Legal 500 Country Comparative Guides 2025

Serbia

Environment

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This country-specific Q&A provides an overview of environment laws and regulations applicable in Serbia.

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Serbia: Environment

1. What is the environmental framework and the key pieces of environmental legislation in your jurisdiction?

Environmental legal framework in Serbia consists of numerous laws and by-laws, all of which are heavily influenced by the EU acquis. The key piece of legislation governing this area is the Environmental Protection Act or EPA (*Zakon o zaštiti životne sredine*, "Sl. glasnik RS", No 135/2004, as amended and supplemented). In addition to this, there are numerous laws governing particular areas, such as:

- the Environmental Impact Assessment Act;
- the Strategic Impact Assessment Act;
- the Act on Integrated Pollution Prevention and Control;
- the Air Protection Act;
- the Nature Protection Act;
- the Soil Protection Act;
- the Act on Protection from Noise in the Environment;
- the Climate Change Act;
- the Waste Management Act;
- the Package and Package Waste Act;
- the Water Act;
- the Act on Protection from Non-ionising Radiation;
- the Act on Radiation and Nuclear Security and Safety;
- the Chemicals Act: and
- the Act on National Parks.

In addition, Serbia is a party to a number of international instruments governing the environmental matters, including all three Rio conventions (on Biodiversity, Climate Change, and Desertification), the Paris Agreement, the Kyoto Protocol, the Vienna Convention for the Protection of the Ozone Layer, the Stockholm Convention, the Aarhus Convention, the Espoo Convention and the Basel Convention. International treaties are hierarchically above national laws.

The Serbian authorities are currently working on the draft of a new law on liability for damages to the environment, with the aim of harmonising Serbian law with EU Directive 2004/35/EC (the "Environmental Liability Directive") and introducing an efficient system of compensation for environmental damages that is based on the "polluter pays" principle.

2. Who are the primary environmental regulatory authorities in your jurisdiction? To what extent do they enforce environmental requirements?

Key regulatory authorities responsible for environmental policy and enforcement in Serbia are the Ministry of Environmental Protection (MEP) (including its environmental inspection department) and the Agency for Environmental Protection. Provincial and municipal secretariats and inspections also play significant role in law enforcement within provincial i.e., municipal jurisdiction.

3. What is the framework for the environmental permitting regime in your jurisdiction?

EIA consent

For certain projects in the area of industry, mining, energy, transportation, tourism, agriculture, forestry, water management, waste management, or for communal activities and projects planned in protected natural assets or the surroundings of immovable cultural assets, the project developer has to obtain consent on the environmental impact assessment (EIA) study it has prepared or – where applicable – a decision that such a study is not required. The process is governed by the EIA

The process may have two or three stages, depending on the features of the project: (i) deciding whether the EIA study is required (this only applies to projects listed as those for which the authorities may require an EIA study); (ii) deciding on the content and scope of the EIA study; and (iii) deciding whether to give consent to the EIA study.

IPPC Permit

For certain facilities and activities that may have a negative impact on people's health, environment or material goods, an IPPC permit needs to be obtained. The process is governed by the Act on Integrated Pollution Prevention and Control.

Other Permits

Apart from the aforementioned activities, certain other activities may also require permits for example, waste

management activities (collecting, transporting and treating waste). This permitting process is governed by the Waste Management Act. A waste management permit is not required for activities covered by an IPPC permit; however, before the IPPC permit is issued, the operators are likely to need a temporary waste management permit in order to start their operations while waiting for the IPPC permit to be issued. There are certain other exceptions where a waste management permit is not required.

In relation to water management, certain types of facilities and activities require water acts (water conditions, water consent, and water permit) in accordance with the procedure set by the Water Act.

Furthermore, according to the Climate Change Act (2021), operators of facilities emitting greenhouse gases (GHGs) will need to have a permit issued by the MEP before they start operations. It is anticipated that at least 137 current operators will fall under this permitting requirement. This permit must be issued by the MEP, and it cannot be appealed via administrative procedure. It can, however, be challenged before an administrative court.

4. Can environmental permits be transferred between entities in your jurisdiction? If so, what is the process for transferring?

EIA consent needs not be transferred. An IPPC permit can be transferred relatively easily if the operator has changed – the authority that issued the IPPC permit can simply change the name of the operator, without conducting a separate review procedure. In the case of waste management permits, if there is a change of operator, the permit will be transferred to the new operator if it satisfies the conditions for the permit. Water permit transfer requires consent of the authority who issued it as well as of the water management company. Permits for operators of facilities emitting GHGs can be amended so as to be issued to a new operator, but arguably, the permitting procedure would need to be repeated.

5. What rights of appeal are there against regulators with regards to decisions to grant environmental permits?

In relation to EIA permitting, the first two stages of the EIA process entitle the applicant and interested public to appeal to the second instance authorities, and eventually to file administrative suit. The decision on consent to the EIA study cannot be appealed against, but may be

challenged before the administrative court.

In relation to waste management permits, the unsatisfied party is entitled to lodge an appeal to the second instance authority.

The decisions on IPPC permits and permits for operators of facilities emitting GHGs also cannot be appealed through an administrative procedure, but may be challenged before the administrative court.

Water permit issued by the national authorities cannot be appealed through an administrative procedure, but may be challenged before the administrative court, but those issued by provincial or municipal authorities can be appealed against to the second instance authorities.

6. Are environmental impact assessments (EIAs) for certain projects required in your jurisdiction? If so, what are the main elements of EIAs (including any considerations in relation to biodiversity or GHG emissions) and to what extent can EIAs be challenged?

Yes, see Section 2 above. The EIA study needs to cover various aspects, including in relation to factors which may be under impact of the project, possible effects on of the project on the environment, risks on the impacted factors, types and expected quantities of GHG gasses, etc.

For challenges of EIA consent, please see question 5 above.

7. What is the framework for determining and allocating liability for contamination of soil and groundwater in your jurisdiction, and what are the applicable regulatory regimes?

Key laws governing contaminated land are the EPA and the Soil Protection Act (*Zakon o zaštiti zemljišta*, "Sl. glasnik RS", No 112/2015). The general principle is that a person who contaminated the land needs to perform remediation at its own cost. To that end, it has to prepare a remediation scheme, to be approved by the MEP. If such a person is unknown, unavailable or does not comply with an inspection order, the remediation must be undertaken by the municipality, the province or the state, in accordance with its budget and via a licensed company. Upon completion of remediation, the investor needs to submit a report to the MEP. Environmental inspection is authorised to order remediation (and

preparation of the relevant scheme). Failure to perform remediation represents an economic offence on the part of the liable company and is punishable with a fine of up to approximately EUR 25,000 (plus a EUR 1,700 fine for the director).

In relation to underground waters contamination, key piece of legislation is the Water Act. It is prohibited to discharge hazardous or polluting substance into underground waters. In case of direct danger from polluting the waters, be it underground or surface waters, or if such pollution occurs, the entity discharging or disposing of materials that may pollute the water has to take measures to prevent, i.e. to mitigate and remediate the water pollution and to plan funds and deadlines for implementing these activities. If it fails to do so, the water management company shall implement such activities at the cost of that entity. Failure to prevent pollutants enter the recipient, or to treat wastewater, may result in fine of up to approximately EUR 25,000 (plus a EUR 1,700 fine for the director).

8. Under what circumstances is there a positive obligation to investigate land for potential soil and groundwater contamination? Is there a positive obligation to provide any investigative reports to regulatory authorities?

There is a general principle of liability of the polluter, under which the change of ownership over a company and other changes of ownership mandate environmental assessment and determining liability for environmental pollution, as well as settling the debts of the previous owner for the pollution mage/ environmental harm caused. However, this principle is not regulated in detail and is not always implemented in practice.

Under the Soil Protection Act, owner/user of land or facility whose activity may or is cause for pollution and soil degradation, is obliged to perform soil monitoring, and to deliver the data on the changes in/on the soil to the Agency for Environmental Protection.

9. If land is found to be contaminated, or pollutants are discovered to be migrating to neighbouring land, is there a duty to report this contamination to relevant authorities?

See 8 above. Also, in case of doubt that soil is contaminated, the MEP is to order testing of level of pollutants, harmful and hazardous substances in the soil, limit or prohibit some or all activities on that land or in its

surrounding, and order measures to remove as stop the pollution, all at cost of the entity performing the activity on that land.

10. Does the owner of land that is affected by historical contamination have a private right of action against a previous owner of the land when that previous owner caused the contamination?

There is a general principle under the EPA that "polluter pays", and also general rule of contacts and torts that one who causes damages is liable for compensation unless he/she can prove no fault in causing the damage. Further, under general rules of contacts, each party needs to act bona fide in a legal transaction. Withholding important environmental information constitutes a breach of such rule. This means that a purchaser in an asset deal would be able to invoke provisions on material defects in case of contamination. Even if the liability for material defects was excluded by contract, such exclusion would be null and void if the defect (contamination) was known to the seller and the seller failed to disclose it to the purchaser.

In share deals, however, a purchaser of shares does not have the benefit of such liability because they are not purchasing contaminated (defective) land but, rather, shares in the company that owns such land. Therefore, they need to protect themselves via contractual representations and warranties.

11. What are the key laws and controls governing the regulatory regime for waste in your jurisdiction?

Waste management is primarily regulated by the Waste Management Act (*Zakon o upravljanju otpadom*, "Sl. glasnik RS", No 36/2009, as amended and supplemented) and the Act on Packaging and Packaging Waste (*Zakon o ambalaži i ambalažnom otpadu*, "Sl. glasnik RS", No 36/2009, as amended and supplemented), as well as numerous bylaws of these pieces of law. Key authorities in enforcing the waste management regulations are the MEP, Agency for Environmental Protection, as well as provincial and municipal authorities.

12. Do producers of waste retain any liabilities in respect of the waste after having transferred it to another person for treatment or disposal off-site (e.g. if the other person goes bankrupt or does not properly handle or dispose of the waste)?

The circumstances in which a producer or consignor of waste retains liability after it has been disposed of by a third party have not been clearly defined under the waste management regulations. On one hand, according to the principle of liability, there is a rather generalised requirement that the producers, importers, distributors and sellers of products that lead to the increase of waste quantities are liable for the waste caused by their activities. The producer bears the greatest liability owing to its influence on the content and features of the products and their packaging. Thus, producers are obliged to aim to reduce additional waste, develop recyclable products, and develop a market for re-use and recycling of their products.

On the other hand, the owner/possessor (including the indirect possessor) of waste is explicitly held liable for all waste management costs (ownership/possession is transferred when the next owner/possessor takes over the waste and receives the waste movement document). Waste disposal (landfilling) costs must be borne by:

- the owner/possessor who directly supplies the waste to the waste management facility or to the entity collecting the waste; and/or
- the former owner/possessor or producer of the products.

This implies that producers can remain liable, although consignors are not regulated in this respect. However, it is not clear how the liability for the costs is allocated between the producer and other entities liable for costs, and whether this liability remains with the producer only if it has retained the liability contractually.

13. To what extent do producers of certain products (e.g. packaging/electronic devices) have obligations regarding the take-back of waste?

The duties of a producer of goods in terms of taking back and similar obligations are prescribed for several cases, including the following.

- the producer (or importer) of products that become hazardous waste after use is obliged to take back such waste after use, free of charge, and manage such waste in accordance with the law (the producer/importer may authorise a third party to take back waste after use in its name and on its behalf);
- producers (as well as importers/packers/fillers and suppliers) are obliged to take back, at the end-user's request and free of charge:

- a) waste from secondary (group) packaging or tertiary (transport) packaging; and
- b) packaging waste that is not communal waste and originates from primary packaging (unless such packaging falls under a different regulatory regime).

14. What are the duties of owners/occupiers of premises in relation to asbestos, or other deleterious materials, found on their land and in their buildings?

Asbestos is primarily regulated from a chemicals management, health, health and safety at work, transportation and waste-management perspective.

Through the Chemicals Act and its by-laws, Serbia has prohibited:

- production, placement on the market and use of asbestos fibres:
- placement on the market and general use of asbestos as a substance; and
- use of asbestos as an ingredient or part of a mixture (above certain thresholds).

As regards work safety, Serbia has ratified the International Labour Organization Asbestos Convention, which aims to increase safety in the use of asbestos. Serbian by-laws regulate in detail the asbestos-related concerns with regard to health and safety at work. These by-laws heavily restrict activities related to asbestos. They prohibit performance of activities in which employees are exposed to:

- asbestos fibres during asbestos exploitation;
- the production and processing of products made of asbestos; or
- products to which asbestos has intentionally been added.

Exceptions apply to the processing and disposal of products resulting from the demolition and removal of asbestos.

In terms of waste management, asbestos is considered a special waste stream. According to the Waste Management Act, waste containing asbestos is to be collected, packaged, stored, and then landfilled at a clearly marked place intended for the disposal of waste containing asbestos. The producer or owner/holder of waste containing asbestos must apply measures to prevent the dispersal of asbestos fibres and dust into the environment. The owner/holder of such waste has to

maintain records on the quantities of waste it stores or landfills, and deliver the relevant data to the Agency for Environmental Protection.

15. To what extent are product regulations (e.g. REACH, CLP, TSCA and equivalent regimes) applicable in your jurisdiction? Provide a short, high-level summary of the relevant provisions.

According to the 2024 report of the EU Commission on Serbia, Serbia has a high level of alignment with the EU acquis on chemicals. This means that most of the EU rules on REACH and CLP have been implemented into national legal system. Key piece of legislation governing this area is the Chemicals Act (and its bylaws). This law requires classification, packaging, labelling and storing chemical substances, safety data sheet which a supplier needs to provide when placing on market certain chemicals, register of chemicals (where chemicals produced in, or imported into, Serbia are to be registered), limitations and prohibitions of producing, placing on market and using certain chemicals, import and export of chemicals (covering also PIC procedure under Rotterdam Convention), licensing for sale and use of certain chemicals, etc.

16. What provisions are there in your jurisdiction concerning energy efficiency (e.g. energy efficiency auditing requirements) in your jurisdiction?

Serbia is in the process of aligning its laws with those of the EU in relation to the energy efficiency. Key piece of legislation in this area is the Act on Energy Efficiency and Rational Use of Energy, which regulates conditions and manner of efficient use of energy, energy management system, energy efficiency policy measures (use of energy in buildings, with energy activities and end users, for energy facilities and energy services), energy labelling and requirements related to eco-design, financing, incentives and other measures un the energy efficiency area, etc. Other areas of law also tend to increase the requirements related to energy efficiency (e.g. construction regulations and their requirements for energy certification of buildings).

17. What are the key policies, principles, targets, and laws relating to the reduction of greenhouse gas emissions (e.g. emissions trading schemes) and the increase of the use of renewable energy

(such as wind power) in your jurisdiction?

The Climate Change Act (*Zakon o klimatskim promenama*, "Sl. glasnik RS", No 26/2021) was enacted in Serbia in March 2021. This law outlines the main policies and principles related to climate change, with the aim of establishing a system that reduces GHG emissions so as to avoid the dangers and negative effects of global climate change. The law foresees the adoption of the following policies:

- a low-carbon development strategy;
- an action plan for the implementation of the strategy;
 and
- a climate change adaptation programme.

The low-carbon development strategy was adopted in June 2023, and it covers the period until 2030 (with projections up to 2050). The general goal of the strategy is to reduce national GHG emissions (except in land use, land-use change, and the forestry sector) for 13% by 2030, compared to 2010. It also sets five specific goals, including promoting transition to a climate-neutral economy and climate change-resistant society.

The action plan for the implementation of the strategy is to cover the period up to 2030. The climate change adaptation programme is in the pipeline, with the aim of identifying the impact of climate change and determining climate change adaptation measures for the sectors in which adverse impact needs to be reduced.

In addition, the Act on Use of Renewable Energy Sources (*Zakon o korišćenju obnovljivih izvora energije*, "Sl. glasnik RS", No 40/2021, as amended and supplemented) aims to reduce the use of fossil fuels and increase the use of renewable energy sources with the goal of protecting the environment. This law enables the state to incentivize renewable energy projects via auctions (market premiums as primary support mechanism with feed-in tariff for smaller projects).

The Government of Serbia has also recently adopted the Energy Strategy until 2040 with projections until 2050, as well as the National Energy Climate Plan which provide further impetus to green transition and addressing climate change.

18. Does your jurisdiction have an overarching "net zero" or low-carbon target and, if so, what legal measures have been implemented in order to achieve this target.

As part of its efforts under the Paris Agreement, Serbia

pledged to reduce GHG emissions by 9.8% from 1990 (the base year) to 2030.

Based on the aforementioned low-carbon development strategy, the government aims to reduce the national GHG emissions (excluding land use, land-use change, and the forestry sector) for 13% by 2030 (and for at least 55–69% by 2050), compared to 2010.

For the time being, until the action plan is adopted and the strategy is implemented, the Air Protection Act contains a mechanism for preventing and reducing the air pollution that affects climate change by stipulating measures to reduce GHG emissions and the monitoring of GHG emissions. Furthermore, certain fluorinated GHG and equipment and appliances containing GHG will have a special legal regime (in terms of production, maintenance, disposal, etc).

Serbia is a non-Annex I party to the Kyoto Protocol, which means that it has not made quantitative emission reduction commitments. As such, it is no wonder that the Air Protection Act does not prescribe specific thresholds applicable to GHGs. However, certain thresholds for nitrous oxide (N O) are specified for certain activities in the by-laws that set the thresholds for air pollutants. Nitrous oxide is generally considered a GHG, although the aforementioned by-law is not particularly aimed at GHGs but rather, more generally at air pollution.

Finally, the fact that Serbia is party to the Energy Community Treaty, and an EU candidate, will surely induce Serbia to take further efforts in limiting GHG emissions.

19. Are companies under any obligations in your jurisdiction to have in place and/or publish a climate transition plan? If so, what are the requirements for such plans?

There is no mandatory provision on companies having or publishing a climate transition plan.

20. To what extent does your jurisdiction regulate the ability for products or companies to be referred to as "green", "sustainable" or similar terms? Who are the regulators in relation to greenwashing allegations?

Serbia is yet to develop its legislation in the area of "greenwashing". Currently, this matter is regulated only via generally applicable laws on consumer protection, competition and trade, dealing with unfair business

commercial practices and unfair competition, as well as the laws on advertising. Key regulators under these laws are the Ministry of Trade (i.e. its inspection), Competition Protection Commission, and, for advertising via electronic means, Regulatory Authority for Electronic Media.

21. Are there any specific arrangements in relation to anti-trust matters and climate change issues?

No.

22. Have there been any notable court judgments in relation to climate change litigation over the past three years?

There is a judgement of the Supreme Court of Serbia from May 2023, dealing with a suit of an NGO against the state-owned electric company, largest producer of energy in the country. The NGO required that the electric company refrains from emitting pollutants into air in excess of the prescribed thresholds. The court upheld the suit. Air pollution in Serbia is one of the major environmental concerns, so in that respect, this judgement is a landmark one. However, since it was not assessed on the second instance, it remains to be seen whether and how big of an impact it will make.

23. In light of the commitments of your jurisdiction that have been made (whether at international treaty meetings or more generally), do you expect there to be substantial legislative change or reform in the relation to climate change in the near future?

Given the ongoing EU accession process, it may be expected that further alignment with the EU acquis to continue. Introduction of CBAM by the EU is for sure one of the things that will require a legislative response from Serbia. In addition, there are a number of bylaws that are yet to be adopted, which should enable proper implementation of the laws and better practice of the authorities.

24. To what extent can the following persons be held liable for breaches of environmental law and/or pollution caused by a company: (a) the company itself; (b) the shareholders of the company; (c) the directors of the company; (d) a

parent company; (e) entities (e.g. banks) that have lent money to the company; and (f) any other entities? Transactions

Company

The most serious violations – for example, polluting the environment contrary to law to a "greater extent" (or across "a wider area"), failure to take environmental protection measures, or failure to act upon the instructions of the authorities to take such measures – trigger criminal liability, which may even result in imprisonment.

Companies may be subject to criminal prosecution if:

- the responsible person (director) commits a crime within their duties/responsibilities with the intent of gaining benefit for the company; or
- lack of supervision or control by the responsible person (director) leads to a physical person committing a crime for the benefit of the company while under the supervision/control of the responsible person.

Sanctions and some other criminal law aspects relating to a company's criminal liability are somewhat specific, in comparison with those that relate to natural persons.

Apart from criminal liability, various environmental regulations impose liability for economic offences and misdemeanours with the former being aimed at more serious violations. Both are usually sanctioned with monetary fines, but may also result in other sanctions, such as the liable company being prohibited from performing certain activities (i.e., its director is prohibited from performing certain duties).

In case of any damages, the perpetrator is also exposed to civil liability. There is a general rule that if a company or individual causes damages, it is obliged to compensate for this, unless it can prove that the damages were not its fault. This means that the defendant has the burden of proof. Furthermore, if the damages originate from dangerous items or dangerous activities, the liability exists regardless of fault or intent. Polluters are by law liable for the pollution they cause, based on strict (objective) liability – that is, liability regardless of fault – meaning that they have fewer defences available.

Shareholders and parent company

Shareholders in a limited liability or joint stock company are in general not liable for actions or omissions of the company, save in case of piercing the corporate veil, i.e. misuse of limited liability principle (e.g. 1using the company to reach goals prohibited to the shareholder, use or dispose of company's assets as if it were its own, etc.). Same principle applies to parent company.

Directors

Directors are liable for the legality of the entire business in a company, including for breaches of environmental laws. In addition to liability for criminal acts, economic offences and misdemeanours, under certain conditions they are also exposed to civil liability. A director may delegate their responsibilities to another person and this could, under certain circumstances, shift the liability onto such person. Nevertheless, the director is always bound to exercise due care, proper supervision and other duties imposed on them by company law.

Penalties for breaching environmental laws are outlined in numerous laws and can take the form of sanctions for misdemeanour, economic offence or in the most severe cases – criminal liability. Also, additional measures can be imposed on directors, such as prohibition from performing certain duties.

Financiers and other entities.

Banks and other lenders are in principle not liable for environmental damage or breaches of environmental law committed by their borrowers, assuming that the financial institutions/lenders are not involved in decisionmaking, directing the perpetrator's actions, inducing damages or breaches, or taking similar actions. Same applies to other entities (e.g. insurers, and similar).

25. To what extent can: (a) a buyer assume any pre-acquisition environmental liabilities in an asset sale/share sale; and (b) a seller retain any environmental liabilities after an asset sale/share sale in your jurisdiction?

In principle, a buyer may agree to take wider liability for as long as this is not contrary to the good faith principle (which needs to be assessed on case-by-case basis). For seller's liability in share and asset deals, see question 10 above.

26. What duties to disclose environmental information does a seller have in a transaction? Is environmental due diligence commonplace in your jurisdiction?

As stated above, under general rules of law, each party

needs to act bona fide in a legal transaction, and withholding important environmental information constitutes a breach of such rule. A purchaser in an asset deal would be able to invoke provisions on material defects (see Section 4.6 for more details).

As to the environmental due diligence, whether it will be conducted on M&A, finance and property transactions in Serbia depends on the business of the target. If such business causes environmental concerns, then a prudent buyer would perform an environmental due diligence procedure. The scope of the environmental due diligence procedure also depends on the business of the target and on the target's history. Typical environmental due diligence exercises include:

- soil testing;
- · waste management;
- wastewater treatment:
- · handling chemicals; and
- compliance checks with laws, permits and EIA studies (where applicable).

27. What environmental risks can be covered by insurance in your jurisdiction, and what types of environmental insurance policy are commonly available? Is environmental insurance regularly obtained in practice?

Although available on the market, environmental insurance is not often used in Serbia. However, it is a statutory requirement for polluters whose production plant or business activity poses a high risk to people's health and the environment to hold third-party liability insurance. This statutory requirement is under-regulated and to some extent – vague, so its reach is not as wide as one might expect.

In addition, a company can obtain environmental insurance as an additional risk covered by general liability insurance. Such insurance usually covers third-party claims for damages due to a sudden, unexpected adverse event that causes air, land or water pollution, provided that personal injury or property damage occur as a result of such event. Environmental insurance policies typically cover damages caused by sudden and unexpected events such as environmental accidents, but not the long-term negative impact that a polluter may have on the environment.

28. To what extent are there public registers of environmental information kept by public

authorities in your jurisdiction? If so, what is the process by which parties can access this information?

Environmental information system is maintained by the Agency for Environmental Protection. Its website contains various environmental data across different registries, such as the Register of Major Pollution Sources, air quality assessment map, data on concentrations of certain pollutants hazardous to human health, data on concentrations of pollutants, National Register of Environmental Pollution Sources, weekly water quality bulletins, various waste management registries, list of industrial complexes with exceeded remediation values, etc.

See question 29 for information on access to such data.

29. To what extent is there a requirement on public bodies in your jurisdiction to disclose environmental information to parties that request it?

Public authorities (including state, provincial and municipal bodies, licensed or other organisations) are obliged to inform the public regularly, in an objective and timely manner about:

- the status of environmental events that are being tracked (as part of monitoring polluting substances and emissions);
- warning measures; and
- the development of pollution that could cause danger to the life and health of people.

Public authorities have a duty to regularly update and publish/disseminate environmental information, including:

- international treaties and domestic regulations on the environment;
- strategies, plans, programmes and other environmental documents, as well as reports on implementing the foregoing;
- data from monitoring activities that may affect the environment;
- environmental reports;
- permits and licences for performing activities with significant environmental impact;
- contracts aimed at environmental protection; and
- EIA studies and decisions related thereto.

In the event of danger to life and people's health, the environment or material goods – regardless of whether it

was caused by human activities or by nature – public authorities are obliged to inform the public without delay via public media; failure to do so may expose the authorities to damage claims.

Access to information on the environment is enforced via regulations on free access to information of public importance. There is an irrebuttable assumption that the public has justified interest to know the information related to endangerment or protection of the environment (exceptions to this rule are rather limited).

30. Are entities in your jurisdictions subject to mandatory greenhouse gas public reporting requirements?

As stated above, accounting legislation contains a general obligation for companies with a duty to publish annual business reports to include environmental information (e.g. investments into environmental protection). Micro and small companies are generally exempt from such duty. Certain large companies are also obliged to publish reports on non-financial issues, which should also contain information regarding the effects of their business on the environment.

Furthermore, under certain environmental laws, companies engaged in certain lines of business have reporting duties – for instance, annual reporting in relation to waste management.

31. Have there been any significant updates in environmental law in your jurisdiction in the past three years? Are there any material proposals for significant updates or reforms in the near future?

Yes. Just recently, the Environmental Impact Assessment Act and the Strategic Environmental Impact Assessment Act have been adopted, replacing their predecessors which were considered overcome. Also, numerous bylaws for environmental laws have been enacted, including in relation to waste management, GHG, noise, radiation, etc.

Environmental protection Strategy is in the pipeline, and is expected to be adopted soon. In addition, Serbian authorities are working on the draft of a new law on liability for damages to the environment, with the aim of harmonising Serbian law with EU Directive 2004/35/EC and introducing an efficient system of compensation for environmental damages that is based on the "polluter pays" principle.

Having in mind that implementation of laws is a bigger problem in Serbia than aligning the laws with the EU acquis, it seems that the focus in the forthcoming period should be not just on harmonization with EU environmental law, but more importantly, on the implementation of the laws. That said, organisational changes, clearer and swifter procedures, financial support, and capacity building within inspection authorities and regulators are, according to this author's view, the way in which the reforms should go.

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