

TAX HIGHLIGHTS



Pravilnik o sadržini obrasca u kome se iskazuju podaci o licima za koja veliko pravno lice ostvaruje pravo na uplatu bespovratnih novčanih sredstava

Ministar finansija je 15. aprila 2020. godine, na osnovu člana 10 novodonete Uredbe o fiskalnim pogodnostima i direktnim davanjima privrednim subjektima doneo **Pravilnik o sadržini obrasca u kome se iskazuju podaci o licima za koja veliko pravno lice ostvaruje pravo na uplatu bespovratnih novčanih sredstava** (u daljem tekstu: Pravilnik).

Pravilnikom je definisan **Obrazac SL** - Spisak lica za koja veliko pravno lice ostvaruje pravo na uplatu bespovratnih novčanih sredstava.

Obrazac SL se podnosi u **papirnoj formi**, u dva primerka, tako što se jedan primerak dostavlja neposredno organizacionoj jedinici Poreske uprave nadležnoj za teritoriju na kojoj je sedište velikog pravnog lica, a drugi primerak Ministarstvu finansija - Upravi za trezor, Pop Lukina 7-9, 11000 Beograd.

U nastavku je ukratko predstavljen način popunjavanja dela 2. obrasca obrasca imajući u vidu da se u deo 1. unose opšti podaci o pravnom licu:

1. u kolonu 1. **Redni broj** - redni broj pod kojim se unosi podatak za svakog pojedinačno navedenog zaposlenog;
2. u kolonu 2. **Ime i prezime** - ime i prezime zaposlenog;
3. u kolonu 3. **JMBG** - jedinstveni matični broj građana za zaposlenog;
4. u kolonu 4. **Osnov prekida rada** - za zaposlene za koje je doneto rešenje o prekidu rada počev od 15. marta 2020. godine u skladu sa članom 116. Zakona o radu unosi se broj 116; za zaposlene za koje je doneto rešenje o prekidu

Rulebook on the content of the form in which is presented information on persons for whom a large legal entity is entitled to the payment of a grant

On April 15, 2020, pursuant to Article 10 of the newly enacted Decree on Fiscal Benefits and Direct Grants to Private-Sector Companies, the Minister of Finance adopted a **Rulebook on the content of the form in which is presented information on persons for whom a large legal entity is entitled to the payment of a grant** (hereinafter: Rulebook).

The Rulebook defines **Form SL** - List of persons for which a large legal entity is entitled to the payment of a grant.

Form SL shall be submitted in a **paper form**, in two copies, by submitting one copy directly to the organizational unit of the Tax Administration competent for the territory where the large legal entity has the seat, and the second copy to the Ministry of Finance - Treasury Department, 7-9 Pop Lukina street, 11000 Belgrade.

Below is presented manner of filling of part 2 of the form, having in mind that part 1 contains general information about the legal entity:

1. in column 1 **Ordinal number** - ordinal number under which information is presented for each individually stated employee;
2. in column 2 **Name and surname** - name and surname of the employee;
3. in column 3 **Personal identification number** - unique personal identification number of the employee;
4. in column 4 **Basis for termination of work** - for employees for whom a decision on termination of employment was issued starting March 15, 2020, in accordance with Article 116 of the Labor Law, the number 116 is entered; for

rada počev od 15. marta 2020. godine u skladu sa članom 117. Zakona o radu unosi se broj 117;

employees for whom a decision on termination of employment was issued starting March 15, 2020, in accordance with Article 117 of the Labor Law, the number 117 is entered;

5. u kolonu 5. **Datum kada je rešenje doneto** - za zaposlene za koje je doneto rešenje o prekidu rada počev od 15. marta 2020. godine u skladu sa čl. 116. i 117. Zakona o radu, unosi se datum kada je rešenje doneto;

5. in column 5 **Date when the decision was made** - for the employees for whom the decision on termination of work was issued starting on March 15, 2020 in accordance with article 116 and 117 of the Labor Law, the date when the decision was made should be entered;

6. u kolonu 6. **Radno vreme** - za zaposlene sa punim radnim vremenom unosi se broj 1; za zaposlene sa nepunim radnim vremenom unosi se decimalni broj manji od jedan, sa dva decimalna mesta, kao decimalni zapis procenta angažovanja zaposlenog sa nepunim radnim vremenom u odnosu na puno radno vreme;

6. in column 6 **Working hours** - the number 1 is entered for full-time employees; for part-time employees, a decimal number less than one, with two decimal places, is entered as a decimal record of the percentage of part-time employee engagement in relation to full-time employment;

7. **Ukupno** - unosi se zbir brojeva u koloni 6.

7. **Total** - enter the sum of the numbers in column 6.

Obrazac SL **potpisuje ovlašćeno lice** u velikom pravnom licu.

Form SL is **signed by an authorized person** in the large legal entity.

Rok za dostavljanje obrasca SL je najkasnije do 20. u mesecu za isplatu bespovratnih sredstava koja se vrši u sledećem mesecu. Naime, veliko pravno lice je dužno da do 20. aprila odnosno do 21. aprila, s obzirom da je 20. april neradni dan, dostavi obrazac SL nadležnoj jedinici Poreske uprave i Upravi za trezor za isplatu bespovratnih sredstava koja bi se izvršila u maju.

The deadline for submission of the SL Form is no later than the 20th of the month for the payment of the grant that is made in the following month. Namely, a large legal entity is obliged to submit the form to SL to the competent unit of the Tax Administration and the Treasury Department for payment of grants which would be made in May, by April 20 i.e. April 21, since 20 April is a non-working day.



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