

TAX HIGHLIGHTS



GODIŠNJI POREZ NA DOHODAK GRAĐANA ZA 2021.
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ANNUAL PERSONAL INCOME TAX FOR THE YEAR
2021 2

GODIŠNJI POREZ NA DOHODAK GRAĐANA ZA 2021. 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 2021. godini prelazi iznos od RSD 3.268.224.

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

- 10% oporezuje se godišnji iznos neto prihoda od RSD 3.268.224, a do iznosa od RSD 6.536.448;
- 15% oporezuje se godišnji iznos neto prihoda preko RSD 6.536.448.

Obveznici koji na dan 31. decembar 2021. godine imaju manje od 40 godina života imaju pravo na dodatno umanjene oporezivog prihoda u iznosu od RSD 3.268.224 (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.

ANNUAL PERSONAL INCOME TAX FOR THE YEAR 2021

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 2021 exceeds the amount of RSD 3,268,224.

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 net income amounting from RSD 3,268,224, up to RSD 6,536,448;
- 15% is applied for taxation of yearly net income in the amount exceeding RSD 6,536,448.

Taxpayers who are younger than 40 on 31st December 2021 have the right to additional deduction of taxable income in the amount of RSD 3,268,224 (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.

Lični odbici iskazani procentualno u odnosu na prosečnu godišnju zaradu zaposlenom isplaćenu u Republici za 2020. godinu iznose:

- 40% za poreskog obveznika - RSD 435.763;
- 15% za izdržavanog člana porodice - RSD 163.411.

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 se može koristiti počev od godišnjeg poreza na dohodak građana za 2021. godinu.

Rok za podnošenje poreske prijave za godišnji porez na dohodak građana za 2021. godinu je 16. maj 2022. godine. Poreska prijava se podnosi u elektronskoj formi ili pismenom obliku - neposredno ili putem pošte.

Napomena: Očekuje se izmena Obrasca PPDG-2R s obzirom da je, počev od utvrđivanja godišnjeg poreza na dohodak građana za 2021. godinu, propisano dodatno umanjenje dohotka za oporezivanje godišnjim porezom na dohodak građana za obveznike koji imaju manje od navršenih 40 godina života.

Personal deductions expressed as percentage of the average annual earnings paid to an employee in the Republic of Serbia for the year 2020 amount to:

- 40% for a taxpayer - RSD 435,763;
- 15% for a dependent family member - RSD 163.411.

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 can be used starting from the annual personal income tax for 2021.

The deadline for submission of tax return for annual personal income tax for the year 2021 is 16 May 2022. Tax return is submitted in electronic form or in writing - directly or via post service.

Note: Amendments to the PPDG-2R Form are expected, given that, starting from the determination of the annual personal income tax for 2021, an additional reduction of income for taxation with the Annual Personal Income Tax is prescribed for taxpayers under 40 years of age.



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



Uroš Preočanin
Director
uros.preocanin@bdo.co.rs
+381 64 823 23 99



Dragana Simić
Senior manager
dragana.simic@bdo.co.rs
+381 64 823 23 79



Ivana Balandžić
Manager
ivana.balandzic@bdo.co.rs
+381 64 823 23 86



Milena Peković
Manager
milena.pekovic@bdo.co.rs
+381 64 823 23 73

Knez Mihailova 10
11000 Beograd
+381 11 3281 399
tax@bdo.co.rs

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