BDO

FEBRUAR 2019
www.bdo.co.rs

TAX HIGHLIGHTS

GODIŠNJI POREZ NA DOHODAK GRAĐANA ZA 2018. GODINU.....2

ANNUAL PERSONAL INCOME TAX FOR THE YEAR 2018 . 2

GODIŠNJI POREZ NA DOHODAK GRAĐANA ZA 2018. GODINU

Obavezu plaćanja godišnjeg poreza na dohodak građana imaju fizička lica rezidenti, kao i nerezidenti za dohodak ostvaren na teritoriji Republike Srbije ukoliko njihov godišnji neto prihod, zarađen u 2018. godini prelazi iznos od RSD 2,470,644.

Oporezivanje dohotka vrši se progresivnim stopama i to tako što se stopom poreza od:

- 10% oporezuje se godišnji iznos neto prihoda od RSD 2,470,644, a do iznosa od RSD 4,941,288;
- 15% oporezuje se godišnji iznos neto prihoda preko RSD 4,941,288.

Lični odbici iskazani procentualno u odnosu na prosečnu godišnju zaradu zaposlenom isplaćenu u Republici za 2018. godinu iznose:

- 40% za poreskog obveznika – RSD 329,419
- 15% za izdržavanog člana porodice – RSD 123,532.

Ukupan iznos ličnih odbitaka ne može biti veći od 50% od dohotka za oporezivanje.

Rok za podnošenje poreske prijave za godišnji porez na dohodak građana za 2018. godinu je 15. maj 2019. godine. Poreska prijava se podnosi u elektronskoj formi ili pismenom obliku – neposredno ili putem pošte.

ANNUAL PERSONAL INCOME TAX FOR THE YEAR 2018

Individuals - residents, as well as non-residents (for the income earned on the territory of the Republic of Serbia), are obliged to pay Annual Personal Income Tax, if their annual net income, earned in 2018 exceeds the amount of RSD 2,470,644.

Taxation of income is carried out at progressive rates in such a way that the tax rate of:

- 10% is applied for taxation of yearly net income amounting from RSD 2,470,644, up to RSD 4,941,288;
- 15% is applied for taxation of yearly net income in the amount exceeding RSD 4,941,288.

Personal deductions expressed as percentage of the average annual earnings paid to an employee in the Republic of Serbia for the year 2018 amount to:

- 40% for a taxpayer – RSD 329,419;
- 15% for a dependent family member – RSD 123,532.

Please note that the total amount of personal deductions cannot exceed 50% of the amount of taxable income.

The deadline for submission of tax return for annual personal income tax for the year 2018 is 15 May 2019. Tax return is submitted in electronic form or in writing – directly or via post service.

Branka Marković
Partner, Tax&Outsourcing
branka.markovic@bdo.co.rs
+381 64 823 23 13

Bojan Čepić
Rukovodilac Odeljenja za poresko savetovanje
bojan.cepic@bdo.co.rs
+381 64 823 23 64

Ivana Balandžić
Poreski menadžer
ivana.balandzic@bdo.co.rs
+381 64 823 23 86

Knez Mihailova 10
11000 Beograd
+381 11 3281 399
tax@bdo.co.rs

Follow us on:

BDO Tax News
SRB | BIH | MNE

GET IT ON Google Play

Download on the App Store

BDO Business Advisory d.o.o. Beograd, privredno društvo osnovano u Republici Srbiji, je članica BDO International Limited kompanije sa ograničenom odgovornošću sa sedištem u Velikoj Britaniji i deo je međunarodne BDO mreže firmi članica.

BDO je brend ime za BDO mrežu i za svaku BDO firmu članicu

Copyright ©2018 BDO. Sva prava zadržana.

www.bdo.co.rs