

**CONFIDA**  
TAX AUDIT CONSULTING

# Your reference for Tax News in Serbia

**Extra edition - April 2021.**

Confida Serbia has created the Confida Monthly Newsletter with the aim of providing both local and international businesses with answers to key questions regarding tax regulations in Serbia.



■ Srbija

**1. Objavljen je jedinstveni Pravilnik o porezu na dodatu vrednost – u primeni od 1. jula 2021. godine**

**Novi pravilnik zamenjuje 27 pojedinačnih pravilnika iz oblasti PDV-a. Danom početka primene ovog pravilnika (1.jul 2021) prestaće da važe svi pojedinačni pravilnici.**



14.aprila 2021. godine objavljen je jedinstveni Pravilnik o porezu na dodatu vrednost.

Novi pravilnik zamenjuje 27 pojedinačnih pravilnika iz oblasti PDV-a. Danom početka primene ovog pravilnika(1.jul 2021) prestaće da važe svi pojedinačni pravilnici.

Pravilnik je zasnovan na temeljima postojećih pojedinačnih pravilnika, ali predviđene su i brojne izmene.

U prelaznim i završnim odredbama, po članu 280. određeno je da, u slučaju ako je za promet dobara ili usluga, koji se vrši od 1. jula 2021. godine, naplaćena, odnosno plaćena naknada ili deo naknade zaključno sa 30. junom 2021. godine, na taj promet primenjuju se propisi koji važe na dan 30. juna 2021. godine.

Najznačajnije izmene odnose se na sledeće:

- oporezivanje prometa dobara i usluga iz oblasti građevinarstva,
- utvrđivanje poreske osnovice i naknadne izmene poreske osnovice,
- određivanje reklamnog materijala, poslovnih uzoraka i drugih poklona manje vrednosti,
- način i postupak ostvarivanja poreskih oslobođenja sa pravom na odbitak prethodnog poreza i bez prava na odbitak prethodnog poreza,
- prenos celokupne ili dela imovine,
- izdavanje računa,
- vođenje evidencije o PDV i iskazivanje poda-

taka u Obrascu POPDV

U skladu sa sadašnjim promenama, od 1. jula 2021. godine propise o PDV-u će činiti:

- Zakon o porezu na dodatu vrednost;
- Pravilnik o porezu na dodatu vrednost;
- Uredba o količini rashoda (kalo, rastur, kvar i lom) na koji se ne plaća porez na dodatu vrednost;
- Uredba o kriterijumima na osnovu kojih se utvrđuje šta se, u smislu Zakona o porezu na dodatu vrednost, smatra pretežnim prometom dobara u inostranstvo;
- Uredba o izvršavanju Zakona o porezu na dodatu vrednost na teritoriji Autonomne pokrajine Kosovo i Metohija za vreme važenja Rezolucije Saveta bezbednosti OUN broj 1244.

## **2. Objavljena radna verzija Nacrta zakona o izmenama Zakona o akcizama**

Ministarstvo finansija na internet sajtu objavilo radnu verziju Nacrta zakona o izmenama Zakona o akcizama.

Primedbe i sugestije se objavljenju radnu verziju Nacrta zakona o izmenama mogu se dostaviti mejlom na e-adresu Sektora za fiskalni sistem Ministarstva finansija do 7.maja 2021. godine

## **3. Referentna kamatna stopa ostala na nepromenjenom nivou**

Na sednici Izvršnog odbora NBS održanoj 13.aprila 2021. odlučeno je da se referentna



kamatna stopa zadrži na 1%.

Naredna sednica Izvršnog odbora biće održana 13.maja 2021. godine

#### **4. APR saopštila da će usluge boniteta sa podacima iz finansijskih izveštaja 2020 biti dostupne od 26.aprila**

Agencija za privredne registre omogućiće dostupnost usluge boniteta sa podacima iz redovnih godišnjih finansijskih izveštaja za 2020. godinu biće dostupne korisnicima do 26.aprila.

Izveštaji o bonitetu za privredna društva, ustanove i preduzetnike, kao i scoring privrednih društava, u koje su uključeni podaci iz redovnih godišnjih izveštaja za 2020. godinu izdavaće se isključivo za one obveznike za koje su ti izveštaji dostavljeni kao potpuni i računski tačni.

Za obveznike koji još uvek nisu dostavili redovan

godišnji finansijski izveštaj, APR će pružati usluge boniteta zaključno sa podacima iz izveštaja za 2019. godinu sve dok ne dostave potpun i računski tačan izveštaj za 2020. godinu i isti se ne objavi na internet stranici, a najkasnije do isteka roka za dostavljanje tih izveštaja - do 30. juna 2021. godine.

#### **5. Udruženje radnika na internetu postiglo dogovor sa Vladom – Predlog zakona o izmenama i dopunama Zakona o porezu na dohodak građana**

Vlada Republike Srbije postigla je dogovor sa predstavnicima Udruženja frilensera i Udruženja radnika na internetu u vezi sa načinom plaćanja poreskih obaveza predstavnika ove industrije, objavljeno je na sajtu Vlade.

Vlada je prihvatila predlog udruženja da se normirani troškovi povećaju sa postojećih 43 odsto na 50 odsto.



Takođe, na sastanku sa predstavnicima Vlade je dogovoreno da se radnicima na internetu i frilenserima, omogući upisivanje radnog staža srazmerno uplaćenom delu obaveza.

Rok za usvajanje svih zakonskih propisa, koji će definisati budući status radnika na internetu, pomenjen je na 1. januar 2022. godine, do kada će važiti do sada dogovoreni uslovi.

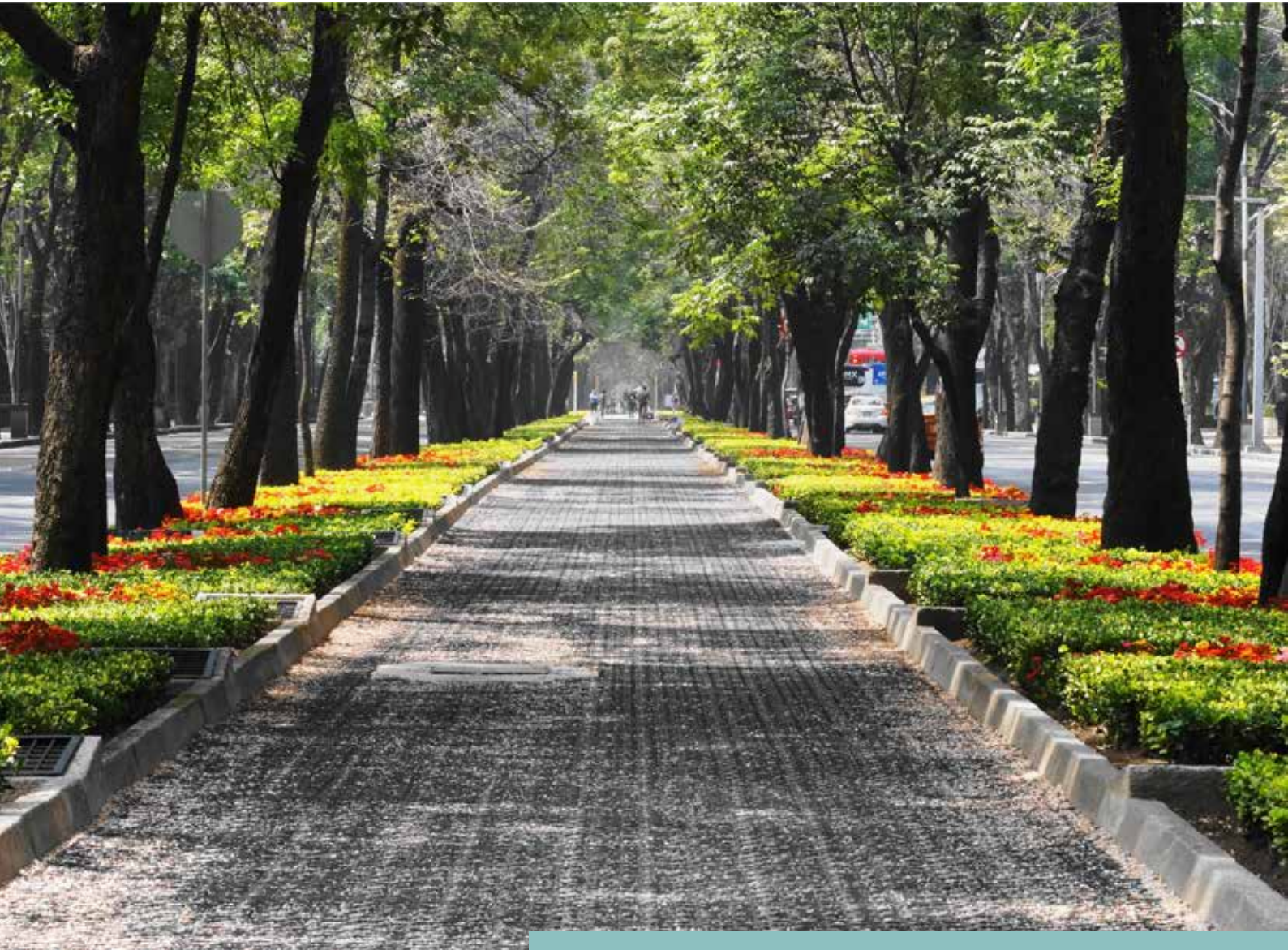
## **6. Poreska uprava napravila godišnji plan poreske kontrole za 2021. godinu**

Po članu 118. Zakona o poreskom postupku i poreskoj administraciji Poreska uprava je usvojila i izdala godišnji plan poreske kontrole za 2021. godinu.

Planirane kontrole za 2021. godinu usmerene su na poreske obveznike sa najvišim stepenom rizika.

Pri sačinjavanju operativnih, mesečnih planova, odabir obveznika se vrši na osnovu analize rizika po klasterima/sektorima i delatnostima.

U planu su definisani načini planiranja poreske kontrole i ljudskih resursa, planovi za operativne poslove kontrole, planovi za kontrolu koja se obavlja u službenim prostorijama Poreske uprave kao i neophodne aktivnosti u vezi izvršenja godišnjeg plana kontrole.



■ Serbia

## **1. A Rulebook on value added tax has been published - in force since July 1, 2021**

***The new rulebook replaces 27 individual rulebooks in the field of VAT. On the day of the beginning of the application of this rulebook (July 1, 2021), all individual rulebooks will cease to be valid.***



On April 14, 2021, a Rulebook on value added tax was published.

The new rulebook replaces 27 individual rulebooks in the field of VAT. On the day of the beginning of the application of this rulebook (July 1, 2021), all individual rulebooks will cease to be valid.

The ordinance is based on the existing individual ordinances, but a number of changes are also envisaged.

In the transitional and final provisions, according to Article 280, it is determined that, in the case if for the trade of goods or services, which is performed from July 1, 2021, the fee or part of the fee is collected or paid as of June 30, 2021. year, the regulations valid on June 30, 2021 are applied to that turnover.

The most significant changes relate to the following:

- taxation of trade in goods and services in the field of construction,
- determining the tax base and subsequent changes to the tax base,
- determination of advertising material, business samples and other gifts of lesser value,
- manner and procedure of exercising tax exemptions with the right to deduct previous tax and without the right to deduct previous tax,
- transfer of all or part of the property,
- issuing invoices,
- keeping records on VAT and presenting data

in the VAT Form

In accordance with the current changes, from July 1, 2021, the regulations on VAT will consist of:

- Law on Value Added Tax;
- Ordinance on value added tax;
- Decree on the amount of expenses (sludge, rupture, breakdown and breakage) on which value added tax is not paid;
- Decree on the criteria on the basis of which it is determined what, in terms of the Law on Value Added Tax, is considered the predominant trade of goods abroad;
- Decree on the implementation of the Law on Value Added Tax on the territory of the Autonomous Province of Kosovo and Metohija during the validity of UN Security Council Resolution No. 1244.

## **2. The working version of the Draft Law on Amendments to the Law on Excise Duties has been published**

The Ministry of Finance has published a working version of the Draft Law on Amendments to the Law on Excise Duties on its website

Remarks and suggestions on the published working version of the Draft Law on Amendments can be submitted by e-mail to the e-mail address of the Sector for Fiscal System of the Ministry of Finance until May 7, 2021.

## **3. The reference interest rate remained unchanged**



At the conference of the Executive Board of the NBS held on April 11, 2021, it was decided to keep the reference interest rate at 1%.

The next conference of the Executive Board will be held on May 13, 2021

#### **4. BRA announced that creditworthiness services with data from the financial statements 2020 will be available from April 26**

The Business Registers Agency will make available the creditworthiness service with data from the regular annual financial reports for 2020 and will be available to users until April 26.

Creditworthiness reports for companies, institutions and entrepreneurs, as well as scoring companies, which include data from regular annual reports for 2020, will be issued only for those taxpayers for whom these reports were submit-

ted as complete and calculated.

For taxpayers who have not yet submitted a regular annual financial report, APR will provide creditworthiness services up to the data from the report for 2019 until they submit a complete and accurate report for 2020 and it is not published on the website, and no later than until the deadline for submission of these reports - by June 30, 2021.

#### **5. Association of Internet Workers Reaches Agreement with Government - Draft Law on Amendments to the Law on Personal Income Tax**

The Government of the Republic of Serbia has reached an agreement with the representatives of the Association of Freelancers and the Association of Workers on the Internet regarding the manner of paying tax obligations of the representatives of this industry, it was published on the Government's website.





The government accepted the proposal of the association of workers on the Internet to increase the standard costs from the existing 43 percent to 50 percent.

Also, at the meeting with the representatives of the Government, it was agreed to enable the workers on the Internet and freelancers to enroll their work experience in proportion to the paid part of the obligations.

The deadline for the adoption of all legal regulations, which will define the future status of workers on the Internet, has been moved to January 1, 2022, by which time the conditions agreed so far will be valid.

## **6. The Tax Administration has made an annual tax control plan for 2021**

According to Article 118 of the Law on Tax Procedure and Tax Administration, the Tax

Authorities has adopted and issued an annual tax control plan for 2021.

The planned controls for 2021 are aimed at the taxpayers with the highest level of risk.

When compiling operational, monthly plans, the selection of taxpayers is made on the basis of risk analysis by clusters / sectors and activities.

The plan defines the methods of planning tax control and human resources, plans for operational control activities, plans for control performed in the official premises of the Tax Administration, as well as the necessary activities related to the execution of the annual control plan.



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