

TAX HIGHLIGHTS



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USVOJENE IZMENE I DOPUNE SETA PORESKIH ZAKONA

Narodna Skupština Republike Srbije dana 6. decembra 2019. godine usvojila je set poreskih Zakona kao što su Zakon o poreskom postupku i poreskoj administraciji, Zakon o porezu na dohodak građana, Zakon o porezu na dobit pravnih lica, kao i Zakon o porezima na imovinu.

Zakoni stupaju na snagu osmog dana od dana objavljivanja u Službenom glasniku, a primena većine odredaba je odložena za početak 2020. godine.

U nastavku dajemo pregled najznačajnijih izmena i dopuna.

ZAKON O PORESKOM POSTUPKU I PORESKOJ ADMINISTRACIJI

Dostavljanje

- Predviđa se dostavljanje poreskog akta na adresu elektronske pošte poreskog obveznika, preko portala Poreske uprave, odnosno preko jedinstvenog elektronskog sandučeta, u skladu sa zakonom kojim se uređuje elektronska uprava;
- Poreski akt dostavljen u elektronskom obliku preko portala Poreske uprave, smatraće se dostavljenim danom postavljanja na portal Poreske uprave;
- Poreski akt se može dostaviti fizičkim licima na adresu elektronske pošte samo ako se fizička lica saglase sa tim načinom dostavljanja.

Stranke u poreskom postupku

- Poreska uprava preuzima poslove vođenja jedinstvenog informacionog sistema Lokalnih poreskih administracija najkasnije do 1. januara 2021. godine čime će Poreska uprava imati jedinstveni uvid u poreske i druge račune obveznika.

ADOPTED AMENDMENTS AND SUPPLEMENTS TO THE TAX LAWS SET

The National Assembly of the Republic of Serbia adopted a set of tax laws such as the Tax Procedure and Tax Administration Law, the Personal Income Tax Law, the Corporate Income Tax Law and the Property Taxes Law on 6 December 2019.

The laws enter into force on the eighth day after their publication in the Official Gazette, and most provisions have been delayed until the beginning of 2020.

Below is an overview of the most significant changes.

TAX PROCEDURE AND TAX ADMINISTRATION LAW

Delivery

- Delivery of the tax document to the taxpayer's e-mail address is envisaged, through the Tax Administration portal, i.e., through unique electronic mailbox, in accordance with the law governing electronic administration;
- The tax act delivered electronically via the Tax Administration portal will be considered to be delivered on the day it is sent to the Tax Administration portal;
- A tax act can only be delivered to natural persons via e-mail, if natural persons agree to this method of delivery.

Parties to the tax proceeding

- The Tax Administration will take over the tasks of maintaining a unified information system of local tax administrations by 1 January 2021 at the latest, which will allow the Tax Administration to have unique insight into the tax and other accounts of the payer.

ZAKON O POREZU NA DOHODAK GRAĐANA

PERSONAL INCOME TAX LAW

Izuzimanja dohotka od oporezivanja

- Povećanje neoporezivog iznosa stipendija i kredita učenika i studenata do 30.000 dinara mesečno;
- Naknade troškova boravka fizičkih lica koja učestvuju u programima Evropske unije i drugih međunarodnih organizacija izuzimaju se do 100.000 dinara mesečno;
- Izuzima se dohodak nerezidenata koji borave na teritoriji Srbije do 90 dana u periodu od 12 meseci koji počinje i završava se u tekućoj poreskoj godini, kada je dohodak ostvaren od nerezidentnog poslodavca koji ne obavlja delatnost na teritoriji Republike Srbije. Izuzimanje se primenjuje i na dohodak koji nerezidentni obveznik ostvari od nerezidentnog nalogodavca koji obavlja poslovnu delatnost na teritoriji Republike Srbije, pod uslovom da sama usluga pružena nerezidentnom nalogodavcu ne služi njegovoj delatnosti, odnosno aktivnosti koju obavlja na teritoriji Republike Srbije.

Izmena poreske osnovice za zarade

- Izvršeno je usklađivanje neoporezivih iznosa godišnjim indeksom potrošačkih cena;
- Dinarski iznosi mesečnih zarada predstavljaju iznos prosečne mesečne zarade u Republici Srbiji isplaćene, odnosno ostvarene u periodu za prethodnih 12 meseci počev od meseca septembra u tekućoj godini, za koji period su objavljeni podaci republičkog organa nadležnog za poslove statistike;
- Predviđeno je povećanje neoporezivog iznosa na 16.300 dinara;
- Osnovica poreza na zarade novonastanjenog obveznika prilikom zaključenja ugovora o radu na neodređeno vreme kod kvalifikovanog poslodavca uz ispunjenje propisanih uslova može se umanjiti za 70%;

Exemptions from the taxation

- Increase of the non-taxable amount of scholarships and student loans up to RSD 30,000 per month;
- Living expenses of natural persons participating in the programs of the European Union and other international organizations are exempted up to RSD 100,000 per month;
- The income of non-residents who stay in the territory of Serbia up to 90 days in the period of 12 months which begins and ends in the current tax year, when the income is earned from a non-resident employer who does not perform the business activity in the territory of the Republic of Serbia, is excluded. The exemption shall also apply to the income generated by a non-resident principal from a non-resident payer performing a business activity in the territory of the Republic of Serbia, under condition that the service provided to a non-resident principal does not serve his activity, i.e. the activity he performs in the territory of the Republic of Serbia.

Amendment of the tax base for earnings

- The non-taxable amounts were adjusted by the annual Consumer Price Index;
- RSD amounts of monthly earnings represent the amount of average monthly earnings in the Republic of Serbia paid, i.e. earned in the period of the previous 12 months, starting from the month of September in the current year, for which period the data of the republic authority responsible for statistics are published;
- An increase in the non-taxable amount is planned to RSD 16,300;
- The tax base for earnings of the newly domiciled taxpayer may be reduced by 70% at the conclusion of a permanent employment contract with a qualified employer, if prescribed conditions are fulfilled;

- Pravo na umanjenje ostvaruje se za period od 5 godina od dana zaključenja ugovora o radu.

Izmene kod poreskog oslobođenja

- troškovi prevoza za dolazak i odlazak sa rada - do visine cene mesečne prevozne karte u javnom saobraćaju, odnosno do visine stvarnih troškova prevoza, a najviše do 3.914 dinara mesečno moraju se dokumentovati.

Uvedene poreske olakšice za zapošljavanje novih lica

- Novoosnovano privredno društvo koje obavlja inovacionu delatnost (osnovano zaključno sa 31. decembrom 2020. godine), može da ostvari pravo na oslobođenje od plaćanja poreza na zarade u periodu od 36 meseci od datuma osnivanja, za osnivače koji su zaposleni u tom društvu najviše do 150.000 dinara. Potrebno je da osnivač ima zaključen ugovor o radu sa novoosnovanim društvom i da je prijavljen na obavezno socijalno osiguranje, kao i da poseduje najmanje 5% akcija ili udela novoosnovanog privrednog društva;
- Poslodavac koji zasnuje radni odnos sa "kvalifikovanim novozaposlenim" do 31. decembra 2020. godine može ostvariti poreske olakšice u iznosu od 60%, 65% i 70% u 2020, 2021. i 2022. godini.
- Odredbe koji se odnose na oslobođenje od plaćanja poreza po osnovu zarade kod poslodavca koji obavlja inovacionu delatnost će se primenjivati od 1. marta 2020. godine.
- Postojeće olakšice za zapošljavanje novih lica produžene do 31. decembra 2020.

Prihod od samostalne delatnosti

- Prihod koji preduzetnik ostvari, a koji se oporezuje porezom na drugi prihod, se ne uračunava u oporezivi prihod od samostalne delatnosti;

- The right to deduction may be exercised for a period of 5 years from the date of conclusion of the employment contract.

Amendments to the tax exemption

- Transportation costs for arrival and departure from work - up to the price of a monthly public transportation ticket, or up to the actual transport costs, and up to the maximum of RSD 3,914 per month must be documented.

Tax reliefs introduced for the employment of new persons

- A newly established company that performs an innovation activity (established by 31 December 2020) may exercise the right to an exemption from payroll tax up to RSD 150,000 for a period of 36 months from the date of incorporation, for the founders employed in that company. It is necessary for the founder to have a contract of employment with the newly incorporated company and to be registered for mandatory social security, as well as to own at least 5% of the stocks or shares of the newly established company;
- An employer who employs a "qualified new employee" by 31 December 2020 may earn tax benefits of 60%, 65% and 70% in 2020, 2021 and 2022, respectively;
- The provisions referring to the exemption from payment of payroll tax by the employer engaged in the innovation activity will apply from 1 March 2020;
- Existing new employment benefits are prolonged up to 31 December 2020.

Income from self-employment

- The income generated by an entrepreneur, which is taxed by the other income tax, is not included in taxable income for self-employment;

- Izmenama je propisano da se pružanje revizorskih, računovodstvenih i usluga poreskog savetovanja može paušalno oporezivati;
 - Novi kriterijum za razvrstavanje preduzetnika paušalaca u grupe tako da jednu grupu čine preduzetnici paušalci koji obavljaju istu pretežnu delatnost, registrovanu u registru privrednih subjekata, odnosno delatnost od čijeg obavljanja je u poreskom periodu preduzetnik paušalac ostvario viši iznos prihoda u odnosu na onu koju je registrovao kao pretežnu delatnost;
 - Izmena roka za podnošenje zahteva za paušalno oporezivanje preduzetnika. Zahtev za paušalno oporezivanje može se podneti nadležnom poreskom organu do 31. oktobra tekuće godine za narednu godinu;
 - Lice koje započinje obavljanje delatnosti i koje se registruje u APR-u zahtev za paušalno oporezivanje može da podnese samo u momentu registracije.
- The amendments stipulate that the provision of auditing, accounting and tax advisory services may be flat-rate taxed;
 - New criterion for the classification of lump-sum entrepreneurs into groups so that one group consists of lump-sum entrepreneurs performing the same predominant activity registered in the business registry, i.e. the activity from which, in the tax period, the lump-sum entrepreneur achieved a higher amount of income than the activity he registered as a predominant activity;
 - Modification of the deadline for applying for a flat-rate taxation of entrepreneurs. A flat-rate taxation request may be submitted to the competent tax authority by 31 October of the current year for the following year;
 - Person who starts performing a business activity and registers in the SBRA may submit the flat-rate taxation request only at the moment of registration.

„Test samostalnosti“ za preduzetnike i preduzetnike paušalce („preduzetnik“)

- Bruto prihod preduzetnika koji obavlja aktivnost za istog nalogodavca i/ili sa njim povezanim pravnim licem („nalogodavac“), a koji ispuni 5 od 9 kriterijuma „testa samostalnosti“ oporezuje se kao drugi prihod po stopi od 20% bez umanjavanja normiranih troškova.
- Kriterijumi testa samostalnosti:
 1. nalogodavac određuje radno vreme preduzetniku ili su odmor i odsustva preduzetnika zavisni od odluke nalogodavca i naknada preduzetniku se ne umanjuje srazmerno vremenu provedenom na odmoru;
 2. preduzetnik uobičajeno koristi prostorije koje obezbedi ili obavlja poslove u mestu koje odredi nalogodavac za potrebe obavljanja poslova koji su mu povereni;
 3. nalogodavac vrši ili organizuje stručno osposobljavanje ili usavršavanje preduzetnika;

„Test of independence“ for entrepreneurs and lump-sum entrepreneurs (“Entrepreneur”)

- The gross income of an entrepreneur who performs an activity for the same principal and/or his related party (the "principal") and who fulfils 5 of the 9 criteria of the "test of independence" is taxed as other income at the rate of 20%, without reducing standard costs.
- The test of independence criteria:
 1. employer determines the working hours to the entrepreneur, or the vacations and absences of the entrepreneur are dependent on the decision of the employer and compensation to the entrepreneur is not reduced in the proportion to the time spent on vacation;
 2. entrepreneur commonly uses premises provided by the employer or in place determined by the employer;
 3. employer performs or organizes professional trainings and development for the entrepreneur;

4. nalogodavac je angažovao preduzetnika nakon oglašavanja u sredstvima informisanja u cilju potrebe za angažovanjem fizičkih lica ili angažujući treće lica koje se uobičajeno bavi pronalaženjem lica podobnih za radno angažovanje, a čija je usluga rezultirala angažovanjem tog preduzetnika;
 5. nalogodavac obezbeđuje sopstveni osnovni alat, opremu ili druga osnovna materijalna ili nematerijalna sredstva potrebna za redovan rad preduzetnika ili finansira njihovu nabavku, osim specijalizovanih alata, opreme ili drugih specijalizovanih materijalnih ili nematerijalnih sredstava koji mogu biti neophodni u cilju izvršavanja specifičnog posla ili naloga, ili uobičajeno rukovodi procesom rada preduzetnika, osim rukovođenja koje podrazumeva davanje osnovnog naloga u vezi sa naručenim poslom i razumnu kontrolu rezultata rada ili nadzor nalogodavca, kao dobrog privrednika, nad obavljanjem posla koji je naručio;
 6. najmanje 70% od ukupno ostvarenih prihoda preduzetnika u periodu od 12 meseci koji počinje ili se završava u odnosnoj poreskoj godini je ostvareno od jednog nalogodavca;
 7. preduzetnik obavlja poslove iz delatnosti nalogodavca, a za tako obavljene poslove njegov ugovor o angažovanju ne sadrži klauzulu po kojoj preduzetnik snosi uobičajeni poslovni rizik za posao isporučen klijentu nalogodavca, ukoliko takav klijent postoji;
 8. ugovor o angažovanju preduzetnika sadrži delimičnu ili potpunu zabranu preduzetniku da pruža usluge po osnovu ugovora sa drugim nalogodavcima, izuzev delimične zabrane koja obuhvata pružanje usluga ograničenom broju direktnih konkurenata nalogodavcu;
 9. preduzetnik obavlja aktivnosti uz naknadu za istog nalogodavca, neprekidno ili sa prekidima 130 ili više radnih dana u periodu od 12 meseci koji počinje ili se završava u odnosnoj poreskoj godini.
4. employer hired an entrepreneur, after advertising for the need of engaging the individuals or engaging a third party that is commonly engaged in finding an individual eligible for work engagement, whose services have resulted in engaging that entrepreneur;
 5. the principal provides his own basic tools, equipment or other basic material or intangible assets needed for the regular work of the entrepreneur or finances their procurement, except for specialized tools, equipment or other specialized tangible or intangible assets that may be necessary for the performance of a specific job or order, or normally directs the work process of the entrepreneur, except for the management which entails giving a basic order in connection with the job ordered and reasonable control of the results of work or supervision of the client, as a good businessman, over the performance of the work he has commissioned;
 6. at least 70% of entrepreneur's income within 12 months starting or finishing in the current tax period, the entrepreneur acquires from one employer;
 7. the entrepreneur performs activities from the activity of the client, and for the performed jobs, his contract of engagement does not contain a clause under which the entrepreneur bears the usual business risk for the job delivered to the client of the client, if such client exists;
 8. cooperation agreement for engagement of the entrepreneur contains partial or full competition clause for the entrepreneur to provide services to other employers, except partial prohibition for providing services to direct competitors of the employer;
 9. the entrepreneur performs business activity with compensation for the same employer constantly or with breaks for 130 or more working days within 12 months starting or finishing in the same tax year.

- Nalogodavcem se smatra domaće ili strano pravno lice, preduzetnik ili preduzetnik paušalac koji je direktno ili indirektno angažovao preduzetnika;
- Izmene za paušalno oporezivanje preduzetnika primenjivaće se za utvrđivanje poreza na paušalno utvrđeni prihod počev za 2020. godinu;
- Prihod isplaćen preduzetniku ili preduzetniku paušalcu smatraće se prihodom od samostalne delatnosti bez obzira na prirodu njegovog odnosa sa nalogodavcem zaključno sa 1. martom 2020. godine.
- The principal is considered to be a domestic or foreign legal person, entrepreneur or lump-sum entrepreneur who directly or indirectly hired an entrepreneur;
- Amendments to the flat-rate taxation of entrepreneurs will apply to the determination of tax on flat-rate established income starting in 2020;
- The income paid to the entrepreneur or lump-sum entrepreneur will be considered as an income from self-employment, regardless of the nature of his relationship with the principal, as of 1 March 2020.

ZAKON O DOPRINOSIMA ZA OBAVEZNO SOCIJALNO OSIGURANJE

Osnovica doprinosa

- Propisano je da se osnovica doprinosa na zarade za zaposlene i poslodavce smanjuje za 70% za novonastanjenog obveznika prilikom ispunjenja propisanih uslova.

Stope doprinosa

- Propisana je izmena stopa doprinosa za PIO na 25.5% odnosno 11.5% kada se doprinosi plaćaju istovremeno iz osnovice i na osnovicu;
- Produženje važenja starih olakšica do 31. decembra 2020. godine za Poslodavca koji zaposli novo lice;
- Propisano je produženje važenja starih olakšica do 31. decembra 2020. godine za poslodavca koji zasnjuje radni odnos sa najmanje dva lica;
- Propisane su olakšice za novoosnovano privredno društvo koje obavlja inovacionu delatnost, gde novoosnovano privredno društvo može da ostvari pravo na oslobođenje od plaćanja doprinosa na teret zaposlenog i na teret poslodavca iz zarade osnivača koji su zaposleni u tom novoosnovanom privrednom društvu;

THE COMPULSORY SOCIAL SECURITY CONTRIBUTION LAW

Contribution base

- It is stipulated that the base of the contribution on salaries for employees and employers is reduced by 70% for the newly established taxpayer when the prescribed conditions are met.

Contribution rates

- The contribution rates for PDI have been changed to 25.5% and 11.5%, when contributions are paid simultaneously from base and on the base respectively;
- Extension of the validity of old benefits until 31 December 2020 for Employers that hire new persons;
- The extension of the old benefits until 31 December 2020 is prescribed for an employer who has an employment relationship with at least two persons;
- Benefits are prescribed for a newly established company which performs innovative activity, where a newly established company can exercise the right to exemption from payment of contributions at the expense of the employee and at the expense of the employer from the earnings of the founders who are employed in that newly established company;

- Uređeno je da pravo na oslobođenje poslodavac može da ostvari za zarade osnivača isplaćene u periodu od 36 meseci od dana kada je osnovano privredno društvo kao i za svakog osnivača po osnovu njegove mesečne zarade, i to zarade čiji iznos nije viši od 150.000 dinara mesečno, a ukoliko je viši onda po osnovu dela zarade u visini najviše od 150.000 dinara;
- Propisuje se oslobađanje od obaveze plaćanja doprinosa za PIO na teret zaposlenog i poslodavca za poslodavca koji vrši isplatu zarade kvalifikovanim novozaposlenim zaključno sa 31. decembrom 2022. godine.
- It is stipulated that the employer can exercise the right to exemption for the founder's salaries paid in the period of 36 months from the day when the company was founded, as well as for each founder on the basis of his monthly salary, if that salary does not exceed RSD 150,000 per month, and if it is higher, then on the basis of a part of earnings in the amount of no more than RSD 150,000;
- The exemption from the obligation to pay the PDI contribution at the expense of the employee and the employer is prescribed for the employer who makes the payment of salaries to qualified new employees as of 31 December 2022.

ZAKON O PENZIJSKOM I INVALIDSKOM OSIGURANJU

- Izmenama je uvedeno da se osiguranicima u smislu domaćih propisa više ne smatraju domaći državljani zaposleni u inostranstvu, ako za to vreme nisu obavezno osigurani kod stranog nosioca osiguranja, ili ako prava iz penzijskog i invalidskog osiguranja, po propisima te države, ne mogu ostvariti ili koristiti van njene teritorije;
- Kao osiguranici samostalnih delatnosti dodaju se:
 - lica koja rade na teritoriji Republike Srbije za stranog poslodavca, koji nema registrovano predstavništvo u Republici Srbiji, kod koga za obavljen posao ostvaruju naknadu, a nisu osigurani po drugom osnovu;
 - lica koja, u skladu sa zakonom, obavljaju poljoprivrednu delatnost u svojstvu preduzetnika, ako nisu obavezno osigurani po osnovu zaposlenja;

THE PENSION AND DISABILITY INSURANCE LAW

- The amendments introduced that for the purposes of domestic regulations, residents employed abroad are not considered to be insurees, if during that time they are not compulsorily insured with a foreign insurance company, or if pension and disability insurance rights, according to the regulations of that country, cannot be exercised or used outside its territory;
- The following shall be added as self-insured persons:
 - persons who work in the territory of the Republic of Serbia for a foreign employer, who does not have a registered office in the Republic of Serbia, for whom they are compensated for their work and are not insured on another basis;
 - persons who, in accordance with the law, perform agricultural activity as entrepreneurs, if they are not compulsorily insured on the basis of employment.

ZAKON O POREZU NA DOBIT PRAVNIH LICA**CORPORATE INCOME TAX LAW****Usklađivanje rashoda**

- Na teret rashoda banke priznaju se rashodi u vezi sa umanjenjem duga koji snosi banka, utvrđenog u skladu sa Zakonom o konverziji stambenih kredita indeksiranih u švajcarskim francima.
- Navedena odredba primenjuje se na utvrđivanje, obračunavanje i plaćanje poreske obaveze počev za 2019. godinu.

Usklađivanje prihoda

- Prihodi koji rezidentni obveznik - investicioni fond ostvari po osnovu otuđenja imovine ne ulazi u poresku osnovicu.

Kapitalni dobici i gubici

- Kapitalni dobitak i gubitak ne utvrđuju obveznici osnovani u skladu sa propisima kojima se uređuju investicioni fondovi.

Podsticaji kod ulaganja

- Propisano je da se bankama priznaje pravo na poreski kredit u iznosu od 2% preostalog duga utvrđenog u skladu sa Zakonom o konverziji stambenih kredita indeksiranih u švajcarskim francima;
- Poreski kredit banka može koristiti u dva uzastopna poreska perioda, i to u iznosu od 50% tako obračunatog poreskog kredita;
- Neiskorišćeni iznos poreskog kredita može se preneti na račun poreza na dobit iz budućih obračunskih perioda, ali ne duže od deset godina;

Transferne cene

- Predviđeno je da rezidentni obveznik koji se smatra krajnjim matičnim pravnim licem međunarodne grupe povezanih pravnih lica, dužno da nadležnom poreskom organu dostavi godišnji izveštaj o kontrolisanim transakcijama međunarodne grupe

Expenditures adjustment

- Expenses related to the reduction of debt borne by the bank, determined in accordance with the Conversion of Housing Loans indexed in Swiss francs Law, are recognized as expenses of the bank.
- The above mentioned provision applies to the determination, calculation and payment of tax liability starting in 2019.

Revenues adjustment

- The income that the resident taxpayer - investment fund derives from the alienation of property is not included in the tax base.

Capital gains and losses

- Capital gains and losses are not determined by taxpayers established in accordance with the regulations governing investment funds.

Investment incentives

- It is prescribed that banks should be recognized the right to a tax credit of 2% of the remaining debt determined in accordance with the Conversion of Housing Loans indexed in Swiss francs Law;
- The tax credit can be used by the bank for two consecutive tax periods, in the amount of 50% of the tax credit thus calculated;
- The unused tax credit amount can be transferred to the income tax account from future accounting periods, but not longer than ten years;

Transfer prices

- It is envisaged that a resident taxpayer who is considered to be the ultimate parent legal entity of an international group of related legal entities is obliged to submit to the competent tax authority an annual report on the controlled transactions of an

povezanih pravnih lica (Country by Country izveštaj);

- Rezidentni obveznik, krajnje matično pravno lice, dužno je da nadležnom poreskom organu podnese Country by Country izveštaj najkasnije u roku od 12 meseci od isteka poslovne godine za koju se dostavlja ovaj izveštaj.

Prethodno navedene izmene primenjuju se na utvrđivanje, obračunavanje i plaćanje poreske obaveze počev za 2020. godinu.

ZAKON O POREZIMA NA IMOVINU

Poreska oslobođenja

- Precizirano je šta se smatra objektima namenjenim za primarnu poljoprivrednu proizvodnju.

Utvrđivanje poreza

- Uvodi se obaveza podnošenja poreskih prijava preko javnih beležnika.
- Lica koja ne vode poslovne knjige podnose poresku prijavu za poreza na imovinu preko javnog beležnika kada poreska obaveza nastaje ili prestaje danom overe ili potvrde isprave koju je sastavio javni beležnik, odnosno pravosnažne odluke koju je isti doneo.
- Obveznicima poreza na nasleđe i poklon i poreza na prenos apsolutnih prava ukida se obaveza podnošenja poreske prijave kada se prava na nasleđe, poklon i prenos apsolutnih prava vrše po osnovu isprave koju je sačinio, overio ili potvrdio javni beležnik, odnosno po osnovu pravosnažne odluke koju je isti doneo.
- Javni beležnik dužan je da poresku prijavu koju je sačinio dostavi u roku od 24 časa nadležnim organima.

international group of related legal entities (Country by Country report);

- The resident taxpayer, the ultimate parent legal entity, is required to submit a Country by Country report to the competent tax authority no later than 12 months after the end of the business year for which this report is submitted.

The above mentioned amendments apply to the determination, calculation and payment of a tax liability starting in 2020.

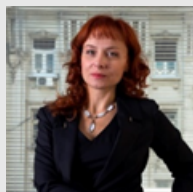
PROPERTY TAX LAW

Tax exemptions

- It is specified what is considered to facilities intended for primary agricultural production.

Determining taxes

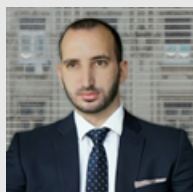
- The obligation to file tax returns through public notaries is introduced.
- Persons who do not keep books of account file a tax return for property taxes through a public notary when the tax liability arises or expires on the date of certification or confirmation of the document drawn up by the public notary, i.e. the legally binding decision made by the notary public.
- Taxpayers of inheritance and gift tax and the transfer of absolute rights tax shall be exempted from filing their tax return when the inheritance, gift and transfer of absolute rights are exercised on the basis of a document made, certified or verified by a public notary, or on the basis of a legally binding decision of the public notary.
- The public notary is obliged to submit the tax return that he has prepared within 24 hours to the competent authorities.



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