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SERBIA: Tax – Yet another Set of Amendments to Tax Laws

Corporate Income Tax¹

Tax credit abolished

- The amendments abolish tax credit for investments into fixed and intangible assets. Tax credits earned until 31 December 2013 remain in force.

Personal Income Tax²

Tax base of Serbian residents assigned to work abroad clarified

- In case of natural persons – residents of Serbia assigned to work abroad, salary tax is imposed only on the salary for performed work and not on compensation of costs.

Salary of entrepreneur

- Previous set of amendments adopted in May 2013 allowed entrepreneurs to declare which portion of their total income should be treated as salary. The latest amendments specify that this election can be made until 15 December for the following financial year, with the exception of the election for 2014 which can be made until 31 January 2014.

Games of Chance

- A deduction on the basis of expense paid to participate in a game of chance is no longer recognized for classic games, such as lottery and sports betting.

Calculation and payment of withholding tax banks

¹ Corporate Income Tax Law, (Zakon o porezu na dobit pravih lica, "Official Gazette RS", Nos. 25/2001, 80/2002, 80/2002, 43/2003, 84/2004, 18/2010, 101/2011, 119/2012, 47/2013 and 108/2013)

² Personal Income Tax Law, (Zakon o porezu na dohodak građana, "Official Gazette RS", Nos. 24/2001, 80/2002, 80/2002, 135/2004, 62/2006, 65/2006, 31/2009, 44/2009, 18/2010, 50/2011, 91/2011, 7/2012, 93/2012, 114/2012, 8/2013, 47/2013, 48/2013 and 108/2013)

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- The amendments specify that banks can calculate and pay withholding tax on interest assigned to individual clients on the first business day following the accrual of interest, if accrual date is on a public holiday or weekend.

Mandatory Social Contributions³

Social contributions payable by shareholders

- Individuals who are shareholders and managers in limited liability companies have been obliged to pay mandatory social contributions even if they are not employed with the company, in which case the contributions have been payable on the statutory minimum monthly base. The amendments now allow this category of social contributions obliges to declare as their base an amount higher than the statutory minimum. Social contributions have to be paid until 15th of each month for the previous month.

Social contributions base for employees working for two or more employers

- If an employee works part time for more than one employer, each employer is obliged to calculate and pay social contributions on the salary paid to the employee, if the salary is equal or higher than the proportional amount of the minimum monthly base for contributions. Prior to the amendments, salaries from all part time jobs were added together for the purpose of determining whether the total salary exceeds minimum monthly base for contributions.

Deadlines for payment of social contributions by entrepreneurs

- Entrepreneur who has opted for payment of personal salary but has not distributed salary by the end of a month is nevertheless obliged to calculate and pay social contributions on the statutory minimum base no later than on the last day of a month for a previous month.
- Entrepreneurs who treat entire income as business income are subject to the self-taxation regime (*Serbian: samooporezivanje*). This means they pay monthly advances on the account of social contributions and determine final amount due at the end of the year by 15 March of the current year for the previous year.

Payment of social contributions by entrepreneurs while on leave

- Salary compensation received by entrepreneurs while on maternity leave, childcare leave or special childcare leave is not subject to mandatory social contributions.

Value Added Tax⁴

Tax rate

- Reduced tax rate of 8% has been increased to 10%

³ Law on Mandatory Social Contributions, (*Zakon o doprinosima za obavezno socijalno osiguranje "Off. Gazette RS"*, No. 84/2004, 61/2005, 62/2006, 5/2009, 52/2011, 101/2011, 7/2012, 8/2013, 47/2013 and 108/2013)

⁴ Law on Value Added Tax, (*Zakon o porezu na dodatu vrednost "Official Gazette RS"* nos. 84/2004, 86/2004, 61/2005, 61/2007, 93/2012 and 108/2013)

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- Supply of personal computers and their components is no longer subject to reduced tax rate, but to standard rate of 20%.
- The application of these new provisions starts as of 1 January 2014

Tobacco⁵

Supply of tobacco and processed tobacco

- The amendments aim at preventing illegal supply of tobacco products:
 - Registered tobacco manufacturer may sell tobacco only to registered processors registered exporters of tobacco, processed tobacco or tobacco products.
 - Registered individual tobacco manufacturer may sell tobacco only to registered manufacturer or processor with whom he/she has a cooperation agreement.
 - Registered tobacco processor is obliged to sell processed tobacco only to the registered manufacturer of tobacco products or to registered exporter of tobacco, processed tobacco or tobacco products.
 - Exporter of tobacco, processed tobacco or tobacco products who acquired these goods for the purpose of export cannot use the goods other than for exports.

All of the aforementioned obligations are at the pain of fine in the amount of up to RSD 2.000.000 (approx. EUR 20,000).

Moreover, tobacco and processed tobacco traded other than as prescribed above is subject to excise tax as if it were smoking tobacco or cut tobacco.

Tax Procedure and Administration⁶

Property tax

- Amendments provide, in relation to property tax, for an exemption to the general rule according to which tax obligation is determined in accordance with the regulations applicable at the time when the obligation occurred. Namely, property tax shall be determined according to the regulations that are in force on 1 January of the year in relation to which property tax is being assessed.

Payment of salaries, compensation of salaries and other personal income

⁵ Law on Tobacco (*Zakon o duvanu "Off. Gazette RS", No. 101/2005, 90/2007, 95/2010, 36/2011, 6/2012, 69/2012., 93/2012, 8/2013, 64/2013 and 108/2013*)

⁶ Law on Tax Procedure and Administration (*Zakon o poreskom postupku i administraciji, "Official Gazette RS", Nos. 80/2002, 84/2002, 23/2003, 70/2003, 55/2004, 61/2005, 85/2005, 62/2006, 63/2006, 61/2007, 20/2009, 72/2009, 53/2010, 101/2011, 2/2012., 93/2012, 47/2013 and 108/2013*)

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- Amendments provide that banks are not allowed to transfer any payment that qualifies as personal income subject to withholding tax (other than interest) unless the payment order contains a reference number assigned by the tax authority in relation to withholding tax on the respective income.

Tax returns – withholding tax

- Previous amendments to the Law on Tax Procedure and Administration (Official Gazette RS no. 47/2013), which came into force at the end of May 2013, provided that as of 1 January 2014, legal entities paying personal income to individuals will have to submit electronic tax returns for withholding tax. In this respect, the current amendments provide for a transitory solution according to which all legal entities that will have paid personal income to individuals in 2013 can submit “old” hard-copy individual tax returns until 31 January 2014 and “old” hard-copy aggregated tax returns until 5 March 2014.

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SRBIJA: Poresko pravo – *Izмене seta poreskih zakona*

Porez na dobit pravnih lica⁷

Ukinut poreski kredit

- Izmena je obrisan poreski kredit za izvršena ulaganja u osnovna sredstva i nematerijalnu imovinu. Poreski obveznici koji su ostvarili pravo na ovaj poreski kredit do 31. decembra 2013. godine ostaje na snazi.

Porez na dohodak građana⁸

Razjašnjenja poreska osnovica za rezidente Srbije upućene na rad u inostranstvo

- Porez na zaradu fizičkih lica – rezidenata Srbije upućenih na rad u inostranstvo plaća se samo na iznos zarade za izvršeni rad, a ne i na naknadu troškova.

Oporezivanje zarade preduzetnika

- Prethodnim izmenama koje su usvojene u maju 2013. godine preduzeticima je omogućeno da deo prihoda sebi isplaćuju kao zaradu. Poslednjim izmenama je precizirano da ovo opredeljenje može da se izvrši do 15. decembra za narednu godinu. Izuzetno, opredeljenje za 2014. godinu može se izvršiti do 31. januara 2014. godine.

Dobici od igara na sreću

- Odbitak po osnovu troška ostvarenog u cilju sticanja prava na učestvovanje u igrama na sreću se više ne priznaje kod klasičnih igara na sreću kao što su lutrija i sportska prognoza.

Obračunavanje i plaćanje poreza po odbitku na kamatu

- Izmenama se precizira da banke mogu da obračunaju i plate porez po odbitku na kamatu koju pripišu fizičkom licu najkasnije prvog radnog dana nakon što je izvršeno pripisivanje kamate, ukoliko je pripisivanje kamate izvršeno na dan koji pada na državni praznik ili vikend.

Doprinosi za obavezno socijalno osiguranje⁹

Doprinosi za osnivače privrednih društava

⁷ Zakon o porezu na dobit pravnih lica, ("Službeni glasnik RS", br. 25/2001, 80/2002, 80/2002, 43/2003, 84/2004, 18/2010, 101/2011, 119/2012, 47/2013 i 108/2013)

⁸ Zakon o porezu na dohodak građana, "Službeni glasnik RS", Nos. 24/2001, 80/2002, 80/2002, 135/2004, 62/2006, 65/2006, 31/2009, 44/2009, 18/2010, 50/2011, 91/2011, 7/2012, 93/2012, 114/2012, 8/2013, 47/2013, 48/2013 i 108/2013

⁹ Zakon o doprinosima za obavezno socijalno osiguranje "Službeni glasnik RS", br. 84/2004, 61/2005, 62/2006, 5/2009, 52/2011, 101/2011, 7/2012, 8/2013, 47/2013 i 108/2013

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- Osnivači društva sa ograničenom odgovornošću koji su uključeni u upravljanje društvom do sada su bili obavezni da plaćaju doprinose na minimalnu osnovicu propisanu zakonom čak i kada ne ostvaruju zaradu. Izmenama je omogućeno ovoj kategoriji obveznika da plaćaju doprinose na osnovicu koja je viša od minimalne mesečne osnovice. Doprinosi za ovu kategoriju obveznika moraju se uplatiti do 15. u mesecu za prethodni mesec.

Osnovica za zaposlenog koji radi kod dva ili više poslodavaca

- Za zaposlenog koji radi sa nepunim radnim vremenom kod dva ili više poslodavaca, svaki poslodavac ima obavezu da obračuna i plati doprinose za socijalno osiguranje na zaradu koju zaposleni ostvaruje kod tog poslodavca, ako je ta zarada jednaka ili viša od srazmernog iznosa najniže mesečne osnovice doprinosa. Pre izmena, uzimala se u obzir ukupna zarada ostvarena po osnovu svih poslova sa nepunim radnim vremenom, kako bi se utvrdilo da li je ukupna zarada viša od najniže mesečne osnovice doprinosa.

Rokovi za plaćanje doprinosa za socijalno osiguranje od strane preduzetnika

- Preduzetnik koji je optirao da isplaćuje ličnu zaradu a ne izvrši isplatu zarade do poslednjeg dana u mesecu svejedno ima obavezu da obračuna doprinose na najnižu mesečnu osnovicu doprinosa do poslednjeg dana u tekućem mesecu za prethodni mesec.
- Preduzetnici koji ceo prihod tretiraju kao prihod od samostalne delatnosti doprinose plaćaju u režimu samooporezivanja, što znači da u toku godine plaćaju mesečne akontacije doprinosa a na kraju godine obračunavaju konačno dugovani iznos.

Plaćanje doprinosa za preduzetnika za vreme odsustva

Preduzetnik nema obavezu obračunavanja doprinosa za vreme dok ostvaruje pravo na naknadu zarade za vreme porodiljskog odsustva, odsustva sa rada radi nege deteta ili odsustva sa rada radi posebne nege deteta.

Porez na dodatu vrednost¹⁰

Poreska stopa

- Posebna stopa od 8% je povećana na 10%.
- Promet personalnih računara i komponenti od kojih se sastoje personalni računari se više ne oporezuje po posebnoj stopi, već po opštoj stopi od 20%.
- Primena ovih odredbi počinje od 1. januara 2014. godine

Duvan¹¹

Promet duvana i obrađenog duvana

¹⁰ Zakon o porezu na dodatu vrednost ("Službeni glasnik RS" br. 84/2004, 86/2004 - ispr., 61/2005, 61/2007, 93/2012 i 108/2013)

¹¹ Zakon o duvanu ("Službeni glasnik RS", br. 101/2005, 90/2007, 95/2010, 36/2011, 6/2012, 69/2012., 93/2012, 8/2013, 64/2013 i 108/2013)

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- Izmene teže suzbijanju nelegalnog prometa duvanskih proizvoda:
 - Registrovani proizvođač duvana može da prodaje duvan isključivo registrovanom obrađivaču duvana tj. registrovanom izvozniku duvana, obrađenog duvana i duvanskih proizvoda;
 - Registrovano fizičko lice – proizvođač duvana može da prodaje duvan isključivo registrovanom proizvođaču duvana i obrađivaču duvana sa kojim ima zaključen kooperativni ugovor;
 - Registrovani obrađivač duvana može da prodaje obrađeni duvan isključivo registrovanom proizvođaču duvanskih proizvoda odnosno registrovanom izvozniku duvana, obrađenog duvana i duvanskih proizvoda;
 - Izvoznik duvana, obrađenog duvana i duvanskih proizvoda koji je radi izvoza nabavio ova dobra, je dužan da izvrši izvoz ovih proizvoda;

Za kršenje ovih obaveza propisana je kazna u iznosu od RSD 5.000 do RSD 2.000.000 (približno EUR 20.000)

Pored toga, duvan i obrađeni duvan čiji promet nije izvršen u skladu da prethodno navedenim pravilima podleže plaćanju akciza, na način kao da je u pitanju duvan za pušenje i ostale duvanske prerađevine (rezani duvan).

Poreski postupak i administracija¹²

Porez na imovinu

- U pogledu poreza na imovinu, izmenama je uveden izuzetak od opšteg pravila da se poreska obaveza utvrđuje prema propisima koji važe u vreme njenog nastanka. Porez na imovinu se utvrđuje u skladu sa propisima koji važe na dan 1. januar one kalendarske godine za koju se poreska obaveza utvrđuje.

Isplata zarada, naknada zarada i drugih prihoda fizičkih lica

- Izmenama je uvedeno da banke neće dozvoliti isplatu prihoda koje podležu obračunavanju i plaćanju poreza po odbitku (sem kamata), ukoliko nalog za prenos ne sadrži poziv na broj odborenja dodeljen od strane poreske uprave za plaćanje ukupne obaveze po tom osnovu.

Poreske prijave – porez po odbitku

- Izmenama Zakona o poreskom postupku i administraciji ("Sl. Glasnik RS" br. 47/2013) koje su stupile na snagu u junu 2013. predviđeno je elektronsko podnošenje poreskih prijava od strane pravnih lica koje vrše isplatu dohotka fizičkim licima. U tom smislu, najnovijim izmenama je predviđeno prelazno rešenje u skladu sa kojim u pogledu prihoda isplaćenih u 2013. godini pravna lica mogu da podnesu "staru" pojedinačnu poresku prijavu do 31. januara 2014. godine, a "staru" zbirnu poresku prijavu do 5. marta 2014. godine.

¹² Zakon o poreskom postupku i administraciji, ("Službeni glasnik RS", br. 80/2002, 84/2002, 23/2003, 70/2003, 55/2004, 61/2005, 85/2005, 62/2006, 63/2006, 61/2007, 20/2009, 72/2009, 53/2010, 101/2011, 2/2012., 93/2012, 47/2013 i 108/2013)

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