

TAX HIGHLIGHTS



IZMENE I DOPUNE PORESKIH ZAKONA.....	2
ZAKON O POREZIMA NA IMOVINU	2
ZAKON O POREZU NA DODATU VREDNOST.....	3
ZAKON O POREZU NA DOHODAK GRAĐANA	5
ZAKON O DOPRINOSIMA ZA OBAVEZNO SOCIJALNO OSIGURANJE	8
ZAKON O PORESKOM POSTUPKU I PORESKOJ ADMINISTRACIJI	9

AMENDMENTS TO TAX LAWS	2
PROPERTY TAX LAW	2
VALUE ADDED TAX LAW.....	3
PERSONAL INCOME TAX LAW.....	5
LAW ON MANDATORY SOCIAL SECURITY CONTRIBUTIONS	8
LAW ON TAX PROCEDURE AND TAX ADMINISTRATION.....	9

IZMENE I DOPUNE PORESKIH ZAKONA

Narodna Skupština Republike Srbije je dana 09. decembra 2022. godine usvojila predlog izmena i dopuna seta poreskih zakona.

Detaljnije o izmenama navedenih zakona u nastavku teksta.

ZAKON O POREZIMA NA IMOVINU

Primena od 01.01.2023. godine

Umanjenje vrednosti (amortizacija) dograđenog objekata

Kod obveznika koji ne vodi poslovne knjige način umanjenja vrednosti dograđenog objekta, kad isti ne čini poseban deo tog objekta vrši se u visini:

- po kojoj bi se vrednost objekta umanjivala da nije dograđen - kad je korisna površina dela objekta pre dogradnje veća od korisne površine dograđenog dela
- po kojoj bi se umanjivala vrednost dograđenog dela da je posebni deo tog objekta - kad je korisna površina dela objekta pre dogradnje manja ili jednaka u odnosu na korisnu površinu dograđenog dela.

Garaža kao poslovni objekat

Garaža u kojoj se obavlja delatnosti smatra se poslovnim objektom i shodno oporezuje.

Evidentiranje zemljišta u poslovnim knjigama

Kad obveznik koji vodi poslovne knjige nije u knjigama evidentirao zemljište nad kojim ili pod kojim se nalazi objekat koji je evidentiran u njegovim poslovnim knjigama, za svrhe oporezivanja porezom na imovinu uvodi se zakonska pretpostavka da je zemljište evidentirano u poslovnim knjigama.

AMENDMENTS TO TAX LAWS

On 9 December 2022, the National Assembly of the Republic of Serbia adopted draft amendments and supplements to a set of tax laws.

The said amendments are described below in more details.

PROPERTY TAX LAW

It will be applied from 1 January 2023.

Value decrease (amortisation) of an extended building

As regards to taxpayers that do not keep books of accounts, the value of an additionally built object when it is not an integral part of the said building is decreased in the amount:

- at which the building value would be reduced if it had not been extended - when the usable area of part of the building before the extension is larger than the usable area of the extended building
- at which the value of the extended part would be reduced if it had been a separate part of that building - when the usable area of part of the building before the extension is smaller than or equal to the usable area of the extended building.

Garage as business premises

A garage where a business activity is performed is considered to be business premises and taxed accordingly.

Recording land in the book of accounts

When a taxpayer that keeps a book of accounts has not recorded land in its books on or under which the building is stated in the book of accounts, a legal assumption that the land has been recorded in the books is introduced for the purpose of being levied by property tax.

Nastanak poreske obaveze za nepokretnost kao buduće stvari

Poreska obaveza kod sticanja prava na nepokretnosti kao budućoj stvari nastaje nastupanjem ranijeg od sledećeg dana:

- dana upisa u katastar nekopretnosti
- dan primoredaje

Porez na nasleđe i poklon

Uvodi se novi predmet oporezivanja - pravo trajnog korišćenja parking mesta u otvorenom stambenom bloku ili stambenom kompleksu.

Nadležnost

Počev od 1. januara 2024. godine nadležnost za utvrđivanje i naplatu poreza na nasleđe i poklon i poreza na prenos apsolutnih prava prelazi na jedinice lokalne samouprave.

ZAKON O POREZU NA DODATU VREDNOST

Primena od 01.01.2023.

Vreme prometa električne energije

Prema novim pravilima, smatra se da je promet električne energije, koji vrši kupac-proizvođač za dalju prodaju preko prenosne mreže, i promet usluge preuzimanja električne energije u energetski sistem izvršen danom izdavanja računa.

Utvrdjivanje poreske osnovice

Izmenom zakona preciznije se definiše pojam tržišne vrednosti. Tržišnom vrednošću se smatra ukupan iznos koji bi kupac dobra, odnosno primalac usluga platio u trenutku prometa nezavisnom dobavljaču za taj promet u Srbiji.

Tax liability incurrence for immovable property as a future item

A tax liability with regard to the acquisition of the immovable property right as a future item occurs on the earlier of the two following days:

- the date of the registration with the Real Estate Cadastre
- handover date

Inheritance and gift tax

A new taxation subject is introduced - the right to use permanently a parking spot in an open residential block or a residential complex.

Jurisdiction

The jurisdiction over determination and collection of the inheritance and gift tax and transfer tax will be transferred to local self-government units from 1 January 2024.

VALUE ADDED TAX LAW

It will be applied from 1 January 2023.

Electricity trade period

According to the new rules, electricity trade performed by a buyer/producer for the purpose of further sale via the transmission grid and the trade in the electricity assumption service into the electrical grid are deemed to be done on the invoice issuance date.

Determination of the tax base

The law amendment specifies the concept of the market value in a more accurate manner. The market value is considered to be the amount that a buyer of a good or a recipient of services would pay at the time of a transaction to an independent supplier for the said transaction in Serbia.

Ukoliko tržišna vrednost ne može da se odredi, ista se utvrđuje za slična dobra/usluge. Zatim, ukoliko se ne može utvrditi tržišna vrednost sličnih dobara/usluga, tržišnom vrednošću smatraće se:

1. za promet dobara, iznos koji nije niži od nabavne cene tih ili sličnih dobara, a ako je ta cena nepoznata, ukupan iznos utvrđenih troškova u trenutku isporuke;
2. za promet usluga, iznos koji nije niži od ukupnih utvrđenih troškova pruženih usluga.

Dodatno, izmenama Zakona o PDV propisano je i da poreska osnovica za promet dobara, odnosno usluga u zamenu za višenamenski vrednosni vaučer predstavlja naknada plaćena za taj vaučer, ukoliko je poznata, u suprotnom, osnovicu predstavlja novčana vrednost iskazana na tom vaučeru ili povezanij dokumentaciji bez PDV-a.

Daljim izmenama Zakona o PDV u delu koji se odnosi na utvrđivanje poreske osnovice, propisano je da se kod prometa dobara, odnosno usluga uz naknadu između povezanih lica kada je naknada niža od tržišne vrednosti i kada sticalac nema pravo na odbitak prethodnog poreza u potpunosti za taj promet, poreskom osnovicom smatra tržišna vrednost tih dobara, odnosno usluga bez PDV. Takođe, Zakonom o PDV precizno se definiše šta se smatra povezanim licima.

Takođe, propisano je da osnovica za promet električne energije iz obnovljivih izvora koju snabdevač prodaje kupcu-proizvođaču predstavlja iznos naknade utvrđen u skladu sa zakonom kojim se uređuje korišćenje obnovljivih izvora energije bez PDV.

Uslovi za odbitak prethodnog poreza

Poreski obveznik može da ostvari pravo na odbitak prethodnog poreza po osnovu elektronske fakture koja je prihvaćena ili se smatra prihvaćenom u skladu sa zakonom kojim se uređuje elektronsko fakturisanje.

If the market value cannot be determined, it is set up for similar goods/services. If the market value of similar goods/services cannot be determined, the market value will be considered to be:

1. in terms of trade in goods, an amount that is not smaller than the cost of those or similar goods; and if such a price is unknown, the total amount of the determined costs at the time of supply;
2. in terms of trade in services, an amount that is not smaller than the total determined costs of the services provided.

In addition, the amendments to the VAT Law stipulate that the tax base for the trade in goods or services in exchange for a multi-purpose value voucher is the fee paid for that voucher, in case it is known. Otherwise, the base is the cash value stated on that voucher or related documentation excluding VAT.

Further, amendments to the VAT Law in terms of the tax base stipulate that in case of related party transactions of goods or services with a consideration paid, when such a consideration is smaller than the market value and when the acquirer is not fully entitled to a deduction of input tax for such transactions, the tax base is considered to be the market value of such goods or services excluding VAT. Moreover, the VAT Law provides an accurate definition of a related party.

Additionally, it is stipulated that the base for electricity distribution from renewable sources that the supplier sells to a buyer/producer is the fee established in accordance with the law governing the use of renewable energy sources excluding VAT.

Conditions for input tax deduction

A taxpayer may exercise the right to deduct input tax based on an electronic invoice that is accepted or considered to be accepted in line with the law governing electronic invoicing.

Pravo na odbitak po osnovu elektronske fakture prihvaćene najkasnije do isteka roka za predaju poreske prijave za poreski period u kojem je nastala poreska obaveza, poreski obveznik može da ostvari najranije za poreski period u kojem je poreska obaveza nastala, nezavisno od toga da li je elektronska faktura izdata na dan nastanka poreske obaveze ili posle tog dana.

Poreski punomoćnik

Od 1. januara 2023. strana lica koja vrše promet dobara koja su u postupku carinskog skladištenja u skladu sa carinskim propisima nemaju obavezu da se registruju za PDV i odrede poreskog punomoćnika u Srbiji.

ZAKON O POREZU NA DOHODAK GRAĐANA

Usvojenim Nacrtom, predviđene su određene izmene Zakona o porezu na dohodak građana, izvršena su usklađivanja iznosa i izvršena su preciziranja određenih članova.

Godišnji porez na dohodak građana

Jedna od većih usvojenim izmena, svakako je promena načina plaćanja godišnjeg poreza na dohodak građana. Naime, ranije se godišnji porez na dohodak građana plaćao na osnovu rešenja nadležnog poreskog organa. Usvojenim izmenama Zakona, godišnji porez će se plaćati samooprezivanjem. Obveznici će do zakonom predviđenog roka (15. maja) biti u obavezi da elektronskim putem podnesu poresku prijavu i plate godišni porez na dohodak građana, dok trenutno plaćanje vrše 15 dana od dana dobijanja rešenja nadležnog poreskog organa.

Propisano je da će prijave formirati, nadležni poreski organ na osnovu podataka iz službenih evidencija, i tako formirane prijave će postaviti na portal Poreske uprave najkasnije do 1. aprila godine, koja sledi godini za koju se utvrđuje godišnji porez.

Poreski obveznik je dužan da izvrši izmenu, odnosno dopunu poreske prijave ukoliko za tim ima potrebe i podnese je u elektronskom obliku preko portala Poreske uprave.

The right to deduct based on an electronic invoice accepted no later than the deadline for submitting the tax return for the tax period in which the tax liability was incurred can be exercised by a taxpayer for the tax period in which the tax liability was incurred at the earliest, regardless of whether an electronic invoice was issued on or after the date of the tax liability incurrence.

Tax representative

Foreign persons that trade in goods that are in the process of customs warehousing in line with customs regulations will not be obliged to be registered for VAT or appoint a tax representative in Serbia from 1 January 2023.

PERSONAL INCOME TAX LAW

The adopted draft envisages certain amendments to the Personal Income Tax Law, adjustments of certain amounts and certain articles have been defined in a more specified manner.

Annual personal income tax

One of the major adopted amendments is a change in the payment method of the annual personal income tax. Namely, the annual personal income tax used to be paid on the basis of a decision issued by the competent tax authority. The annual tax will be paid by self-taxation according to the adopted Law amendments. Taxpayers will be obliged to submit a tax return electronically and pay the annual personal income tax by the legally prescribed deadline (May 15), while the payment is currently made within 15 days after a decision from the competent tax authority is received.

It is stipulated that the competent tax authority will establish tax returns based on data from official records. Such returns will be posted on the Tax Administration portal no later than 1 April of the year following the year for which the annual tax is determined.

Taxpayers are obliged to amend or supplement a tax return if necessary and submit it electronically via the Tax Administration portal.

Ukoliko poreski obveznik to ne učini u zakonskom roku, Poreska uprave će podneti prijavu za to lice. Napominjemo da će u tom slučaju od trenutka podnošenja poreske prijave teći kamata za neblagovremeno plaćanje poreske obaveze.

Novi način oporezivanja prihoda tzv. freelensera

Počev od 01. januara 2023. godine fizička lica koja ostvaruju prihod po osnovu autorskih i srodnih prava ili ugovorenu naknadu za izvršeni rad iz inostranstva ili od lica koja nisu dužna da obračunaju i plate porez, odnosno ostvaruju prihode na koje se porez plaća samooporezivanjem imaju pravo da biraju između dve opcije oporezivanja.

Prva opcija oporezivanja prihoda frilensera:

Porez se plaća po stopi od 20% na poresku osnovicu koju čini bruto prihod ostvaren u kvartalu umanjen za normirane troškove u fiksnom iznosu od RSD 96.000.

Druga opcija oporezivanja prihoda frilensera:

Porez se plaća po stopi od 10% na poresku osnovicu koju čini bruto prihod ostvaren u kvartalu umanjen za zbir apsolutnog iznosa normiranih troškova od RSD 57.900 i relativnog iznosa normiranih troškova od 34% od bruto prihoda ostvarenog u kvartalu.

Prvo usklađivanje normiranih troškova u dinarskom iznosu od 57.900 RSD i 96.000 RSD godišnjim indeksom potrošačkih cena vršiće se u 2024. godini.

Poreska obaveza za prihode od ugovorene naknade po osnovu autorskih i srodnih prava i ugovorene naknade za izvršeni rad, počev od 01. januara 2023. godine utvrđuje se samooporezivanjem. Poreska prijava (Obrazac PP - OPO) se podnosi u roku od 30 dana od isteka kvartala u kojem su ti prihodi ostvareni:

- za I kvartal - poreska prijava se podnosi najkasnije do 30. aprila 2023.;
- za II kvartal - poreska prijava se podnosi najkasnije do 30. jula 2023.;

If a taxpayer fails to do so within the legal deadline, the Tax Administration will file a tax return. Please note that interest will start accruing on the late payment of a tax liability from the moment of submitting the tax return.

New taxation method of the so-called freelancers

Starting from 1 January 2023, natural persons who earn income based on copyright and related rights or contracted fee for work performed from abroad or from persons who are not obliged to calculate and pay tax, i.e. earn income on which tax is paid through self-taxation, have the right to choose between two taxation options.

The first option for taxing freelancers' income:

The tax is payable at the rate of 20% on the tax base, which is the gross income generated in the quarter less the standardised expenses in the fixed amount of RSD 96,000.

The second option for taxing freelancers' income:

Tax is payable at the rate of 10% on the tax base, which is the gross income earned in the quarter less the sum of the absolute amount of standardised costs of RSD 57,900 and the relative amount of standardised costs of 34% of the gross income generated in the quarter.

The first adjustment of standardized costs in the dinar amount of RSD 57,900 and RSD 96,000 with the annual consumer price index will be made in 2024.

The tax liability for income from the contracted fee based on copyright and related rights and the contacted fee for the work performed, starting from 1 January 2023, is determined by self-taxation. The tax declaration (PP - OPO form) is submitted within 30 days from the end of the quarter in which these revenues were generated:

- for the 1st quarter - the tax return is submitted no later than 30 April 2023;
- for the 2nd quarter - the tax return is submitted no later than 30 July 2023;

- za III kvartal - poreska prijava se podnosi najkasnije do 30. oktobra 2023.; i
- za IV kvartal - poreska prijava se podnosi najkasnije do 30. januara 2024.

Fizičko lice koje ostvaruje ugovorenu naknadu iz inostranstva ili od lica koje nije dužno da obračuna i plati porez i doprinose za obavezno socijalno osiguranje je dužno da u napred navedenim rokovima podnese poresku prijavu i plati obračunati porez.

Zarada

Predviđeno je povećanje neoporezivog iznosa zarade, sa 19.300,00 na 21.712,00 dinara.

Novonastanjeni obveznik

Usvojena je izmena člana 15v i to u pogledu uslova koje treba da ispuni fizičko lice da bi se smatralo novonastanjenim obveznikom, gde raniji uslovi više neće morati da budu ispunjeni kumulativno, već će biti dovoljno da bude ispunjen samo jedan od dva uslova.

Naime, novonastanjenim obveznikom će se smatrati obveznik koji u periodu od 24 meseca koji prethode danu zaključenja ugovora o radu sa kvalifikovanim poslodavcem, nije pretežno boravio na teritoriji Republike, ili u momentu zaključenja ugovora o radu sa kvalifikovanim poslodavcem ima manje od 40 godina života, a koji je u periodu od 12 meseci koji prethode zaključenju ugovora o radu sa kvalifikovanim poslodavcem pretežno boravio van teritorije Republike radi daljeg školovanja, odnosno stručnog usavršavanja.

Poreska olakšica za zapošljavanje novih lica

Predviđen je produžetak prava na povraćaj dela poreza na zaradu za novozaposlena lica, i to na isplaćenu zaradu zaključno sa 31. decembrom 2023. godine.

- for the 3rd quarter - the tax return is submitted no later than 30 October 2023; and
- for the 4th quarter - the tax return is submitted no later than 30 January 2024.

A natural person who receives a contracted fee from abroad or from a person who is not obliged to calculate and pay tax and contributions for mandatory social insurance is obliged to submit a tax return and pay the calculated tax within the above-mentioned deadlines.

Salary

An increase in the non-taxable amount of salary is envisaged, from RSD 19,300.00 to RSD 21,712.00.

Newly-settled taxpayer

An amendment to Article 15v was adopted regarding the conditions that a natural person must fulfil in order to be considered a newly settled taxpayer, where the earlier conditions no longer have to be fulfilled cumulatively, but it will be enough to fulfil only one of the two conditions.

Namely, a newly settled taxpayer will be considered a taxpayer who, in the period of 24 months preceding the day of concluding the employment contract with a qualified employer, did not predominantly reside in the territory of the Republic of Serbia, or at the time of concluding the employment contract with a qualified employer, is less than 40 years old, and who, in the period of 12 months preceding the conclusion of the employment contract with a qualified employer, predominantly stayed outside the territory of the Republic of Serbia for the purpose of further education, i.e. professional development.

Tax relief for employment of new persons

An extension of the right to a refund of part of the payroll tax for newly employed persons is envisaged, namely on the salary paid until 31 December 2023 (inclusive).

ZAKON O DOPRINOSIMA ZA OBAVEZNO SOCIJALNO OSIGURANJE

Izmenama zakona o doprinosima, koje su u primeni od 1. januara 2023. godine, predviđeno je smanjivanje stope doprinosa za penzijsko i invalidsko osiguranje (PIO) sa 25% na 24%. U slučaju kada se doprinosi plaćaju iz osnovice i na osnovicu, stopa doprinosa za PIO na teret poslodavca smanjena je sa 11% na 10%, dok je stopa doprinosa za PIO na teret zaposlenog ostala nepromenjena 14%.

Dalje, predviđen je produžetak prava na povraćaj dela doprinosa za obavezno socijalno osiguranje na isplaćenu zaradu za novozaposlena lica do 31. decembra 2023. godine

Osnovicu za doprinose (PIO i zdravstveno osiguranje) za lica, koja prihode ostvaruju od ugovorene naknade od autorskih i srodnih prava i ugovorene naknade za izvršen rad (freelenseri), a koja plaćaju porez samooporezivanjem na oporezivi prihod koji čini bruto prihod ostvaren u kvartalu umanjen za normirane troškove u visini od RSD 57,900 uvećane za 34% bruto prihoda ostvarene u kvartalu, čini najmanje trostruki iznos najniže mesečne osnovice PIO doprinosa, odnosno najmanje trostruki iznos osnovice doprinosa za obavezno zdravstveno osiguranje.

Osnovica doprinosa za PIO za kvartal, za lica koja ostvaruju ugovorenu naknadu i koja porez plaćaju samooporezivanjem na oporezivi prihod koji čini bruto prihod ostvaren u kvartalu umanjen za normirane troškove u visini od RSD 57,900 uvećane za 34% bruto prihoda ostvarene u kvartalu, je najmanje trostruki iznos mesečne osnovice doprinosa koju čini iznos od 35% prosečne mesečne zarade u Republici isplaćene po zaposlenom u prethodnoj godini, prema objavljenom podatku republičkog organa nadležnog za poslove statistike. Ukoliko je ovako utvrđena osnovica niža od oporezivog prihoda osnovica doprinosa za PIO je oporezivi prihod od ugovorene naknade.

LAW ON MANDATORY SOCIAL SECURITY CONTRIBUTIONS

Amendments to the Law on Contributions, effective from 1 January 2023, provide for the reduction of the contribution rate for pension and disability insurance (PDI) from 25% to 24%. In the case when contributions are paid from the base and on the base, the contribution rate for PDI payable by the employer was reduced from 11% to 10%, while the contribution rate for PDI payable by the employee remained unchanged at 14%.

Furthermore, the extension of the right to a refund of part of the mandatory social insurance contributions on the salary paid for newly employed persons is envisaged until 31 December 2023.

The base for social contributions (PDI and health insurance) for persons who receive income from the contracted fee from copyright and related rights and the contracted fee for work performed (freelancers), and who pay tax through self-taxation on taxable income that is the gross income generated in the quarter less standardised expenses in the amount of RSD 57,900 increased by 34% of the gross income earned in the quarter, is at least three times the amount of the lowest monthly base of PDI contributions, i.e. at least three times the amount of the base of contributions for mandatory health insurance.

The contribution base for the PDI for the quarter, for persons who receive the contracted fee and who pay tax through self-taxation on taxable income, which is the gross income generated in the quarter less the standardised expenses in the amount of RSD 57,900 increased by 34% of the gross income earned in the quarter, is at least three times the amount of the monthly contribution base, which is the amount of 35% of the average monthly salary in the Republic of Serbia paid per employee in the previous year, according to the published data of the state authority responsible for statistics. If the base determined in this way is lower than the taxable income, the contribution base for PDI is the taxable income from the contracted fee.

Osnovica doprinosa za obavezno zdravstveno osiguranje za kvartal, za lica koja ostvaruju ugovorenu naknadu i koja porez plaćaju samooporezivanjem na oporezivi prihod koji čini bruto prihod ostvaren u kvartalu umanjen za normirane troškove u visini od RSD 57,900 uvećane za 34% bruto prihoda ostvarene u kvartalu, je najmanje trostruki iznos mesečne osnovice doprinosa koju čini iznos od 15% prosečne mesečne zarade u Republici isplaćene po zaposlenom u prethodnoj godini, prema objavljenom podatku republičkog organa nadležnog za poslove statistike. Ukoliko je ovako utvrđena osnovica niža od oporezivog prihoda osnovica doprinosa za zdravstveno osiguranje je oporezivi prihod od ugovorene naknade.

ZAKON O PORESKOM POSTUPKU I PORESKOJ ADMINISTRACIJI

Narodna skupština je 9. decembra 2022. godine donela Zakon o izmenama i dopunama Zakona o poreskom postupku i poreskoj administraciji, koji će stupiti na snagu osmog dana od dana objavljivanja u Službenom glasniku Republike Srbije.

Izmenama je predviđeno da se prijava za godišnji porez na dohodak građana u buduće podnosi isključivo u elektronskom obliku.

Dalje, predviđeno je da poreski obveznik koji delatnost obavlja na prostoru održavanja manifestacija, a kome je doneto usmeno rešenje poreskog inspektora o oduzimanju robe ili privremenoj zabrani obavljanja delatnosti, jer je ocenio da je ugrožena naplata poreza, nema pravo da podnese primedbe u roku od dva dana od dana donošenja tog rešenja.

Takođe, Poreskom obvezniku kome su u toku poreske kontrole utvrđene nepravilnosti, a koji obavlja delatnost na prostoru održavanja manifestacija, uvodi se mera zabrane vršenja delatnosti za period trajanja te manifestacije.

The contribution base for mandatory health insurance for the quarter, for persons who receive the contracted fee and who pay tax through self-taxation on taxable income, which is the gross income generated in the quarter less the standardised expenses in the amount of RSD 57,900 increased by 34% of the gross income earned in the quarter, is at least three times the amount of the monthly contribution base, which is the amount of 15% of the average monthly salary in the Republic of Serbia paid per employee in the previous year, according to the published data of the state authority responsible for statistics. If the basis determined in this way is lower than the taxable income, the base of the health insurance contribution is the taxable income from the contracted fee.

LAW ON TAX PROCEDURE AND TAX ADMINISTRATION

On 9 December 2022, the National Assembly passed the Law on Amendments to the Law on Tax Procedure and Tax Administration, which will enter into force on the eighth day from the day of publication in the Official Gazette of the Republic of Serbia.

The amendments envisage that the annual personal income tax return will be submitted exclusively in electronic form in the future.

Furthermore, it is stipulated that a taxpayer who performs activities at the venue of events, and who has been given an oral decision by the tax inspector on confiscation of goods or a temporary ban on performing activities, because he has assessed that the collection of taxes is threatened, does not have the right to submit objections within two days from the date of adoption of that decision.

In addition, a tax payer who has been found to have irregularities in the course of a tax audit, and who performs activities in the area where the event is held, is subject to a ban on performing activities for the duration of the event.

Novim izmenama propisuju se dva nova poreska krivična dela:

- nedozvoljen promet opreme za fiskalizaciju i
- nedozvoljen promet računovodstvenih i drugih softvera,

Takođe, propisuje se da ukoliko odgovorno lice u pravnom licu, u roku od dve godine od dana pravosnažnosti osuđujuće presude (za nepodnošenje i neblagovremeno podnošenje poreske prijave, neobračunavanje, neplaćanje i neblagovremeno plaćanje poreza) učini isti prekršaj, može se, uz novčanu kaznu, izreći i zabrana vršenja određenih poslove u trajanju od šest meseci do tri godine.

Dalje, uvodi se postojanje Branioca po službenoj dužnosti, koga Poreska policija dodeljuje osumnjičenom koji nije obezbedio branioca, a koji se sumnjiči za učinjeno poresko krivično delo za koje je predviđena kazna zatvora od 8 godina ili teža kazna. Protiv rešenja o postavljanju branioca po službenoj dužnosti žalba nije dozvoljena.

The new amendments prescribe two new tax criminal offenses:

- illegal circulation of equipment for fiscalization and
- illegal circulation of accounting and other software,

In addition, it is prescribed that if the responsible person in a legal entity commits the same offense within two years from the date of finality of the conviction (for failure to submit and untimely submission of tax returns, failure to calculate, failure to pay and failure to pay taxes on time), he may be, together with a fine, also imposed a ban on performing certain tasks for a period of six months to three years.

Furthermore, the existence of an *ex officio* defence attorney is introduced, which the Tax Police assigns to a suspect who has not provided a defence attorney, and who is suspected of having committed a tax criminal offense for which a prison sentence of 8 years or a stricter penalty is provided for. No appeal is allowed against the decision on the appointment of an *ex officio* defence attorney.



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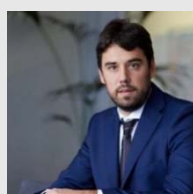
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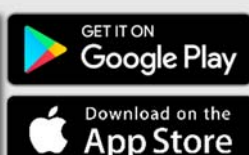
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