

TAX HIGHLIGHTS



IZMENE I DOPUNE PORESKIH ZAKONA	2
ZAKON O PORESKOM POSTUPKU I PORESKOJ ADMINISTRACIJI.	2
Proširena mogućnost oglašavanja kod prinudne prodaje ..	2
Prodaja nepokretnosti neposrednom pogodbom.....	2
Nova ovlašćenja Poreske uprave u kontroli poreskih olakšica	2
Pojednostavljen postupak otpisa za manje vrednosti	3
ZAKON O POREZU NA DOHODAK GRAĐANA	3
Neoporezivi iznos	3
Gubitak prava na poreski kredit	3
Podnošenje poreskih prijava	4
Poreske olakšice za zapošljavanje novih lica	4
ZAKON O POREZU NA DODATU VREDNOST	5
Odlaganje uvođenja koncepta preliminarne poreske prijave	5
Otklanjanje grešaka iz prethodnih poreskih perioda u tekućoj poreskoj prijavi	5
Lica koja se smatraju poreskim dužnikom.....	5
Izdavanje periodičnih računa za promet dobara	5
Izmena poreske osnovice	6
Ispravka odbitka prethodnog poreza kod izmene osnovice.	6
Način sačinjavanja internog računa	7
Uslovi za odbitak prethodnog poreza	7
Storniranje internog računa	7
Storniranje računa.....	8
ZAKON O ELEKTRONSKOM FAKTURISANJU	8
Obaveza izdavanja elektronske fakture	8
Elektronsko evidentiranje obračuna poreza na dodatu vrednost.....	9
Izdavanje i prijem elektronske fakture	9

AMENDMENTS TO TAX LAWS	2
LAW ON TAX PROCEDURE AND TAX ADMINISTRATION	2
Expanded options for advertising in forced sale proceedings.....	2
Sale of real estate by direct agreement.....	2
New powers of the Tax Administration in the control of tax incentives.....	2
Simplified write-off procedure for low-value amounts	3
PERSONAL INCOME TAX LAW	3
Non-taxable amount.....	3
Losing the right to tax credit.....	3
Submission of tax returns.....	4
Tax incentives for hiring new employees.....	4
VALUE ADDED TAX LAW	5
Correction of errors from previous tax periods in the current tax return	5
Persons considered as tax debtor.....	5
Issuance of periodic invoices for the supply of goods.....	5
Adjustment of the tax base	6
Correction of input tax deduction in case of a change in the tax base	6
Method of preparing of an internal VAT invoice	7
Requirements for the deduction of input VAT	7
Cancellation of an internal invoice.....	7
Cancellation of the invoice.....	8
LAW ON ELECTRONIC INVOICING	8
Obligation to issue an electronic invoice	8
Electronic registration of VAT calculation.....	9
Electronic invoice issuance and receipt	9

IZMENE I DOPUNE PORESKIH ZAKONA

Narodna Skupština Republike Srbije je dana 3. decembra 2025. godine usvojila predlog izmena i dopuna seta poreskih zakona, a koji su objavljeni u Službenom Glasniku Republike Srbije, 4. decembra 2025.

Najznačajnije izmene i dopune navedenih zakona predstavljene su u nastavku teksta.

ZAKON O PORESKOM POSTUPKU I PORESKOJ ADMINISTRACIJI

Zakon je stupio na snagu 12 decembra.

Proširena mogućnost oglašavanja kod prinudne prodaje

Izmenama zakona uvodi se mogućnost da se prodaja nepokretnosti oglašava i putem internet stranice nadležne Jedinice lokalne samouprave (u daljem tekstu: JLS), pored postojećih kanala (oglasna tabla, internet stranica Poreske uprave, dnevna štampa).

Prodaja nepokretnosti neposrednom pogodbom

Usvojenom izmenom, uvedena je mogućnost da Gradonačelnik, odnosno lice koje on ovlasti iz JLS, mogu zaključkom odrediti prodaju nepokretnosti neposrednom pogodbom, kada ona nije ranije bila prodana po pravilima o usmenom javnom nadmetanju u roku od 3 meseca od zaključka kojim je određena javna prodaja.

Do sada je ovo ovlašćenje bilo dato samo Direktor Poreske uprave ili licu koje on ovlasti u Poreskoj upravi.

Nova ovlašćenja Poreske uprave u kontroli poreskih olakšica

U slučaju da, u postupku kontrole, Poreska uprava utvrdi da poslodavac neispunjava uslove za korišćenje poreskih olakšica, nadležni poreski organ

AMENDMENTS TO TAX LAWS

On 3rd of December 2025, the National Assembly of the Republic of Serbia adopted draft amendments and supplements to a set of tax laws, which were published in Official Gazette of Republic of Serbia on 4th of December 2025

The most significant amendments and supplements to the aforementioned laws are presented below.

LAW ON TAX PROCEDURE AND TAX ADMINISTRATION

The law entered into force on December 12.

Expanded options for advertising in forced sale proceedings

The amendments to the Law introduce the possibility for the sale of real estate to be advertised also through the website of the competent Local Self-Government authority (hereinafter: LSG), in addition to the existing channels (notice board, website of the Tax Administration, daily newspapers).

Sale of real estate by direct agreement

Under the adopted amendment, the Mayor, or a person authorized by him within the LSG, may determine by decision the sale of real estate by direct agreement, where such real estate has not been sold in accordance with the rules on oral public auction within a period of three months from the decision determining the public sale.

Until now, this authority was vested solely in the Director of the Tax Administration or a person authorized by him within the Tax Administration..

New powers of the Tax Administration in the control of tax incentives

If, during a tax audit, the Tax Administration determines that an employer does not meet the conditions for the use of tax incentives, the competent tax authority may, by decision, the

može naložiti, Rešenjem, poslodavcu da uplati porez i doprinose za obavezno socijalno osiguranje i to bez obaveze podnošenja izmenjenih poreskih prijava.

Ovo odstupa od dosadašnje prakse, koja je podrazumevala obavezno podnošenje izmenjene poreske prijave

Pojednostavljen postupak otpisa za manje vrednosti

Uvodi se pojednostavljen postupak otpisa poreskih dugova i pretplata nastalih usled zastarelosti ili drugih razloga, tako što se ne donose pojedinačna rešenja za iznose manje od 100 RSD, već se otpis vrši po službenoj dužnosti.

ZAKON O POREZU NA DOHODAK GRAĐANA

Primena od 01.01.2026

Neoporezivi iznos

Neoporezivi iznos za obračun poreza na zaradu povećava se sa RSD 28.423 na RSD 34.221.

Gubitak prava na poreski kredit

U svrhe obračuna godišnjeg poreza na dohodak građana, rok u kojem obveznik gubi pravo na poreski kredit u slučaju da otuđi investicione jedinice po osnovu kojih je prethodno ostvario pravo na poreski kredit, smanjuje se sa tri na dve godine.

Drugim rečima, obvezniku koji ostvari pravo na poreski kredit po osnovu kupovine investicionih jedinice alternativnog investicionog fonda dozvoljeno je da otuđi investicione jedinice u roku od dve godine od godine kada je ostvario pravo na ovaj poreski kredit, umesto tri godine što je do sada bio slučaj.

employer is ordered to pay taxes and mandatory social security contributions, without the obligation to submit amended tax returns.

This represents a departure from the previous practice, which required the mandatory filing of amended tax returns.

Simplified write-off procedure for low-value amounts

A simplified procedure for the write-off of tax liabilities and tax overpayments arising due to the statute of limitations or other reasons is introduced, whereby individual decisions are not issued for amounts below RSD 100, and such write-offs are carried out ex officio.

PERSONAL INCOME TAX LAW

Applicable from 1 January 2026.

Non-taxable amount

Non-taxable amount for calculation of salary tax increased from RSD 28.423 to RSD 34.221.

Losing the right to tax credit

In terms of calculating annual income tax, deadline in which a taxpayer loses the right to tax credit when selling investment units used to realize tax credit is decreased from three to two years.

Meaning taxpayer who realized the right to use tax credit by acquiring investment units of alternative investment fund is allowed to sell the units within two years from the year of the acquisition, instead within three years until now.

Podnošenje poreskih prijava

Precizirana je nadležnost poreskog organa kojem se podnose poreske prijave za ostvarenje:

- Prihoda od samostalne delatnosti - u elektronskom obliku preko portala Poreske uprave; umesto poreskom organu na čijoj teritoriji ima registrovano sedište;
- Prihoda od nepokretnosti - u elektronskom obliku preko portala poreske uprave ili putem pošte organizacionoj jedinici Poreske uprave nadležnoj za teritoriju na kojoj ima prebivalište odnosno boravište; umesto poreskom organu na čijoj teritoriji se nalazi nepokretnost, objekat domaće radinosti, odnosno objekat seoskog turističkog domaćinstva;
- Prihoda po osnovu pružanja ugostiteljskih usluga - organizacionoj jedinici Poreske uprave nadležnoj za teritoriju na kojoj se nalazi ugostiteljski objekat; umesto poreskom organu na čijoj teritoriji se nalazi nepokretnost, objekat domaće radinosti, odnosno objekat seoskog turističkog domaćinstva.
- Kapitalnih dobitaka i ostalih prihoda na koje se porez ne plaća po odbitku - u elektronskom obliku preko portala Poreske uprave, neposredno ili putem pošte organizacionoj jedinici Poreske uprave nadležnoj za teritoriju na kojoj ima prebivalište odnosno boravište; umesto poreskom organu na čijoj teritoriji obveznik ima prebivalište, odnosno boravište.

Poreske olakšice za zapošljavanje novih lica

Produžen je rok za korišćenje olakšica za novozaposlena lica koje se ostvaruju kao povraćaj (65%-75%) plaćenog poreza na zarade i doprinosa za obavezno socijalno osiguranje sa 31. decembra 2025. godine na 31. decembar 2026. godine.

Propisano je da se period od najmanje šest meseci u kojem novozaposleno lice, po osnovu kog poslodavac ima pravo na povraćaj dela poreza, treba da bude prijavljeno kod Nacionalne službe za zapošljavanje kao nezaposleno ne odnosi se na nezaposlena lica do 30 godina starosti koja su registrovana u program Garancija za mlade.

Submission of tax returns

The competence of the Tax authority to which tax returns are submitted has been specified for realizing:

- Income from self-employment - in electronic form via the Tax Administration portal; instead of submitting it to local the tax authority where the registered seat is located;
- Income from immovable properties - in electronic form via the Tax Administration portal or by mail to the organizational unit of the competent Tax Administration at the territory where the taxpayer has permanent or temporary residence; instead to the tax authority where property, home-based business premises, or rural tourism household facility, is located;
- Income from the provision of hospitality services - to the organizational unit of the competent Tax Administration at the territory where the hospitality facility is located; instead to the tax authority where property, home-based business premises, or rural tourism household facility, is located;
- Capital gains and other income to which tax is not paid by withholding - in electronic form via the Tax Administration portal, in person, or by mail to the organizational unit of the competent Tax Administration at the territory where the taxpayer has permanent or temporary residence; instead of the tax authority where the taxpayer has permanent or temporary residence.

Tax incentives for hiring new employees

Deadline for using tax incentives related to newly employed persons realized as tax refund (65%-75%) of paid tax and social security contributions on salary has been extended from 31st of December 2025 to 31st of December 2026.

The minimum period of six months during which a newly employed person, for who the employer is entitled to partial tax refund, should be registered as unemployed at National employment agency does not apply to unemployed persons under age of 30 that are registered for the Youth Guarantee program.

ZAKON O POREZU NA DODATU VREDNOST

Zakon je stupio na snagu 12 decembra, dok će se najveći broj odredbi Zakona primenjivati od 01 aprila 2026

Odlaganje uvođenja koncepta preliminarne poreske prijave

Jedna od najvažnijih izmena Zakona odnosi se na odlaganje uvođenja preliminarne poreske prijave za godinu dana. Obaveza uvođenja preliminarne poreske prijave se odlaže za poreski period januar 2027. godine.

Otklanjanje grešaka iz prethodnih poreskih perioda u tekućoj poreskoj prijavi

Propisano je da obveznik PDV može u tekućoj poreskoj prijavi da iskaže iznos manje obračunatog PDV, odnosno iznos više iskazanog prethodnog poreza iz prethodnih poreskih perioda. Smatraće se da je time otklonjena greška koja je za posledicu imala pogrešno utvrđenu visinu poreske obaveze, odnosno da nema obaveze podnošenja izmenjene poreske prijave.

Predmetna izmena se primenjuje od 1. januara 2027. godine.

Lica koja se smatraju poreskim dužnikom

Poreskim dužnikom se smatraju i sledeća lica:

1. Lice koje u internom računu iskaže PDV bez postojanja zakonske obaveze, i
2. Primalac investicionog zlata za promet investicionog zlata između dva obveznika PDV-a.

Izdavanje periodičnih računa za promet dobara

U slučaju izdavanja periodičnih računa za promet vode, električne energije, prirodnog gasa i energije za grejanje, odnosno hlađenje za krajnju potrošnju, promet smatra izvršenim poslednjeg dana perioda za koji se izdaje račun.

Period za koji se izdaje takav periodični račun ne može biti duži od godinu dana.

VALUE ADDED TAX LAW

The Law entered into force on 12 December, while the majority of its provisions will apply as of 1 April 2026.

Postponement of the introduction of the concept of the preliminary tax return

One of the most significant amendments to the Law concerns the postponement of the introduction of the preliminary tax return by one year. The obligation to introduce the preliminary tax return is postponed to the tax period of January 2027.

Correction of errors from previous tax periods in the current tax return

It is stipulated that a VAT taxpayer may to, in the current tax return, report a lower amount of calculated VAT or a higher amount of previously declared input tax from prior tax periods. This shall be deemed to correct an error that resulted in an incorrectly determined tax liability, meaning there is no obligation to submit an amended tax return.

This amendment shall apply as of January 1, 2027.

Persons considered as tax debtor

Tax debtors are considered as:

1. A person who declares VAT on an internal invoice without a legal obligation, and
2. The recipient of investment gold in the trade of investment gold between two VAT-registered persons

Issuance of periodic invoices for the supply of goods

In the case of issuing periodic invoices for the supply of water, electricity, natural gas, and energy for heating or cooling for final consumption, the supply shall be deemed to have been performed on the last day of the period for which the invoice is issued.

The period for which such a periodic invoice is issued may not exceed one year.

Pomenuta izmena se primenjuje od 1. januara 2026. godine.

Izmena poreske osnovice

Propisana je obaveza izdavanja dokumenta o smanjenju u slučaju kada dođe do naknadnog smanjenja osnovice za promet za koji je, obveznik PDV-a, isporučilac dobara i usluga poreski dužnik.

Izmena osnovice vrši za poreski period u kojem je nastupila izmena.

Propisano je da se, u slučaju smanjenja osnovice, smanjenje obračunatog PDV-a vrši za poreski period ukoliko su zaključno sa danom koji prethodi danu podnošenja poreske prijave za taj poreski period, a najkasnije 10. dana kalendarskog meseca koji sledi tom poreskom periodu ispunjeni propisani uslovi za smanjenje.

Ispravka odbitka prethodnog poreza kod izmene osnovice

Usvojeni su način i rokovi u kojima se vrši ispravka odbitka prethodnog poreza kod izmene osnovice.

1. Obveznik PDV-a vrši ispravku - smanjenje odbitka prethodnog poreza za poreski period ako na dan koji prethodi danu podnošenja poreske prijave za taj poreski period, a najkasnije do 10. dana kalendarskog meseca koji sledi tom poreskom periodu, poseduje prethodno izdat dokument o smanjenju ili je u tom vremenskom periodu izvršeno storniranje dokumenta na osnovu kojeg nastaje obaveza smanjenja odbitka prethodnog poreza.
2. Obveznik PDV-a vrši ispravku - povećanje odbitka prethodnog poreza za poreski period za koji su ispunjeni propisani uslovi za ostvarivanje prava na odbitak prethodnog poreza. U slučaju storniranja, ispravka - povećanje odbitka prethodnog poreza vrši se za poreski period ako je na dan koji prethodi danu podnošenja poreske prijave za taj poreski period, a najkasnije do 10. dana kalendarskog meseca koji sledi tom

This amendment shall apply as of January 1, 2026.

Adjustment of the tax base

It is stipulated that a credit note must be issued in the event of a subsequent reduction of the tax base for a supply for which the VAT obligor, as the supplier of goods and services, is the tax debtor.

The adjustment of the tax base is made in the tax period in which the change occurs.

It is prescribed that, in the case of a reduction of the tax base, the reduction of the calculated VAT shall be applied in the tax period provided that the prescribed conditions for the reduction are met by the day preceding the submission of the tax return for that tax period, and no later than the 10th calendar day of the month following that tax period.

Correction of input tax deduction in case of a change in the tax base

The method and deadlines for correcting input tax in the event of a change in the tax base have been adopted

1. A VAT taxpayer shall adjust - by reducing the input tax deduction for the relevant tax period - if, as of the day preceding the filing of the tax return for that period, and no later than the 10th calendar day of the month following that period, the taxpayer possesses a previously issued reduction document or has canceled the document that gave rise to the obligation to reduce the input tax within that timeframe.
2. A VAT taxpayer shall make a correction - an increase in the input VAT deduction for the tax period for which the statutory conditions for entitlement to input tax deduction are satisfied. In the event of a cancellation, the correction - increase of input VAT deduction - shall be applied to the tax period if, as of the day preceding the filing of the tax return for that period, and no later than the 10th calendar day of the month following that

poreskom periodu, izvršeno storniranje dokumenta na osnovu kojeg dolazi do ispravke.

period, the document underlying the correction has been canceled.

Način sačinjavanja internog računa

Poreski dužnik odnosno primalac sačinjava interni račun po osnovu prometa dobara i usluga, povećanja ili smanjenja osnovice za promet, kao i po osnovu avansa i smanjenja avansa.

Uvedena je novina da korisnik Sistema elektronskih faktura (SEF) sačinjava interni račun u SEF-u.

Method of preparing of an internal VAT invoice

The tax debtor, or the recipient, issues an internal invoice on the basis of the supply of goods and services, any increase or decrease in the tax base for the supply, as well as on the basis of advance invoices and reductions of advance invoices.

A new provision has been introduced whereby a user of the Electronic Invoice System (SEF) prepares the internal VAT invoice within SEF.

Uslovi za odbitak prethodnog poreza

U slučaju kada je poreski dužnik primalac dobara i usluga, pravo na odbitak prethodnog poreza za poreski period može se ostvariti pod uslovom da je interni račun sačinio do dana koji prethodi danu podnošenja poreske prijave za taj poreski period, a najkasnije do 10. dana kalendarskog meseca koji sledi tom poreskom periodu.

Propisano je da obveznik PDV-a može da ostvari pravo na odbitak prethodnog poreza u roku od pet godina od isteka godine u kojoj je nastala obaveza obračunavanja PDV umesto u roku od 5 godina od isteka roka u kojem je obveznik stekao pravo na odbitak ulaznog PDV..

Requirements for the deduction of input VAT

In the case where tax debtor is the recipient of goods and services, the right to claim input tax deduction for the tax period may be exercised provided that the internal invoice is prepared by the day preceding the submission of the tax return for that tax period, and no later than the 10th calendar day of the month following that tax period.

A VAT taxpayer is entitled to claim input tax deduction within five years following the end of the year in which the VAT liability arose. instead of within a period of 5 years from the expiry of the deadline in which the taxpayer acquired the right to deduct input VAT.

Storniranje internog računa

Lice je dužno da plati PDV koji je iskazalo na internom računu.

Usvojeno je da ako je interni račun storniran zaključno sa danom koji prethodi danu podnošenja poreske prijave za poreski period, a najkasnije 10. dana kalendarskog meseca koji sledi tom poreskom periodu, smanjuje se iznos osnovice za taj poreski period, a iznos PDV može da se smanji za isti poreski period ako je u navedenom vremenskom periodu:

1. sačinjen novi interni račun (ukoliko postoji obaveza sačinjavanja internog računa), i

Cancellation of an internal invoice

A person is obliged to pay the VAT stated on the internal invoice.

It has been determined that if an internal invoice is canceled by the day preceding the submission of the tax return for the tax period, and no later than the 10th calendar day of the month following that tax period, the tax base for that period shall be reduced, and the amount of VAT may also be reduced for the same tax period if, within the specified timeframe:

1. a new internal invoice is issued (if there is an obligation to issue an internal invoice), and

2. ispravljen odbitak prethodnog poreza, ukoliko je obračunati PDV korišćen kao prethodni porez.

Storniranje računa

Usvojeno je da ukoliko obveznik PDV-a stornira račun sa iskazanim PDV-om zaključno sa danom koji prethodi danu podnošenja poreske prijave za poreski period, a najkasnije 10. dana kalendarskog meseca koji sledi tom poreskom periodu, smanjuje iznos osnovice za taj poreski period, a iznos PDV može da smanji za isti poreski period ako:

1. je izdao novi račun (ukoliko postoji obaveza izdavanja računa), i
2. poseduje obaveštenje primaoca računa, obveznika PDV ili lica koje ima pravo na refakciju PDV-a, da PDV iskazan u storniranom računu nije korišćen kao prethodni porez, odnosno da nije i neće biti podnet zahtev za refakciju.

Dodatno je precizirano da se obaveštenje primaoca računa izdaje nakon izvršenog storniranja računa.

ZAKON O ELEKTRONSKOM FAKTURISANJU

Primena od 01.01.2026

Izmenom Zakona o elektronskom fakturisanju, pored izdavanja, slanja i prijema, sada je omogućeno i čuvanje dokumenata obrađenih, odnosno sačinjenih u sistemu elektronskih faktura.

Obaveza izdavanja elektronske fakture

Izmenom člana 3. Zakona uvodi se obaveza izdavanja e-fakture:

- kada se promet na malo vrši imaoću korporacijske kartice uključujući i primljeni avans za taj promet;
- kada se promet na malo vrši subjektu javnog sektora, ako je subjekt javnog sektora podneo zahtev za izdavanje elektronske

2. the input tax deduction is corrected, provided that the calculated VAT was used as input tax

Cancellation of the invoice

It has been adopted that if a VAT taxpayer cancels an invoice with the stated VAT by the day preceding the submission of the tax return for the tax period, and no later than the 10th calendar day of the month following that tax period, the tax base for that period shall be reduced, and the VAT amount may also be reduced for the same tax period if:

1. a new invoice has been issued (if there is an obligation to issue an invoice), and
2. possesses a notice from the invoice recipient, VAT taxpayer, or the party entitled to reclaim VAT, confirming that the VAT indicated on the reversed invoice has not been claimed as input tax, and that no claim for a refund has been or will be submitted.

It is further clarified that the notification from the invoice recipient is issued after the invoice has been cancelled.

LAW ON ELECTRONIC INVOICING

Applicable from 1 January 2026.

Following the amendments to the Law on Electronic Invoicing, the electronic invoicing system now allows not only the issuance, sending and receipt of invoices, but also the storage of documents processed or created within the system.

Obligation to issue an electronic invoice

By the amendment of Article 3 of the Law, the obligation to issue an e-invoice is introduced:

- when retail transactions are performed with corporate card holders, including any advance payments received;
- when retail transactions are performed with public sector entities, provided that the public sector entity submits a request for an

fakture u roku od sedam dana od dana izvršenog prometa na malo.

electronic invoice within seven days from the date of the transaction.

Dodatno, u cilju sprečavanja duplog evidentiranja istog prometa, izmenom je propisano da se elektronska faktura u gore navedem slučajevima ne izdaje pre nego što je izdat fiskalni račun.

In addition, to prevent double recording of the same transaction, an electronic invoice in the above-mentioned cases may only be issued after the fiscal receipt has been issued.

[Elektronsko evidentiranje obračuna poreza na dodatu vrednost](#)

[Electronic registration of VAT calculation](#)

Izmenom Zakona navodi se da obavezu elektronskog evidentiranja PDV nema obveznik PDV koji nije izdao elektronsku fakturu u maloprodaji za promet koji se vrši imaocu korporacijske kartice ili subjektu javnog sektora.

The amendments clarify that VAT taxpayers are not required to electronically record VAT in cases where no electronic invoice has been issued for retail transactions involving corporate card holders or public sector entities.

[Izdavanje i prijem elektronske fakture](#)

[Electronic invoice issuance and receipt](#)

Dalje, izmenom Zakona omogućava se da subjekt privatnog sektora može da neposredno primi i elektronsku fakturu od stranog lica koja je izdata u skladu sa evropskim standardom elektronskog fakturisanja, po uspostavljanju tehničko-tehnoloških uslova u sistemu elektronskih faktura

In addition, the amendments allow private sector entities to directly receive electronic invoices from foreign entities issued in compliance with the European electronic invoicing standard, once the required technical and technological conditions are implemented in the electronic invoicing system.



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