



TAX HIGHLIGHTS

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NACRT ZAKONA O MINIMALNOM GLOBALNOM POREZU NA DOBIT

Ministarstvo finansija Republike Srbije objavilo je Nacrt zakona o minimalnom globalnom porezu na dobit kojim se u pravni poredak Republike Srbije prenosi Direktiva Saveta (EU) o obezbeđivanju minimalne globalne poreske stope za multinacionalne grupe preduzeća i velike domaće grupe u Uniji. Zakon ima za cilj obezbeđivanje minimalnog efektivnog oporezivanja dobiti po stopi od 15% za grupe preduzeća čiji konsolidovani godišnji prihod iznosi najmanje EUR 750 miliona. Zakon se primenjuje danom pristupanja Republike Srbije Evropskoj uniji.

Predmet i područje primene

Zakon se primenjuje na sastavne subjekte grupa multinacionalnih preduzeća (MNP) i velikih domaćih grupa čiji godišnji prihod u konsolidovanim finansijskim izveštajima krajnjeg matičnog društva iznosi EUR 750 miliona ili više u najmanje dve od četiri fiskalne godine koje neposredno prethode predmetnoj fiskalnoj godini.

Subjeki koji ne podležu odredbama navedenog zakona

Lica javnog prava, međunarodne organizacije, neprofitne organizacije, penzioni fondovi, investicioni fondovi koji su krajnja matična društva i subjekti za ulaganja u nepokretnosti koji su krajnja matična društva.

Mehanizmi za obezbeđivanje minimalnog poreza

Zakon predviđa tri mehanizma koji obezbeđuju da dobit grupe bude oporezovana po minimalnoj stopi od 15%:

- 1) **Kvalifikovani domaći dopunski porez (QDMTT)** - Republika Srbija sama naplaćuje dopunski porez za višak dobiti sastavnih subjekata koji se nalaze na njenoj teritoriji i čija je efektivna poreska stopa niža od 15%. Domaći

PROPOSED LAW ON THE GLOBAL MINIMUM TAX ON PROFIT

The Ministry of Finance of the Republic of Serbia has published the Proposed Law on the Global Minimum Tax on Profit, transposing Council Directive (EU) on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union into the legal framework of the Republic of Serbia. The Law aims to ensure a minimum effective taxation of profit at a rate of 15% for enterprise groups whose consolidated annual revenue amounts to at least EUR 750 million. The law applies on the date of accession of the Republic of Serbia to the European Union.

Scope of Application

The Law applies to constituent entities of multinational enterprise (MNE) groups and large-scale domestic groups whose annual revenue in the consolidated financial statements of the ultimate parent entity amounts to EUR 750 million or more in at least two out of four fiscal years immediately preceding the relevant fiscal year.

Entities that are not subject to the provisions of the aforementioned law

Governmental entities, international organisations, non-profit organisations, pension funds, investment funds that are ultimate parent entities, and real estate investment entities that are ultimate parent entities.

Mechanisms for Ensuring Minimum Taxation

The Law provides for three mechanisms ensuring that the group's profit is taxed at the minimum rate of 15%:

- 1) **Qualified Domestic Minimum Top-up Tax (QDMTT)** – The Republic of Serbia itself collects the top-up tax on excess profit of constituent entities located in its territory whose effective tax rate is below 15%. The domestic top-up tax is

dopunski porez se utvrđuje i naplaćuje pre primene ostalih mehanizama, čime Republika Srbija zadržava pravo na naplatu dopunskog poreza umesto da taj prihod pripadne drugim jurisdikcijama.

- 2) **Pravilo uključivanja dobiti (IIR)** - Krajnje matično društvo, ili posredničko matično društvo, koje se nalazi u Republici Srbiji obračunava i plaća svoj pripadajući udeo u dopunskom porezu za sastavne subjekte grupe koji podležu niskoj poreskoj stopi u drugoj jurisdikciji.
- 3) **Pravilo o nedovoljno oporezivanoj dobiti (UTPR)** - Sastavni subjekt grupe MNP-a koji se nalazi u Republici Srbiji podleže obavezi plaćanja dopunskog poreza u iznosu koji je jednak njegovom udelu u dopunskom porezu koji nije naplaćen primenom IIR pravila. UTPR se primenjuje kao sekundarni mehanizam.

Efektivna poreska stopa i dopunski porez

Efektivna poreska stopa izračunava se po jurisdikciji kao odnos prilagođenih obuhvaćenih poreza i neto kvalifikovane dobiti svih sastavnih subjekata u toj jurisdikciji. Procenat dopunskog poreza jednak je razlici između minimalne stope od 15% i efektivne poreske stope. Dopunski porez obračunava se primenom tog procenta na višak dobiti, uz dodavanje eventualnog dodatnog dopunskog poreza i umanjenje za domaći dopunski porez.

Isključenja i sigurne luke

- **Sadržinsko isključenje dobiti** - Iz osnovice za obračun dopunskog poreza isključuje se 5% prihvatljivih troškova zarada zaposlenih i 5% knjigovodstvene vrednosti materijalne imovine u jurisdikciji. U prelaznom periodu ovi procenti su viši i postepeno se smanjuju (zarade: od 10% u 2023. do 5,8% u 2032.; imovina: od 8% do 5,4%). Ovo isključenje pogoduje obveznicima sa značajnom ekonomskom supstancom u Republici Srbiji.

assessed and collected prior to the application of the other mechanisms, thereby ensuring that the Republic of Serbia retains the right to collect the top-up tax rather than allowing that revenue to accrue to other jurisdictions.

- 2) **Income Inclusion Rule (IIR)** - The ultimate parent entity, or an intermediate parent entity, located in the Republic of Serbia calculates and pays its allocable share of the top-up tax for constituent entities of the group that are subject to a low tax rate in another jurisdiction.
- 3) **Undertaxed Profits Rule (UTPR)** - A constituent entity of an MNE group located in the Republic of Serbia is subject to a top-up tax obligation equal to its share of the top-up tax that has not been collected through the application of the IIR. The UTPR applies as a backstop mechanism.

Effective Tax Rate and Top-up Tax

The effective tax rate is calculated on a jurisdictional basis as the ratio of adjusted covered taxes to the net qualifying income of all constituent entities in that jurisdiction. The top-up tax percentage equals the difference between the minimum rate of 15% and the effective tax rate. The top-up tax is calculated by applying that percentage to the excess profit, with the addition of any additional top-up tax and a reduction for the domestic top-up tax.

Exclusions and Safe Harbours

- **Substance-based Income Exclusion** - The top-up tax base is reduced by 5% of eligible payroll costs of employees and 5% of the carrying value of eligible tangible assets in the jurisdiction. During the transitional period, these percentages are higher and decrease gradually (payroll: from 10% in 2023 to 5.8% in 2032; tangible assets: from 8% to 5.4%). This exclusion benefits taxpayers with significant economic substance in the Republic of Serbia.

- **De minimis isključenje** - Dopunski porez za jurisdikciju iznosi nula ukoliko su prosečan kvalifikovani prihod manji od EUR 10 miliona i prosečna kvalifikovana dobit manja od EUR 1 miliona (prosek za tekuću i dve prethodne fiskalne godine).
- **Sigurne luke** - Dopunski porez može biti nula ukoliko su ispunjeni uslovi iz kvalifikovanih safe harbour mehanizama predviđenih međunarodnim pravilima. U prelaznom periodu primenjuju se sporazumi zasnovani na izveštavanju po državama (CbCR).
- **De Minimis Exclusion** - The top-up tax for a jurisdiction is zero if the average qualifying revenue is less than EUR 10 million and the average qualifying income is less than EUR 1 million (average for the current and two preceding fiscal years).
- **Safe Harbours** - The top-up tax may be zero if the conditions of a qualifying international safe harbour agreement are met. During the transitional period, agreements based on Country-by-Country Reporting (CbCR) apply.

Administrativne obaveze

Sastavni subjekti grupe koji se nalaze u Republici Srbiji dužni su da podnesu Prijavu informacija o dopunskom porezu najkasnije u roku od 15 meseci nakon isteka fiskalne godine (prelazna godina: 18 meseci), Prijavu dopunskog poreza u roku od 30 dana od isteka tog roka i da izvrše plaćanje u narednih 30 dana. Ukoliko se više sastavnih subjekata iste grupe nalazi u Republici Srbiji, imenuje se jedan odgovorni subjekt, a svi odgovaraju kao solidarni dužnici.

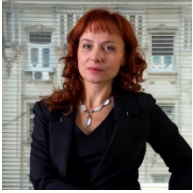
Za grupe MNP-a u početnoj fazi međunarodne aktivnosti (prisutnost u najviše šest jurisdikcija i materijalna imovina van referentne jurisdikcije do 50 miliona EUR) propisano je oslobođenje od IIR i UTPR dopunskog poreza u prvih pet godina.

Administrative Obligations

Constituent entities of a group located in the Republic of Serbia are required to file the Top-up Tax Information Return no later than 15 months after the end of the fiscal year (transitional year: 18 months), the Top-up Tax Return within 30 days from the expiry of that deadline, and to make the payment within the following 30 days. Where multiple constituent entities of the same group are located in the Republic of Serbia, one designated entity is appointed to file the returns, and all constituent entities are jointly and severally liable.

MNE groups in the initial phase of international activity (presence in no more than six jurisdictions and tangible assets outside the reference jurisdiction not exceeding EUR 50 million) are exempt from the IIR and UTPR top-up tax for the first five years.





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