

TAX HIGHLIGHTS



**VLADA REPUBLIKE SRBIJE DONELA JE NOVU UREDBU O
UTVRĐIVANJU PROGRAMA DIREKTNIH DAVANJA
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Na sednici održanoj dana 10. februara 2021. godine Vlada Republike Srbije donela je Uredbu kojom se utvrđuje Program direktnih davanja iz budžeta Republike Srbije privrednim subjektima u privatnom sektoru u cilju ublažavanja ekonomskih posledica prouzrokovanih epidemijom bolesti COVID-19 izazvane virusom SARS-CoV-2 („Program“). Uredba je stupila na snagu jedan dan nakon objavljivanja u Službenom glasniku Republike Srbije, 13. februara 2021. godine.

DIREKTNIA DAVANJA PRIVREDNIM SUBJEKTIMA

U skladu sa Programom privredni subjekti u privatnom sektoru (rezidentna pravna lica, rezidentni preduzetnici, ogranci i predstavništva stranih pravnih lica) mogu da ostvare prava na **uplatu direktnih davanja** iz budžeta Republike Srbije, u visini od **15.450,12 RSD po zaposlenom**, što predstavlja 50% minimalne neto zarade za januar 2021. godine. Direktna davanja isplaćivaće se za tri meseca - april, maj i jun 2021. godine - i mogu se koristiti samo za isplate zarada i naknade zarada zaposlenima. Primljena sredstva po osnovu direktnih davanja privredni subjekti mogu da iskoriste za isplate zarada i naknada zarada zaposlenima najkasnije do 31. jula 2021. godine.

Pravo na uplatu direktnih davanja za april 2021 privredni subjekt može da dobije u iznosu koji se dobija kao proizvod iznosa od 15.450,12 RSD i broja zaposlenih sa punim radnim vremenom za čije je zarade i naknade zarade podneo PPP-PD poresku prijavu za obračunski period februar 2021. godine do 31. marta 2021 godine, umanjen za broj zaposlenih kojima je kod toga privrednog subjekta prestao radni odnos od dana stupanja na snagu Programa do 31. marta 2021.

THE GOVERNMENT OF THE REPUBLIC OF SERBIA HAS REACHED A NEW REGULATION ON DETERMINING OF DIRECT GRANTS PROGRAM TO BUSINESS SUBJECTS IN A PRIVATE SECTOR FOR PURPOSE OF REDUCTION OF ECONOMIC CONSEQUENCES CAUSED BY COVID 19 PANDEMIC

On session held on February 10, 2021 the Government of the Republic of Serbia has reached a Resolution by which is set Program for direct grants from the Republic of Serbia state budget to the business subjects in private sector with the aim to reduce the economic consequences caused by the pandemic of COVID 19 disease induced by SARS-CoV2 („Program“). The Resolution came into force on February 13, 2021, one day after its publication in the Official Gazette of the Republic of Serbia.

DIRECT GRANTS TO BUSINESS SUBJECTS

In line with the Program business subjects in private sector (resident legal persons, resident entrepreneurs, branches and representation offices of the foreign legal subjects) can have rights to payment of **direct grants** from the Republic of Serbia state budget in the amount of **RSD 15,450.12 per employee**, which represent 50% of the minimal net salary for January 2021. Direct grants shall be paid for consecutive three months - April, May, and June 2021 - and can be used only for payment of salaries and salary compensations of employees. Funds received based on direct grants, business subjects can use for payment of salaries and salary compensation until July 31, 2021.

Right to payment of direct grants for April 2021 business subject can achieve in amount which is product of multiplying of the amount RSD 15.450,12 with the number of employees with full time employment for whose salaries and compensation salaries the employer has filed PPP-PD tax return for period February 2021 until March 31, 2021, reduced for number of employees to whom employment has ceased with that employer from the date of Program has come into force to 31 March 2021.

Pravo na uplatu direktnih davanja za maj 2021 privredni subjekt može da dobije u iznosu koji se dobija kao proizvod iznosa od 15.450,12 RSD i broja zaposlenih sa punim radnim vremenom za čije je zarade i naknade zarade podneo PPP-PD poresku prijavu za obračunski period mart 2021. godine do 30. aprila 2021 godine, umanjen za broj zaposlenih kojima je kod toga privrednog subjekta prestao radni odnos u periodu od 1. aprila do 30. aprila 2021. godine.

Pravo na uplatu direktnih davanja za jun 2021 privredni subjekt može da dobije u iznosu koji se dobija kao proizvod iznosa od 15.450,12 RSD i broja zaposlenih sa punim radnim vremenom za čije je zarade i naknade zarade podneo PPP-PD poresku prijavu za obračunski period april 2021. godine do 31. maja 2021 godine, umanjen za broj zaposlenih kojima je kod toga privrednog subjekta prestao radni odnos u periodu od 1. maja do 31. maja 2021. godine.

Broj zaposlenih kod preduzetnika uvećava se za 1 (jedan) osim u slučaju kada preduzetnik ima i status zaposlenog ili korisnika penzije.

Broj zaposlenih uvećava se i za broj zaposlenih sa nepunim radnim vremenom tako što se za svakog zaposlenog sa nepunim radnim vremenom ukupan broj zaposlenih uvećava srazmerno ugovorenom procentu angažovanja zaposlenog sa nepunim radnim vremenom u odnosu na puno radno vreme, a na osnovu podatka iz PPP-PD poreske prijave za odgovarajući obračunski period.

USLOVI ZA ISPLATU DIREKTHNIH DAVANJA

Pravo na direktna davanja mogu ostvariti privredni subjekti:

- koji su osnovani i registrovani u nadležnom registru do dana stupanja na snagu Uredbe odnosno koji su postali PDV obveznici do dana stupanja na snagu Uredbe,
- kojima na poslednji dan meseca koji prethodi mesecu u kome se direktna davanja isplaćuju nije privremeno oduzet PIB.

Right to payment of direct grants for May 2021 business subject can achieve in amount which is product of multiplying of the amount RSD 15.450,12 RSD with the number of employees with full time employment for whose salaries and compensation salaries the employer has filed PPP-PD tax return for period March 2021, until April 30, 2021, reduced for number of employees to whom employment has ceased with that employer in period from April 1, 2021 to April 30, 2021.

Right to payment of direct grants for June 2021 business subject can achieve in amount which is product of multiplying of the amount RSD 15.450,12 RSD with the number of employees with full time employment for whose salaries and compensation salaries the employer has filed PPP-PD tax return for period April 2021 until May 31, 2021, reduced for number of employees to whom employment has ceased with that employer in period from May 1 2021 to May 31, 2021.

Number of employees with the entrepreneur increases for 1 (one) except in case where the entrepreneur is in parallel employed or in pension.

Number of employees increases also for the number of employees with part-time working hours, in a way where total number of employees is increased for each employee with part-time working hours pro-rata to agreed percentage of engagement of such employee opposite to full time employment, based on data declared in PPP-PD tax return for corresponding calculation period.

CONDITIONS PAYMENT OF DIRECT GRANTS

Right on direct grants can achieve business subjects:

- which are established and registered with the authorized registry until the day of this Resolution has come into force i.e. which have registered for VAT until this Resolution has come into force,
- which on the last day of the month prior to payment of direct grants are active in TIN (tax identification number) registry.

Preduzetnici, preduzetnici poljoprivrednici i preduzetnici paušalci koji su registrovali privremeni prekid obavljanja delatnosti najranije na dan stupanja na snagu Uredbe i ako ispunjavaju uslove propisane Programom mogu da imaju pravo na direktna davanja.

NAČIN OSTVARIVANJA PRAVA NA DIREKTNA DAVANJA

Privredni subjekti prihvataju predmetnu pomoć davanjem posebne izjave o prihvatanju isplate na portalu E-porezi.

Izjava se daje za svako direktno davanje posebno, najkasnije do poslednjeg dana u mesecu koji prethodni mesecu u kojem se isplaćuju direktna davanja.

Direktna davanja bez davanja posebne izjave o prihvatanju isplate isplaćuju se privrednim subjektima koji ne podnose PPP-PD obrazac, odnosno koji nemaju zaposlene i nisu preduzetnici, odnosno preduzetnici poljoprivrednici koji su se opredelili za isplatu lične zarade.

NAČIN ISPLATE DIREKTHNIH DAVANJA

Privrednom subjektu se otvara poseban račun kod poslovne banke koja vodi tekući račun poslovnog subjekta u trenutku stupanja na snagu Programa. Ukoliko privredni subjekat ima otvorene račune kod više banaka dužan je najkasnije do 25. marta 2021. godine da dostavi podatak o nazivu banke gde će mu biti otvoren poseban račun.

GUBITAK PRAVA NA DIREKTNA DAVANJA

- Privredni subjekat gubi pravo na direktna davanja ako smanji broj zaposlenih u periodu od dana stupanja na snagu Uredbe pa do isteka roka od tri meseca od poslednje isplate direktnih davanja, za više od 10%. Prethodno se ne odnosi na zaposlene koji su sa privrednim subjektom u privatnom sektoru zaključili ugovor o radu na određeno vreme pre stupanja na snagu Uredbe za period koji se završava u periodu od dana stupanja na snagu Programa do isteka roka od tri meseca od poslednje isplate direktnih davanja.

Entrepreneurs, entrepreneurs in field of agriculture and entrepreneurs on lump sum taxation model, which registered temporary cease of business on the day the Resolution has come into force, at the earliest, and fulfil the conditions prescribed by the Program can have the rights on direct grants.

MANNER OF ACQUIRING OF RIGHTS TO DIRECT GRANTS

Business subjects accept direct grants by giving of special declaration of acceptance on E-porezi portal.

A declaration is given for each grant separately, until the last day of month prior to the month in which grants should be paid, at the latest.

Direct grants are paid to the business subjects which do not file PPP-PD form, do not have employees or are not entrepreneurs i.e. entrepreneurs in field of agriculture which opted for payment of personal salary, without issuing of special declaration on accepting of the grants.

MANNER OF PAYMENT OF DIRECT GRANTS

Business subjects is opened separate account with the business bank which holds its bank account in the moment of the Program came into force. In case where business subject has opened accounts with several banks it is obliged to deliver data on name of the bank where separate account would be opened until March 25, 2021.

LOSS OF DIRECT GRANTS

- Business subject lose its right to direct grants if reduce number of employees for **more than 10%**, in period of Resolution has come into force until expiration of the three months period from the last payment of direct grants have occurred. This does not relate to employees which concluded fixed-term employment contract with the business subject in private sector before the Resolution came into force, which contract ends in period from the day the Resolution came into force until expiration of 3 months period from the last grant payment have occurred

- Privredni subjekti koji isplate dividende od dana stupanja na snagu Uredbe do kraja 2021.godine, nemaju pravo na isplatu direktnih davanja. U slučaju da su im direktna davanja isplaćena na njih se primenjuju pravila za gubitak prava na korišćenje direktnih davanja.

Ispunjenost uslova za gubitak prava na direktna davanja Poreska uprava proverava svakog poslednjeg dana u mesecu počev od marta 2021. godine zaključno sa 30. septembrom 2021. godine s tim što se korišćenje direktnih davanja može proveravati i nakon pomenutog datuma u rokovima zastarelosti prava na utvrđivanje i naplatu poreskih obaveza i sporednih poreskih davanja odnosno u roku od 5 godina.

Privredni subjekti koji izgube pravo na direktna davanja dužni su da izvrše povraćaj istih sa kamatom, počevši od dana kada su pojedinačna davanja isplaćena, najkasnije u roku od 5 dana od dana prestanka prava na korišćenje direktnih davanja.

Povraćaj direktnih davanja vrši se na račun za isplatu direktnih davanja otvoren za tu namenu.

PRIVREDNI SUBJEKTI NA KOJE SE NE PRIMENJUJE PROGRAM

Prava na direktna davanja nemaju:

- Banke,
- Društva za osiguranje i društva za reosiguranje,
- Davaoci finansijskog lizinga,
- Platne institucije i institucije elektronskog novca.

- Business subjects which pay dividend from the day of the Resolution has come into force until the end of 2021, do not have rights to direct grants. In case that direct grants are paid, rules on loss of rights for using of grants shall apply.

Fulfilment of conditions for loss of grants Tax Administration checks each last day of the month starting from March 2021 until September 30, 2021. Using of direct grants can be checked by the Tax Administration after September 30, 2021 in periods for obsolescence for determination and payment of tax and secondary tax obligations i.e. within 5 years period.

Business subjects who lose rights on direct grants are required to return granted funds with interest starting from day of payment, within 5 days from the day cessation of right for using of direct payment.

Return of direct payment should be made on account opened for such purpose.

BUSINESS SUBJECT TO WHICH THE PROGRAM DOES NOT APPLY

Right to direct grants do not have:

- Banks,
- Insurance and reinsurance companies,
- Financial leasing companies,
- Payment institutions and institutions for e-money.



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