

BDO TAX NEWS

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ISKAZIVANJE OSNOVICE I PDV U RAČUNIMA KADA JE NAKNADA NAPLAĆENA U STRANOJ VALUTI

Novim Pravilnikom o porezu na dodatu vrednost koji je u primeni od 1. jula 2021. godine, predviđena je izmena i dopuna odredbi koje se odnose na elemente koje treba da sadrži račun za izvršeni promet dobara i usluga ako se naknada naplaćuje u stranoj valuti tako da:

- iznos osnovice i iznos PDV, odnosno iznos naknade za pojedinačne promete dobara, odnosno usluga može biti iskazan u stranoj valuti,
- podaci o ukupnom iznosu osnovice i ukupnom PDV moraju biti iskazani u dinarima.

Navedeno znači da ovu obavezu, pored obveznika PDV koji vrše promet za koji postoji obaveza obračuna PDV, ima i obveznik PDV koji vrši:

- 1) promet dobara i usluga za koji se ne obračunava PDV iz razloga što nije predmet oporezivanja jer se smatra da je izvršen u inostranstvu (u skladu sa članom 11. i članom 12. Zakona o PDV);
- 2) promet dobara i usluga na koji se ne obračunava PDV iz razloga što je za taj promet propisano poresko oslobođenje u skladu sa članom 24. i članom 25. Zakona o PDV (npr. izvoz dobara);

a naknadu naplaćuje u stranoj valuti, odnosno u ovim slučajevima postoji obaveza da se u računu podatak o ukupnoj naknadi iskaže u dinarima.

STATING OF BASE AND VAT IN INVOICES WHEN THE FEE IS CHARGED IN FOREIGN CURRENCY

The new Rulebook on Value Added Tax, which is in application since 1 July 2021, envisages the amendment of the provisions relating to the elements to be contained in the invoice for the supply of goods and services if the fee is charged in foreign currency so that:

- the amount of the base and the amount of VAT, i.e. the amount of compensation for particular supply of goods or services may be expressed in foreign currency,
- data on the total amount of the base and total VAT must be expressed in dinars.

This means that this obligation, in addition to the VAT payer who performs supply for which there is an obligation to calculate VAT, also has the VAT payer who performs:

- 1) supply of goods and services for which VAT is not calculated due to the fact that it is not subject to taxation because it is considered to be performed abroad (in accordance with Article 11 and Article 12 of the VAT Law);
- 2) supply of goods and services for which VAT is not calculated due to the fact that tax exemption is prescribed for that supply in accordance with the Article 24 and Article 25 of VAT Law (e.g. export of goods);

and the fee is charged in foreign currency, i.e. in these cases there is an obligation to state the data on the total fee in dinars in the invoice.

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