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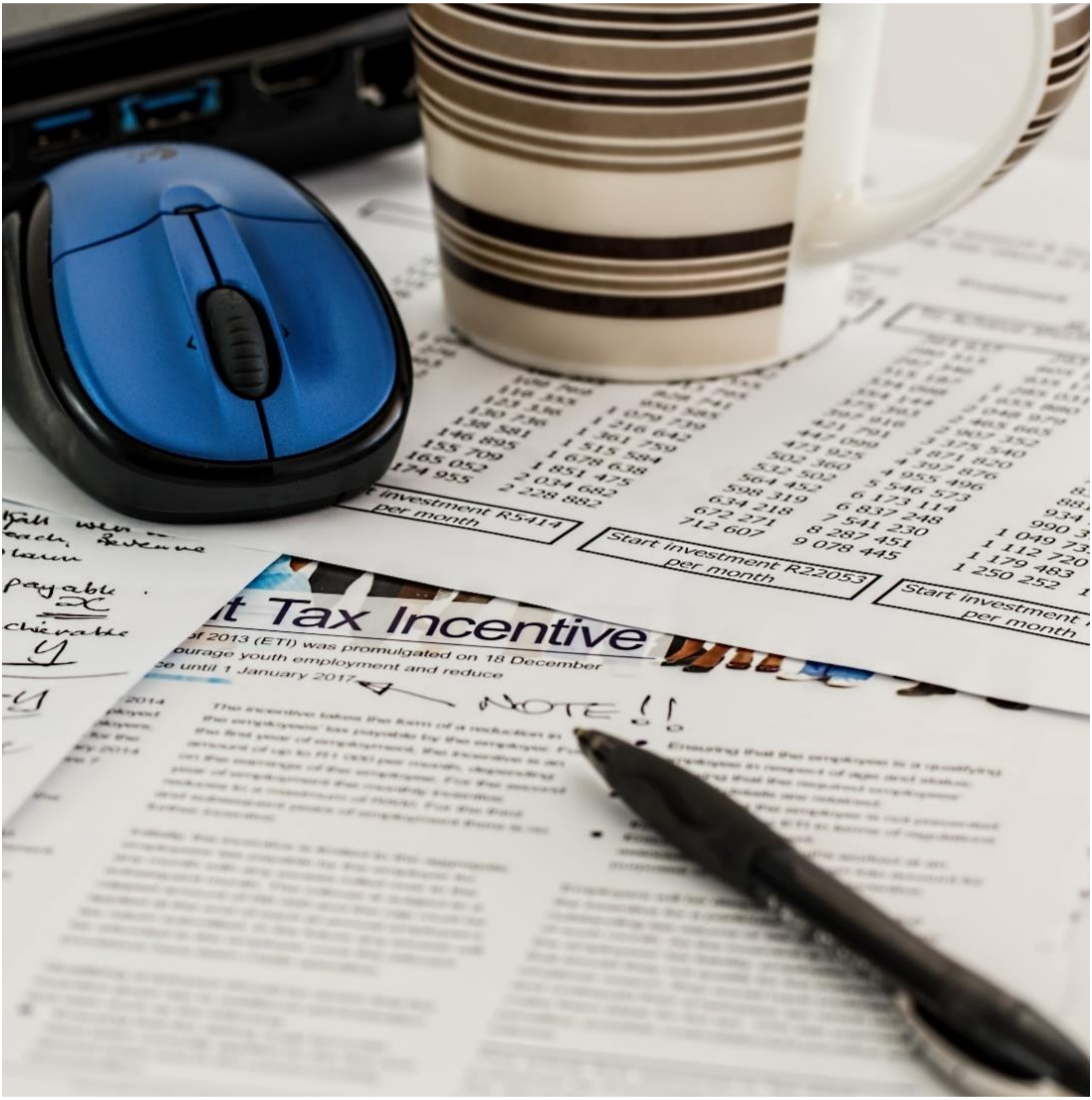
TAX HIGHLIGHTS



NOVI PRAVILNIK O KAMATNIM STOPAMA „VAN DOHVATA RUKE“ ZA 2025. GODINU 2

NEW RULEBOOK ON „ARM’S LENGTH“ INTEREST RATES FOR 2025 2

NOVI PRAVILNIK O KAMATNIM STOPAMA „VAN DOHVATA RUKE“ ZA 2025. GODINU

Ministarstvo finansija Republike Srbije je u Službenom glasniku broj 17/25, od 27. februara 2025. godine objavilo Pravilnik o kamatnim stopama za koje se smatra da su za svrhe utvrđivanja poreza na dobit pravnih lica za 2025. godinu u skladu sa principom „van dohvata ruke“. Kamatne stope su sledeće:

Za banke i davaoce finansijskog lizinga:

1) 3,92% na kratkoročne kredite u RSD;
2) 0,81% na dugoročne kredite u RSD;
3) 4,59% na kredite u EUR i dinarske kredite indeksirane u EUR;
4) 5,26% na kredite u USD i dinarske kredite indeksirane u USD;
5) 2,75% na kredite u CHF i dinarske kredite indeksirane u CHF;
6) 4,09% na kredite u SEK i dinarske kredite indeksirane u SEK;
7) 1,71% na kredite u GBP i dinarske kredite indeksirane u GBP;
8) 3,25% na kredite u RUB i dinarske kredite indeksirane u RUB.

Za druga privredna društva:

1) 8,01% na kratkoročne kredite u RSD;
2) 8,24% na dugoročne kredite u RSD;
3) 6,41% na kratkoročne kredite u EUR i dinarske kredite indeksirane u EUR;
4) 6,79% na dugoročne kredite u EUR i dinarske kredite indeksirane u EUR;
5) 7,50% na dugoročne kredite u CHF i dinarske kredite indeksirane u CHF;
6) 8,31% na kratkoročne kredite u USD i dinarske kredite indeksirane u USD;
7) 3,40% na dugoročne kredite u USD i dinarske kredite indeksirane u USD..

Ove kamatne stope će se primenjivati za utvrđivanje prihoda i rashoda od kamata u skladu sa principom „van dohvata ruke“ pri sastavljanju poreske prijave i poreskog bilansa za 2025. godinu.

NEW RULEBOOK ON „ARM’S LENGTH“ INTEREST RATES FOR 2025

Serbian Ministry of Finance issued in the Official Gazette number 17/25 of 27 February 2025 new Rulebook which defined the interest rates which are for the purposes of corporate income tax for 2025 considered to be at the “arm’s length” level. Interest rates are the following:

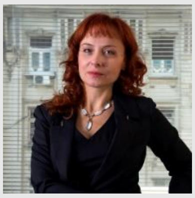
For Banks and finance leasing companies:

1) 3,92% for short-term loans in RSD;
2) 0,81% for long-term loans in RSD;
3) 4,59% for loans in EUR and RSD loans denominated in EUR;
4) 5,26% for loans in USD and RSD loans denominated in USD;
5) 2,75% for loans in CHF and RSD loans denominated in CHF;
6) 4,09% for loans in SEK and RSD loans denominated in SEK;
7) 1,71% for loans in GBP and RSD loans denominated in GBP;
8) 3,25% for loans in RUB and RSD loans denominated in RUB;.

For other legal entities:

1) 8,01% for short-term loans in RSD;
2) 8,24% for long-term loans in RSD;
3) 6,41% for short-term loans in EUR and RSD loans denominated in EUR;
4) 6,79% for long-term loans in EUR and RSD loans denominated in EUR;
5) 7,50% for long-term loans in CHF and RSD loans denominated in CHF;
6) 8,31% for short-term loans in USD and RSD loans denominated in USD;
7) 3,40% for long-term loans in USD and RSD loans denominated in USD.

Above interest rates will be applied for determination of interest income and expenses in accordance with „arm’s length“ principle for the purpose of preparation of corporate income tax return and tax balance sheet for 2025.



Branka Marković
Partner, Tax&Outsourcing
branka.markovic@bdo.co.rs
+381 64 823 23 13

Uroš Preočanin
Partner,Tax Advisory Services
uros.preocanin@bdo.co.rs
+381 64 823 23 99

Dragana Simić
Director of Tax Department
dragana.simic@bdo.co.rs
+381 64 823 23 79

Kneza Mihaila 10
11000 Beograd
+381 11 3281 399
tax@bdo.co.rs

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