



TAX HIGHLIGHTS

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NACRT ZAKONA O IZMENAMA I DOPUNAMA ZAKONA O POREZU NA DOBIT PRAVNIH LICA

Ministarstvo finansija Republike Srbije objavilo je Nacrt zakona o izmenama i dopunama Zakona o porezu na dobit pravnih lica koji predstavlja najobimnije izmene ovog zakona od njegovog donošenja. Nacrt zakona sadrži dve grupe odredbi sa različitim datumima primene: jedna grupa odredbi primenjuje se od 1. januara 2027. godine, dok se druga grupa odredbi primenjuje danom pristupanja Republike Srbije Evropskoj uniji.

Odredbe čija je primena predviđena od 1. januara 2027. godine

Brisanje poreskih podsticaja

Nacrtom zakona predviđeno je brisanje sledećih poreskih podsticaja iz Zakona o porezu na dobit pravnih lica:

- Desetogodišnje poresko oslobođenje - poresko oslobođenje za obveznike koji izvrše ulaganje u osnovna sredstva u iznosu od najmanje RSD 1 milijarde i zaposle najmanje 100 lica;
- Poreski kredit za ulaganja u startupove.

Zaštita stečenih prava

Obveznici koji su do 31. decembra 2026. godine stekli pravo na korišćenje poreskog oslobođenja iz člana 50a (desetogodišnji tax holiday) i poreskog kredita za ulaganja u startupove iz člana 50j, i koji su ta prava iskazali u poreskom bilansu i poreskoj prijavi za 2026. godinu, mogu da nastave da koriste ta prava do isteka zakonom propisanog roka, na način i pod uslovima propisanim odredbama zakona koje su bile na snazi u trenutku sticanja prava.

PROPOSED LAW ON AMENDMENTS TO THE CORPORATE INCOME TAX LAW

The Ministry of Finance of the Republic of Serbia has published the Proposed Law on Amendments to the Corporate Income Tax Law, representing the most comprehensive amendments to this Law since its adoption. The Proposed Law contains two groups of provisions with different dates of application: one group of provisions applies as of 1 January 2027, while the other group of provisions applies as of the date of accession of the Republic of Serbia to the European Union.

Provisions applicable as of 1 January 2027

Abolition of Tax Incentives

The Proposed Law provides for the abolition of the following tax incentives from the Corporate Income Tax Law:

- Ten-year tax holiday - tax exemption for taxpayers investing in fixed assets in the amount of at least RSD 1 billion and employing at least 100 persons;
- Tax credit for investments in startups.

Protection of Acquired Rights

Taxpayers who have acquired the right to the tax exemption under Article 50a (ten-year tax holiday) and the tax credit for investments in startups under Article 50j by 31 December 2026, and who have reported these rights in their tax balance and tax return for 2026, may continue to utilise these rights until the expiry of the statutory period, in the manner and under the conditions prescribed by the provisions of the Law that were in force at the time the rights were acquired.

Odredbe koje se primenjuju danom pristupanja Republike Srbije Evropskoj uniji

Nacrt zakona predviđa i obimne izmene koje se primenjuju danom pristupanja EU, a kojima se u domaće zakonodavstvo implementiraju pravila iz Anti-Tax Avoidance Directive (ATAD), Merger Directive, Parent-Subsidiary Directive i Interest & Royalties Directive.

Ograničenje troškova finansiranja (EBITDA pravilo)

Nacrtom zakona predviđeno je brisanje člana kojim je propisano pravilo utanjene kapitalizacije. Umesto dosadašnjeg pravila utanjene kapitalizacije, uvodi se novo pravilo po kome se prekoračeni troškovi zaduživanja priznaju kao rashod samo do iznosa od 30% EBITDA obveznika, odnosno do EUR 3.000.000 (ako je viši iznos). Neiskorišćeni prekoračeni troškovi mogu se prenositi u naredna tri poreska perioda. Pravilo se ne primenjuje na samostalne obveznike bez povezanih lica, finansijska društva i dugoročne javne infrastrukturne projekte.

Pravila o kontrolisanim inostranim društvima (CFC)

Uvodi se obaveza uključivanja u poresku osnovicu obveznika neraspodeljenih prihoda kontrolisanih inostranih društava (kamate, royalties, dividende, finansijski lizing i dr.), ukoliko obveznik poseduje više od 50% glasačkih prava ili kapitala i ukoliko je stvarni porez u inostranstvu niži od poreza koji bi bio plaćen u Srbiji. Pravilo se ne primenjuje ako kontrolisano društvo obavlja stvarnu ekonomsku delatnost ili ako problematični prihodi čine najviše jednu trećinu ukupnih prihoda.

Izlazno oporezivanje (Exit Tax)

Obveznik je dužan da u poresku osnovicu uključi razliku između tržišne i poreske vrednosti imovine prilikom prenosa imovine ili poslovanja u drugu državu, odnosno prilikom promene poreskog rezidentskog statusa. Za prenos u

Provisions Applicable as of the Date of EU Accession

The Proposed Law also provides for extensive amendments applicable as of the date of EU accession, implementing into domestic legislation the rules from the Anti-Tax Avoidance Directive (ATAD), the Merger Directive, the Parent-Subsidiary Directive and the Interest & Royalties Directive.

Interest Limitation Rule (EBITDA rule)

The Proposed Law provides for the abolition of the article prescribing the thin capitalisation rule. Replacing the current thin capitalisation rule, a new rule is introduced under which exceeding borrowing costs are deductible only up to 30% of EBITDA, or up to EUR 3,000,000 (whichever is higher). Unused exceeding borrowing costs may be carried forward for three tax periods. The rule does not apply to standalone entities without related parties, financial undertakings, and long-term public infrastructure projects.

Controlled Foreign Company (CFC) Rules

An obligation is introduced to include in the taxpayer's tax base the undistributed income of controlled foreign companies (interest, royalties, dividends, financial leasing, etc.), where the taxpayer holds more than 50% of voting rights or capital and the actual tax paid abroad is lower than the tax that would have been paid in Serbia. The rule does not apply if the controlled company carries out a genuine economic activity or if the tainted income constitutes no more than one-third of total income.

Exit Taxation

The taxpayer is required to include in the tax base the difference between the market value and the tax value of assets upon the transfer of assets or business operations to another state, or upon the change of tax residence. For transfers

EU/EEA države moguće je odloženo plaćanje poreza na pet godina.

Hibridne neusklađenosti

Uvode se pravila za sprečavanje dvostrukog odbitka ili odbitka bez uključivanja u prihod do kojih dolazi usled razlika u poreskim kvalifikacijama finansijskih instrumenata, lica ili poslovnih jedinica u dve ili više jurisdikcija. Pravila obuhvataju hibridne finansijske instrumente, hibridna lica, obrnute hibridne neusklađenosti i neusklađenosti rezidentnosti.

Direktiva o spajanjima (Merger Directive)

Obezbeđuje se poreski neutralan tretman za prekogranična spajanja, podele, delimične podele, prenose imovine i zamene akcija između pravnih lica iz država članica EU. Kapitalni dobitak kod društva prenosioca se ne oporezuje, uz obavezu kontinuiteta poreskih vrednosti kod sticaoca. Propisana je anti-abuse klauzula.

Direktiva o matičnim i zavisnim društvima i Direktiva o kamatama i autorskim naknadama

Ukida se porez po odbitku na dividende između povezanih pravnih lica iz EU (uslov: minimum 10% kapitala, 24 meseca), kao i na kamate i autorske naknade (uslov: minimum 25% kapitala, 24 meseca). Izmenama člana 25 propisuje se i participaciono izuzimanje - dividende između obveznika iz Srbije i obveznika iz EU ne uključuju se u poresku osnovicu.

to EU/EEA states, deferred payment over five years is available.

Hybrid Mismatches

Rules are introduced to prevent double deductions or deductions without inclusion arising from differences in the tax qualification of financial instruments, entities or permanent establishments in two or more jurisdictions. The rules cover hybrid financial instruments, hybrid entities, reverse hybrid mismatches and tax residency mismatches.

Merger Directive

Tax-neutral treatment is ensured for cross-border mergers, divisions, partial divisions, transfers of assets and exchanges of shares between legal entities from EU Member States. Capital gains of the transferring company are not taxed, subject to the continuity of tax values at the acquiring company. An anti-abuse clause is prescribed.

Parent-Subsidiary Directive and Interest & Royalties Directive

Withholding tax on dividends between related EU legal entities is abolished (condition: minimum 10% of capital, 24 months), as well as on interest and royalties (condition: minimum 25% of capital, 24 months). Amendments to Article 25 also introduce a participation exemption – dividends between taxpayers from Serbia and taxpayers from the EU are excluded from the tax base.





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