

TAX HIGHLIGHTS



IZMENE I DOPUNE PORESKIH ZAKONA..... 2

ZAKON O POREZU NA DODATU VREDNOST..... 2

Prenos celokupne ili dela imovine.....	2
Poreska osnovica za uslugu čija se naknada uračunava u carinsku vrednost uvezenog dobra	2
Izmena poreske osnovice	3
Uslovi za odbitak prethodnog poreza	4
Ispravka odbitka prethodnog poreza kod izmene osnovice ..	5
Izmena vrednosti primljenih poljoprivrednih proizvoda.....	5
Evidentiranje i brisanje iz evidencije obveznika PDV	6
Izdavanje računa i sačinjavanje internog obračuna	6
POPDV obrazac.....	7
Promena poreskog perioda	7
Preliminarna poreska prijava	7

ZAKON O ELEKTRONSKOM FAKTURISANJU

Značenje pojedinih pojmova.....	8
Obaveza izdavanja elektronske fakture	8
Status subjekta	8
Elektronsko evidentiranje obračuna PDV	9
Elektronsko evidentiranje prethodnog poreza.....	10
Prekogranični promet	11
Preliminarna poreska prijava	11
Sistem elektronskih faktura	11

ZAKON O POREZU NA DOBIT PRAVNIH LICA.....

ZAKON O PORESKOM POSTUPKU I PORESKOJ ADMINISTRACIJI

Preplata.....	12
Prestanak poreske obaveze	12
Trajna nenaplativost poreza	13
Otpis poreskog duga.....	13
Sumnjiva i sporna potraživanja.....	14
Evidencija fizičkih lica.....	14
Plaćanje poreske obaveze u stranoj valuti.....	15
Odlaganje plaćanja poreza.....	15
Poreski prekršaji.....	15

ZAKON O POREZIMA NA IMOVINU.....

Poreska osnovica	15
Poreska oslobođenja	16
Pravo na poreski kredit	17
Porez na prenos apsolutnih prava	17

AMENDMENTS TO TAX LAWS.....2

VALUE ADDED TAX LAW

Transfer of all or part of property	2
The tax base for a service whose fee is included in the customs value of imported goods	2
Tax base amendment	3
Conditions for input tax deduction.....	4
Correction of input tax deduction in case of a tax base change	5
Value change of received agricultural products.....	5
Registration in and removal from the VAT Payers Register ..	6
Issuing invoices and making internal calculations.....	6
POPDV form	7
Change of tax period.....	7
Preliminary tax return	7

LAW ON ELECTRONIC INVOICING.....

The meaning of certain terms	8
Obligation to issue an electronic invoice.....	8
Entity status.....	8
Electronic recording of VAT calculation.....	9
Electronic recording of input tax.....	10
Cross-border trade	11
Preliminary tax return	11
Electronic invoice system	11

CORPORATE INCOME TAX

LAW ON TAX PROCEDURE AND TAX ADMINISTRATION

Overpayment.....	12
Cessation of tax liability.....	12
Permanent non-collectibility of taxes	13
Write-off of tax debt.....	13
Doubtful and disputed receivables	14
Records of natural persons	14
Payment of tax liability in foreign currency	15
Postponement of payment of tax liability.....	15
Tax offenses.....	15

PROPERTY TAX LAW

Tax base	15
Tax exemptions	16
Right to tax credit.....	17
Tax on the transfer of absolute rights	17

IZMENE I DOPUNE PORESKIH ZAKONA

Narodna Skupština Republike Srbije je dana 27. novembra 2024. godine usvojila predlog izmena i dopuna seta poreskih zakona i Zakona o elektronskom fakturisanju.

Detaljnije o izmenama i dopunama navedenih zakona u nastavku teksta.

ZAKON O POREZU NA DODATU VREDNOST

Prenos celokupne ili dela imovine

Prema članu 6 stav 1 Zakona o PDV, smatra se da promet dobara i usluga, u smislu Zakona o porezu na dodatu vrednost, nije izvršen kod prenosa celokupne ili dela imovine, sa ili bez naknade, ili kao ulog, ako je sticalac poreski obveznik ili tim prenosom postane poreski obveznik i ako produži da obavlja istu delatnost.

Izmenama i dopunama Zakona o PDV se uvodi moгуćnost ugovaranja PDV kod prenosa dela ili celokupne imovine odnosno uvodi se novi stav kojim se propisuje da se smatra da je promet dobara i usluga izvršen ukoliko je ugovorom ili odlukom (kod npr. statusne promene) predviđeno da će se na promet dobara i usluga koji čine imovinu ili deo imovine koja se prenosi obračunati PDV. Nova pravila primenjivaće se na sve ugovore zaključene od 1. januara 2025. godine dok će se na ugovore zaključene pre tog datuma primenjivati stara pravila.

Primena od 01.01.2025.

Poreska osnovica za uslugu čija se naknada uračunava u carinsku vrednost uvezenog dobra

Novim članom propisano je da osnovicu kod prometa usluga čija se naknada uračunava u carinsku vrednost uvezenog dobra, čini razlika između ukupnog iznosa uvoza i carinske vrednosti uvezenog dobra.

Primena od 01.01.2025.

AMENDMENTS TO TAX LAWS

On 27 November 2024, the National Assembly of the Republic of Serbia adopted draft amendments and supplements to a set of tax laws and the Law on Electronic Invoicing.

The aforesaid amendments are detailed below.

VALUE ADDED TAX LAW

Transfer of all or part of property

Article 6, paragraph 1, of the VAT Law stipulates that the supply of goods and services, as referred under the said Law, is not carried out in case of a transfer of all or part of property, with or without a compensation, or as a contribution, if the acquirer is a taxpayer or becomes a taxpayer through the transfer and if it continues to perform the same activity.

The amendments to VAT Law introduce the possibility of contracting VAT when transferring a part or whole property, i.e. a new paragraph is introduced that prescribes that the trade in goods and services is deemed to have been performed if a contract or a decision (e.g. in case of a status change) stipulates that VAT is calculated on the trade in goods and services that constitute all or part of property that is being transferred. The new rules will apply to all contracts concluded as of 1 January 2025, whereas the old rules will apply to contracts concluded before that date.

It will be applied as of 1 January 2025.

The tax base for a service whose fee is included in the customs value of imported goods

The new article stipulates that the base for the supply of services, whose fee is included in the customs value of imported goods, is the difference between the total import amount and the customs value of the imported goods.

It will be applied as of 1 January 2025.

Izmena poreske osnovice

• Povećanje poreske osnovice

U slučaju povećanja poreske osnovice obveznik PDV koji je isporučio dobra i usluge, a koji je poreski dužnik za taj promet, treba da poveća iznos PDV u skladu sa izmenom. Izmenama i dopunama Zakona o PDV propisana je i obaveza izdavanja dokumenta o povećanju osnovice. Izmenjenim i dopunjenim odredbama precizirano je i da se obaveza povećanja PDV odnosi i na poreske dužnike - primaoca dobara ili usluga.

• Smanjenje poreske osnovice

Izmena zakona se odnosi na to da poreski obveznik može da smanji PDV ukoliko izda dokument o smanjenju i licima koji su obveznici i licima koji nisu obveznici (do izmene obaveznik je bio dužan da izda dokument o smanjenju samo licima koja imaju pravo na odbitak ulaznog PDV).

Propisani su dodatni uslovi ako se promet vrši licu koje nije obveznik PDV odnosno PDV osnovica može da se smanji samo pod uslovom da je izdat dokument o smanjenju i da obveznik poseduje dokaz o smanjenju osnovice, kao i obaveštenje da za iznos PDV nije i neće biti podnet zahtev za refakciju PDV. U nastavku su predstavljeni dopunjeni uslovi za smanjenje poreske osnovice.

Izmenama zakona unete su odredbe vezane za uslove za smanjenje obračunatog PDV u slučaju smanjenja osnovice u slučaju kada je za promet dobara i usluga poreski dužnik primalac dobara i usluga odnosno kada postoji obaveza da se vrši interni obračun koje su do sada bile propisane samo odredbama Pravilnika o PDV.

U slučaju smanjenja osnovice za promet za koji je poreski dužnik obveznik PDV - primalac dobara i usluga, koji ima pravo na odbitak prethodnog poreza, iznos obračunatog PDV obveznik PDV može da smanji ako je:

1. sačinio interni račun u skladu sa ZPDV i

Tax base amendment

• Tax base increase

In case of a tax base increase, the VAT payer that supplied the goods and services and is a tax debtor for such a transaction, should increase the VAT amount in accordance with this change. The amendments to VAT Law prescribe the obligation to issue a document on a tax base increase. The amended provisions specify that the obligation to increase VAT also applies to tax debtors - recipients of goods or services.

• Tax base decrease

The law amendment specifies that a taxpayer can reduce VAT if it issues a document on a tax base decrease to both VAT payers and non-VAT payers (until the amendment, the taxpayer was obliged to issue a document on a tax base decrease only to persons who have the right to deduct VAT).

Additional conditions are prescribed if a transaction is provided to a person that is VAT payer, i.e. the VAT base can only be reduced on condition that a document on a tax base decrease has been issued and that the taxpayer has the proof of a tax base decrease, as well as a notification that no VAT refund request has been and will not be submitted for the VAT amount. The amended conditions for a tax base decrease are listed below.

Law amendments introduced provisions related to the conditions for a calculated VAT decrease in case of a VAT base reduction when a tax debtor for the supply of goods and services is the recipient of goods and services i.e. when there is an obligation to perform an internal calculation, which used to be stipulated under the VAT Rulebook.

In the event of a base decrease for a supply for which the taxpayer is a VAT payer - the recipient of goods and services, that has the right to deduct the input tax, the amount of the calculated VAT can be decreased by the VAT payer if:

1. it has prepared an internal calculation in accordance with the VAT Law and

2. ispravio odbitak prethodnog poreza (ukoliko je obračunati PDV koristio kao prethodni porez).

U slučaju smanjenja osnovice za promet za koji je poreski dužnik obveznik PDV - primalac dobara i usluga, koji nema pravo na odbitak prethodnog poreza, iznos obračunatog PDV obveznik PDV može da smanji ako je:

1. sačinio interni račun u skladu sa ZPDV;
2. poseduje dokument kojim se potvrđuje da je došlo do smanjenja naknade.

Ako dođe do smanjenja avansa, propisuje se shodna primena navedenih pravila.

Podzakonski akt koji bliže uređuje ovo pitanje će biti donet do 31.12.2024. godine.

Primena od 01.01.2025.

Uslovi za odbitak prethodnog poreza

Propisano je da ukoliko je za promet dobara ili usluga propisana obaveza izdavanja elektronske fakture u skladu sa zakonom kojim se uređuje elektronsko fakturisanje da se pravo na odbitak prethodnog poreza može ostvariti isključivo na osnovu prihvaćene elektronske fakture.

Skraćen je rok do kojeg elektronska faktura mora da se prihvati da bi obveznik mogao da ostvari pravo na odbitak prethodnog poreza za poreski period kada je poreska obaveza nastala. Naime, obveznik PDV može da ostvari pravo na odbitak prethodnog poreza za poreski period na osnovu elektronske fakture, ako je elektronska faktura prihvaćena zaključno sa danom koji prethodi danu podnošenja poreske prijave za taj poreski period u skladu sa ZPDV, a najkasnije 10. dana kalendarskog meseca koji sledi tom poreskom periodu, nezavisno od toga da li je poreska obaveza nastala u poreskom periodu za koji podnosi poresku prijavu ili u nekom od prethodnih poreskih perioda i nezavisno od toga da li je elektronska faktura izdata na dan nastanka poreske obaveze ili posle tog dana. Ako je elektronska faktura prihvaćena počev od dana podnošenja poreske prijave za poreski period, odnosno počev od 11. dana kalendarskog meseca koji

2. it has corrected the deduction of input tax (if the calculated VAT was used as input tax).

In case of a decrease in the base for supply for which the taxpayer is a VAT payer - the recipient of goods and services, that does not have the right to deduct the input tax, the amount of calculated VAT can be decreased by the VAT payer if it:

1. it has prepared an internal calculation in accordance with the VAT Law and;
2. has a document confirming that the fee has been decreased.

If there is an advance payment decrease, the aforementioned rules shall be applied accordingly.

A by-law that regulates this issue in more detail will be adopted by 31 December 2024.

It will be applied as of 1 January 2025.

Conditions for input tax deduction

It is prescribed that if the obligation to issue an electronic invoice is prescribed for the supply of goods or services in accordance with the Law on Electronic Invoicing, the right to deduct input tax can only be exercised on the basis of the accepted electronic invoice.

The deadline by which an electronic invoice has to be accepted in order for a taxpayer to be able to exercise the right to deduct input tax for the tax period in which the tax liability occurred has been shortened. Namely, a VAT payer can exercise the right to deduct input tax for a certain tax period on the basis of an electronic invoice, if the electronic invoice is accepted no later than the day preceding the day of submission of a tax return for that tax period in accordance with the VAT Law, i.e. no later than the 10th day of the calendar month that follows that tax period, regardless of whether the tax liability occurred in the tax period for which the tax return is submitted or in one of previous tax periods and regardless of whether the electronic invoice was issued on the tax liability occurrence date or after that day. If the electronic invoice is accepted starting from the tax return submission date for the

sledi poreskom periodu za koji se podnosi poreska prijava, uvodi se da obveznik PDV može da ostvari pravo na odbitak prethodnog poreza za poreski period u kojem je elektronska faktura prihvaćena.

Propisano je da obveznik može da ostvari pravo na odbitak prethodnog poreza na osnovu računa za izvršeni promet dobara ili usluga, ako račun sadrži formalne nedostatke koji se odnose na identifikaciju primaoca računa (naziv i adresa primaoca računa), sa izuzetkom podatka o PIB-u.

Primena od 01.01.2025. godine odnosno za poreski period decembar 2024. godine.

Ispravka odbitka prethodnog poreza kod izmene osnovice

Propisano je dodatno da ispravka odbitka prethodnog poreza treba da se vrši i po osnovu smanjenja avansa, kao i po osnovu storniranja računa i drugih dokumenata prethodnog učesnika u prometu koji utiču na odbitak prethodnog poreza.

Pored toga, propisano je da obveznik PDV koji je ispravio - smanjio odbitak prethodnog poreza može da dostavi obaveštenje o toj ispravci obvezniku PDV - prethodnom učesniku u prometu, odnosno primaocu avansa ako je od tog obveznika PDV dobio dokument o smanjenju u slučaju kada postoji obaveza izdavanja dokumenta o smanjenju u skladu sa ZPDV.

Primena od 01.01.2025.

Izmena vrednosti primljenih poljoprivrednih proizvoda

U slučaju izmene vrednosti primljenih poljoprivrednih proizvoda i poljoprivrednih usluga propisano je da obveznik PDV treba da izda poljoprivredniku priznanicu ako je povećana vrednost primljenih dobara ili usluga odnosno dokument o smanjenju ako je smanjena vrednost primljenih dobara ili usluga.

Primena od 01.01.2025.

tax period, i.e. from the 11th day of the calendar month following the tax period for which the tax return is submitted, it is envisaged that a VAT payer can exercise the right to deduct input tax for the tax period in which the electronic invoice is accepted.

It is stipulated that a taxpayer can exercise the right to deduct input tax on the basis of the invoice for the sale of goods or services, if the invoice contains formal deficiencies related to the identification of the invoice recipient (name and address of the invoice recipient), with the exception of TIN data.

It will be applied as of 1 January 2025 and/or for tax period of December 2024.

Correction of input tax deduction in case of a tax base change

It is additionally stipulated that an input tax deduction should also be corrected based on an advance payment reduction, as well as on the basis of the cancellation of invoices and other documents of a previous participant in the transaction that affect the input tax deduction.

In addition, the VAT payer that corrected - reduced the input tax deduction can submit a notification about that correction to the VAT payer - the previous participant in the transaction, i.e. the recipient of the advance payment if it received a reduction document from the said VAT payer when there is the obligation to issue a reduction document in accordance with the VAT Law.

It will be applied as of 1 January 2025.

Value change of received agricultural products

In case of a value change of received agricultural products and agricultural services, the VAT payer is required to issue a receipt to the farmer if the value of the received goods or services has increased, and/or a document on decrease if the value of the received goods or services has decreased.

It will be applied as of 1 January 2025.

Evidentiranje i brisanje iz evidencije obveznika PDV

Prema izmenama, obveznik je u obavezi da se registruje za PDV u roku od **5 dana** nakon što je ostvario ukupan promet veći od RSD 8,000,000 (umesto do isteka prvog roka za podnošenje PDV prijave).

Takođe, propisano je da u slučaju statusne promene nije potrebno podneti zahtev za brisanje iz PDV registra već da pravni sledbenik tog obveznika PDV dostavi obaveštenje poreskom organu o sprovedenoj statusnoj promeni u roku od **15 dana** od dana sprovođenja statusne promene.

Primena od 01.01.2025.

Izdavanje računa i sačinjavanje internog obračuna

• **Izdavanje računa**

Izvršeno je preciziranje vezano za izdavanje računa odnosno propisano je da obveznik PDV izdaje elektronsku fakturu u skladu sa zakonom kojim se uređuje elektronsko fakturisanje, fiskalni račun u skladu sa zakonom kojim se uređuje fiskalizacija, račun u papirnom obliku, odnosno račun u elektronskom obliku, sa izuzetkom elektronske fakture i fiskalnog računa, ako postoji saglasnost primaoca da prihvata račun u elektronskom obliku.

• **Obaveza pripreme internog računa**

Pored toga, nalaže se izmenom zakona sačinjavanje internog računa po osnovu prometa dobara i usluga za koji je primalac poreski dužnik, avansa, povećanja osnovice za promet, odnosno smanjenja osnovice za promet i smanjenja avansa (do sada je obaveza pripreme internog računa bila propisana samo Pravilnikom o PDV, a sada i Zakonom o PDV).

Uvedena su rešenja koja se odnose na storniranje izdatih računa sa iskazanim PDV u smislu da obveznik PDV smanjuje iznos osnovice, a da iznos PDV može

Registration in and removal from the VAT Payers Register

According to the amendments, the taxpayer is obliged to register for VAT within **5 days** after generating a total volume of transactions exceeding RSD 8,000,000 (instead of the expiry of the first deadline for submitting a VAT return).

In addition, in the event of a status change, it is stipulated that no request for the removal from the VAT Register needs to be submitted. Instead, the legal successor of said VAT payer should submit a notification to the Tax Authority about the implemented status change within **15 days** from the date of the status change.

It will be applied as of 1 January 2025.

Issuing invoices and making internal calculations

• **Issuing invoices**

A clarification was made with regard to invoice issuance, i.e. it is prescribed that the VAT payer issues an electronic invoice in accordance with the law governing electronic invoicing, a fiscal invoice in accordance with the law governing fiscalization, a hard copy invoice and/or an electronic format invoice, with the exception of electronic invoices and fiscal accounts, if the recipient agrees to accept an electronic format invoice.

• **Obligation to prepare internal calculation**

In addition, the Law amendment envisages the preparation of an internal VAT calculation based on the supply of goods and services, whose recipient is a tax debtor, advance payments, increases in the VAT base, i.e. reductions in the VAT base and advance payment reductions (so far, the obligation to prepare an internal VAT calculation has only been prescribed by the VAT Rulebook; now, it is also prescribed under the VAT Law).

Solutions have been introduced that relate to the reversal of issued invoices with stated VAT, which implies that the VAT payer reduces the base amount,

da smanji ako je izdao novi račun (u slučaju kada postoji obaveza izdavanja računa) i ako poseduje dokument primaoca računa - obveznika PDV ili lica koje ima pravo na refakciju PDV u skladu sa ZPDV u kojem je navedeno da PDV iskazan u računu nije korišćen kao prethodni porez odnosno da za taj iznos PDV nije i neće biti podnet zahtev za refakciju PDV, u slučaju kada je račun izdat obvezniku PDV ili licu koje ima pravo na refakciju PDV.

Smanjenje iznosa PDV vrši se za poreski period za koji su ispunjeni navedeni uslovi.

Zadržano je dosadašnje rešenja u smislu da lice koje nije obveznik PDV, a koje je izdalo račun sa iskazanim PDV, nema pravo da ispravi iskazani iznos PDV.

Primena od 01.01.2025.

POPDV obrazac

Ukida se obaveza sačinjavanja pregleda obračuna PDV.

Primena počev za poreski period januar 2026. godine, odnosno januar-mart 2026. godine.

Promena poreskog perioda

Novim izmenama i dopunama ZPDV propisano je da obveznik kojem je poreski period tromesečje može da zahteva promenu perioda u kalendarski mesec između 20. i 31. decembra tekuće godine za narednu godinu (umesto kao da do sada najkasnije do 15. januara tekuće kalendarske godine).

Primena od 20.12.2024. godine.

Preliminarna poreska prijava

Izmena zakona definiše novi pojam - preliminarnu poresku prijavu kao skup podataka koji se odnose na promet dobara i usluga, uvoz dobara i druge transakcije i aktivnosti koje utiču na iznos poreske obaveze obveznika PDV. Ova prijava sačinjava se u

and that the VAT amount can be reduced if it has issued a new invoice (when there is an obligation to issue an invoice) and if it has a document of the invoice recipient - a VAT payer or a person that has the right to a VAT refund in accordance with the VAT Law, which stipulates that the VAT stated in the invoice was not used as input tax, i.e. that a VAT refund request has not been and will not be submitted for the said VAT amount, in the event when an invoice is issued to a VAT payer or a person entitled to a VAT refund.

VAT is also reduced for the tax period for which the above conditions have been met.

A previous solution has been retained, i.e. a person that is not a VAT payer, but it has issued an invoice with stated VAT, does not have the right to correct the stated VAT amount.

It will be applied as of 1 January 2025.

POPDV form

The obligation to prepare a review of a VAT calculation is abolished.

It will be applied for the tax period of January 2026, i.e. January-March 2026.

Change of tax period

New amendments stipulate that a taxpayer whose tax period is a quarter can request to change the period to a calendar month between 20 and 31 December of the current year for the following year (instead of the deadline of 15 January at the latest, applied so far).

It will be applied as of 20 December 2024.

Preliminary tax return

The new law amendment specifies a new term - a preliminary tax return as a set of data related to the supply of goods and services, the import of goods and other transactions and activities that affect the amount of the VAT payer's tax liability. This tax

SEF-u na osnovu podataka kojima raspolaže taj sistem za poreski period obveznika PDV. Preliminarna poreska prijava ne sačinjava se za poreski period u kome je započeta PDV aktivnost, kao ni za period u kojem je ona prestala.

Propisano je da obveznik PDV podnosi poresku prijavu sa preliminarnom poreskom prijavom koja predstavlja prilog poreskoj prijavi, kao i da se preliminarna poreska prijava dostavlja poreskom organu na njegov zahtev ako obveznik PDV nije podneo poresku prijavu u roku propisanom ZPDV.

Podzakonski akt koji će bliže urediti ovu oblast će biti donet u roku od 6 meseci od stupanja na snagu ovog zakona (15.06.2025. godine).

Primena počev za poreski period januar 2026. godine odnosno januar-mart 2026. godine.

ZAKON O ELEKTRONSKOM FAKTURISANJU

Značenje pojedinih pojmova

Vrši se izmena pojma - subjekt javnog sektora koji će pored entiteta koji pripadaju sektoru države i javnih preduzeća, sada obuhvatati i društvo kapitala koji se nalazi u većinskom vlasništvu Republike Srbije.

Primena od 1.1.2025.

Obaveza izdavanja elektronske fakture

Dopuna se odnosi na to da obavezu izdavanja elektronske fakture ima poreski punomoćnik stranog lica u Republici za promete sa javnim sektorom koji sada uključuje i zahteve za isplatu ka javnom sektoru kojima dolazi do prenosa novčanih sredstava podnosiocu zahteva.

Primena od 1.1.2025.

Status subjekta

Uvodi se novi pojam - *status subjekta* koji predstavlja izjašnjenje subjekta u sistemu elektronskih faktura o obavezi obračunavanja PDV u skladu sa Zakonom o PDV.

return is made in the SEF based on the data available in that system for the VAT payer's tax period. A preliminary tax return is not made for the tax period in which the VAT activity was started, nor for the period in which it ended.

It is prescribed that the VAT payer submits a tax return with a preliminary tax return, which is an appendix to the tax return. The preliminary tax return is also submitted to the tax authority upon request if the VAT payer has not submitted the tax return within the period prescribed by the VAT Law.

A by-law that will provide more details about the aforesaid will be adopted within 6 months from the entry into force of this law (June 15, 2025).

It will be applied for the tax period of January 2026, i.e. January-March 2026.

LAW ON ELECTRONIC INVOICING

The meaning of certain terms

A public sector entity is being changed, which, in addition to entities belonging to the state sector and public companies, will now also include a capital company that is majority owned by the Republic of Serbia.

It will be applied as of 1 January 2025.

Obligation to issue an electronic invoice

The amendment refers to the obligation to issue an electronic invoice for tax representative of a foreign person in the Republic for transactions with the public sector, which now also include payment requests to the public sector that result in a transfer of funds to the applicant.

It will be applied as of 1 January 2025.

Entity status

A new term is being introduced - entity status, which is an entity's representation in the electronic invoice system about the obligation to calculate VAT in accordance with the VAT Law.

Uvodi se obaveza iskazivanja podataka o statusu subjekta u sistemu elektronskih faktura i rok u kom se navedena obaveza mora ispuniti. Takođe, definisano je i šta obuhvata podatke koji se odnose na status subjekta, kao i rokovi o usklađivanju statusa subjekta, ako dođe do promene koja se odnosi na podatke o statusu subjekta.

Svaki subjekt sistema elektronskih faktura ima obavezu iskazivanja podataka o statusu u roku od pet dana od dana pristupanja sistemu elektronskih faktura.

Podaci o statusu subjekta su podaci koji se odnose na obavezu obračunavanja PDV i to:

1. da li je subjekt obveznik PDV;
2. poreski period (kalendarski mesec ili tromesečje) subjekta koji je obveznik PDV.

Promenom podatka o tome da li je obveznik PDV, subjekt u roku od pet dana usklađuje status u sistemu elektronskih faktura sa promenom dok se promena o poreskom periodu vrši u prvom kalendarskom mesecu odgovarajućeg kalendarskog tromesečja.

Za subjekte koji se do 15.12.2024. godine ne izjasne u pogledu statusa subjekta u sistemu elektronskih faktura, a nalaze se na listi korisnika biće preuzeti podaci od poreske uprave.

Primena od 15.12.2024.

Elektronsko evidentiranje obračuna PDV

Kada je reč o pojedinačnom elektronskom evidentiranju obračuna PDV, ono sada uključuje i njegovo povećanje, odnosno smanjenje po svakoj obavezi.

Izmenom se isključuje obaveza pojedinačnog evidentiranja za promete na koji se primenjuju posebni postupci oporezivanja (promet turističkih agencija i promet polovnih dobara, umetničkih dela, kolekcionarskih dobara i antikviteta, uključujući i primljeni avans).

Pored toga uvodi se obaveza elektronskog evidentiranja PDV za prvi prenos prava

The obligation to provide data on the entity status in the electronic invoice system and the deadline by which the said obligation has to be fulfilled are introduced. Additionally, data on the entity status and the deadlines for adjusting entity status, if there is a change in the data on the entity status, are also specified.

Each entity in the electronic invoice system has the obligation to provide data on the status within five days from the day of entering the electronic invoice system.

Data on the entity status are data related to the obligation to calculate VAT, namely:

1. whether an entity is a VAT payer;
2. tax period (calendar month or quarter) of the entity that is a VAT payer.

By changing the data on whether it is a VAT payer, the entity adjusts within five days the status in the system of electronic invoices to the change, while a change in the tax period is made in the first calendar month of the corresponding calendar quarter.

As for entities that do not reveal the entity's status in the electronic invoices system by 15 December 2024 and that are on the user list, the data will be obtained from the tax administration.

It will be applied as of 15 December 2024.

Electronic recording of VAT calculation

When it comes to individual electronic recording of VAT calculations, it now includes its increase or decrease for each obligation.

The amendment excludes the obligation of individual recording for transactions to which special taxation procedures are applied (transaction volumes of travel agencies and second-hand goods, works of art, collectibles and antiques, including received advance payments).

In addition, the obligation of electronic VAT recording is introduced for the first transfer of the

raspolaganja na novoizgrađenim građevinskim objektima, ekonomski deljivim celinama u okviru tih objekata i vlasničkih udela na tim dobrima, određenih zakonom kojim se uređuje porez na dodatu vrednost.

Predviđa se pomeranje roka za evidentiranje obračuna PDV u SEF, uključujući povećanja, odnosno smanjenje, najkasnije do 12. dana kalendarskog meseca koji sledi poreskom periodu za koji se vrši elektronsko evidentiranje.

Kada je reč o prometu na malo izmenom se isključuje obaveza pojedinačnog evidentiranja PDV u svakom slučaju.

Primena za PDV periode koji počinju nakon 31.12.2024.

Elektronsko evidentiranje prethodnog poreza

Rok za elektronsko evidentiranje prethodnog poreza je najkasnije 12. dana kalendarskog meseca koji sledi poreskom periodu za koji se vrši elektronsko evidentiranje prethodnog poreza i vrši se sa stanjem na dan koji prethodi danu elektronskog evidentiranja prethodnog poreza (umesto kao do sad u roku od 10 dana po isteku poreskog perioda). Izuzetno ako se elektronsko evidentiranje prethodnog poreza vrši posle 10. dana kalendarskog meseca koji sledi poreskom periodu za koji se vrši elektronsko evidentiranje prethodnog poreza, elektronsko evidentiranje prethodnog poreza vrši se sa stanjem na 10. tog dana kalendarskog meseca.

Propisuje se moгуćnost korigovanja elektronski evidentiranog prethodnog poreza i ovlašćenje ministra nadležnog za poslove finansija da aktom bliže uredi način, postupak i korigovanje elektronskog evidentiranja prethodnog poreza.

Primena za PDV periode koji počinju nakon 31.12.2024.

right to dispose of newly built construction buildings, economically divisible units within those buildings and ownership shares in those goods, stipulated under the law on value added tax.

The deadline for recording VAT calculations in the system of electronic invoices, including increases or decreases, have been envisaged to be postponed by no later than the 12th day of the calendar month following the tax period for which electronic recording is performed.

As regards retail sale, the obligation to record VAT individually is excluded in every case.

It will be applied for VAT periods beginning after 31 December 2024.

Electronic recording of input tax

The deadline for electronic recording of input tax is not later than the 12th day of the calendar month following the tax period for which the electronic recording of the input tax is carried out as of the day preceding the day of the electronic recording of the input tax (instead of within 10 days after the expiry of the tax period, as it used to be). Exceptionally if the electronic recording of input tax is carried out after the 10th day of the calendar month following the tax period for which the electronic recording of the input tax is performed, the electronic recording of the input tax is performed as of the 10th day of that calendar month.

The possibility of correcting the electronically recorded input tax and the authorization of the finance minister to regulate the method, procedure and correction of the electronic recording of the input tax by issuing a by-law are prescribed.

It will be applied for VAT periods beginning after December 31, 2024.

Prekogranični promet

Izmenom je omogućeno da korisnik sistema elektronskih faktura može u sistemu elektronskih faktura izvršiti uvid u podatke o uvozu pristupom listi carinskih deklaracija za uvoz.

Primena od 1.1.2025.

Preliminarna poreska prijava

Uveden je pojam preliminarne poreske prijave koja se sačinjava u skladu sa Zakonom o PDV u sistemu elektronskih faktura na osnovu podataka kojima raspolaže sistem.

Primena od 31.12.2025.

Sistem elektronskih faktura

Uvedeno je da izdavaocu elektronske fakture može biti onemogućeno dalje postupanje sa izdatom elektronskom fakturou u sistemu elektronskih faktura, ako je raspolagao nedospelim novčanim potraživanjem iskazanim u toj elektronskoj fakturi (na primer za lica koja se bave faktoringom).

Primena od 1.1.2025.

ZAKON O POREZU NA DOBIT PRAVNIH LICA

Primena od 01.01.2025.

Najznačajnije izmene i dopune navodimo u nastavku:

- Precizirano je da u postupku likvidacije/stečaja, poresku prijavu i poreski bilans umesto obveznika podnosiće likvidacioni/stečajni upravnik;
- Rok za podnošenje poreske prijave i poreskog bilansa u slučaju brisanja ogranka nerezidentog obveznika je 60 dana od dana registracije pokretanja postupka likvidacije, okončanja odnosno obustave postupka likvidacije, otvaranja postupka stečaja, početka primene plana reorganizacije u odgovarajući registar;
- Članovi društva koje je prestalo likvidacijom solidarno odgovaraju za ispunjenje obaveze

Cross-border trade

The amendment has made it possible for the user of the electronic invoice system to view import data in the electronic invoice system by accessing the list of customs declarations for imports.

It will be applied as of 1 January 2025.

Preliminary tax return

A preliminary tax return term was introduced, which is prepared in accordance with the VAT Law in the electronic invoice system based on the system data.

It will be applied as of 31 December 2025.

Electronic invoice system

An issuer of an electronic invoice may be prevented from further handling the issued electronic invoice in the electronic invoice system, if it had an outstanding monetary claim stated in that electronic invoice (e.g. for entities engaged in factoring).

It will be applied as of 1 January 2025.

CORPORATE INCOME TAX

It will be applied from 1 January 2025.

Most important amendments are presented below:

- It is specified that in liquidation/bankruptcy procedure, a tax return and tax balance are submitted by the liquidator/receiver, instead of a taxpayer.
- The deadline for submitting a tax return and tax balance sheet when closing a branch of a non-resident taxpayer is 60 days from the day of registration of liquidation procedure initiation, end / suspension of liquidation procedure, bankruptcy procedure initiation, start of reorganization plan application at the competent register;
- Shareholders of a liquidated company have joint and several liability for settling a CIT liability

poreza na dobit, utvrđene poreskom prijavom podnetom po okončanju postupka likvidacije, do visine vrednosti imovine koja im pojedinačno pripada u postupku likvidacije odnosno propisano je da su članovi društva odgovorni samo za obavezu koja je nastala u poslednjem poreskom periodu do okončanja postupka likvidacije;

- Precizirano je da u slučaju statusne promene koja ima za posledicu prestanak društva, poresku prijavu u roku od 60 dana od dana upisa statusne promene u nadležnom registru podnosi pravni sledbenik tog društva. Ukoliko ima više pravnih sledbenika, poresku prijavu podnosi zakonski zastupnik društva koje je prestalo da postoji usled statusne promene.
- Pravni sledbenici društva nad kojim je izvršena statusna promena podela ili izdvajanje su u obavezi da poreskoj upravi podnesu izveštaj o realizaciji podele prava i obaveza pravnog prethodnika u roku od 60 dana od dana upisa statusne promene u nadležnom registru.

ZAKON O PORESKOM POSTUPKU I PORESKOJ ADMINISTRACIJI

Preplata

Povraćaj više ili pogrešno plaćenog poreza, odnosno sporednih poreskih davanja sada se definiše kao preplata, pa se u svim daljim odredbama zakona prethodna definicija zamenjuje novom.

Prestanak poreske obaveze

Izmenjena je odredba o prestanku poreske obaveze, kojom je preciziran trenutak prestanka poreske obaveze. Propisano je da poreska obaveza prestaje:

1. Naplatom poreza,
2. Zastarelošću,
3. Otpustom poreza i
4. Nastupanjem trajne nenaplativosti poreza.

Istekom roka zastarelosti, nenaplaćeni porez i sporedna poreska davanja, obezbeđena hipotekom ili zalogom mogu se namiriti samo iz opterećene stvari

determined on the basis of a tax return submitted following the liquidation procedure up to the value of the property belonging to each shareholder within the liquidation procedure, i.e. it is prescribed that shareholders are liable only for liabilities incurred in the last tax period before end of the liquidation procedure;

- When a status change results in closure of a company, the tax return is submitted to the tax authority within 60 days from registration of the status change in the competent register by the legal successor of such company. If there are more than one legal successors, the CIT return is submitted by the legal representative of the company that ceased to exist due to the status change.
- Legal successors of a company that was demerged by division or spinoff are obliged to submit a report on the division of rights and obligations passed from the legal predecessor within 60 days from the day of entering the status change in the competent register.

LAW ON TAX PROCEDURE AND TAX ADMINISTRATION

Overpayment

The refund of overpaid or incorrectly paid taxes, as well as incidental tax obligations, is defined as "overpayment". Therefore, in all subsequent provisions, the previous definition is replaced with the new term.

Cessation of tax liability

The provision regarding cessation of a tax liability is amended, and now tax liabilities cease in the following cases:

1. By collection of the tax,
2. By statute of limitations,
3. By tax discharge, and
4. By the occurrence of permanent non-collectability of the tax.

After expiration of the statute of limitations, unpaid tax and incidental tax dues secured by a mortgage or a pledge may only be settled from the encumbered

ukoliko je zaloga ili hipoteka upisana u odgovarajući registar.

Propisuje da se odredbe o zastarelosti prava na utvrđivanje, naplatu i povraćaj, kao i namirenje dospelih obaveza putem preknjižavanja ne odnose na doprinose za obavezno penzijsko i invalidsko osiguranje i doprinose za zdravstveno osiguranje.

Trajna nenaplativost poreza

Uveden je novi član koji se odnosi na trajnu nenaplativost poreza koja nastupa u slučaju ispunjenja sledećih uslova:

- poreski obveznik je brisan saglasno drugim propisima, odnosno upisan u matičnu knjigu umrlih,
- ne postoji lice odgovorno za ispunjenje neplaćenih poreskih obaveza tog obveznika,
- naplata poreza nije obezbeđena zalogom ili hipotekom.

U ovom slučaju Poreska uprava po službenoj dužnosti donosi rešenje o prestanku poreske obaveze usled nenaplativosti poreske obaveze.

Otpis poreskog duga

Uveden je novi član koji se odnosi na otpis poreskog duga, te poreska uprava otpisuje poreski dug na osnovu:

- rešenja o zastarelosti odnosno nenaplativosti poreske obaveze,
- odluke Vlade o otpustu poreskog duga.

Propisano je da preplatu Poreska uprava otpisuje na osnovu rešenja o:

- zastarelosti prava poreskog obveznika na povraćaj, poreski kredit, refakciju i refundaciju, i namirenje dospelih obaveza putem preknjižavanja,
- brisanju poreskog obveznika iz propisanog registra osim ako poreski obveznik ima pravnog sledbenika.

Pravo na preplatu poreskog obveznika koji je brisan iz propisanog registra pripada pravnom sledbeniku.

object if the pledge/mortgage is registered in the appropriate register.

It is prescribed that the provisions on the statute of limitations of the right to determination, collection and refund, as well as settlement of due liabilities by means of reclassification, do not apply to contributions for mandatory pension and disability insurance and contributions for health insurance.

Permanent non-collectability of taxes

A new article has been introduced, referring to the permanent non-collectability of taxes which occurs in the event that the following conditions are met:

- a taxpayer was deleted in accordance with other regulations, i.e. registered in the register of deceased persons,
- there is no person responsible for settling unpaid tax liabilities of such taxpayer,
- tax collection is not secured by a pledge or a mortgage.

In this case, the Tax Administration issues, ex officio, a decision on the termination of the tax liability due to its non-collectability.

Write-off of tax debt

A new article was introduced, referring to write-off of tax debt and implying that the Tax Administration writes off a tax debt on the basis of:

- decision on statute of limitations or non-collectability of the tax liability,
- government decisions on tax debt relief.

Moreover, the Tax Administration writes off overpayment based on the decision on:

- the statute of limitations of the taxpayer's right to recovery, tax credit and refund, as well as settlement of due liabilities by means of reclassification,
- removal of the taxpayer from the prescribed register, unless the taxpayer has a legal successor.

The right to overpayment of a taxpayer who has been deleted from the prescribed register belongs to the legal successor.

Sumnjiva i sporna potraživanja

Uveden je novi član koji definiše sumnjiva i sporna potraživanja, a kojima se smatraju neplaćene poreske obaveze:

- privrednog društva nad kojim je otvoren stečajni postupak,
- privrednog društva koje je brisano iz propisanog registra u postupku prinudne likvidacije,
- preminulog lica,
- poslovno nesposobnog lica u visini iznad vrednosti njegove imovine,
- odsutnog fizičkog lica u visini iznad vrednosti njegove imovine.

Evidencija fizičkih lica

Izmenama i dopunama ZPPPA uspostavlja se evidenciju fizičkih lica uspostavlja koju će voditi Poreska uprava, a ista predstavlja elektronsku bazu podataka o fizičkim licima.

Cilj je obezbeđivanje svih podataka o fizičkim licima poreskoj upravi na jednom mestu.

Zakonom su detaljno navedeni koji se podaci o fizičkim licima preuzimaju iz Centralnog registra stanovništva.

Svrha obrade preuzetih podataka je utvrđivanje činjenica od značaja za ostvarivanje prava i ustanovljavanje obaveza iz poreskopavnog odnosa, na način propisan zakonima koji uređuju oblast oporezivanja.

Podaci o fizičkim licima u evidenciji se čuvaju:

- 1) 5 godina od smrti lica;
- 2) 10 godina od dana odjave prebivališta lica koja su se trajno iselila iz Srbije, odnosno od trenutka obrade poslednjeg podatka stranca na odobrenom privremenom boravku.

Uvođenje evidencije fizičkih lica u poreske svrhe primenjivaće se od 01. januara 2026. godine.

Doubtful and disputed receivables

A new article was introduced, defining doubtful and disputed receivables, which are considered to be unpaid tax liabilities of:

- a company against which bankruptcy proceedings have been initiated,
- a company that has been deleted from the prescribed register in the process of compulsory liquidation,
- a deceased person,
- a legally incapable person, at an amount exceeding the value of his/her property,
- an absent natural person, at an amount exceeding the value of his/her property.

Records of natural persons

The amendments and supplements to the Law on Tax Procedure and Tax Administration establish a register of private individuals which will be maintained by the Tax Administration, and it represents an electronic database of individuals.

The **goal** is to provide the tax authority with all relevant information about private individuals in one centralized location.

The Law specifies in detail which data on private individuals are taken from the Central Population Register.

The **purpose of processing** these data is to determine the facts of importance for exercising rights and establishing obligations from the tax relationship, in the manner prescribed by the laws governing the area of taxation.

Data on private individuals will be stored for:

- 1) 5 years from the date of the person's death,
- 2) 10 years from the date of deregistration of residence of individuals who have permanently emigrated from Serbia, or from the moment of processing the last piece of data of a foreign national with approved temporary stay.

The introduction of records of natural persons for tax purposes will apply from 1 January 2026.

Plaćanje poreske obaveze u stranoj valuti

Uvedeno je da se naplata poreza vrši plaćanjem novčanog iznosa u dinarima, a da se izuzetno može od strane nerezidenta izvršiti plaćanje u stranoj valuti na devizni račun za uplatu poreza.

Ova odredba zakona stupa na snagu od 01.janura. 2026. godine.

Odlaganje plaćanja poreza

Ukida se diskreciono ovlašćenje Poreske uprave prilikom odlučivanju o pravu poreskog obveznika na odlaganje plaćanja dugovanog iznosa poreza i propisuje se da ne može da se odloži plaćanje obaveze za godišnji porez na dohodak građana.

Odredba zakona koja se odnosi na odlaganje plaćanja poreza u primeni će biti od 01.januara 2026.godine.

Poreski prekršaji

Uvodi se novi prekršaj za poreskog obveznika koji kumulativno izvrši prekršajne radnje nepodnošenja poreske prijave i neobračunavanja poreza.

Uvodi se skala novčanih kazni u fiksnom iznosu čija će visina zavisiti od visine neplaćenog poreza za lica koja neblagovremeno podnesu poresku prijavu, a plate porez u zakonom propisanom roku.

Uvodi se raspon za novčanu kaznu od 30-40% iznosa poreza za prekršaj - *prijavljivanje manjih iznosa poreza i davanje netačnih podataka u poreskoj prijavi* umesto dosadašnjih 30%.

ZAKON O POREZIMA NA IMOVINU

Poreska osnovica

Precizira se utvrđivanje osnovice poreza na imovinu, tako da se utvrđuje na isti način kada jedinica lokalne samouprave propusti da u propisanom roku objavi prosečne cene kvadratnog metra odgovarajućih nepokretnosti u zonama, kao što se

Payment of tax liability in foreign currency

Tax collection is envisaged to be done by paying a monetary amount in dinars, and that non-residents may, exceptionally, pay in foreign currency to a foreign currency account for tax payment.

This provision of the law enters into force on January 1. in 2026.

Postponement of payment of tax liability

The discretionary authority of the Tax Administration when deciding on the taxpayer's right to postpone the payment of a due amount of tax is abolished and it is prescribed that settlement of the liability for the annual personal income tax cannot be postponed.

The provision of the Law related to the postponement of tax payment will be applied from 1 January 2026.

Tax offenses

There is a new misdemeanour for a taxpayer who cumulatively commits misdemeanour acts of failure to submit a tax return and failure to calculate taxes.

A scale of fines in fixed amounts is introduced and the amounts of such fines will depend on the amount of unpaid tax by persons who are in delay with submitting their tax returns, with paying the tax within the legally prescribed period.

A fine range of 30-40% of the tax amount is introduced for the offense of reporting smaller tax amounts and providing incorrect information in the tax return, instead of the current 30% fine.

PROPERTY TAX LAW

Tax base

The establishment of the basis of the property tax is specified, implying that it is determined in the same way when a local self-government unit fails to publish average prices per square meter of the corresponding real estate in the zones within the

utvrđuje kad te prosečne cene nisu utvrđene i objavljene zato što nije bilo prometa u zonama na osnovu koga je prosečne cene trebalo utvrditi odnosno precizirano je da nije dovoljno da su prosečne cene utvrđene već da je potrebno i da su objavljene do 30. novembra tekuće godine.

Takođe, uređuje se poreska osnovica u slučaju kad za pojedinu od nepokretnosti koje čine fizičku celinu (na primer objekat sa zemljištem), vrednost koja se uključuje u poresku osnovicu čini knjigovodstvena vrednost, a obveznik u poslovnim knjigama nije posebno iskazao vrednost te nepokretnosti od vrednosti ostalih objekata i pripadajućeg zemljišta, u tom slučaju osnovicu za porez na imovinu čini ukupna knjigovodstvena vrednost bez obzira da li obveznik ima parvo na poresko oslobođenje za zemljište ili pojedine objekte.

Precizira se da obveznici koji vode poslovne knjige poresku osnovicu ne umanjuju dodatno po osnovu amortizacije u slučaju kad porez plaćaju na državinu.

Poreska oslobođenja

- precizira se poresko oslobođenje za **zemljište koje se ponovo privodi nameni**, u smislu da je to neobrađivo poljoprivredno zemljište koje se pretvara u obrađivo poljoprivredno zemljište, odnosno u zemljište na kome se gaji šuma;
- preciziraju se i u jednoj odredbi grupišu slučajevi kada se **ne ostvaruje poresko oslobođenje za zemljište ispod objekta** na koji se porez plaća i uređuje obim ostvarivanja tog prava kad se objekat sastoji iz više posebnih delova za koje su obveznici različita lica;
- poresko oslobođenje prestaje zbog povećanja korisne površine nepokretnosti u toku godine nakon čega je ukupna poreska osnovica za sve nepokretnosti poreskog obveznika na teritoriji konkretne jedinice lokalne samouprave preko RSD 400.000;

prescribed period, as it is determined when those average prices are not determined or published because there has been no turnover in the zones on the basis of which the average prices are to be determined i.e. it was specified that it is not enough that average prices have been determined, but that they must also be published by November 30 of the current year.

Moreover, the tax base is regulated in the event that for some of the immovable properties that make up a physical entity (for example, a building with land), the value included in the tax base is the carrying amount, and the taxpayer has not separately stated the value of such immovable property from the value of other buildings and associated land in the books of account, in which case the basis for the property tax is the total carrying amount, regardless of whether the taxpayer is eligible for tax exemption for land or individual buildings.

It is specified that taxpayers who keep books of account do not reduce the tax base additionally on the basis of depreciation in the case when they pay taxes for possession.

Tax exemptions

- the tax exemption for **land that is brought back to use** is specified, implying that it is uncultivable agricultural land that is converted into arable agricultural land, that is, into land on which forests are grown;
- cases are specified and grouped in one provision when a **tax exemption is not granted for land under building** on which the tax is paid and the extent of exercising such right is regulated when the building consists of several separate parts having different taxpayers;
- tax exemption ends due to increase in the usable area of immovable property during the year after which the total tax base for all real estate of the taxpayer in the territory of a specific local government unit exceeds RSD 400,000;

- uvodi se da obvezniku koji vodi poslovne knjige prestaje pravo na poresko oslobođenje za dobra namenjena isključivo daljoj prodaji ako u toku poreske godine prestane da ispunjava propisane uslove.

Pravo na poreski kredit

Uvedena je izmena da pravo na poreski kredit za kuću ili stan u kojoj obveznik stanuje i u kojoj je prijavio svoje prebivalište, ne ostvaruje kad je ona evidentirana u poslovnim knjigama obveznika, pa se za nju porez utvrđuje samooporezivanjem.

Porez na prenos apsolutnih prava

Izmenom Zakona definiše se da ukoliko je naknada za prenos definisana alternativno (u smislu odabira između dve ugovorom ponuđene cene) ili fakultativno (u smislu dopuštenosti odabira drugog predmeta ispunjenja) ugovorenim cenom se smatra najviša od njih, na dan nastanka poreske obaveze.

Primena od 01.01.2025. godine osim za postupke za porez na nasleđe i poklon, odnosno porez na prenos apsolutnih prava, za čije utvrđivanje je postupak započet po propisima koji su važili do početka primene ovog zakona koji će se utvrditi primenom zakona koji je bio na snazi na dan nastanka poreske obaveze.

- it is introduced that the taxpayer who keeps business books ceases to have the right to tax exemption for immovable property intended for further sale if he ceases to fulfil the prescribed conditions during the tax year.

Right to tax credit

An amendment introduced implies that the right to a tax credit for the where the taxpayer lives and where its residence is registered is not realized when such house or apartment is recorded in the books of account of the taxpayer, so the tax for it is determined by self-taxation.

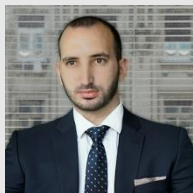
Tax on the transfer of absolute rights

A Law amendment stipulates that if a transfer fee is defined alternatively (if there is a choice between two prices offered under a contract) or optionally (there is admissibility of other fulfilment subject), the contractual price is deemed to be the highest of them on the tax liability occurrence date.

Application from 1 January 2025 except for inheritance and gift tax procedures, i.e. tax on the transfer of absolute rights the determination of which was initiated according to the regulations that were valid until the beginning of the implementation of this law, which will be determined by applying the law that was in force on the date of the tax liability.



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