

# TAX HIGHLIGHTS



PRAVILNIK O NAČINU I POSTUPKU OSTVARIVANJA PORESKIH OSLOBOĐENJA KOD PDV SA PRAVOM NA ODBITAK PRETHODNOG POREZA ..... 2

PRAVILNIK O OBLIKU, SADRŽINI I NAČINU VOĐENJA EVIDENCIJE O PDV I O OBLIKU I SADRŽINI PREGLEDA OBRAČUNA PDV ..... 4

PRAVILNIK O UTVRĐIVANJU DOBARA I USLUGA ČIJI SE PROMET OPOREZUJE PO POSEBNOJ STOPI PDV ..... 6

RULEBOOK ON THE MANNER AND PROCEDURE FOR ACCOMPLISHING TAX EXEMPTIONS FROM VAT WITH THE RIGHT TO PRELIMINARY TAX DEDUCTION ..... 2

RULEBOOK ON THE FORM, CONTENT AND MANNER OF KEEPING VAT RECORD AND ON THE FORM AND CONTENT OF THE VAT CALCULATION ..... 4

RULEBOOK ON DETERMINATION OF GOODS AND SERVICES WHOSE SUPPLY IS TAXABLE AT THE REDUCED VAT RATE ..... 6

## IZMENJEN PRAVILNIK O NAČINU I POSTUPKU OSTVARIVANJA PORESKIH OSLOBOĐENJA KOD PDV SA PRAVOM NA ODBITAK PRETHODNOG POREZA

Ministarstvo Finansija Republike Srbije objavilo je izmenjenu i dopunjenu verziju Pravilnika o načinu i postupku ostvarivanja poreskih oslobođenja kod PDV sa pravom na odbitak prethodnog poreza. Osnovni razlog za izmene i dopune pomenutog Pravilnika je usklađivanje njegovih odredbi sa odredbama Zakona o porezu na dodatu vrednost kako bi se obezbedila konzistentna i ujednačena praksa kod poreskih oslobođenja. Izmenjen i dopunjen Pravilnik je stupio na snagu i u primeni je od 1. jula 2018. godine, osim izmena i dopuna koje se odnose na ostvarivanje oslobođenja za promet dobara koja strani državljani otpremaju u prtljagu sa sobom u inostranstvo koje će biti u primeni od 1. januara 2019. godine. U nastavku dajemo pregled najznačajnijih izmena i dopuna:

Izmene i dopune u primeni od 1. jula 2018. godine:

- Novim Pravilnikom je precizirano da se poresko oslobođenje za usluge prevoza povezane sa uvozom dobara može ostvariti nezavisno od toga da li prevoz dobara vrši jedno ili više lica. Takođe precizirano je da se u naknadu za uslugu prevoza uključuju svi iznosi koje prevoznik zaračunava (npr. putarina, mostarina, dangubnina, odnosno ležarina idr.), Ova izmena će olakšati primenu poreskog oslobođenja za prevozne kompanije i uvoznike jer na dosledan način omogućava primenu poreskog oslobođenja koje je do sada bilo upitno kod prevoza robe od strane više prevoznika u lancu;

## AMENDED RULEBOOK ON THE MANNER AND PROCEDURE FOR ACCOMPLISHING VAT EXEMPTIONS WITH THE RIGHT TO PRELIMINARY TAX DEDUCTION

The Ministry of Finance of the Republic of Serbia has published an amended version of the Rulebook on the Manner and Procedure for Accomplishing VAT exemptions with the right to preliminary tax deduction. The main reason behind the amendments to the said Rulebook is the harmonisation of its provisions with the provisions of the Value Added Tax Law in order to ensure consistent and balanced practice with tax exemptions. The amended Rulebook has been applicable since 1 July 2018, except for the amendments related to exercising an exemption on the supply of goods that foreign individuals carry abroad in their luggage, which shall be applied from 1 January 2019. Below are presented some of the important amendments:

The application shall be effective as of 1 July 2018

- The new Rulebook specifies that a tax exemption regarding transportation services related to the import of goods may be accomplished regardless of whether the transport of goods is performed by one or more entities. The Rulebook further stipulates that the fee for the transport services includes all amounts charged by the carrier (e.g., tolls, storage etc.); Such an amendment shall facilitate the application of the tax exemption for carriers and importers as it ensures the application of the tax exemption in a consistent manner, which has been disputable so far with the transportation of goods by a larger number of carriers in a chain;

- Izmene i dopune Pravilnika u vezi sa ostvarivanjem prava na poresko oslobođenje kod izvoza dobara sada su usklađene sa praksom i postojećim mišljenjima Ministarstva finansija na način da:  

Ako je izvozno carinjenje izvršeno u jednom, a istup dobara potvrđen u narednom poreskom periodu, obveznik može da ostvari poresko oslobođenje za period u kom poseduje izvoznu deklaraciju sa potvrđenim istupom dobara iz Republike Srbije, a za period u kojem je samo izvršeno carinjenje nema obavezu obračuna PDV ni prijave prometa. Međutim, ako istup dobara nije potvrđen u narednom poreskom periodu, obveznik je dužan da obračuna PDV za period u kojem je izvršeno izvozno carinjenje tako što će podneti izmenjenu poresku prijavu za taj period;
- Pravilnik sada u skladu sa Zakonom o PDV daje bliže uslove za ostvarivanje poreskog oslobođenja na unos dobara u slobodnu zonu i prevozne usluge povezane sa njim u slučaju kada se dobra unose u slobodnu zonu (tj. fizički isporučuju korisniku slobodne zone u Srbiji) a promet vrši odnosno račun za taj promet izdaje stranom licu sa kojim korisnik slobodne zone ima zaključen ugovor o ugradnji tih dobara u druga dobra koja će mu nakon toga isporučiti. Na ovaj način se omogućava da u praksi bude sprovedeno poresko oslobođenje za mnoge kompanije u Republici Srbiji koje posluju u slobodnim zonama u režimu aktivnog oplemenjivanja ili prerade pod carinskim nadzorom;
- The Rulebook amendments with regard to exercising the right to a tax exemption when exporting goods are now harmonised with practice and the existing opinion of the Ministry of Finance as follows:  

If the customs clearance is carried out in one tax period and the transfer of goods is confirmed in the following tax period, the taxpayer can obtain a tax exemption for the tax period in which they hold the customs declaration with the confirmed clearance from the Republic of Serbia, whereas the taxpayer is not obligated to be charged for VAT or to report the turnover or the period in which only customs clearance is performed. However, if the clearance of goods is not confirmed in the following tax period, the taxpayer is obliged to calculate VAT for the tax period in which the customs clearance of goods is carried out by submitting an adjusted tax return for that period;
- The Rulebook now provides more detailed conditions, in accordance with the Value Added Tax Law, for accomplishing a tax exemption on the introduction of goods to a free zone and the related transportation services in circumstances when goods are introduced to the free zone (i.e. delivered to a free zone consumer in the Republic of Serbia) and the supply is made and/or a supply invoice is issued to a foreign entity with which the free zone consumer has entered into a contract on embedding such goods into other goods that the consumer will be delivered to. Consequently, this enables the application of a tax exemption in practice for many companies in the Republic of Serbia that do business in free zones in the regime of active refinement or processing under customs control;

- Prilikom podnošenja zahteva u vezi sa potvrdom o poreskom oslobađanju za promet dobara i usluga u skladu sa međunarodnim ugovorima, više nije potrebno da postoji i pečat ovlašćenog korisnika sredstava, već samo njegov potpis. Ovo će donekle pojednostaviti proceduru ostvarivanja prava na poresko oslobađanje u ovim slučajevima;
- Precizirano je da prevozne i ostale usluge koje su u vezi sa izvozom, tranzitom ili privremenim uvozom dobara, osim usluga koje su oslobođene od PDV bez prava na poreski odbitak odnose se na prevoz dobara od mesta prvog utovara u Republici Srbiji do kranjeg odredišta van Republike Srbije. Na ovaj način postignuto je osaglašenje odredbi Pravilnika sa ranijim izmenama i dopunama Zakona o porezu na dodatu vrednost;
- When submitting a request for a tax exemption certificate on the supply of goods and services in accordance with international treaties, it is no longer necessary to have the seal of an authorized user of the funds, but only their signature. This will to a certain degree simplify the procedure of obtaining the right to a tax exemption in such circumstances;
- Transportation and other services related to the export, transit or temporary import of goods, apart from the services that are exempt from VAT without the right to tax a deduction, refer to the transport of goods from the place of their first loading in the Republic of Serbia to the last destination outside the Republic of Serbia; In this way, the harmonisation between the provisions of the Rulebook and previous amendments to the Value Added Tax Law has been achieved.

Primena od 1. januara 2019. godine:

- Poresko oslobađanje za promet dobara koja putnik otprema u inostranstvo u ličnom prtljagu, obveznik može da ostvari u poreskom periodu u kojem poseduje dokaz da je putnik otpremio dobra u inostranstvo.
- A taxpayer may be entitled to a tax exemption on the transfer of goods that a passenger carries abroad in their personal luggage in the tax period in which the taxpayer has evidence that the passenger has sent goods abroad.

## IZMENJEN PRAVILNIK O OBLIKU, SADRŽINI I NAČINU VOĐENJA EVIDENCIJE O PDV I O OBLIKU I SADRŽINI PREGLEDA OBRAČUNA PDV

1. jula 2018. godine stupio je na snagu novi Pravilnik o obliku, sadržini i načinu vođenja evidencije o PDV

The application shall be effective as of 1 January 2019

## AMENDED RULEBOOK ON THE FORM, CONTENT AND MANNER OF KEEPING VAT RECORD AND ON THE FORM AND CONTENT OF THE VAT CALCULATION

A new Rulebook on the Form, Content and Manner of Keeping VAT Record and on the Form and Content of

i o obliku i sadržini pregleda obračuna PDV (u nastavku teksta: evidencija).

U skladu sa Pravilnikom, Obrazac POPDV podnosi se uz poresku prijavu, u elektronskoj formi, počev od podnošenja poreske prijave za poreski period jul 2018. godine, odnosno poreski period jul-septembar 2018. godine. U nastavku je pregled najznačajnijih izmena i dopuna:

- Obveznik je dužan da u evidenciji obezbedi podatke o transakcijama, aktivnostima, odnosno drugim poslovnim promenama, a naročito podatke koji se odnose na promet dobara i usluga koji je PDV obveznik izvršio, odnosno koji mu je izvršen - potrebno je da ove podatke obezbedi dokumentima kojima se potvrđuje poslovna promena (ugovori i sl.);
  - Pored do sada poznatih podataka, evidencija treba da sadrži i podatke o prometu investicionog zlata i prometu usluga posredovanja kod prometa investicionog zlata na koji se ne obračunava PDV;
  - Evidencija koja se odnosi na poseban postupak oporezivanja turističkih agencija i polovnih dobara, umetničkih dela, kolekcionarskih dobara i antikviteta sadrži najmanje sledeće podatke: prodajnu cenuuključujući povećanje/smanjenje cene, primljene avanse i nabavnu cenu uključujući povećanje/smanjenje cene;
  - Evidencija koja se odnosi na uvoz dobara stavljenih u slobodan promet u skladu sa carinskim propisima treba da sadrži i podatak o PDV plaćenom pri uvozu dobara, koji se može odbiti kao prethodni porez, pored svih ostalih poznatih podataka koje treba da sadrži;
  - Evidencija koja se odnosi na promet dobara i usluga izvršen van Republike, sa ili bez naknade i drugom prometu koji ne podleže PDV, pored the VAT calculation (hereinafter: record) came into force on 1 July 2018.
- In accordance with this Rulebook, the VCR (VAT calculation review) form is to be submitted with the tax return, in an electronic form, starting from the tax return for the tax period of July 2018 or July - September 2018. Below are presented some of the important proposed amendments:
- The taxpayer is obliged to provide the data on transactions, activities or other business changes in this record, activities, and in particular the data about the goods and services supplied by and to the VAT payer - it is necessary to provide these data by submitting documents confirming a business change (contracts, etc.);
  - In addition to the data that have already been available, the record should also include the data on the supply of investment gold and supply of brokerage services in the supply of investment gold on which no VAT is charged;
  - The records related to the special procedure for taxation of travel agencies and used goods, art works, collector's goods and antiques shall include at least the following information: (1) the selling price, including any of its increase/decrease, (2) the received advance and (3) the purchase price of the good, including any of its increase/decrease;
  - Records related to the import of goods placed in free circulation in accordance to the customs regulations should include VAT information paid upon import of goods, which can be deducted as a prior tax, in addition to all other known data that it should contain;
  - Records relating to the circulation of goods and services performed outside the Republic, with or without compensation and other non-taxable

ostalog, sadrži i podatke o prometu dobara i usluga u okviru realizacije ugovora o javno-privatnom partnerstvu sa elementima koncesije, sa ili bez naknade kao ulog;

- Obveznik koji vrši promet investicionog zlata dužan je da vodi posebnu evidenciju o svim aktivnostima u vezi sa investicionim zlatom, a u članu 24a Pravilnika precizirano je koje podatke ta evidencija treba da sadrži;
- Pravilnik sadrži i precizna objašnjenja o načinu popunjavanja POPDV obrasca;

## PRAVILNIK O UTVRĐIVANJU DOBARA I USLUGA ČIJI SE PROMET OPOREZUJE PO POSEBNOJ STOPI PDV

Dana 1. jula 2018. godine stupio je na snagu novi Pravilnik o utvrđivanju dobara i usluga čiji se promet oporezuje po posebnoj stopi PDV. Izmene se odnose na bliže definisanje određenih dobara koja se oporezuju po posebnoj stopi a naročito šta se smatra potpunom smešom za ishranu stoke, dopunskom smešom za ishranu stoke i ogrevnim drvetom.

transactions, include, among other things, data on the supply of goods and services within the framework of the implementation of the public-private partnership contract with elements of the concession, with or without compensation as a stake;

- A taxpayer who is engaged in supply of investment gold is required to keep a separate record of all investment gold activities, and Article 24a of the Rulebook specifies which data these records should contain;
- The Rulebook contains precise explanations on how to fill out the VCR form;

## RULEBOOK ON DETERMINATION OF GOODS AND SERVICES WHOSE SUPPLY IS TAXABLE AT A REDUCED VAT RATE

A new Rulebook on the Determination of Goods and Services whose Supply is Taxable at a Reduced VAT Rate came into force on 1 July 2018. The Rulebook amendments specify certain goods that are taxable at a special rate, namely livestock feed, supplementary livestock feed and firewood.



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