

# **TAX TREATMENT OF THE COMPANIES WHICH PROVIDE TOURIST SERVICES**

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***Abstract:** The companies which provide tourist services are increasingly gaining significance in the modern business environment and they hold a large share in gross domestic product and affect the increase of employment in the Republic of Serbia for the past several years. For these reasons, this paper accentuates operations of companies, as well as the tax treatment of the companies within the aforementioned sector. The tax treatment refers to the influence of tax regulation, above all The Value Added Tax Law, Profit Tax Law and Personal Income tax Law, on the revenue, employment and performances of the companies which provide tourist services.*

***Keywords:** Tourist company, tax treatment, value added tax, personal income tax, profit tax*