

TAX HIGHLIGHTS



Poštovani,

Obaveštavamo vas da je dana 7. decembra 2019. godine stupila na snagu *Uredba o kriterijumima za određivanje aktivnosti koje utiču na životnu sredinu prema stepenu negativnog uticaja na životnu sredinu koji nastaje obavljanjem aktivnosti, iznosima naknada, uslovima za njeno umanjeње, kao i o kriterijumima koji su od značaja za uticaj fizičkih lica na životnu sredinu* (Sl. glasnik RS, broj 86/19, u nastavku: „**Uredba**“). Uredba je doneta na osnovu člana 134. stav 2. *Zakona o naknadama za korišćenje javnih dobara* (Sl. glasnik RS, br. 95/18 i 49/19, u nastavku „**Zakon**“). Uredbom se bliže utvrđuju aktivnosti pravnih lica i preduzetnika koje imaju negativan uticaj na životnu sredinu.

Obveznik naknade je pravno lice i preduzetnik koje zagađuje životnu sredinu na osnovu stepena negativnog uticaja na životnu sredinu.

Visina naknade prema stepenu negativnog uticaja na životnu sredinu i šiframa delatnosti za pravna lica i preduzetnike utvrđena je Uredbom i prilogom koji čini sastavni deo Uredbe. Obavezu plaćanja naknade utvrdiće rešenjem jedinica lokalne samouprave na osnovu podnete prijave. Obveznik podnosi prijavu nadležnoj lokalnoj administraciji do 31. jula svake godine za godinu za koju se utvrđuje obaveza. Utvrđenu obavezu obveznik plaća u jednakim mesečnim ratama, u roku od 15 dana za prethodni mesec.

Naknada ne može biti veća od 0,4% prihoda od aktivnosti koje utiču na životnu sredinu na osnovu ostvarenog godišnjeg prihoda obveznika iz finansijskih izveštaja iskazanih za prethodnu godinu.

Privredna društva su u Uredbi razvrstana po stepenu zagađenja, a u okviru njega po veličini na osnovu Zakona o računovodstvu. Za svaki stepen zagađenja, a po veličini određen je iznos godišnje naknade. Pregled godišnjih iznosa naknade prema pomenutim kriterijumima dat je u tabeli niže.

Dear sir/madam,

We would like to inform you that the Regulation on the criteria for determining activities that affect the environment according to the degree of negative impact on the environment resulting from carrying out the activity, the amounts of fees, the conditions for its reduction, and the criteria that are relevant for the environmental impact of individuals, came into force on 7 December 2019 (Official Gazette of the RS, No. 86/19, hereinafter referred to as “the Regulation”). The Regulation was passed on the basis of Article 134, paragraph 2 of The Fees for the use of public goods Law (Official Gazette of RS, Nos. 95/18 and 49/19, hereinafter referred to as “the Law”). The Regulation defines more closely the activities of legal entities and entrepreneurs that have a negative impact on the environment.

The taxpayer is a legal entity and entrepreneur who pollutes the environment based on the degree of negative impact on the environment.

The amount of compensation according to the degree of negative impact on the environment and activity codes for legal entities and entrepreneurs is set out in the Regulation and in the appendix which forms the integral part of the Regulation. The obligation to pay the fee will be determined by the decision of the local tax administration on the basis of the submitted application. Application should be submitted by the taxpayer until 31 July each year for the current year. The determined obligation will be paid in equal monthly installments, within 15 days for the previous month.

Fee may not exceed 0.4% of the revenue from activities that affect the environment based on the annual income of taxpayers from the financial statements presented for the previous year.

Legal entities are classified in the Regulation according to the degree of pollution, and within it by size in line with the Accounting Law. For each degree of pollution, the amount of annual compensation is determined by size. Review of the annual amount of compensation according to the above criteria is given in the table below.

Razvrstavanje obveznika	Negativan uticaj na životnu sredinu		
	Veliki - iznos naknade u RSD	Srednji - iznos naknade u RSD	Mali - iznos naknade u RSD
Velika pravna lica	2.000.000,00	1.000.000,00	500.000,00
Srednja pravna lica	500.000,00	250.000,00	125.000,00
Mala pravna lica	200.000,00	100.000,00	50.000,00
Mikro pravna lica i preduzetnika	20.000,00	10.000,00	5.000,00

Nepodnošenje prijave i neplaćanje naknade može dovesti do prekršajne odgovornosti za pravno lice, odgovorno lice u pravnom licu ili preduzetnika u skladu sa Zakonom.

Propisane kazne za pravna lica su od 500.000 RSD do 2.000.000 RSD i 10.000 RSD do 100.000 RSD za odgovorno lice u pravnom licu.

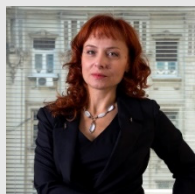
Kazne za preduzetnike su od 10.000 RSD do 500.000 RSD.

Classification of taxpayers	The negative impact on the environment		
	Large - Fee in RSD	Medium - Fee in RSD	Small - Fee in RSD
Large legal entities	2.000.000,00	1.000.000,00	500.000,00
Medium legal entities	500.000,00	250.000,00	125.000,00
Small legal entities	200.000,00	100.000,00	50.000,00
Micro-legal entities and entrepreneurs	20.000,00	10.000,00	5.000,00

Failing to submit application and non-payment of the fee can lead to misdemeanor offence for the legal entity, authorized representative of the legal entity or the entrepreneur.

Fines for legal entities are from cca. EUR 4.300 to EUR 17.000 for legal entities and EUR 100 to EUR 850 for the authorized representative of the legal entity.

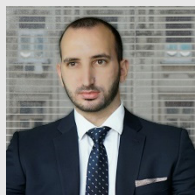
Fines for the entrepreneurs are from cca. EUR 100 to EUR 4.300.



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