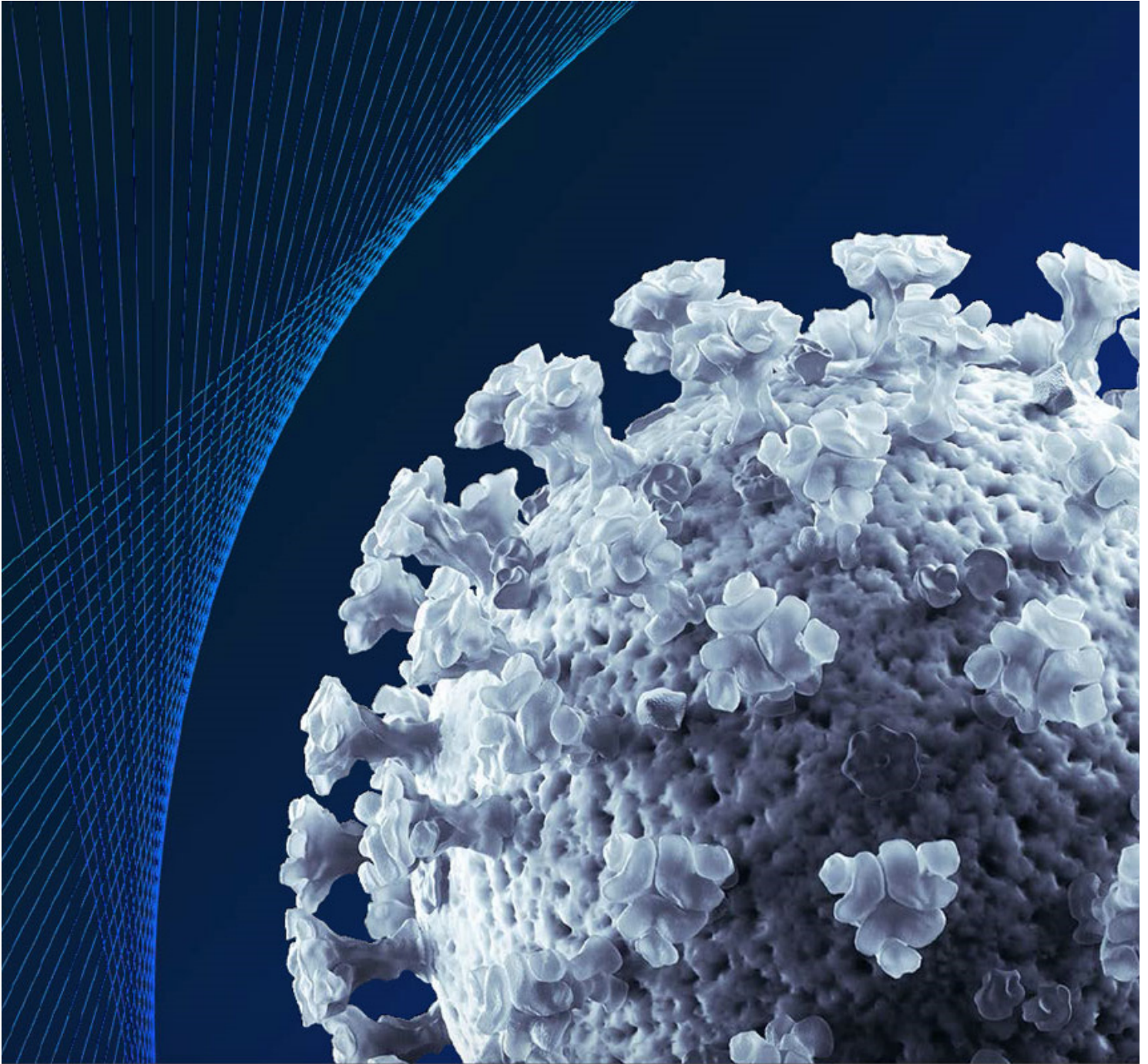


# TAX HIGHLIGHTS



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## Prvi set poreskih mera - Usvojena Uredba o poreskim merama za vreme Vanrednog stanja

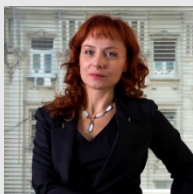
Vlada Republike Srbije usvojila je Uredbu o poreskim merama za vreme vanrednog stanja sa ciljem ublažavanja ekonomskih posledica nastalih usled COVID-19.

- **Produžetak perioda odlaganja plaćanja dugovanog poreza** - Za poreske obveznike koji imaju odlaganje plaćanja dugovanog poreza prema odredbama člana 73. do člana 74b Zakona o poreskom postupku i poreskoj administraciji (u daljem tekstu: Zakon), odnosno obveznicima koji već imaju potpisan Sporazum o odlaganju poreskog duga, Poreska uprava neće za vreme trajanja vanrednog stanja po službenoj dužnosti poništiti sporazum (počev od rate koja dospeva u martu mesecu 2020. godine). Naime, Poreska uprava u tom slučaju neće ukinuti rešenje o odlaganju plaćanja dugovanog poreza i neće radi naplate sprovesti postupak prinudne naplate, pri čemu se takođe u posmatranom periodu neće obračunavati kamata u smislu člana 75 i 76 Zakona.
- **Poreska kamata za vreme vanrednog stanja** - za vreme vanrednog stanja na iznos manje ili više plaćenog poreza i sporednih poreskih davanja, osim kamate, obračunava se i plaća kamata po stopi jednako godišnjoj referentnoj stopi Narodne banke Srbije.

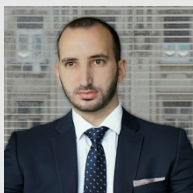
## The first set of tax measures - adopted Regulation on Tax Measures during the State of Emergency

The Government of the Republic of Serbia adopted a Regulation on Tax Measures during the State of Emergency in order to mitigate the economic implications and impact of COVID-19.

- **An extension of the payment deferment period with regard to due taxes** - As regards taxpayers that are granted a payment deferment of outstanding taxes pursuant to the provisions of Article 73 through Article 74b of the Law on Tax Procedure and Tax Administration (hereinafter "the Law"), i.e. those taxpayers that signed a Deferred Tax Payment Agreement, the Tax Administration will not nullify the Agreement of its own motion during the State of Emergency (starting from the instalment due and payable in March 2020). Namely, the Tax Administration will not revoke a decision on the payment deferment of outstanding taxes and it will not perform a forced collection. Moreover, no interest will be calculated in the observed period in accordance with Articles 75 and 76 of the Law.
- **Tax interest during the State of Emergency** - apart from the interest paid on underpaid or overpaid tax and secondary tax duties, interest at the annual key policy rate of the National Bank of Serbia will also be calculated and paid during the State of Emergency.



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