

TAX HIGHLIGHTS



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IZMENE I DOPUNE ZAKONA

Narodna Skupština Republike Srbije je dana 27. novembra 2024. godine usvojila predlog izmena i dopuna seta poreskih zakona. Većina odredaba će biti u primeni od 01. januara 2025. godine.

Detaljnije o najznačajnijim izmenama i dopunama Zakona o porezu na dohodak građana i Zakona o doprinosima za obavezno socijalno osiguranje u nastavku teksta.

Gubitak prava na poreski kredit na račun godišnjeg poreza na dohodak građana po osnovu ulaganja u alternativne investicione fondove (AIF)

Jedna od značajnijih usvojenih izmena za fizička lica obveznike godišnjeg poreza na dohodak građana, svakako je uvođenje ograničenja u pogledu otuđenja akcija u AIF odnosno otuđenja investicionih jedinica AIF, a koje su korišćene u svrhu poreskog kredita za račun godišnjeg poreza na dohodak građana.

Naime, poreski obveznik koji izvrši ulaganje u AIF odnosno u kupovinu investicionih jedinica AIF tokom kalednarske godine, ostvaruje pravo na poreski kredit u iznosu od 50% uložених sredstava. Poreski kredit, takođe, ne može umanjiti obračunati porez za više od 50%.

Novo usvojenim odredbama zakona propisano je da, obveznik koji otuđi akcije ili udele u AIF odnosno otuđi investicione jedinice AIF, u kalednarskoj godini u kojoj je izvršio ulaganje, kao i u naredne tri godine, gubi pravo na iskorišćeni poreski kredit po osnovu tog ulaganja. O gubitku prava na poreski kredit obveznik će biti dužan da obavesti nadležni poreski organ u roku od 30 dana, od dana gubitka prava, kao i da plati obavezu na ime prethodno iskorišćenog poreskog kredita sa pripadajućom kamatom od dana dospelosti za plaćanje godišnjeg poreza na dohodak građana za godinu u kojoj je izgubio pravo na poreski kredit.

Navedeno ograničenje će se primenjivati **počev od početka perioda za utvrđivanje godišnjeg poreza na dohodak građana za 2024. godinu.**

AMENDMENTS TO LAWS

On 25th of November 2024, the National Assembly of the Republic of Serbia adopted draft amendments and supplements to a set of tax laws. Most of the provisions will apply starting from January 1, 2025.

The most significant amendments and supplements to the Personal Income Tax Law and Law on mandatory social security contributions are described below in more details.

Loss of the right to a tax credit on account of the annual personal income tax based on investments in alternative investment funds (AIF)

One of the most significant changes adopted for individuals, taxpayer of annual personal income tax is the introduction of restrictions regarding the alienation of shares in AIF, i.e. the alienation of AIF investment units, which were used for the purpose of tax credit for the annual personal income tax.

Namely, a taxpayer who invests in an AIF, i.e. purchases AIF investment units during a calendar year, is entitled to a tax credit in the amount of 50% of the invested funds. The tax credit cannot reduce the calculated tax by more than 50%.

The newly adopted provisions of the Law stipulate that a taxpayer who disposes shares in AIF i.e. disposes investment units of AIF, in the calendar year in which he made the investment, as well as in the following three years, loses the right to the used tax credit based on that investment. The taxpayer will be obliged to inform the competent tax authority about the loss of the right to the tax credit within 30 days, from the day of the loss of the right, as well as to pay the obligation in the name of the previously used tax credit with accrued interest from the due date for payment of the annual personal income tax for the year in which he lost the right to a tax credit.

The aforementioned limitation will be applied **starting from the beginning of the period for determining the annual personal income tax for 2024.**

Zarada

Propisano je povećanje neoporezivog iznosa zarade od 01. januara 2025. godine, sa RSD 25.000 na RSD 28.423.

Dnevnice

Propisano je da se od 01. januara 2025. godine, po osnovu isplate dnevnica za službeno putovanje u inostranstvo primenjuje neoporezivi iznos u visini EUR 90 dnevno umesto EUR 50 dnevno.

Poreska olakšica za zapošljavanje novih lica (povraćaj dela od 65% do 75% plaćenog poreza na zarade i doprinosa za obavezno socijalno osiguranje)

Propisan je produžetak prava na povraćaj dela poreza na zaradu i doprinosa za obavezno socijalno osiguranje za novozaposlena lica (koja su pre zasnivanja radnog odnosa bila prijavljena kod Nacionalne službe za zapošljavanje kao nezaposlena lica bez prekida najmanje 6 meseci), i to na isplaćenu zaradu zaključno sa 31. decembrom 2025. godine.

Novi način oporezivanja prihoda pomoraca

Počev od 01. januara 2025. godine, uvodi se novi način oporezivanja za fizička lica koja ostvaruju prihod od stranog nalogodavca, a po osnovu obavljanja poslova na brodovima i drugim plovilima koji viju zastave strane države. (Član 84v)

Prema novoj odredbi, poreski obveznik je fizičko lice koje ostvaruje prihode radeći kao član posade. Broj dana provedenih na brodovima i plovilima, kao i vrsta poslova koje je obveznik obavljao dokazuju se na osnovu pomorske knjižice koju overava nadležni organ.

Visina prihoda obveznika, utvrđuje se na dnevnom nivou, prema vrsti poslova koje obavlja, a u skladu sa podzakonskim aktom koje donosi ministar nadležan za poslove saobraćaja imajući u vidu međunarodne standarde. Oporezivi prihod obveznika, odnosno osnovicu za oporezivanje, predstavlja zbir ostvarenih prihoda na dnevnom nivou,

Salary

An increase in the non-taxable amount of salary from January 1, 2025, from RSD 25.000 to RSD 28.423 is prescribed

Daily allowance

It is stipulated that from January 1, 2025, a non-taxable amount of EUR 90 per day will be applied to daily allowances for business travel abroad instead of EUR 50 per day.

Tax relief for employment of new persons (refund of part of 65% to 75% of paid salary tax and contributions for mandatory social insurance)

An extension of the right to a refund of part of the salary tax and contributions for mandatory social insurance for newly employed persons (who, prior to the establishment of the employment relationship, were registered with the National Employment Service as unemployed persons without interruption for at least 6 months), and that for the salary paid up to and including December 31, 2025.

New taxation method of the seafarers' income

Starting from 1 January 2025, new taxation method will be implemented for taxation of individuals who earn income from foreign principal, on the basis of work performed on ships and other vessels flying the flag of a foreign country. (Article 84v)

According to the new provision, taxpayer is a individuals who earns income by working as a crew member. The number of days spent on ships and other vessels, as well as the type of work performed by the taxpayer, are proven on the basis of a seaman's book certified by the competent authority.

The amount of income achieved by taxpayer is determined on a daily basis, according to the type of work performed, and in accordance with a by-law issued by the minister responsible for transport, taking into account international standards. The taxable income of a taxpayer, or the tax base, is the sum of the income earned on a daily basis, according

prema broju dana provednih na brodu, u kalendarskoj godini.

Oslobođenje od plaćanja poreza na prihode iz ovog člana, obveznici mogu ostvarti ako obavljaju poslove na brodovima i drugim plovilima duže od 174 dana u kalendarskoj godini za koju se utvrđuje i plaća porez.

Rok za podnošenje poreske prijave je 31. mart tekuće godine za prihode ostvarene u prethodnoj. Izuzetno ukoliko je obveznik u tom periodu na plovidbi, onda je rok 15 dana od prvog iskrcavanja

Nadalje, izmenama i dopunama Zakona o doprinosima za obavezno socijalno osiguranje, koje će biti u primeni od 1. januara 2025. godine, izvršene su izmene i dopune određenih članova kojima se utvrđuju osnovice doprinosa za obavezno socijalno osiguranje, za lica koja ostvaruju prihode radeći kao članovi posade ili druge poslove na brodovima i drugim plovilima.

to the number of days spent on board a ship, in a calendar year.

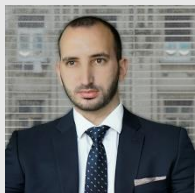
Taxpayers may be exempted from paying income tax under this article if they perform work on ships and other vessels for more than 174 days in the calendar year for which the tax is determined and paid.

The deadline for submitting a tax return is 31 March of the current year for income earned in the previous year. Exceptionally, if the taxpayer is on a voyage during that period, then the deadline is 15 days from the first disembarkation.

Furthermore, the amendments to the Law on Mandatory Social Insurance Contributions, which will be in force from 1 January 2025, provide for amendments to the certain articles which determine the contribution bases for mandatory social insurance for persons who earn income by working as crew members or in other jobs on ships and other vessels.



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