



TAX HIGHLIGHTS

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NOVI PRAVILNIK O KAMATNIM STOPAMA „VAN DOHVATA RUKE“ ZA 2026. GODINU

Ministarstvo finansija Republike Srbije je u Službenom glasniku broj 36/26 od 24. aprila 2026. godine objavilo Pravilnik o kamatnim stopama za koje se smatra da su za svrhe utvrđivanja poreza na dobit pravnih lica za 2026. godinu u skladu sa principom „van dohvata ruke“. Kamatne stope su sledeće:

Za banke i davaoce finansijskog lizinga:

- 1) 4,40% na kratkoročne kredite u RSD;
- 2) 0,33% na dugoročne kredite u RSD;
- 3) 4,87% na kredite u EUR i dinarske kredite indeksirane u EUR;
- 4) 4,98% na kredite u USD i dinarske kredite indeksirane u USD;
- 5) 3,05% na kredite u CHF i dinarske kredite indeksirane u CHF;
- 6) 4,12% na kredite u SEK i dinarske kredite indeksirane u SEK;
- 7) 1,50% na kredite u GBP i dinarske kredite indeksirane u GBP;
- 8) 10,73% na kredite u RUB i dinarske kredite indeksirane u RUB.

Za druga privredna društva:

- 1) 7,13% na kratkoročne kredite u RSD;
- 2) 7,21% na dugoročne kredite u RSD;
- 3) 4,75% na kratkoročne kredite u EUR i dinarske kredite indeksirane u EUR;
- 4) 5,42% na dugoročne kredite u EUR i dinarske kredite indeksirane u EUR;
- 5) 7,10% na dugoročne kredite u CHF i dinarske kredite indeksirane u CHF;
- 6) 4,43% 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 2026. godinu. Propisane kamatne stope mogu se primenjivati i za potrebe obračuna poreza na dobit po odbitku u slučaju isplate prihoda od kamate povezanom nerezidentnom pravnom licu.

NEW RULEBOOK ON „ARM’S LENGTH“ INTEREST RATES FOR 2026

Serbian Ministry of Finance issued in the Official Gazette number 36/26 of 24 April 2026 new Rulebook which defined the interest rates which are for the purposes of corporate income tax for 2026 considered to be at the “arm’s length” level. Interest rates are the following:

For Banks and finance leasing companies:

- 1) 4,40% for short-term loans in RSD;
- 2) 0,33% for long-term loans in RSD;
- 3) 4,87% for loans in EUR and RSD loans denominated in EUR;
- 4) 4,98% for loans in USD and RSD loans denominated in USD;
- 5) 3,05% for loans in CHF and RSD loans denominated in CHF;
- 6) 4,12% for loans in SEK and RSD loans denominated in SEK;
- 7) 1,50% for loans in GBP and RSD loans denominated in GBP;
- 8) 10,73% for loans in RUB and RSD loans denominated in RUB;

For other legal entities:

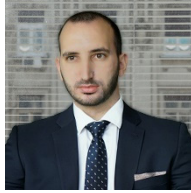
- 1) 7,13% for short-term loans in RSD;
- 2) 7,21% for long-term loans in RSD;
- 3) 4,75% for short-term loans in EUR and RSD loans denominated in EUR;
- 4) 5,42% for long-term loans in EUR and RSD loans denominated in EUR;
- 5) 7,10% for long-term loans in CHF and RSD loans denominated in CHF;
- 6) 4,43% 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 2026. Prescribed interest rates may also apply for calculating withholding tax on interest income paid to a related non-resident legal entity.





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