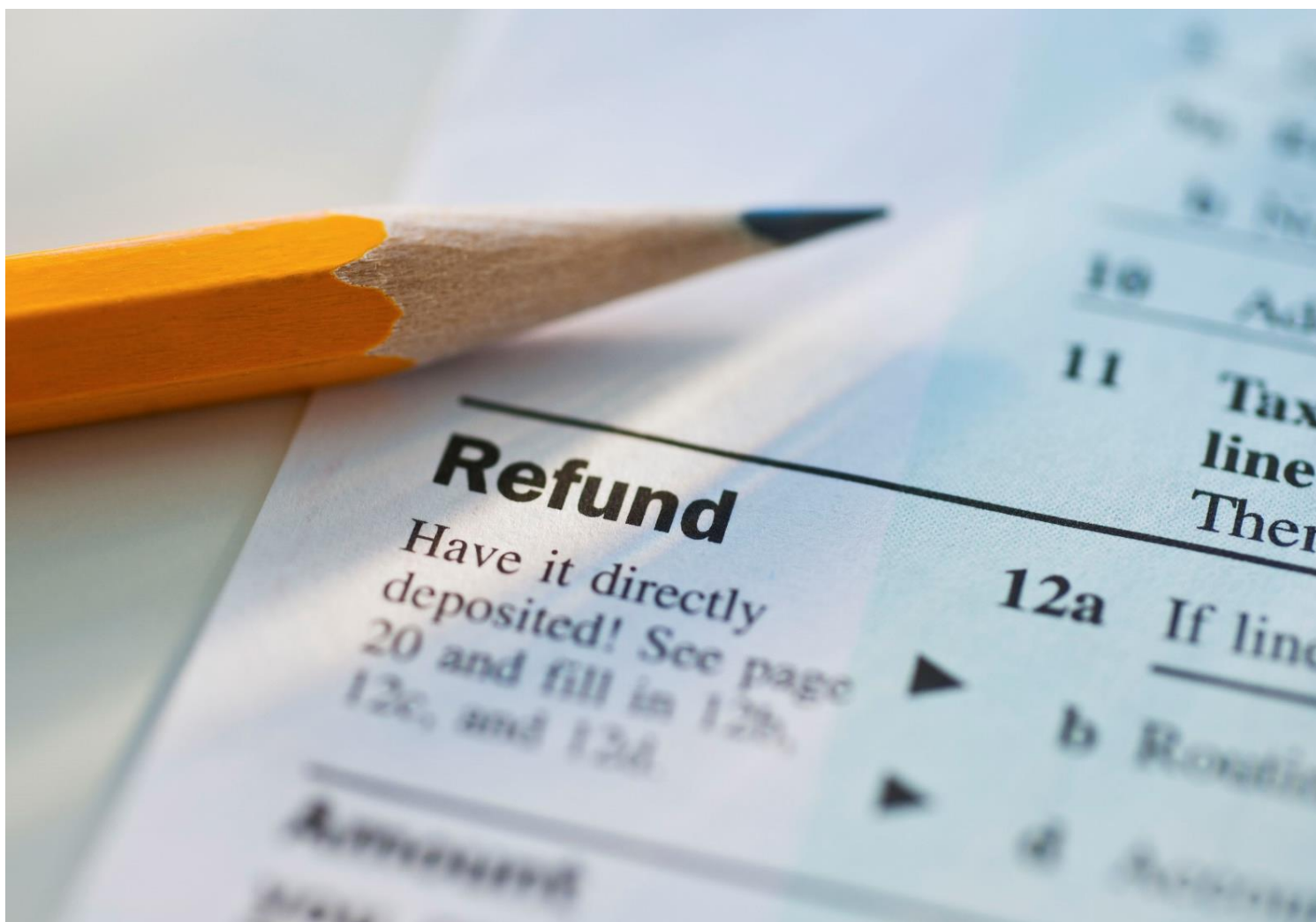


# TAX HIGHLIGHTS



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## RADNA VERZIJA ZAKONA O IZMENAMA I DOPUNAMA ZAKONA O POREZIMA NA IMOVINU

Ministarstvo Finansija Republike Srbije objavilo je radnu verziju Zakona o izmenama i dopunama zakona o porezima na imovinu, čije se prosleđivanje Parlamentu na usvajanje očekuje uskoro. Planirane izmene zakona bi trebalo da budu u primeni za potrebe utvrđivanja poreza na imovinu za 2019. godinu. U nastavku dajemo pregled najznačajnijih predloženih izmena i dopuna:

- Uvodi se oporezivanje porezom na imovinu prava korišćenja vodnog zemljišta u javnoj svojini površine preko 10 ari;
- Precizira se šta se sve smatra zemljištem za potrebe oporezivanja porezom na imovinu, pa se tako zemljištem smatraju i staze, otvoreni prostori za parkiranje, ograde, potporuni zidovi, dečija igrališta, spomenici i dr;
- Pojašnjava se način kako se utvrđuje površina od 10 ari na koju se porez na imovinu ne plaća prilikom oporezivanja zemljišta čiji su delovi razvrstani u različite vrste ili zone;
- Precizira se šta se sve smatra sastavnim delom objekta;
- Poreski obveznici koji vode poslovne knjige (kompanije), kao i oni koji ne vode poslovne knjige vrednost objekta, kao osnovicu za porez na imovinu, mogu umanjiti za amortizaciju;
- Vrednost sportskih objekata, sajamskog prostora, podruma, suterena, nastrešnica preko 10 kvadratnih metara umanjuje se za 40% i tako utvrđuje poreska osnovica;
- Prilikom razvrstavanja nepokretnosti za svrhu utvrđivanja poreske osnovice, neizgrađeno građevinsko zemljište koje se koristi za gajenje

## DRAFT VERSION OF LAW ON AMENDMENTS TO THE PROPERTY TAX LAW

Ministry of Finance, Republic of Serbia has published Draft version of Law on amendments to the property tax law. It is expected that the Law would be passed to the Serbian Parliament for adoption. Planned changes to the law should be applied for the purpose of determining property tax for 2019. Below are presented some of the important proposed amendments:

- Introduction of taxation of right to use water land in the public property which has area over 10,000 m<sup>2</sup>;
- It is more precisely defined what is considered to be land for the purpose of property tax, so the land is considered to be also trails, open spaces for parking, fences, supporting walls, playgrounds, monuments, etc.
- It is clarified how to determine the area of 10,000 m<sup>2</sup> to which property tax is not paid when taxing land whose parts are classified into different types or zones;
- It is precisely what is considered as integral part of the building;
- Taxpayers which keep business books (companies), as well as those not keeping business books, can reduce the value of building, as a basis for property tax, for depreciation;
- The value of sports facilities, fairgrounds, basements, roofs over 10 square meters is reduced by 40% and thus determines the tax base for calculating property tax;
- For the purpose of classifying the immovable property for the purpose of determining the tax base, unfinished construction land used for

biljaka razvrstava se u poljoprivredno zemljište, a neizgrađeno građevinsko zemljište koje se koristi za gajenje šuma razvrstava se u šumsko zemljište;

- Preciznije se definišu sve grupe nepokretnosti za utvrđivanje poreske osnovice za porez na imovinu;
- Ukinuta je mogućnost korišćenja fer vrednost nepokretnosti kao osnovice za porez na imovinu kod obveznika koji vode poslovne knjige;
- Poreska stopa kod obveznika koji ne vodi knjige za nepokretnost (osim za zemljište) do RSD 50,000,000 može iznositi do 0.4%, a za nepokretnost vrednosti preko RSD 50,000,000 može se uvećati do 0.5%;
- Precizirano je šta se smatra zemljištem pod objektom;
- Za objekte koje je odlukom nadležnog organa odobrena rekonstrukcija utvrđeni porez se umanjuje za 50%;
- Precizirano je da se porez na poklon i nasleđe plaća prilikom nasledstva i poklona prava na upotrebljavanom motornom vozilu, plovilu ili vazduhoplovu;
- Precizirano je šta se smatra upotrebljavanim motornim vozilom, plovilom ili vazduhoplovom;
- Iz oporezivanja porezom na poklon i nasleđe izuzimaju se motorna vozila, plovila i vazduhoplovi koji nisu upotrebljavani, nasleđe ili poklon delova tela i ljudskih organa, nasleđe i poklon prava industrijske svojine za koje se u skladu sa zakonom o PDV smatra da nisu izvršena na teritoriji RS;
- Precizirano je da se porez na prenos apsolutnih prava plaća prilikom prenosa prava svojine uz naknadu na upotrebljavanim motornim vozilima, plovilima ili vazduhoplovima;

cultivation of plants is classified as agricultural land, while the unfinished construction land used for cultivation of forests is classified as forest land;

- More precise definitions for all groups of immovable properties for determining the tax base for property tax;
- Taxpayers who keeps business books do not have more possibility of using the fair value of immovable property as a basis for property tax;
- The tax rate for taxpayers who do not keep books for immovable property (except for land) up to RSD 50,000,000 can be up to 0.4%, and for a immovable property value over RSD 50,000,000 can be increased up to 0.5%;
- More precise is definition what is considered as a land under the building;
- For buildings that by decision of the competent authority approved reconstruction, the established tax is reduced by 50%;
- It is more prescribed that the gift and inheritance tax is paid for the inheritance and gift of the right on a used motor vehicle, vessel or aircraft;
- It is now precisely prescribed what is considered to be used motor vehicle, vessel or aircraft;
- Prescribed exempts of taxation of inheritance and gift are unused motor vehicles, vessels and aircrafts, body parts and human organs, transfer of inheritance and gift of the industrial property rights which is, according to VAT Law, considered to be performed outside the Republic of Serbia;
- It is more precise that the tax on the transfer of absolute rights is paid when transferring ownership rights for a fee on used motor vehicles, vessels or aircraft;

- Predviđeno je plaćanje poreza na prenos apsolutnih prava prilikom davanja u zakup vodnog zemljišta u javnoj svojini;
- Iz oporezivanja porezom na prenos apsolutnih prava izuzima se prenos prava intelektualne svojine za koji se u skladu sa zakonom o PDV smatra da nije izvršen na teritoriji RS;
- Predviđeno je da lice koje otuđi ili stekne nepokretnost preko isprave koju sastavi, overi i potvrdi javni beležnik, podnosi poresku prijavu preko Javnog beležnika;
- Obveznik poreza na nasleđe i poklon, odnosno poreza na prenos apsolutnih prava poresku prijavu za utvrđivanje tog poreza, podnosi preko javnog beležnika, koji je sastavio i overio ispravu ili doneo izvršnu odluku po osnovu koje se vrši prenos prava na nasleđe ili poklon, odnosno prenos apsolutnih prava na nepokretnostima;
- Predviđena je obaveza nadležnih organa za overu potpisa (osim javnih beležnika) da dostavljaju ugovore i druge isprave (rešenje o nasleđivanju, odluku o sticanju, prestanku ili prenosu prava svojine na nepokretnosti) poreskim organima i jedinicama lokalne samouprave u roku od 10 dana od dana overe potpisa;
- Predviđene su kazne za odgovorna lica u nadležnim organima ukoliko ne dostave ili ne dostave u propisanom roku propisanu dokumentaciju nadležnim organima jedinice lokalne samouprave i poreskim organima;
- Predviđene su novčane kazne za fizička i pravna lica koja su iskoristila poresko oslobođenje, a ne prijave poreskim organima izmene okolnosti po kojima su izgubila pravo na pomenuta poreska oslobođenja;
- Prescribed payment the tax on the transfer of absolute rights for rent water land in the public property.
- Prescribed exemption from taxation by transfer tax for transfer of industrial property rights which are, according to the Law on VAT, considered to be performed outside of Serbia;
- It is prescribed that an entity which buys or sells immovable property through document compiled and certified by a notary, submits transfer tax return through notary;
- Taxpayers for tax on gift and inheritance and transfer of absolute rights submit tax returns through the notary, who compiled and certified or made an executive decision based on the transfer of the right to inheritance or gift, or the transfer of absolute rights to immovable property.
- The Law will prescribe obligation of competent authorities to verify signatures (other than notary) to provide contracts and other documents (inheritance decision, decision on acquisition, termination or transfer of property right to immovable property) to tax authorities and local administration within 10 days from date of the certification signatures;
- Monetary fine is introduced for responsible persons in competent authorities, if they do not provide or do not provide within the prescribed deadline prescribed documents to competent authorities;
- Monetary fine is introduced for individuals and legal entities who have used tax exemption, and than do not report to tax authorities change of circumstances in which they have lost right to tax exemptions;

- Predviđene su novčane kazne za javne beležnike za ne upoznavanje poreskog obveznika sa obavezom podnošenja poreske prijave i ne dostavljanje nadležnim organima poreske prijave i drugih isprava.
- Monetary fine is introduced for notary who does not inform the taxpayer about obligation to submit tax return and does not submit to competent authorities tax return and other documents.

## **PRAVILNIK O NAČINU PODNOŠENJA PORESKE PRIJAVE ZA POREZE NA IMOVINU PREKO JAVNOG BELEŽNIKA**

01. jula 2018. godine stupio je na snagu novi Pravilnik o načinu podnošenja poreske prijave za porez na imovinu, porez na prenos apsolutnih prava i porez na nasleđe i poklon preko javnog beležnika.

Od 1. jula 2018. godine izmenjeni su obrasci poreskih prijava PPI-1, PPI-2, PPI-3 i PPI-4, u kojima je između ostalog omogućeno da se označi ako se poreska prijava podnosi preko javnog beležnika.

## **RULEBOOK ON THE MANNER OF SUBMITTING TAX RETURNS FOR PROPERTY TAX THROUGH NOTARY**

From 1 July 2018 in applying a new Rulebook on the manner of submitting tax returns for property tax, transfer tax on absolute rights and inheritance and gift tax through Notary.

Also, from 1 July 2018 forms of tax returns PPI-1, PPI-2, PPI-3 i PPI-4, are changed where is inter alia, enabled to be marked if the tax return is submitted through a Notary.



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