | - | - | - | 4 | 3 | - |
| Enterprises | 2 | 1 | 1 | - | - | - | 1 | 1 | - |
| Sanitary safety of food | 88 | 81 | 7 | - | - | 3 | 71 | 14 | - |
| Energy | 17 | 16 | 1 | - | - | 1 | 14 | 2 | - |
| Mining | 2 | - | 2 | - | - | - | - | 2 | - |
| Agricultural land | 10 | 9 | 1 | - | - | 3 | 7 | - | - |
| Seeds, seed materials, tobacco and plants protection | 10 | 8 | 1 | - | - | - | 7 | 2 | 1 |
| Alcoholic beverages | 8 | 8 | - | - | 1 | - | 7 | - | - |
| Livestock breeding | 12 | 8 | 4 | - | - | 1 | 4 | 7 | - |
| Fishing | 2 | 2 | - | - | - | - | 2 | - | - |
| Forestry | 3 | 3 | - | - | - | - | 3 | - | - |
| Hunting | 2 | 2 | - | - | - | - | - | 2 | - |
| Waterworks supply | 15 | 15 | - | - | 1 | 2 | 12 | - | - |
| Transport and communications | 33 | 33 | - | - | - | - | 30 | 3 | - |
| Road traffic safety | 53 | 46 | 6 | - | 1 | - | 40 | 11 | 1 |
| Environmental protection | 34 | 26 | 8 | - | - | - | 25 | 9 | - |
| Protection of intellectual property | 22 | 10 | 12 | - | - | 1 | 6 | 15 | - |
| Putting medicaments into circulation  | 14 | 10 | 4 | - | - | 1 | 9 | 4 | - |
| Consumers’ protection | 1 | - | 1 | - | - | - | - | 1 | - |
| Prevention of money laundry | 22 | 19 | 2 | - | - | 5 | 13 | 3 | 1 |
| Advertising | 1 | 1 | - | - | - | - | 1 | - | - |
| Other regulation offences | 2 | - | 2 | - | - | - | - | 2 | - |

**2.1. Legal entities – perpetrators of economic violations, 2013–2017**

**Republic of Serbia**

|  |  |  |
| --- | --- | --- |
|  | Legal entities – perpetrators of economic violations | Indices[[2]](#footnote-3) |
| 2013 | 2014 | 2015 | 2016 | 2017 | 20142013 | 20152014 | 20162015 | 20172016 | 20172013 |
| **Reports** |
| Total | 1718 | 1631 | 1013 | 5726 | 6196 | 95 | 62 | 565 | 108 | 361 |
| **Charges** |
| Total | 2500 | 1993 | 1677 | 1686 | 5433 | 80 | 84 | 101 | 322 | 217 |
| **Convictions** |
| Total | 1707 | 1504 | 1215 | 1273 | 4534 | 88 | 81 | 105 | 356 | 266 |

**2.2. Reported, accused and sentenced legal entities – perpetrators of economic violations,**

 **by type of decision, 2013–2017**

**Republic of Serbia**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|    | 2013 | 2014 | 2015 | 2016 | 2017 |
| Number | % | Number | % | Number  | % | Number | % | Number | % |
| **Reports** |
| **Total** | 1718 | 100.0 | 1631 | 100.0 | 1013 | 100.0 | 5726 | 100.0 | 6196 | 100.0 |
| Reports rejected  | 80 | 4.7 | 66 | 4.0 | 50 | 4.9 | 118 | 2.1 | 109 | 1.8 |
| Charge motion submitted  | 1638 | 95.3 | 1565 | 96.0 | 963 | 95.1 | 5608 | 97.9 | 6087 | 98.2 |
| **Charges** |
| **Total** | 2500 | 100.0 | 1993 | 100.0 | 1677 | 100.0 | 1686 | 100.0 | 5433 | 100.0 |
| Proceeding suspended  | 711 | 28.4 | 416 | 20.9 | 372 | 22.2 | 342 | 20.3 | 799 | 14.7 |
| Charge motion dismissed  | 24 | 1.0 | 18 | 0.9 | 15 | 0.9 | 9 | 0.5 | 35 | 0.6 |
| Charge motion rejected  | 37 | 1.5 | 22 | 1.1 | 40 | 2.4 | 30 | 1.8 | 32 | 0.6 |
| Perpetrator acquitted of the charge  | 21 | 0.8 | 33 | 1.7 | 35 | 2.1 | 32 | 1.9 | 33 | 0.6 |
| Pronounced responsible  | 1707 | 68.3 | 1504 | 75.5 | 1215 | 72.5 | 1273 | 75.5 | 4534 | 83.5 |
| **Convictions** |
| **Total** | 1707 | 100.0 | 1504 | 100.0 | 1215 | 100.0 | 1273 | 100.0 | 4534 | 100.0 |
| All (non-conditional and conditional)  | 1586 | 92.9 | 1445 | 96.1 | 1173 | 96.5 | 1194 | 93.8 | 4297 | 94.8 |
| Non-conditional  | 1167 | 68.4 | 1074 | 71.4 | 833 | 68.6 | 902 | 70.9 | 1676 | 37.0 |
| Conditional  | 419 | 24.5 | 371 | 24.7 | 340 | 28.0 | 292 | 22.9 | 2621 | 57.8 |
| Pronounced responsible, but discharged  | 121 | 7.1 | 59 | 3.9 | 42 | 3.5 | 79 | 6.2 | 237 | 5.2 |

**2.3. Reported legal entities, by economic violation, type of decision and submitter, 2017**

**Republic of Serbia**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Total | Type of decision | Submitter |
| Report rejected | Charge motion submitted  | Inspection | Ministry of the interior | Immediate knowledge of public prosecutor  | Other |
|  |  |  |  |  |  |  |  |
| **Total** | **6196** | **109** | **6087** | **747** | **137** | **1** | **5311** |
| Financial operations | 2 | - | 2 | - | - | - | 2 |
| Accounting  | 5669 | 40 | 5629 | 539 | 21 | - | 5109 |
| Bookkeeping | 1 | - | 1 | - | - | - | 1 |
| Monetary, banking and credit system | 1 | 1 | - | - | 1 | - | - |
| Securities | 4 | - | 4 | - | - | - | 4 |
| International trade transactions | 1 | 1 | - | - | - | - | 1 |
| Constructions building | 9 | 1 | 8 | 6 | 2 | - | 1 |
| Joint stock and business companies | 30 | 3 | 27 | 1 | 22 | - | 7 |
| Public debt | 10 | 1 | 9 | 1 | - | - | 9 |
| Sanitary safety of food | 89 | 7 | 82 | 71 | 1 | - | 17 |
| Standardization | 21 | - | 21 | - | - | - | 21 |
| Units of measurement | 2 | - | 2 | - | - | - | 2 |
| Energy | 45 | 24 | 21 | 41 | - | - | 4 |
| Mining | 1 | - | 1 | - | - | - | 1 |
| Agricultural land | 2 | - | 2 | 1 | - | - | 1 |
| Seeds, seed materials, tobacco and plants protection | 2 | - | 2 | 2 | - | - | - |
| Alcoholic beverages | 3 | - | 3 | 3 | - | - | - |
| Livestock breeding | 7 | 1 | 6 | 6 | - | - | 1 |
| Fishery | 1 | - | 1 | - | - | - | 1 |
| Forestry  | 9 | - | 9 | 8 | - | - | 1 |
| Hunting | 2 | - | 2 | 2 | - | - | - |
| Waterworks supply | 8 | 1 | 7 | 6 | - | - | 2 |
| Transport and communications | 32 | 4 | 28 | 4 | 17 | - | 11 |
| Road traffic safety | 83 | 15 | 68 | 4 | 72 | - | 7 |
| Environmental protection | 58 | 4 | 54 | 24 | 1 | - | 33 |
| Protection of intellectual property | 67 | 6 | 61 | 7 | - | 1 | 59 |
| Putting medicaments into circulation | 8 | - | 8 | 8 | - | - | - |
| Consumers’ protection | 3 | - | 3 | 3 | - | - | - |
| Prevention of money laundry | 21 | - | 21 | 5 | - | - | 16 |
| Other regulation offences | 5 | - | 5 | 5 | - | - | - |

**2.4. Accused legal entities, by economic violations and type of decision, 2017**

**Republic of Serbia**

|  |  |  |
| --- | --- | --- |
|  | Total | Type of decision |
| Proceeding suspended  | Charge motion dismissed  | Charge motion rejected | Perpetrator acquitted of the charge | Pronounced responsible  |
|  |  |  |  |  |  |  |
| **Total** | **5433** | **799** | **35** | **32** | **33** | **4534** |
| Financial operations | 1 | - | - | - | - | 1 |
| Accounting | 4974 | 754 | 32 | 21 | 19 | 4148 |
| Securities | 4 | - | - | - | 1 | 3 |
| International trade transactions | 2 | 1 | - | - | - | 1 |
| Constructions building | 16 | 3 | - | - | - | 13 |
| Joint stock and business companies | 8 | - | - | - | 1 | 7 |
| Sanitary safety of food | 99 | 3 | 1 | 1 | 1 | 93 |
| Energy | 20 | 1 | - | 1 | - | 18 |
| Mining | 2 | - | - | - | - | 2 |
| Agricultural land | 12 | 2 | - | - | 1 | 9 |
| Seeds, seed materials, tobacco and plants protection | 8 | - | - | - | 1 | 7 |
| Alcoholic beverages | 12 | 3 | - | - | - | 9 |
| Livestock breeding | 16 | 2 | - | - | - | 14 |
| Fishery | 7 | 2 | - | - | 2 | 3 |
| Forestry | 6 | 1 | - | 1 | - | 4 |
| Hunting  | 5 | - | - | 2 | 1 | 2 |
| Waterworks supply | 18 | 2 | - | - | - | 16 |
| Transport and communications | 36 | 1 | 1 | - | 1 | 33 |
| Road traffic safety | 63 | 10 | - | 1 | 1 | 51 |
| Environmental protection | 45 | 3 | - | 2 | 2 | 38 |
| Protection of intellectual property | 28 | 6 | 1 | - | - | 21 |
| Putting medicaments into circulation | 15 | 1 | - | - | - | 14 |
| Payment operations  | 1 | - | - | - | - | 1 |
| Consumers’ protection | 1 | - | - | - | - | 1 |
| Prevention of money laundry | 25 | 2 | - | 1 | 1 | 21 |
| Advertising | 6 | 2 | - | 2 | 1 | 1 |
| Other regulation offences | 3 | - | - | - | - | 3 |

**2.5. Sentenced legal entities, by economic violations, conditional conviction and pronounced fine, 2017**

**Republic of Serbia**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Total | All | Fine, RSD | Pronounced responsible, but discharged |
| Non-conditional | conditional | over3.000.000 | from600.001to3.000.000 | from 300.001to600.000 | from 15.001to300.000 | to15.000 |
|  |  |  |  |  |  |  |  |  |  |
| **Total** | **4534** | **1676** | **2621** | **5** | **8** | **48** | **3248** | **988** | **237** |
| Financial operations | 1 | - | 1 | - | - | - | 1 | - | - |
| Accounting | 4148 | 1354 | 2560 | 4 | 2 | 15 | 2923 | 970 | 234 |
| Securities | 3 | 3 | - | - | - | - | 3 | - | - |
| International trade transactions | 1 | - | 1 | - | - | - | 1 | - | - |
| Constructions building | 13 | 13 | - | - | 1 | - | 11 | 1 | - |
| Joint stock and business companies | 7 | 2 | 5 | - | - | - | 7 | - | - |
| Sanitary safety of food | 93 | 84 | 9 | - | 2 | 8 | 79 | 4 | - |
| Energy | 18 | 17 | 1 | - | 2 | 2 | 13 | 1 | - |
| Mining | 2 | - | 2 | - | - | - | 2 | - | - |
| Agricultural land | 9 | 8 | 1 | - | - | - | 8 | 1 | - |
| Seeds, seed materials, tobacco and plants protection | 7 | 6 | 1 | - | - | - | 6 | 1 | - |
| Alcoholic beverages | 9 | 9 | - | - | - | 1 | 7 | 1 | - |
| Livestock breeding | 14 | 10 | 4 | - | - | 1 | 12 | 1 | - |
| Fishery | 3 | 2 | 1 | - | - | 2 | - | 1 | - |
| Forestry | 4 | 2 | 1 | - | - | - | 2 | 1 | 1 |
| Hunting  | 2 | 2 | - | - | - | - | - | 2 | - |
| Waterworks supply | 16 | 16 | - | - | - | 4 | 12 | - | - |
| Transport and communications | 33 | 31 | 2 | - | - | 2 | 31 | - | - |
| Road traffic safety | 51 | 45 | 4 | - | - | 4 | 45 | - | 2 |
| Environmental protection | 38 | 31 | 7 | - | - | 6 | 30 | 2 | - |
| Protection of intellectual property | 21 | 9 | 12 | - | - | - | 19 | 2 | - |
| Putting medicaments into circulation | 14 | 12 | 2 | 1 | - | 2 | 11 | - | - |
| Payment operations  | 1 | - | 1 | - | - | - | 1 | - | - |
| Consumers’ protection | 1 | - | 1 | - | - | - | 1 | - | - |
| Prevention of money laundry | 21 | 18 | 3 | - | - | 1 | 20 | - | - |
| Advertising | 1 | 1 | - | - | 1 | - | - | - | - |
| Other regulation offences | 3 | 1 | 2 | - | - | - | 3 | - | - |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |

Contact: dragana.nikolic@stat.gov.rs Phone: 011 2412-922, ext: 298

Published and printed by: Statistical Office of the Republic of Serbia, Milana Rakića 5, Belgrade
Phone: +381 11 2412922 • Fax number: +381 11 2411260 • www.stat.gov.rs
Responsible: Dr Miladin Kovačević, Acting Director

Circulation: 20 ● Issued annually

1. The rise of the index of reports and charges in 2016 and 2017, and convictions in 2017 for responsible persons – perpetrators of economic violations is a result of the application of articles 33 and 35 of the Law on Accounting. [↑](#footnote-ref-2)
2. The rise of the index of reports and charges in 2016 and 2017, and convictions in 2017 for legal entities – perpetrators of economic violations are a result of the application articles 33 and 35 of the Law on Accounting. [↑](#footnote-ref-3)