



YOUR REFERENCE FOR TAX NEWS IN SERBIA

JUNE, 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.



1.

Ministarstvo finansija pokrenulo poseban sajt www.efaktura.gov.rs

Pošto se bliži početak primene novog Zakona o fiskalizaciji, Ministarstvo finansija pokrenulo je poseban sajt www.efaktura.gov.rs na kome se mogu pronaći informacije o načinu korišćenja sistema elektronskog fakturisanja.

Početak primene Zakona o fiskalizaciji po kome će se uvesti obaveznost korišćenja e-fakture je 1. januar 2022. godine.

Početak neobaveznog korišćenja sistema eFaktura je planiran za oktobar 2021. godine. Za sada je dostupna samo demo verzija sajta (okruženje).

Na sajtu se nalaze video uputstva za:

- Generisanje parametara za prijavu na portal za elektronsku identifikaciju
- Prijavu na sistem eFaktura
- Sistem eFaktura

Prijava na sistem eFaktura biće omogućena pomoću elektronskog sertifikata ili pomoću dvofaktorske autentifikacije putem aplikacije na mobilnom telefonu.

Podsećamo da su rokovi za početak primene:

1. ZA SUBJEKTE JAVNOG SEKTORA:

Primanje i čuvanje elektronske fakture:

→ **1. januar 2022.**

Izdavanje elektronske fakture drugom subjektu javnog sektora:

→ **1. januar 2022.**

Elektronsko evidentiranje obračuna PDVa:

→ **1. jul 2022.**

Izdavanje elektronske fakture subjektu privatnog sektora:

→ **1. jul 2022.**

2. ZA SUBJEKTE PRIVATNOG SEKTORA:

Izdavanje elektronske fakture subjektu javnog sektora:

→ **1. januar 2022.**

Primanje i čuvanje elektronske fakture:

→ **1. jul 2022.**

Izdavanje i čuvanje elektronske fakture:

→ **1. januar 2023.**

Elektronsko evidentiranje obračuna PDVa:

→ **1. januar 2023.**



2.

Poreska uprava na sajtu objavila Tehnički vodič o elektronskim uređajima radi odobravanja za upotrebu u sistemu elektronske fiskalizacije.

Na sajtu poreske uprave objavljen je [tehnički vodič](#) sa uslovima i karakteristikama elemenata elektronskog fiskalnog uređaja radi odobravanja za upotrebu u sistemu e-fiskalizacije.

U tehničkom vodiču je bliže pojašnjeno šta je to elektronski fiskalni uređaj i njegovi delovi, oblik i saržine fiskalnih računa, kao i procedura odobravanja elektronskih faktura.

3.

Referentna kamatna stopa ostala na nepromenjenom nivou

Na sednici Izvršnog odbora NBS održanoj 10.juna 2021. odlučeno je da se referentna kamatna stopa zadrži na 1%.

Naredna sednica Izvršnog odbora biće održana 8.jula 2021. godine



4.

Priznavanje rashoda u poreskom bilansu po osnovu usluge poslovnog savetovanja koje pruža povezano lice iz inostranstva (Mišljenje Ministarstva finansija)

Ministarstvo finansija je 31.05.2021 objavilo mišljenje u vezi sa članom 7. Zakona o porezu na dobit pravnih lica. Ministarstvu je postavljeno pitanje da li se u poreskom bilansu priznaje rashod po osnovu usluge poslovnog savetovanja koje pružaju zaposleni u nerezidentnom matičnom pravnom licu.

Mišljenje MF:

"Kako proizilazi iz sadržine podnetog dopisa, obveznik je zaključio ugovor o poslovnoj saradnji sa svojim nerezidentnim matičnim pravnom licem, po osnovu kojeg matično pravno lice – pružalac usluge poslovnog savetovanja, iste fakturiše obvezniku. Kako dalje navodite u podnetom dopisu, matično pravno lice je (zbog iskustva, poznavanja tržišta, posedovanja kvalifikovanih kadrova sa neophodnim iskustvom iz oblasti poslovanja obveznika) pružanjem usluge poslovnog savetovanja značajno doprineo poboljšanju sveukupnog poslovanja obveznika, i to, kako u delu proizvodnje, tako i u delu prodaje. S tim u vezi, postavilo se pitanje da li se rashod koji je obveznik iskazao po osnovu navedenih usluga u svojim poslovnim knjigama, priznaje u poreskom bilansu obveznika.

Saglasno navedenim zakonskim odredbama, a imajući u vidu da prema navodima iz dopisa, usluge poslovnog savetovanja nisu mogle biti pružene od strane obveznikovih zaposlenih (koji ne obavljaju takvu vrstu poslova), već isključivo od strane zaposlenih u matičnom pravnom licu, pri čemu su iste značajno uticale na poboljšanje poslovanja obveznika, smatramo da je rashod, evidentiran u poslovnim knjigama obveznika po osnovu predmetnih usluga, nastao u svrhu obavljanja poslovne delatnosti, i da se, pod uslovom da je adekvatno dokumentovan, priznaje u poreskom bilansu obveznika, shodno članu 7. stav 1. Zakona.

S obzirom da se u konkretnom slučaju radi o transakcijama između povezanih lica, napominjemo da je obveznik dužan da uz poreski bilans podnese i dokumentaciju o transfernim cenama u okviru koje će, saglasno Zakonu i pravilniku kojim se uređuju transferne cene, zajedno sa transakcijama po transfernim cenama (usluge poslovnog savetovanja, u konkretnom slučaju) posebno prikazati vrednost istih transakcija utvrđenih u skladu sa principom „van dohvata ruke.“

5.

RZS objavio indekse potrošačkih cena za maj 2021

Republički zavod za statistiku je 11. jula objavio saopštenje o indeksu potrošačkih cena za maj 2021.

Cene proizvoda i usluga lične potrošnje u maju 2021. godine, u proseku su povećane za 0,5% u odnosu na april 2021. godine. Potrošačke cene u maju 2021. godine, u poređenju sa istim mesecom 2020. godine, povećane su za 3,2%, dok su u poređenju sa decembrom 2020. godine povećane u proseku za 3,2%.

Posmatrano po glavnim grupama proizvoda i usluga klasifikovanih prema nameni potrošnje, u maju 2021. godine, u odnosu na prethodni mesec, rast cena je zabeležen u grupama Hrana i bezalkoholna pića (1%), Odeća i obuća (0,8%), Restorani i hoteli (0,7%) Transport (0,5%).





6.

RZS objavio podatke o zaradama za april 2021.

Republički zavod za statistiku je 25.juna objavio saopštenje o zaradama za april 2021. godine

Prosečna bruto zarada obračunata za april 2021. godine iznosila je 89 582 RSD, dok je prosečna neto zarada iznosila 65 948 dinara.

Rast bruto zarada u periodu januar–april 2021. godine, u odnosu na isti period prošle godine, iznosio je 7,8% nominalno, odnosno 6,0% realno. Istovremeno, neto zarade su porasle za 8,0% nominalno i za 7,2% realno.

U poredjenju sa istim mesecom prethodne godine, prosečna bruto zarada za april 2021. godine nominalno je viša za 9,9%, a realno za 6,9%, dok je prosečna neto zarada nominalno veća za 10,2% i za 7,2% realno.

Medijalna neto zarada za april 2021. godine iznosila je 49 230 dinara, što znači da je 50% zaposlenih ostvarilo zaradu do navedenog iznosa.

7.

PDV obveznik nema pravo na odbitak prethodnog poreza po osnovu usluga zdravstvenih pregleda zaposlenih, u slučaju kada je taj promet oporeziv PDV-om (Mišljenje Ministarstva finansija)

Ukoliko obveznik PDV kao primalac usluga organizuje zdravstvene preglede zaposlenih bez postojanja pravne obaveze (bez postojanja obaveze da određene poslove mogu obavljati samo zaposleni određenog zdravstvenog stanja), poreski obveznik nema pravo na odbitak prethodnog poreza po osnovu nabavke usluga koje se odnose na zdravstvene preglede zaposlenih.

Mišljenje MF:

"Zakonom o porezu na dodatu vrednost ("Sl. glasnik RS", br. 84/2004, 153/2020 – dalje: Zakon) propisano je poresko oslobođenje bez prava na odbitak prethodnog poreza za promet usluga koje pružaju zdravstvene ustanove u skladu sa propisima koji regulišu zdravstvenu zaštitu, uključujući i smeštaj, negu i ishranu bolesnika u tim ustanovama, osim apoteka i apotekarskih ustanova. Navedenim uslugama, u skladu sa članom 4. stav 1. Pravilnika o utvrđivanju pojedinih dobara i usluga iz člana 25. Zakona o porezu na dodatu vrednost ("Sl. glasnik RS", br. 120/2012 i 86/2015 – dalje: Pravilnik), smatraju se preventivne, dijagnostičko-terapijske i rehabilitacione usluge koje pružaju domovi zdravlja, bolnice, zavodi, zavodi za javno zdravlje, klinike, instituti, kliničko-bolnički centri i klinički centri, u skladu sa propisima koji uređuju zdravstvenu zaštitu, registrovane za obavljanje tih delatnosti, kao i smeštaj, nega i ishrana bolesnika u tim ustanovama, nezavisno od toga da li su ove ustanove usmerene ka ostvarivanju dobiti.

Ukoliko bi pored navedenih lica predmetne usluge pružala i druga lica, osim lica iz člana 25. stav 2. tačka 8) Zakona, a pod pretpostavkom da je to moguće u skladu sa odgovarajućim propisima, za promet tih usluga postojala bi obaveza obračunavanja i plaćanja PDV u skladu sa Zakonom, ako su pružaoci usluga obveznici PDV.



Kada je reč o pravu na odbitak PDV obračunatog za promet navedenih usluga, obveznik PDV – primalac usluga može da ostvari navedeno pravo ako su ispunjeni svi Zakonom propisani uslovi. Naime, obveznik PDV koji primljene usluge koristi ili će ih koristiti za promet dobara i usluga koji je oporeziv PDV, promet za koji u skladu sa članom 24. ovog zakona postoji poresko oslobođenje sa pravom na odbitak prethodnog poreza i/ili za promet koji je izvršen u inostranstvu, ako bi za taj promet postojalo pravo na odbitak prethodnog poreza da je izvršen u Republici, ima pravo da PDV obračunat i iskazan u računu prethodnog učesnika u prometu – obveznika PDV, izdatog u skladu sa Zakonom, odbije kao prethodni porez. Međutim, ako nisu ispunjeni propisani uslovi, obveznik PDV – primalac usluga nema pravo na odbitak prethodnog poreza po osnovu navedenih usluga. S tim u vezi, ako obveznik PDV – primalac usluga organizuje zdravstvene preglede zaposlenih bez postojanja pravne obaveze, odnosno bez postojanja pravne obaveze da određene poslove mogu obavljati samo zaposleni određenog zdravstvenog stanja, mišljenja smo da u tom slučaju po osnovu nabavke usluga koje se odnose na zdravstvene preglede zaposlenih obveznik PDV nema pravo na odbitak prethodnog poreza."



8.

Odlaze se primena Pravilnika o PDV-u u delu koji se odnosi na poreski tretman povratne ambalaže

Ministar finansija je doneo Pravilnik o dopuni Pravilnika o porezu na dodatu vrednost koji je objavljen u Službenom glasniku RS broj 64/2021 25.juna 2021, a stupa na snagu 1.jula 2021. godine

Ovom dopunom dodaje se novi član 280a Pravilnika o porezu na dodatu vrednost kojim se propisuje da će se pravila kojima se uređuje PDV tretman povratne ambalaže (član 44, član 55. stav 1. tačka 3) podtačka (4) i član 230. Pravilnika o PDV) primenjivati od 1. januara 2022. godine.

Pored toga obveznik PDV-a koji vrši promet dobara u povratnoj ambalaži i koji primaocu dobara ne zaračunava povratnu ambalažu, biće dužan da na dan 31. decembra 2021. godine utvrdi manjak ambalaže i da na utvrđeni manjak obračuna PDV



1.

The Ministry of Finance has launched a special website www.efaktura.gov.rs

As the implementation of the new Law on Fiscalization is approaching, the Ministry of Finance has launched a special website www.efaktura.gov.rs where you can find information on how to use the electronic invoicing system.

The beginning of the application of the Law on Fiscalization, according to which the obligation to use e-invoices will be introduced, is January 1, 2022. The beginning of the optional use of the eInvoice system is planned for October 2021. For now, only a demo version of the site is available.

The site contains video instructions for:

- ➡ Generating parameters for logging in to the electronic identification portal
- ➡ Login to the eInvoice system
- ➡ eInvoice system

Login to the eInvoice system will be enabled by means of an electronic certificate or by means of two-factor authentication via an application on a mobile phone.

We remind you that the deadlines for the start of implementation are:

1.FOR PUBLIC SECTOR ENTITIES:

Receiving and storing electronic invoices
➡ **January 1, 2022**

Issuance of electronic invoice to another public sector entity
➡ **January 1, 2022**

Electronic recording of VAT calculation
➡ **January 1, 2022.**

Issuance of electronic invoice to a private sector entity
➡ **July 1, 2022**

2.FOR PRIVATE SECTOR ENTITIES:

Issuance of electronic invoice to a public sector entity
➡ **January 1, 2022**

Receiving and storing electronic invoices
➡ **July 1, 2022**

Issuance and storage of electronic invoices
➡ **January 1, 2023**

Electronic recording of VAT calculation
➡ **January 1, 2023**



2.

The Tax Administration has published a Technical Guide on electronic devices on the website for approval for use in the electronic fiscalization system.

A [technical guide](#) with the conditions and characteristics of the elements of the electronic fiscal device has been published on the website of the Tax Administration for approval for use in the e-fiscalization system.

The technical guide explains in more detail what an electronic fiscal device is and its parts, the form and amount of fiscal invoices, as well as the procedure for approving electronic invoices.

3.

The reference interest rate remained unchanged

At the conference of the Executive Board of the NBS held on June 10th, 2021, it was decided to keep the reference interest rate at 1%.

The next conference of the Executive Board will be held on July 8th, 2021



4.

Acceptation of expenses in the tax balance based on the business consulting service provided by a related party from abroad (Opinion of the Ministry of Finance)

On May 31, 2021, the Ministry of Finance published an opinion regarding Article 7 of the Law on Corporate Income Tax. The Ministry was asked whether the tax balance recognizes an expense based on business consulting services provided by employees of a non-resident parent legal entity.

MF opinion:

"As follows from the content of the submitted letter, the taxpayer has concluded a business cooperation agreement with its non-resident parent legal entity, on the basis of which the parent legal entity – business consulting service provider, invoices the same to the taxpayer. As further stated in the submitted letter, the parent legal entity (due to experience, knowledge of the market, possession of qualified personnel with the necessary experience in the field of taxpayer business) by providing business consulting significantly contributed to improving the overall business of taxpayers, both in production and in part of sales. In this regard, the question arose whether the expense that the taxpayer reported on the basis of these services in its books, is recognized in the tax balance of the taxpayer.

In accordance with the above legal provisions, and bearing in mind that according to the letter, business consulting services could not be provided by the taxpayer's employees (who do not perform this type of work), but only by employees of the parent company, where they are significantly affect the improvement of the taxpayer's business, we believe that the expense recorded in the taxpayer's books on the basis of the services in question, incurred for the purpose of performing business activities, and that, provided it is adequately documented, will be accepted in the taxpayer's tax balance, pursuant to Article 7 1. of the Act.

Given that in this case it is a transaction between related parties, we note that the taxpayer is required to submit with the tax balance and documentation on transfer pricing within which, in accordance with the Law and regulations governing transfer pricing, together with transfer pricing transactions (business consulting services, in this case) to show separately the value of the same transactions determined in accordance with the principle "out of reach."

5.

Bureau of Statistics published consumer price indices for May 2021

Observed by the main groups of products and services classified according to the purpose of consumption, in May 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%),

Restaurants and Hotels (0.7%) Transport (1.0%). On June 11th, the Republic Bureau of Statistics published a statement on the consumer price index for May 2021.

Prices of goods and services of personal consumption in May 2021, on average, increased by 0.5% compared to April 2021. Consumer prices in May 2021, compared to the same month in 2020, increased by 3.2%, while compared to December 2020, they increased by an average of 3.2%.





6.

Bureau of Statistics published earnings data for April 2021.

On June 25th, the Republic Bureau of Statistics published a statement on salaries for April 2021.

The average gross salary calculated for April 2021 was 89,582 RSD, while the average net salary was 65,948 dinars.

Growth in gross salaries in the period January–April 2021, compared to the same period last year, amounted to 7.8% in nominal terms and 6.0% in real terms. At the same time, net earnings increased by 8.0% in nominal terms and by 7.2% in real terms.

Compared to the same month of the previous year, the average gross salary for April 2021 is nominally higher by 9.9%, and really by 6.9%, while the average net salary is nominally higher by 10.2%, ie by 7.2% real.

The median net salary for April 2021 amounted to 49,230 dinars, which means that 50% of employees earned up to the stated amount.

7.

The VAT payer is not entitled to deduct the previous tax based on the services of health examinations of employees, in the case when that turnover is taxable with VAT (Opinion of the Ministry of Finance)

If the VAT payer, as a recipient of services, organizes health examinations of employees without a legal obligation (without the obligation that certain tasks can be performed only by employees of a certain health condition), the taxpayer is not entitled to deduct previous tax based on procurement of services related to employee health examinations.

MF opinion:

"The Law on Value Added Tax ("Official Gazette of the RS", No. 84/2004, – 153/2020 – hereinafter: the Law) prescribes tax exemption without the right to deduct the previous tax for the sale of services provided by health care institutions in accordance with regulations governing health care, including accommodation, care and nutrition of patients in those institutions, except pharmacies and pharmacy facilities. These services, in accordance with Article 4, paragraph 1 of the Rulebook on determining certain goods and services from Article 25 of the Law on Value Added Tax ("Official Gazette of RS", No. 120/2012 and 86/2015 – hereinafter: the Rulebook), preventive, diagnostic-therapeutic and rehabilitation services provided by health centers, hospitals, institutes, public health institutes, clinics, institutes, clinical-hospital centers and clinical centers, in accordance with the regulations governing health care, are considered to be performed. These activities, as well as accommodation, care and nutrition of patients in these institutions, regardless of whether these institutions are aimed at making a profit. If, in addition to the above-mentioned persons, the services in question were provided by other persons, except the persons referred to in Article 25, paragraph 2, item 8) of the Law, and assuming that this is possible in accordance with the relevant regulations, there would be an obligation to calculate and pay VAT. in accordance with the Law, if the service providers are VAT payers.



When it comes to the right to deduct VAT calculated for the supply of these services, the VAT payer – recipient of services can exercise this right if all the conditions prescribed by law are met. Namely, a VAT payer who uses or will use the received services for the supply of goods and services that is taxable VAT, for which in accordance with Article 24 of this Law there is a tax exemption with the right to deduct previous tax and / or for the supply abroad, if there would be a right to deduct the previous tax for that turnover if it was made in the Republic, he has the right to deduct the VAT calculated and stated in the account of the previous participant in the turnover – VAT payer, issued in accordance with the Law. However, if the prescribed conditions are not met, the VAT payer – recipient of services is not entitled to deduct previous tax on the basis of these services. In this regard, if the VAT payer – recipient of services organizes health examinations of employees without a legal obligation, or without a legal obligation that certain tasks can be performed only by employees of a certain health condition, we are of the opinion that in that case based on procurement of services health examinations of employees VAT payer is not entitled to deduction of previous tax."



8.

The application of the Rulebook on VAT is postponed in the part related to the tax treatment of returnable packaging

The Minister of Finance adopted the Rulebook on Amendments to the Rulebook on Value Added Tax, which was published in the Official Gazette of the RS No. 64/2021 on June 25, 2021, and will enter into force on July 1, 2021.

This amendment adds a new Article 280a of the Ordinance on Value Added Tax, which stipulates that the rules governing the VAT treatment of returnable packaging (Article 44, Article 55, paragraph 1, item 3), sub-item (4) and Article 230 of the Ordinance on VAT) apply from January 1, 2022.

In addition, the VAT payer who sells goods in returnable packaging and who does not charge the recipient of goods for returnable packaging, will be obliged to determine the shortage of packaging on December 31, 2021 and to calculate VAT on the determined deficit.



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