

# TAX HIGHLIGHTS



## GODIŠNJI POREZ NA DOHODAK GRAĐANA ZA 2024. GODINU

Obavezu plaćanja godišnjeg poreza na dohodak građana imaju fizička lica rezidenti, kao i nerezidenti za dohodak ostvaren na teritoriji Republike Srbije ukoliko njihov godišnji neto prihod, zarađen u 2024. godini prelazi iznos od RSD 4.874.508.

Oporezivanje dohotka vrši se progresivnim stopama i to tako što se stopom poreza od:

- 10% oporezuje se godišnji iznos oporezivog dohotka do RSD 9.749.016;
- 15% oporezuje se godišnji iznos oporezivog dohotka preko RSD 9.749.016.

Obveznici koji na dan 31. decembar 2024. godine imaju manje od 40 godina života imaju pravo na dodatno umanjene oporezivog prihoda u iznosu od RSD 4.874.508 (neoporezivi iznos). Dodatno umanjene odnosi se na tri vrste oporezivih prihoda:

- 1) zaradu;
- 2) oporezive prihode od samostalne delatnosti; i
- 3) oporezive prihode od autorskih i srodnih prava i prava industrijske svojine.

Dodatno umanjene ne odnosi se na sledeće vrste prihoda:

- 1) oporezivi prihod od nepokretnosti;
- 2) oporezivi prihod od davanja u zakup pokretnih stvari;
- 3) oporezivi prihod sportista i sportskih stručnjaka;
- 4) oporezivi prihod od pružanja ugostiteljskih usluga;
- 5) oporezivi drugi prihod;
- 6) prihodi rezidenata ostvareni i oporezovani u drugoj državi.

Lični odbici iskazani procentualno u odnosu na prosečnu godišnju zaradu zaposlenom isplaćenu u Republici za 2024. godinu iznose:

## ANNUAL PERSONAL INCOME TAX FOR THE YEAR 2024

Individuals - residents, as well as non-residents (for the income earned on the territory of the Republic of Serbia), are obliged to pay Annual Personal Income Tax, if their annual net income, earned in 2024 exceeds the amount of RSD 4,874,508.

Taxation of income is carried out at progressive rates in such a way that the tax rate of:

- 10% is applied for taxation of yearly taxable income up to RSD 9,749,016;
- 15% is applied for taxation of yearly taxable income in the amount exceeding RSD 9,749,016.

Taxpayers who are younger than 40 on 31st December 2024 have the right to additional deduction of taxable income in the amount of RSD 4,874,508 (non-taxable amount). Additional deduction relates to three types of taxable income:

- 1) salary;
- 2) taxable income from entrepreneurial activity; and
- 3) taxable income from copyrights and related rights and industrial property rights.

Additional deduction is not related to the following types of income:

- 1) taxable income from immovable property;
- 2) taxable income from lease of movable properties;
- 3) taxable income of athletes and sports experts;
- 4) taxable income from hospitality services;
- 5) other taxable income;
- 6) income of residents realized and taxed in another state.

Personal deductions expressed as percentage of the average annual earnings paid to an employee in the Republic of Serbia for the year 2024 amount to:

- 40% za poreskog obveznika - RSD 649.934;
- 15% za izdržavanog člana porodice - RSD 243.725.

Ukupan iznos ličnih odbitaka ne može biti veći od 50% od dohotka za oporezivanje.

Ukoliko obveznik izvrši ulaganje u alternativni investicioni fond, odnosno u kupovinu investicione jedinice alternativnog investicionog fonda priznaje mu se pravo na poreski kredit na račun godišnjeg poreza na dohodak građana najviše do 50% ulaganja izvršenog u kalendarskoj godini za koju se utvrđuje godišnji porez na dohodak građana. Poreski kredit ne može biti veći od 50% utvrđene poreske obaveze po osnovu godišnjeg poreza na dohodak građana.

Napomena: Oobveznik koji otuđi akcije ili udele u AIF odnosno otuđi investicione jedinice AIF, u kalendarskoj godini u kojoj je izvršio ulaganje, kao i u naredne tri godine, gubi pravo na iskorišćeni poreski kredit po osnovu tog ulaganja. O gubitku prava na poreski kredit obveznik će biti dužan da obavesti nadležni poreski organ u roku od 30 dana, od dana gubitka prava, kao i da plati obavezu na ime prethodno iskorišćenog poreskog kredita sa pripadajućom kamatom od dana dospelosti za plaćanje godišnjeg poreza na dohodak građana za godinu u kojoj je izgubio pravo na poreski kredit.

Navedeno ograničenje se primenjuje počev od početka perioda za utvrđivanje godišnjeg poreza na dohodak građana za 2024. godinu.

Rok za podnošenje poreske prijave za godišnji porez na dohodak građana za 2024. godinu je 15. maj 2025. godine. Poreska prijava se podnosi isključivo u elektronskom obliku preko portala Poreske uprave. Ukoliko poreski obveznik ne podnese poresku prijavu u zakonskom roku, Poreska uprava će podneti prijavu po službenoj dužnosti umesto njega. Od trenutka podnošenja poreske prijave počće da teče kamata za neblagovremeno plaćanje poreske obaveze.

- 40% for a taxpayer - RSD 649,934;
- 15% for a dependent family member - RSD 243,725.

Please note that the total amount of personal deductions cannot exceed 50% of the amount of taxable income.

If a taxpayer makes an investment in an alternative investment fund, i.e. in the purchase of an investment unit of an alternative investment fund, he/she is entitled to a tax credit on account of annual personal income tax up to 50% of the investment made in the calendar year for which the annual personal income tax is determined. The tax credit cannot be higher than 50% of the determined tax liability based on the annual personal income tax.

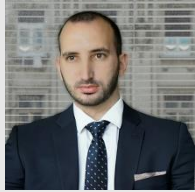
Note: A taxpayer who disposes shares in AIF i.e. disposes investment units of AIF, in the calendar year in which he made the investment, as well as in the following three years, loses the right to the used tax credit based on that investment. The taxpayer will be obliged to inform the competent tax authority about the loss of the right to the tax credit within 30 days, from the day of the loss of the right, as well as to pay the obligation in the name of the previously used tax credit with accrued interest from the due date for payment of the annual personal income tax for the year in which he lost the right to a tax credit.

The aforementioned limitation will be applied starting from the beginning of the period for determining the annual personal income tax for 2024.

The deadline for submission of tax return for annual personal income tax for the year 2024 is 15 May 2025. Tax return is submitted only in electronic form via the Tax Administration portal. If the taxpayer does not submit the tax return within the legal deadline, the Tax Administration will submit the tax return on his behalf. Penalty interest will be calculated from the moment of submitting the tax return by Tax Administration..



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