



YOUR REFERENCE FOR TAX NEWS IN SERBIA

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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.

#TAXUPDATES

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1.

Obavezno predavanje Arhivske knjige za privredna društva tek od 2022. godine

U svom mišljenju objavljenom 29.aprila 2021 Ministarstvo finansija je zauzela stav da obaveza dostavljanja prepisa arhivske knjige nadležnom arhivu, po novom Zakonu o arhivskoj građi i arhivskoj delatnosti koji je stupio na snagu 1.februara 2020, ne nastaje u 2021. već u 2022. godini.

Zakon o Arhivskoj građi i arhivskoj delatnosti stupio je na snagu 1.februara 2020. godine, a počeo da se primenjuje od 2. februara 2021. godine. U skladu sa Zakonom propisano je da će se podzakonski propisi u vezi sa ovim Zakonom doneti u roku od godinu dana od stupanja na snagu, međutim oni nisu još uvek doneti.

Imajući to u vidu, nisu stvoreni uslovi za primenu Zakona.

Mišljenje ministarstva finansija:

"U vezi sa pitanjem i iskazanom nedoumicom u vašem dopisu koja se odnosi na obavezu stvaraoaca i imaoaca dostavljanja prepisa arhivske knjige nadležnom arhivu, s obzirom na to da se shodno članu 9. stav 2. tačka 7) Zakona o arhivskoj građi i arhivskoj delatnosti obaveza odnosi na dostavljanja nadležnom arhivu prepisa arhivske knjige najkasnije do 30. aprila tekuće godine, za dokumentarni materijal nastao u prethodnoj godini, a da je Zakon u primeni od 2. februara 2021. godine, od kada se odnosi i na dokumentarnu građu u nastajanju, mišljenja smo da obaveza dostavljanja prepisa arhivske knjige nadležnom arhivu za privredna nastaje 2022. godine."

Obaveze privrednog društva u vezi sa novim Zakonom o arhivskoj građi nalaze se na [linku](#).



2.

Objavljivanjem u Službenom glasniku usvojen Zakon o elektronskom fakturisanju

Objavljivanjem u Službenom glasniku RS broj 44/2021 usvojen je Zakon o elektronskom fakturisanju koji uređuje izdavanje, slanje, prijem, obradu, čuvanje, sadržinu i elemente elektronskih faktura

Plan zakonodavaca je da se uvođenje elektronskih faktura fazno sprovede, pa su u skladu s tim definisani različiti rokovi za obaveznu primenu ovog Zakona.

S druge strane, biće omogućeno da sistem elektronskih faktura subjekti iz javnog i privatnog sektora uspostave i koriste i pre obaveznog roka – čim obezbede tehničko-tehnološke uslove.

Rokovi za obaveznu primenu elektronskih faktura:

1. Januar 2022. godine

- subjekti javnog sektora imaju obavezu primanja i čuvanja elektronske fakture,
- subjekti javnog sektora imaju obavezu izdavanja elektronske fakture drugim subjektima javnog sektora,
- subjekti javnog sektora imaju obavezu elektronskog evidentiranja obračuna PDV-a,

- subjekti privatnog sektora imaju obavezu izdavanja elektronske fakture subjektima javnog sektora.

1. jul 2022. godine

- subjekti javnog sektora imaju obavezu izdavanja elektronske fakture subjektima privatnog sektora,
- subjekti privatnog sektora imaju obavezu primanja i čuvanja elektronske fakture koje je izdao ili subjekt javnog sektora ili subjekt privatnog sektora.

1. januar 2023. godine

- subjekti privatnog sektora imaju obavezu izdavanja elektronske fakture subjektima privatnog sektora,
- subjekti privatnog sektora imaju obavezu elektronskog evidentiranja obračuna PDV-a u skladu sa članom 4. Zakona, osim transakcija u kojima je jedna od strana subjekt javnog sektora.

3.

Referentna kamatna stopa ostala na nepromenjenom nivou

Na sednici Izvršnog odbora NBS održanoj 13.maja 2021. odlučeno je da se referentna kamatna stopa zadrži na 1%.

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



4.

Ostvarivanje prava poslodavca na oslobođenje od plaćanja poreza i doprinosa za PIO po osnovu zarade kvalifikovanog novozaposlenog i iskazivanje podataka u PPP-PO obrascu

Ministarstvo finansija 22.4.2021. objavilo mišljenje u kome detaljnije objašnjava iskazivanje podataka o iznosima poreza i doprinosa na koji privredni subjekti imaju pravo po osnovu zarade kvalifikovanog novozaposlenog lica.

„Imajući u vidu navedeno, smatramo da se u Obrascu PPP-PO – Potvrda o plaćenim porezima i doprinosima po odbitku za 2020. godinu, u delu 3. Podaci o oporezivim prihodima iz kojih je isplatilac obustavio i platio poreze i doprinose po odbitku, u kolonama pod red. br. 3.5, 3.6. i 3.7. iskazuju podaci o porezu i doprinosima po osnovu zarade, koji podaci u sebi sadrže i iznos poreza i doprinosa za penzijsko i invalidsko osiguranje za koje je poslodavac (isplatilac prihoda) ostvario pravo na oslobođenje po osnovu zarade kvalifikovanog novozaposlenog lica saglasno članu 21ž Zakona i članu 45đ Zakona o doprinosima.“ (Iz mišljenja ministarstva finansija).

Podsećamo, po Zakonu o porezu na dohodak građana i Zakonu o doprinosima, poslodavci koji zaposle kvalifikovane novozaposlene ostvaruju pravo na oslobođenje od cele ili dela obaveze plaćanja obračunatog i obustavljenog poreza iz zarade kvalifikovanog novozaposlenog, kao i doprinosa za obavezno penziono i invalidsko osiguranje zaključno sa 31. decembrom 2022. godine.

Deo obaveze za koji ostvaruje pravo na oslobođenje, poslodavac zadržava za sebe kao olakšicu koju ostvaruje.





05.

RZS objavio indekse potrošačkih cena za april 2021

Republički zavod za statistiku je 12. aprila objavio saopštenje o indeksu potrošačkih cena za april 2021.

Cene proizvoda i usluga lične potrošnje u aprilu 2021. godine, u proseku su povećane za 1,1% u odnosu na mart 2021. godine. Potrošačke cene u aprilu 2021. godine, u poređenju sa istim mesecom 2020. godine, povećane su za 2,8%, dok su u poređenju sa decembrom 2020. godine povećane u proseku za 2,6%.

Posmatrano po glavnim grupama proizvoda i usluga klasifikovanih prema nameni potrošnje, u aprilu 2021. godine, u odnosu na prethodni mesec, rast cena je zabeležen u grupama Hrana i bezalkoholna pića (2,6%), Odeća i obuća (1,7%), Transport (1,0%) i Rekreativna i kultura (0,2%). Rast cena zabeležen je i u grupama Stan, voda, električna energija, gas i druga goriva, Alkoholna pića i duvan, Zdravstvo, Nameštaj, pokućstvo i tekuće održavanje stana i Restorani i hoteli (za po 0,1%).

06.

RZS objavio podatke o zaradama za mart 2021.

Republički zavod za statistiku je 25. maja objavio saopštenje o zaradama za mart 2021. godine

Prosečna bruto zarada obračunata za mart 2021. godine iznosila je 89 894 RSD, dok je prosečna neto zarada iznosila 65 289 dinara.

Rast bruto zarada u periodu januar–mart 2021. godine, u odnosu na isti period prošle godine, iznosio je 7,1% nominalno, odnosno 5,6% realno. Istovremeno, neto zarade su porasle za 7,3% nominalno i za 5,8% realno.

U poređenju sa istim mesecom prethodne godine, prosečna bruto zarada za mart 2021. godine nominalno je veća za 9,2%, a realno za 7,3%, dok je prosečna neto zarada nominalno veća za 9,4%, odnosno za 7,5% realno.

Medijalna neto zarada za mart 2021. godine iznosila je 49 328 dinara, što znači da je 50% zaposlenih ostvarilo zaradu do navedenog iznosa.



1.

Mandatory delivering Archive Book for companies only from 2022

In opinion published on April 29, 2021, the Ministry of Finance took the position that the obligation to submit transcripts of the archive book to the competent Public archive institution, according to the new Law on Archival Materials and Archival Activities, which entered into force on February 1, 2020, does not arise in 2021. year.

The Law on Archival Material and Archival Activity entered into force on February 1, 2020, and began to be applied on February 2, 2021. In accordance with the Law, it is prescribed that bylaws related to this Law will be adopted within one year from the entry into force, however, they have not been adopted yet.

Considering that, the conditions for the application of the Law have not been created.

Opinion of the Ministry of Finance:

"In connection with the question and the expressed doubt in your letter which refers to the obligation of the creator and the holder to submit a transcript of the archive book to the competent archive, considering that pursuant to Article 9, paragraph 2, item 7) of the Law on Archival Material and Archival Activity the obligation refers to the submission to the competent archive of transcripts of the archive book no later than April 30 of the current year, for documentary material created in the previous year, and that the Law has been in force since February 2, 2021, since when it also refers to emerging documentary material, We are of the opinion that the obligation to submit a transcript of the archive book to the competent archive for business arises in 2022."

The obligations of the company in connection with the new Law on Archival Materials can be found at the [link](#).



2.

The Law on Electronic Invoicing was adopted by publishing in the Official Gazette

By publishing in the Official Gazette of the RS No. 44/2021, the Law on Electronic Invoicing was adopted, which regulates the issuance, collection, receipt, processing, storage, content and elements of electronic invoices.

The plan of the legislators is to implement the introduction of electronic invoices in phases, and in accordance with that, different deadlines for the mandatory application of this Law have been defined.

On the other hand, it will be possible for entities from the public and private sectors to establish and use the system of electronic invoices before the obligatory deadline – as soon as they provide technical and technological conditions.

Deadlines for mandatory application of electronic invoices:

January 1, 2022

- public sector entities will have the obligation to receive and keep electronic invoices,
- public sector entities will have the obligation to issue electronic invoices to other public sector entities,

- public sector entities will have the obligation to electronically record VAT calculations,
- Private sector entities will have the obligation to issue electronic invoices to public sector entities.

July 1, 2022

- public sector entities will be obliged to issue electronic invoices to private sector entities,
- private sector entities will have the obligation to receive and keep electronic invoices issued by either the public sector entity or the private sector entity.

January 1, 2023

- private sector entities will have the obligation to issue electronic invoices to private sector entities,
- private sector entities will have the obligation to electronically record VAT calculations in accordance with Article 4 of the Law, except for transactions in which one of the parties is a public sector entity.

3.

The reference interest rate remained unchanged

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

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



4.

Exercising the right of the employer to exemption from payment of taxes and pension contributions on the basis of the salary of a qualified new employee and presentation of data in the PPP-PO form

Ministry of Finance 22.4.2021. published an opinion in which it explains in more detail the presentation of data on the amounts of taxes and contributions to which economic entities are entitled on the basis of the salary of a qualified new employee.

"Considering the above, we believe that in the Form PPP-PO – Certificate of paid taxes and contributions after deduction for 2020, in part 3. Data on taxable income from which the payer suspended and paid taxes and contributions after deduction, in columns under the row. no. 3.5, 3.6. and 3.7. state data on taxes and contributions based on salary, which data also include the amount of taxes and contributions for pension and disability insurance for which the employer (payer of income) has exercised the right to exemption based on salary of a qualified new employee in accordance with Article 21h Of the Law on Contributions. "(From the opinion of the Ministry of Finance).

We remind you that, according to the Law on Personal Income Tax and the Law on Contributions, employers who employ qualified new employees are entitled to exemption from all or part of the obligation to pay calculated and suspended tax on the salary of a qualified new employee, as well as contributions for mandatory pension and disability insurance. .December 2022.

The part of the obligation for which he exercises the right to exemption, the employer keeps for himself as a relief that he realizes.





05.

Bureau of Statistics published consumer price indices for April 2021

On April 12, the Republic Bureau of Statistics published a statement on the consumer price index for April 2021.

Prices of goods and services of personal consumption in April 2021, on average, increased by 1.1% compared to March 2021. Consumer prices in April 2021, compared to the same month in 2020, increased by 2, 8%, while compared to December 2020, they increased by an average of 2.6%.

Observed by the main groups of products and services classified according to the purpose of consumption, in April 2021, compared to the previous month, price growth was recorded in the groups Food and non-alcoholic beverages (2.6%), Clothing and footwear (1.7%), Transport (1.0%) and Recreation and culture (0.2%). Prices also increased in the groups Housing, water, electricity, gas and other fuels, Alcoholic beverages and tobacco, Health, Furniture, furnishings and current maintenance of dwellings and Restaurants and hotels (by 0.1%).

06.

Bureau of Statistics published earnings data for March 2021

On May 25, the Republic Bureau of Statistics published a statement on salaries for March 2021

The average gross salary calculated for March 2021 was 89,894 RSD, while the average net salary was 65,289 dinars.

Growth in gross salaries in the period January–March 2021, compared to the same period last year, amounted to 7.1% in nominal terms and 5.6% in real terms. At the same time, net earnings increased by 7.3% in nominal terms and by 5.8% in real terms.

Compared to the same month of the previous year, the average gross salary for March 2021 is nominally higher by 9.2%, and really by 7.3%, while the average net salary is nominally higher by 9.4%, ie by 7, 5% real.

The median net salary for March 2021 amounted to 49,328 dinars, which means that 50% of employees earned up to the stated amount.



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