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APRIL 2020
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TAX HIGHLIGHTS

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GODIŠNJI POREZ NA DOHODAK GRAĐANA – PODNOŠENJE PORESKE PRIJAVE ZA VREME VANREDNOG STANJA

Vlada Republike Srbije, zaključno sa 10. aprilom 2020. godine nije usvojila, niti predložila mere koje će uticati direktno na rok za podnošenje poreske prijave za godišnji porez na dohodak građana koji je definisan Zakonom o porezu na dohodak građana (u daljem tekstu: Zakon).

Naime, Zakonom definisani rok ostaje nepromenjen, odnosno svi obveznici konkretnog poreza dužni su da podnesu poresku prijavu najkasnije do 15. maja 2020. godine, a za prihod koji su ostvarili u 2019. godini.

Imajući u vidu trenutno otežane okolnosti obavljanja poslovnih aktivnosti za vreme trajanja vanrednog stanja (usled pandemije COVID-19), Poreska uprava Republike Srbije uskladila je svoje poslovanje prema trenutnim okolnostima (više na: http://www.purs.gov.rs/biro-za-informisanje/novosti/6203/izmenjen-nacin-rada-i-komuniciranja-poreske-uprave-republike-srbije-za-vreme-vanrednog-stanja.html.), te shodno tome obaveštavamo vas o mogućim načinima podnošenja poreske prijave u narednom periodu:

1) **Lično (fizičko) podnošenje**

Poreska prijava podnosi se lično na pisarnicama Poreske uprave koje su sada određene kao jedine koje rade sa strankama. Spisak adresa je objavljen na sajtu Poreske uprave. Radno vreme filijala je svakog radnog dana 07.30 – 15.00. (moguće je da će se radno menjati zbog policijskog časa).

2) **Elektronsko podnošenje putem portala Poreske uprave ePorezi**

Za ovaj način podnošenja poreske prijave, lice koje podnosi poresku prijavu (obveznik, ovlašćeno lice) mora posedovati kvalifikovani elektronski sertifikat (e-potpis) izdat od strane ovlašćenog sertifikacionog

ANNUAL PERSONAL INCOME TAX – FILING OF THE TAX RETURN DURING THE STATE OF EMERGENCY

As of 10 April 2020, the Government of the Republic of Serbia has not adopted or proposed any measures that will directly affect the Law on Personal Income Tax (hereinafter: the Law) and the deadline for filing a tax return for the annual personal income tax.

Specifically, the statutory deadline remains unchanged, i.e., all taxpayers of a specific tax are required to file a tax return no later than 15 May 2020, for the revenue they generated in 2019.

Taking into account the current difficult circumstances of conducting business activities during the state of emergency (due to the COVID-19 pandemic), the Tax Administration of the Republic of Serbia adjusted its operations to the current circumstances (more at: http://www.purs.gov.rs/biro-za-informisanje/novosti/6203/izmenjen-nacin-rada-i-komuniciranja-poreske-uprave-republike-srbije-za-vreme-vanrednog-stanja.html.), and, accordingly we inform you of possible ways to file your tax return in the upcoming period.

1) **Personal (physical) submission**

The tax return is submitted in person at the Tax Administration offices, which are now designated as the only ones that work with clients. The list of addresses of these offices is published on the website of the Tax Administration. Opening hours of the branch are 07.30 - 15.00 every working day (it is possible that working hours will change due to curfew).

2) **Electronic submission via portal of the Tax Administration ePorezi**

For this method of tax return submission, the person filing the tax return (taxpayer, authorized person) must have a qualified electronic certificate (e-signature) issued by an authorized certification

tela. Sve informacije o pribavljanju i korišćenju elektronskog sertifikata možete dobiti na sajtovima ovlašćenih sertifikacionih tela:

- Privredna komora Srbije – www.pks.rs/ca/
- Ministarstvo unutrašnjih poslova (sertifikat se izdaje na ličnoj karti) – http://ca.mup.gov.rs
- PTT – www.ca.posta.rs
- Halcom – http://www.halcom.rs
- E-Smart Systems – http://qca.e-smartsys.com/

3) Elektronsko podnošenje preko elektronske pošte (e-pisarnica)

Tokom otežanog rada usled pandemije korona virusa, Poreska uprava je otvorila posebne mejl adrese za prijem podnesaka elektronskim putem (tzv. e-pisarnice). Spisak adresa elektronske pošte koje primaju podneske elektronskim putem objavljene su na sajtu Poreske uprave.

4) Slanje poreske prijave poštom

Poreska prijava se šalje poštom na pisarnice Poreske uprave koje su sada određene kao jedine koje rade sa strankama. Spisak adresa je objavljen na sajtu Poreske uprave.

Preporuka je da se poreska prijava i prateća dokumentacija šalju preporučeno, kako bi obveznik imao dokaz da je poreska prijava podneta u zakonskom roku.

Prema informacijama koje trenutno imamo, šalteri pošte za slanje pošiljki još uvek rade sa fizičkim licima s tim što je i njihov način rada izmenjen, a radno vreme skraćeno. Skrećemo pažnju da se u ovim okolnostima može desiti da pošta obustavi rad sa fizičkim licima ili da postane nemoguće da se pošiljka preda na šalteru pošte (npr. kod uvođenja 24h policijskog časa).

body. All information about obtaining and using the electronic certificate can be obtained from the websites of the authorized certification bodies:

- Privredna komora Srbije – www.pks.rs/ca/
- Ministarstvo unutrašnjih poslova (sertifikat se izdaje na ličnoj karti) – http://ca.mup.gov.rs
- PTT – www.ca.posta.rs
- Halcom – http://www.halcom.rs
- E-Smart Systems – http://qca.e-smartsys.com/

3) Electronic submission via e-mail

During the difficult manner of working due to the virus corona pandemic, the Tax Administration opened special e-mail addresses to receive submissions electronically (the so-called e-offices). The list of email addresses that receive submissions electronically is posted on the Tax Administration's website.

4) Submission via post service

The tax return is sent to the address of the Tax Administration offices, which are now designated as the only ones that work with clients. The list of addresses of these offices is published on the website of the Tax Administration.

It is recommended that the tax return and supporting documentation be sent as registered mail so that the taxpayer has proof that the tax return has been submitted within the legal deadline.

According to the information we currently have, post offices are still working with individuals, with their mode of operation changed and their working hours shortened. Please note that in these circumstances, the post service may be suspended from working with individuals or it may become impossible for the shipment to be delivered at the post office counter (e.g. upon 24 hours curfew).

5) Podnošenje poreske prijave preko drugog lica

Da bi neko drugo lice imalo mogućnost da u ime obveznika podnese poresku prijavu, neophodno je da poseduje ovlašćenje, potpisano od strane obveznika.

Za podnošenje poreske prijave opisano pod tačkom 1), 3) i 4) potrebno je da obveznik potpiše i notarizuje ovlašćenje koje daje drugom licu.

Za podnošenje poreske prijave preko portala Poreske uprave (ePorezi), od strane drugog lica, potrebno je da obveznik ovlasti to lice za podnošenje poreske prijave putem Obrasca PEP. Ovaj Obrazac Poreskoj upravi može se podneti fizički, poštom ili elektronskom poštom.

Napomena

Napominjemo da su ovo trenutno mogući načini podnošenja poreskih prijava i da se oni mogu promeniti usled situacije vezane za vanredno stanje. O bilo kakvim promenama BDO tim će vas redovno obaveštavati.

5) Submission on behalf of the taxpayer by other person

In order for another person to be able to submit the tax return on behalf of the taxpayer, it is necessary to obtain a power of attorney, signed by the taxpayer.

For submission of the tax return described under items 1), 3) and 4), it is necessary for the taxpayer to sign and notarize the authorization that he/she gives to another person.

Before submission of a tax return through the Tax Administration portal (ePorezi), by another person, it is necessary for the taxpayer to authorize that person to submit a tax return through the PEP Form. This form may be submitted to the Tax Administration by physical submission, mail or electronic mail.

Important note

Please note that these are currently possible ways of submission of the tax returns and may change due to the state of emergency. The BDO team will keep you updated on any changes.

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