

# TAX HIGHLIGHTS



NOVI PAKET EKONOMSKIH MERA VLADE REPUBLIKE SRBIJE USMERENIH KA PRIVATNOM SEKTORU SA CILJEM UBLAŽAVANJA NEGATIVNIH POSLEDICA COVID 19....2-5

NEW PACKAGE OF ECONOMIC MEASURES OF THE GOVERNMENT OF THE REPUBLIC OF SERBIA AIMED AT THE PRIVATE SECTOR IN ORDER TO MITIGATE THE NEGATIVE CONSEQUENCES OF COVID.....2-5

## NOVI PAKET EKONOMSKIH MERA VLADE REPUBLIKE SRBIJE USMERENIH KA PRIVATNOM SEKTORU SA CILJEM UBLAŽAVANJA NEGATIVNIH POSLEDICA COVID 19

Na predlog Ministra finansija, Vlada Republike Srbije 30 jula 2020. godine, doneta je Zaključak o dodatnim meraima pomoći privrednim subjektima sa ciljem ublažavanja negativnih ekonomskih posledica COVID 19.

Naime, dodatne ekonomske mere mogu se podeliti u dve kategorije, to: (i) direktna davanja, (ii) odlaganje dospelosti obaveza za pojedine javne prihode.

### USLOV 1 - KO IMA, A KO NEMA PRAVO NA KORIŠĆENJE NOVOG PAKETA EKONOMSKIH MERA:

Pravo korišćenja novog paketa ekonomskih mera imaju ona lica koja se mogu svrstati u jednu od sledeće četiri kategorije:

**1. PRIVREDNI SUBJEKTI** (ne uključuje velika pravna lica - prema izveštajima za 2018. godinu) - koji su ostvarili pravo na korišćenje prvog seta ekonomskih mera (prema Uredbi o fiskalnim pogodnostima i direktnim davanjima - u daljem tekstu Uredba<sup>1</sup>), odnosno koji su ostvarili pravo na direktna davanja čija isplata dospeva u JUL-u mesecu.

**2. VELIKA PRAVNA LICA** (prema izveštajima za 2018. godinu) - koja imaju pravo na isplatu direktnih davanja iz budžeta Republike Srbije i nisu to pravo izgubila u skladu sa Uredbom, pod uslovom da najkasnije do 15. avgusta 2020. godine dostave Obrazac SL za mesec jun i jul 2020. godine.

## NEW PACKAGE OF ECONOMIC MEASURES OF THE GOVERNMENT OF THE REPUBLIC OF SERBIA AIMED AT THE PRIVATE SECTOR IN ORDER TO MITIGATE THE NEGATIVE CONSEQUENCES OF COVID 19

On 30 July 2020, at the proposal of the Minister of Finance, the Government of the Republic of Serbia adopted a Conclusion on additional measures to assist economic entities in order to mitigate the negative economic consequences of COVID19.

Additional economic measures can be divided into two categories, namely: (i) Direct payments, (ii) deferral of liabilities for certain public revenues.

### CONDITION 1 - WHO HAS AND WHO DOES NOT HAVE THE RIGHT TO USE A NEW PACKAGE OF ECONOMIC MEASURES:

The right to use the new package of economic measures belongs to those persons who can be classified in one of the following four categories:

**1. BUSINESS ENTITIES** (does not include large legal entities - according to the reports for 2018) - which have exercised the right to use the first set of economic measures (according to the Regulation on fiscal benefits and direct benefits - hereinafter the Regulation), or who have exercised the right to direct benefits whose payment is due in July.

**2. LARGE LEGAL ENTITIES** (according to the financial statements for 2018) - who have the right to payment of direct benefits from the budget of the Republic of Serbia and have not lost that right in accordance with the Regulation, provided that they submit the SL Form for June and July 2020 no later than 15 August 2020.

<sup>1</sup> Uredba o fiskalnim pogodnostima i direktnim davanjima privrednim subjektima u privatnom sektoru i novčanoj pomoći građanima u cilju ublažavanja ekonomskih posledica nastalih usled bolesti COVID-19 ("Službeni glasnik RS", br. 54/20, 60/20, 62/20 - dr. propis i 65/20 - dr. propis).

**3. PRIVREDNI SUBJEKTI KOJI NE SPADAJU U PRVE DVE GRUPE** (ispunjavaju uslove za korišćenje ekonomski mera saglasno Uredbi, a ne potпадaju pod lica navedena u prve dve tačke).

**4. PRIVREDNI SUBJEKTI OSTALO** - koji su osnovani i registrovani ili su stekli status obveznika PDV nakon 15. marta 2020. godine a zaključno sa 20. julom 2020. godine, koji ne podnose Obrazac PPP-PD.

#### PAKET MERA 1 - DIREKTNA DAVANJA:

Prvi deo novog paketa mera podrazumeva direktna davanja bespovratnih nočanih sredstava privrednim subjektima i to na sledeći način i po sledećoj dinamici:

**PRIVREDNI SUBJEKTI IZ TAČKE 1.** - direktna davanja se isplaćuju za mesec AVGUST i SEPTEMBAR 2020. godine, u visini od 60% vrednosti direktnih davanja isplaćenih i dospelih u JUL-u mesecu 2020. godine.

**PRIVREDNI SUBJEKTI IZ TAČKE 2.** - direktna davanja se isplaćuju za mesec AVGUST i SEPTEMBAR 2020. godine, u iznosu koji se dobija kao proizvod broja zaposlenih utvrđenog prema podnetim Obrascima SL za JUN i JUL i iznosa 50% osnovne minimalne zarade za mesec MART 2020. godine (15.183,52 dinara). Naime, konkretni privredni subjekti u obavezi su da najkasnije do 15 AVGUSTA 2020. godine, dostave Obrazac SL za mesec JUN i JUL, kako bi se kvalifikovali za korišćenje direktnih davanja.

**PRIVREDNI SUBJEKTI IZ TAČKE 3.** - direktna davanja isplaćuju se u SEPTEMBRU u visini od 120% osnovne minimalne zarade za MART mesec 2020. godine (36.440,45 dinara). Direktna davanja isplaćuju se po pojedinačnom zaposlenom za koje je podnet Obrazac PPP-PD za obračunski period AVGUST, a najkasnije zaključno sa 15. SEPTEMBROM 2020. godine. U okviru PPP-PD prijave i tačke 1.4. neophodno je kao datum uneti 5. Januar 2021. godine.

**3. BUSINESS ENTITIES WHICH DO NOT FALL INTO THE FIRST TWO GROUPS** (meet the conditions for the use of economic measures in accordance with the Regulation, and do not fall under the persons listed in the first two items).

**4. BUSINESS ENTITIES OTHER** - which are established and registered or have acquired the status of VAT payers after 15 March 2020 and by 20 July 2020, that do not submit the PPP-PD Form.

#### PACKAGE OF MEASURES 1 - DIRECT BENEFITS:

The first part of the new package of measures includes direct grants to economic entities in the following way and according to the following dynamics:

**BUSINESS ENTITIES REFERRED TO IN ITEM 1** - direct benefits are paid for the month of AUGUST and SEPTEMBER 2020, in the amount of 60% of the value of direct benefits paid and due in JULY 2020.

**BUSINESS ENTITIES REFERRED TO IN ITEM 2** - direct benefits are paid for the month of AUGUST and SEPTEMBER 2020, in the amount debited as a product of the number of employees determined according to the submitted SL Forms for JUNE and JULY and the amount of 50% of the basic minimum wage for MARCH 2020 (RSD 15,183.52) . Namely, specific economic entities are obliged to submit the SL Form for the month of JUNE and JULY no later than 15 August 2020, in order to qualify for the use of direct payments.

**BUSINESS ENTITIES REFERRED TO IN ITEM 3** - direct benefits are paid in SEPTEMBER in the amount of 120% of the basic minimum wage for MARCH 2020 (36,440.45 dinars). Direct benefits are paid per individual employee for whom the PPP-PD Form for the accounting period AUGUST has been submitted, and no later than 15 September 2020. It is necessary to enter 5 January 2021 as the date within the PPP-PD application and item 1.4.

**PRIVREDNI SUBJEKTI IZ TAČKE 4.** - Visina, odnosno iznos direktnih davanja za ovu kategoriju privrednih subjekata ekvivalentan je iznosu direktnih davanja opisanih u prethodnoj tački. Takođe, postupak se vrši isto tako na način kako je opisano za privredne subjekte iz kategorije 3 (osim privrednih subjekata koji ne podnose PPP-PD Obrazac - preduzetnika paušalaca, preduzetnika drugim licima koji nemaju zaposlene, preduzetnika i preduzetnika poljoprivrednika koji plaćaju porez na prihode od samostalne delatnosti samoporezivanjem i nemaju zaposlene i nisu se opredelili za isplatu lične zarade).

**ROK ZA KORIŠĆENJE DIREKTNIH DAVANJA** - privredni subjekti direktna davanja moraju iskoristiti najkasnije do 31. OKTOBRA 2020. godine. Ukoliko direktna davanja privredni subjekat ne iskoristi do navedenog roka, uplaćena sredstva se prenose na poseban račun budžeta Republike Srbije.

## PAKET MERA 2 - FISKALNE POGODNOSTI:

Donetim zaključkom u okviru mera fiskalne pogodnosti predviđeno je odlaganje dospelosti obaveza i to za sledeće javne prihode:

- i. Poreza i doprinosa na zarade i naknade zarada;
- ii. Poreza i doprinosa na ličnu zaradu preduzetnika;
- iii. Poreza i doprinosa na prihode od samostalne delatnosti.

Naime, privredni subjekti iz prethodno navedenih kategorija koji podnose PPP-PD Obrazac za mesec AVGUST 2020. godine, u okviru tačke 1.4. Obrasca unose kao datum dospelosti obaveze 5. januar 2021. godine, te na ovaj način formalno su izvršili prijavu za odlaganje dospelosti konkretnih javnih prihoda za početak naredne godine (osim pojedinih kategorija preduzetnika za koje su propisani drugačiji postupci prijavljivanja).

**BUSINESS ENTITIES REFERRED TO IN ITEM 4** - The amount or amount of direct benefits for this category of economic entities is equivalent to the amount of direct benefits described in the previous item. In addition, the procedure is performed in the same way as described for economic entities from category 3 (except for economic entities that do not submit PPP-PD Form - entrepreneur lump sum, entrepreneur other person, as well as entrepreneur and entrepreneur farmer who pay income tax from self-employed activities and do not have employees and have not decided to pay personal wages).

**DEADLINE FOR THE USE OF DIRECT BENEFITS** - economic entities must use direct benefits no later than 31 OCTOBER 2020. If the economic entity does not use the direct payments by the specified deadline, the paid funds are transferred to a special account of the budget of the Republic of Serbia.

## PACKAGE OF MEASURES 2 - FISCAL BENEFITS:

The adopted Conclusion envisages within the measures of fiscal benefits the postponement of the maturity of liabilities for the following public revenues:

- i. taxes and contributions on salaries and wage compensations;
- ii. taxes and contributions on personal earnings of entrepreneurs;
- iii. taxes on income from self-employment.

Namely, economic entities from the above mentioned categories that submit the PPP-PD Form for the month of AUGUST 2020, within item 1.4. of the Form shall enter as the due date of the liability - 5 January 2021, and in this way they formally applied for the postponement of the due date of specific public revenues for the beginning of the next year (except for certain categories of entrepreneurs for which different application procedures are prescribed).

## GUBITAK PRAVA NA KORIŠĆENJE NOVOG PAKETA EKONOMSKIH MERA

Privredni subjekt gubi pravo na korišćenje direktnih davanja iz budžeta Republike Srbije i na odlaganje plaćanja poreza i doprinosa ukoliko, u periodu od 15. marta 2020. godine pa do isteka roka od tri meseca od poslednje isplate direktnih davanja, smanji broj zaposlenih za više od 10% ne računajući zaposlene koji su sa privrednim subjektom zaključili ugovor o radu na određeno vreme pre 15. marta 2020. godine za period koji se završava u periodu od 15. marta 2020. godine do isteka roka od tri meseca od poslednje isplate direktnih davanja.

## LOSS OF THE RIGHT TO USE MEASURES

An economic entity loses the right to use direct benefits from the budget of the Republic of Serbia and to postpone the payment of taxes and contributions if, in the period from 15 March 2020 until the expiration of three months from the last payment of direct benefits, it reduces the number of employees by more than 10%, not counting employees who have concluded a fixed-term employment contract with a business entity before 15 March 2020 for the period ending in the period from 15 March 2020 to the expiration of three months from the last payment of direct benefits.



Branka Marković  
Partner, Tax&Outsourcing  
[branka.markovic@bdo.co.rs](mailto:branka.markovic@bdo.co.rs)  
+381 64 823 23 13



Uroš Preočanin  
Director of Tax Department  
[uros.preocanin@bdo.co.rs](mailto:uros.preocanin@bdo.co.rs)  
+381 64 823 23 99



Dragana Simić  
Tax Manager  
[dragana.simic@bdo.co.rs](mailto:dragana.simic@bdo.co.rs)  
+381 64 823 23 79



Bojan Stanković  
Tax Manager  
[bojan.stankovic@bdo.co.rs](mailto:bojan.stankovic@bdo.co.rs)  
+381 64 823 23 15



Ivana Balandžić  
Tax Manager  
[ivana.balandzic@bdo.co.rs](mailto:ivana.balandzic@bdo.co.rs)  
+381 64 823 23 86

Knez Mihailova 10  
11000 Beograd  
+381 11 3281 399  
[tax@bdo.co.rs](mailto:tax@bdo.co.rs)

Follow us on:



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 brand ime za BDO mrežu i za svaku BDO firmu članicu

Copyright ©2019 BDO. Sva prava zadržana.

[www.bdo.co.rs](http://www.bdo.co.rs)

