

TAX HIGHLIGHTS



Dopuna Uredbe o fiskalnim pogodnostima i direktnim davanjima privrednim subjektima u privatnom sektoru i novčanoj pomoći građanima u cilju ublažavanja ekonomskih posledica nastalih usled bolesti Covid-19 2

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Na osnovu člana 200. stav 6. Ustava Republike Srbije, Vlada uz supotpis predsednika Republike Srbije, donosi Uredbu o dopunama uredbe o fiskalnim pogodnostima i direktnim davanjima privrednim subjektima u privatnom sektoru i novčanoj pomoći građanima u cilju ublažavanja ekonomskih posledica nastalih usled bolesti Covid-19 koja je stupila na snagu 24. aprila 2020. godine.

U nastavku su predstavljene dopune ranije donete Uredbe o fiskalnim pogodnostima i direktnim davanjima privrednim subjektima u privatnom sektoru i novčanoj pomoći građanima u cilju ublažavanja ekonomskih posledica nastalih usled bolesti Covid-19 (u daljem tekstu: Uredba) po članovima koji su bili predmet dopune.

DIREKTNA DAVANJA PRIVREDNIM SUBJEKTIMA U PRIVATNOM SEKTORU

- preduzetnik, preduzetnik paušalac, preduzetnik poljoprivrednik, preduzetnik drugo lice, pravna lica koja su razvrstana kao mikro, mala i srednja

Prema članu 9. Uredbe, vrednost direktnih davanja jednaka je iznosu koji se dobija kao proizvod broja zaposlenih sa punim radnim vremenom za odgovarajući obračunski period i osnovne minimalne neto zarade za mart 2020. godine. Isplata direktnih davanja planirana je u mesecu maju, junu i julu 2020. godine.

Dopuna se odnosi na **utvrđivanje broja zaposlenih** za obračun direktnog davanja. Naime, iznos direktnog davanja koji će privrednom društvu da bude uplaćen u junu 2020. godine utvrđuje se na osnovu broja zaposlenih za obračunski period april 2020. godine koji je umanjen za broj zaposlenih kojima je kod privrednog subjekta počev od 10. aprila 2020. godine do 30. aprila 2020. godine prestao radni odnos dok će se iznos direktnog davanja koji će privrednom društvu da bude uplaćen

Amendments to the Regulation on Fiscal Benefits and Direct Grants to Private Sector Companies to Mitigate the Economic Consequences of COVID-19

Pursuant to Article 200, paragraph 6 of the Constitution of the Republic of Serbia, the Government, with the co-signature of the President of the Republic of Serbia, adopts a Regulation on Amendments to the Regulation on Fiscal Benefits and Direct Grants to Private Sector Companies to Mitigate the Economic Consequences of COVID-19 effective on 24 April 2020.

The following are amendments to the previously enacted **Regulation on Fiscal Benefits and Direct Grants to Private Sector Companies to Mitigate the Economic Consequences of COVID-19** (hereinafter: the Regulation) by the articles subject to the amendment.

DIRECT BENEFITS TO BUSINESSES IN THE PRIVATE SECTOR

- entrepreneur, flat rate taxpayer-entrepreneur, entrepreneur farmer, entrepreneur other person, legal entities classified as micro, small and medium

According to Article 9 of the Regulation, the value of direct grants equals the amount obtained as a product of the number of full-time employees for the corresponding accounting period and basic minimum net salary for March 2020. The payment of direct grants is planned for May, June and July 2020.

The amendment relates to the **determination of the number of employees** for the calculation of direct grants. Specifically, the amount of direct grant payable to a company in June 2020 is determined on the basis of the number of employees for the April 2020 accounting period, less the number of employees whose employment was discontinued by the company from 10 April 2020 until 30 April 2020, while the amount of direct grant to be paid to the company in July 2020 will be

u julu 2020. godine utvrđivati na osnovu broja zaposlenih za obračunski period maj 2020. godine koji je umanjen za broj zaposlenih kojima je kod privrednog subjekta počev od 1. maja 2020. godine do 31. maja 2020. godine prestao radni odnos.

– **velika pravna lica**

Prema članu 10. Uredbe, vrednost direktnih davanja jednaka je iznosu koji se dobija kao proizvod 50% osnovne minimalne neto zarade i zbira broja zaposlenih sa punim radnim vremenom, kojima je počevši od 15. marta 2020. godine, prekinut rad na način kako je definisano članovima 116. i 117. Zakona o radu.

Dopuna se odnosi na **utvrđivanje broja zaposlenih** za obračun direktnog davanja. Naime, uračunavaju se zaposleni za koje se rešenje o prekidu rada odnosi na **najmanje 15 radnih dana** u mesecu aprilu odnosno maju 2020. godine.

ROK DO KOJEG PRIVREDNI SUBJEKTI IMAJU OBAVEZU DA ISKORISTE DIREKTNA DAVANJA

Svi privredni subjekti su u obavezi da primljena sredstva po osnovu direktnih davanja iskoriste najkasnije do **15. avgusta 2020. godine.**

PRIHVATANJE MERA I GUBITAK PRAVA NA KORIŠĆENJE MERA

Dopunom je definisano da se **povraćaj** direktnih davanja (za privredne subjekte koji izgube pravo na korišćenje fiskalnih pogodnosti i direktnih davanja propisanih Uredbom) vrši se na poseban namenski račun koji je i otvoren za tu namenu kod Ministarstva finansija - Uprava za trezor.

ZABRANA ISPLATE DIVIDENDE

Dopunom je uneta **definicija dividende** u smislu Uredbe odnosno da se dividendama podrazumevaju sve isplate koje svojim vlasnicima izvrši privredno društvo po osnovu njihovog vlasništva nad akcijama, odnosno udelima tog privrednog društva.

Pored dopune postojećih članova Uredbe donet je i novi član. U nastavku je predstavljeno šta definiše.

determined on the basis of the number of employees for the accounting period May 2020, less the number of employees whose employment was discontinued by the company from 1 May 2020 to 31 May 2020.

– **large legal entities**

Pursuant to Article 10 of the Regulation, the value of direct grants equals the amount arrived at as a product of 50% of the basic minimum net wage and the sum of the number of full-time employees whose employment of has been discontinued since 15 March 2020, as defined in Articles 116 and 117 of the Labour Law.

The amendment relates to the determination of the number of employees for the calculation of direct grants. Specifically, employees who have a decision on discontinuation of employment for at least 15 working days in the month of April and May 2020 are included.

DEADLINE BY WHICH BUSINESS ENTITIES ARE OBLIGED TO USE DIRECT GRANTS

All business entities are obliged to use the received funds from direct grants by 15 August 2020 at the latest.

ACCEPTANCE OF MEASURES AND LOSS OF THE RIGHT TO USE MEASURES

The amendment defines that the refund of direct grants (for economic entities that lose the right to use the fiscal benefits and direct grants prescribed by the Regulation) shall be made to a special purpose account opened for that purpose with the Ministry of Finance - Treasury Administration.

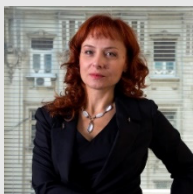
DIVIDEND PAYMENT PROHIBITION

In addition, the definition of dividend was introduced in the sense of the Regulation, i.e., dividends are all payments made to their owners by a company on the basis of their ownership of the shares or stakes of that company.

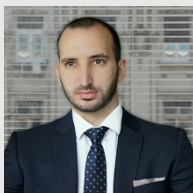
In addition, amendments to the existing articles of the Regulation, a new article was adopted. Below is presented what it defines.

Privredni subjekti u privatnom sektoru koji su, u periodu od dana stupanja na snagu Pravilnika o spisku korisnika javnih sredstava, zaključno sa danom stupanja na snagu ove Uredbe, brisani sa Spiska korisnika javnih sredstava iz Evidencije korisnika javnih sredstava, koja se vodi kao elektronska baza podataka kod Uprave za trezor, stiču pravo na otvaranje posebnog namenskog računa iz člana, kao i na fiskalne pogodnosti i direktna davanja pod uslovima propisanim Uredbom.

Private sector companies which, from the date of entry into force of the Rulebook on the List of Users of Public Funds, until the date of entry into force of this Regulation, have been deleted from the list of users of public funds from the Register of users of public funds, maintained as an electronic database with the Treasury Administration, acquire the right to open a special purpose account referred to in the Article, as well as the right to fiscal benefits and direct grants under the conditions prescribed by the Regulation.



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