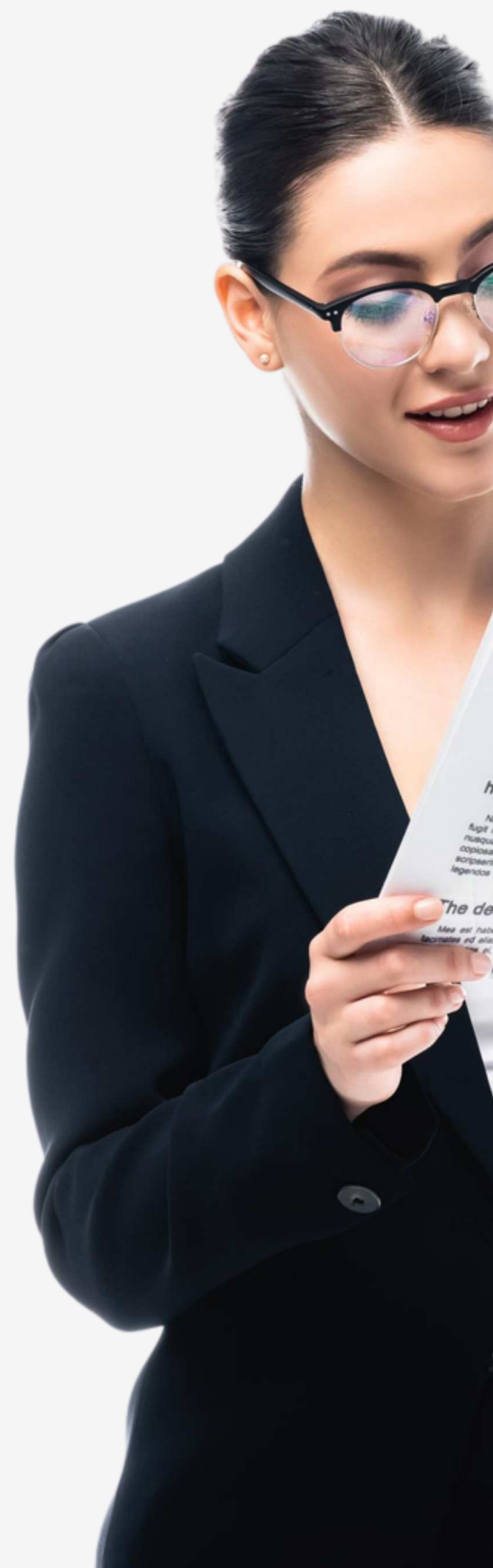


July, 2021

YOUR REFERENCE FOR TAX NEWS IN SERBIA





Monthly Newsletter

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.

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I. ADOPTED BYLAWS IN THE FIELD OF ELECTRONIC INVOICING

The Government of the Republic of Serbia adopted three decrees based on the Law on Electronic Invoicing, which were published in the Official Gazette of the Republic of Serbia no. 69 dated July 9th, 2021:

- Decree on the conditions and manner of storing and making available electronic invoices and the manner of ensuring the authenticity and integrity of the contents of invoices in paper form;
- Decree on the conditions and manner of using the invoice management system;
- Decree on the procedure and conditions for granting and revoking consent for performing the activities of an information intermediary.

The Ministry of Finance has adopted three rulebooks based on the Law on Invoicing, which were published in the Official Gazette of the Republic of Serbia no. 69 dated July 9th, 2021:

- Rulebook on elements of electronic invoice, form, and manner of delivery of accompanying, and other documentation through the system of electronic invoices, manner and procedure of electronic recording of value-added tax calculation in the system of electronic invoices and manner of application of electronic invoicing standards;
- Rulebook on the manner and procedure of registration for access to the electronic invoice system, the manner of access and use of the electronic invoice system, and the manner of using the data available in the electronic invoice system;
- Rulebook on the procedure of the Central Information intermediary.

The Decrees and Rulebooks will be in force from January 1st, 2022.

The adoption of these Decree and the Rulebook completed the process of adopting bylaws provided by the Law on Electronic Invoicing.

Rulebook on elements of electronic invoice, form, and manner of delivery of accompanying and other documentation through the system of electronic invoices, manner, and procedure of electronic recording of value-added tax calculation in the system of electronic invoices and manner of application of electronic invoicing standards, prescribe mandatory elements of an electronic invoice, while on the other hand, the Law on Electronic Invoicing prescribe the usual elements of an electronic invoice. Namely, in the Rulebook, within the obligatory elements, certain elements prescribed by the Law on Electronic Invoicing are omitted (stating the company registration numbers of the issuer and recipient of the electronic invoice, the bank account of the recipient of the invoice, as well as payment instructions), while on the other hand, the Rulebook envisages an additional mandatory element that is stating the value for each item separately on the electronic invoice.



II. WITHOUT DOUBLE TAXATION IN RESPECT TO TAXES ON INCOME AND PREVENTION OF TAX EVASION AND AVOIDANCE WITH SINGAPORE

On 1 July 2021, the National Assembly of the Republic of Serbia adopted the Law on Ratification of the Agreement between the Government of the Republic of Serbia and the Government of the Republic of Singapore for the Elimination of Double Taxation with the respect to Taxes on Income and Prevention of Tax Evasion and Avoidance.

On July 1st, 2021, the National Assembly of the Republic of Serbia adopted the Law on Ratification of the Agreement between the Government of the Republic of Serbia and the Government of the Republic of Singapore for the Elimination of Double Taxation with the respect to Taxes on Income and Prevention of Tax Evasion and Avoidance.

We remind you that the Agreement was signed in Singapore on February 26th, 2021, and in Belgrade on April 5th, 2021, and published in the "Official Gazette of the Republic of Serbia – International Agreements", No. 12/21 of July 1st, 2021.

In this regard, according to Article 28 (Entry into Force) of the Agreement, the Agreement shall enter into force on the date of a diplomatic note by which the competent authorities of Singapore informed of the completion of the procedures provided for in Singapore's domestic law for entry into force of the Agreement, of which the professional public be informed in a timely.

III. NEW FORM PPDG-3R – TAX RETURN FOR DETERMINING CAPITAL GAINS TAX

The Rulebook on Amendments to the Rulebook on Forms of Tax Reports for Determining the Income Tax of Citizens Payable by Decision ("Official Gazette of the RS", No. 67/2021), entered into force on July 3, 2021.

The Rulebook on Amendments to the Rulebook on Forms of Tax Reports for Determining the Income Tax of Citizens Payable by Decision ("Official Gazette of the RS", No. 67/2021), entered into force on July 3rd, 2021.

With this Rulebook, the form PPDG-3R – Tax return for determining the tax on capital gains, is harmonized with the Law on Amendments to the Law on Personal Income Tax ("Official Gazette of RS", No. 44/2021), which refer to determining the tax on capital gain/loss on the transfer of digital assets.

Taxpayers who make a capital gain/loss based on the transfer of digital assets are required to file a tax return PPDG-3R in paper form, exclusively on the new tax return form until the implementation of software support.

IV. THE REFERENCE INTEREST RATE REMAINED UNCHANGED

At the session of the Executive Board of the NBS held on June 8th, 2021, it was decided to keep the reference interest rate at 1%.

The next session of the Executive Board will be held on August 12th, 2021.

V. BUREAU OF STATISTICS PUBLISHED CONSUMER PRICE INDICES FOR JUNE 2021

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

Prices of goods and services of personal consumption in June 2021, on average, increased by 0.3% compared to May 2021. Consumer prices in June 2021, compared to the same month in 2020, increased by 3,3%, while compared to December 2020, they increased by an average of 3,5%.

Observed by the main groups' of products and services classified according to the purpose of consumption, in June 2021, compared to the previous month, price growth was recorded in the groups Recreation and Culture (2.2%), Transport (0.7%), Restaurants and Hotels(0,6%), Furniture, Household appliances and current maintenance of the apartment (0.5%), Health (0.3%), Alcoholic beverages and Tobacco (0.2) and Clothing and footwear (0.2%), while a decrease in prices was recorded in the group Communications (-0.1%).





VI. BUREAU OF STATISTICS PUBLISHED EARNINGS DATA FOR MAY 2021

On July 26th, the Republic Bureau of Statistics published a statement on salaries for May 2021.

The average gross salary calculated for May 2021 was 89,720 RSD, while the average net salary was 65,025 RSD.

Growth in gross salaries in the period January-May 2021, compared to the same period last year, amounted to 8.3% in nominal terms and 6.1% in real terms. At the same time, net earnings increased by 8.5% in nominal terms and by 6.3% in real terms.

Compared to the same month of the previous year, the average gross salary for May 2021 is nominally higher by 10.1%, and really by 6.3%, while the average net salary is nominally higher by 10.4%, ie by 6.6% real.

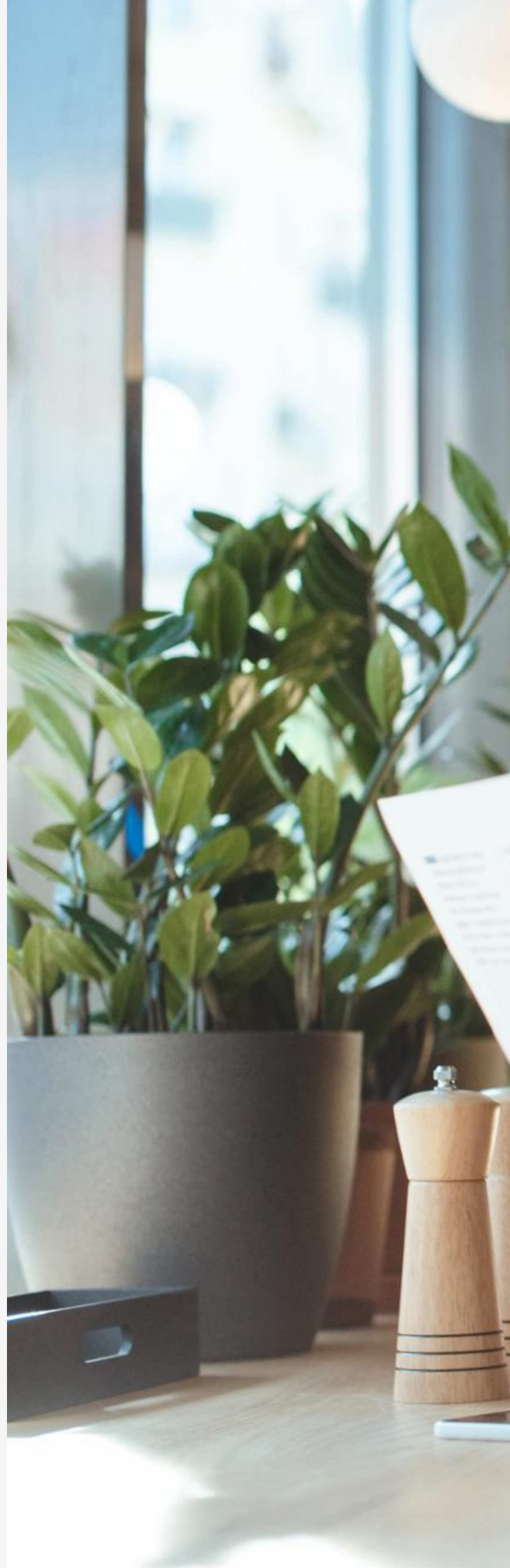
The median net salary for May 2021 amounted to 49,869 RSD, which means that 50% of employees earned up to the stated amount.

VII. CHANGE IN THE AMOUNT OF REPUBLIC ADMINISTRATIVE FEES

The Law on Republic Administrative Fees ("Official Gazette of the RS" No. 43/03, 62/21) changed the amount of the republic administrative fee, starting from July 1st, 2021. years:

- The appeal against the decision of the Tax Administration made in the administrative procedure was increased from 1,970 RSD to 2,030 RSD.

- Issuance of the Tax Administration certificate was increased from 640 RSD to 660 RSD.





I. USVOJENI PODZAKONSKI AKTI IZ OBLASTI ELEKTRONSKOG FAKTURISANJA

Vlada Republike Srbije je usvojila tri uredbe na osnovu Zakona o elektronskom fakturisanju koje su objavljene u Službenom glasniku Republike Srbije, broj 69 od 9. jula 2021. godine.

– Uredba o uslovima i načinu čuvanja i stavljanja na uvid elektronskih faktura i načinu obezbeđivanja verodostojnosti i integriteta sadržine faktura u papirnom obliku;

– Uredba o uslovima i načinu korišćenja sistema za upravljanje fakturama;

– Uredba o postupku i uslovima za davanje i oduzimanje saglasnosti za obavljanje poslova informacionog posrednika.

Ministarstvo finansija je donelo tri pravilnika na osnovu Zakona o fakturisanju koji su objavljeni u Službenom glasniku Republike Srbije, broj 69 od 9. jula 2021. godine:

– Pravilnik o elementima elektronske fakture, formi i načinu dostave prateće i druge dokumentacije kroz sistem elektronskih faktura, načinu i postupku elektronskog evidentiranja obračuna poreza na dodatu vrednost u sistemu elektronskih faktura i načinu primene standarda elektronskog fakturisanja;

– Pravilnik o načinu i postupku registrovanja za pristup sistemu elektronskih faktura, načinu pristupanja i korišćenja sistema elektronskih faktura i načinu korišćenja podataka koji su dostupni u sistemu elektronskih faktura;

– Pravilnik o načinu postupanja Centralnog informacionog posrednika.

Uredbe i pravilnici će se primenjivati od 1. januara 2022. godine.

Donošenjem ovih Uredbi i Pravilnika zaokružen je proces donošenja podzakonskih akata koje predviđa Zakon o elektronskom fakturisanju.

Donošenjem ovih Uredbi i Pravilnika zaokružen je proces donošenja podzakonskih akata koje predviđa Zakon o elektronskom fakturisanju.

Pravilnikom o elementima elektronske fakture, formi i načinu dostave prateće i druge dokumentacije kroz sistem elektronskih faktura, načinu i postupku elektronskog evidentiranja obračuna poreza na dodatu vrednost u sistemu elektronskih faktura i načinu primene standarda elektronskog fakturisanja, propisani su obavezni elementi elektronske fakture, dok je Zakonom o elektronskim fakturama propisano koji su uobičajeni elementi elektronske fakture. Naime, Pravilnikom su u okviru obaveznih elemenata izostavljeni određeni elementi propisani Zakonom (navođenje matičnih brojeva izdavaoca i primaoca elektronske fakture, poslovni račun primaoca fakture, kao i instrukcije za plaćanje), dok je sa druge strane Pravilnikom predviđen dodatni obavezni element fakture i to vrednost svake stavke fakture pojedinačno.

II. BEZ DVOSTRUKOG OPOREZIVANJA U ODNOSU NA POREZE NA DOHODAK I SPREČAVANJU PORESKE EVAZIJE I IZBEGAVANJA SA SINGAPUROM

Narodna skupština Republike Srbije 1. jula 2021. godine je usvojila Zakon o potvrđivanju Ugovora između Vlade Republike Srbije i Vlade Republike Singapur o otklanjanju dvostrukog oporezivanja u odnosu na poreze na dohodak i sprečavanju poreske evazije i izbegavanja.

Podsećamo da je Ugovor potpisan u Singapuru 26. februara 2021. godine i u Beogradu 5. aprila 2021. godine, i objavljen u "Službenom glasniku Republike Srbije – Međunarodni ugovori", broj 12/21 od 01. jula 2021. godine.

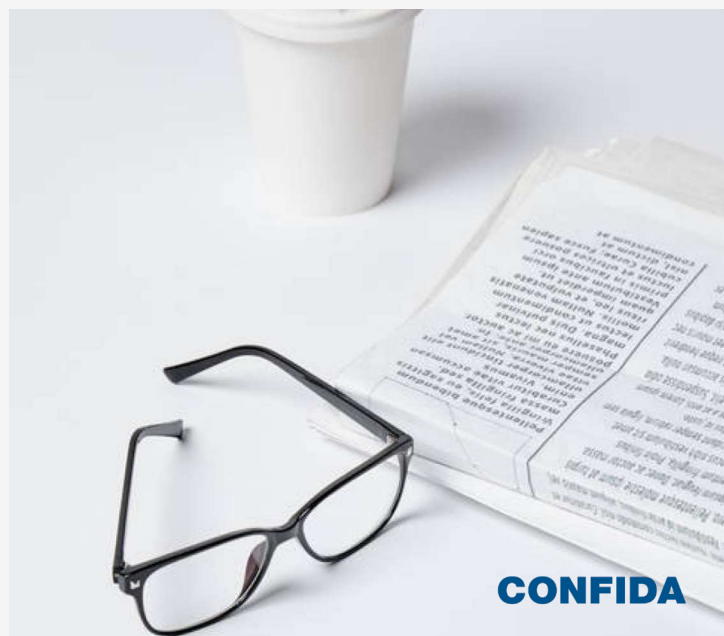
S tim u vezi, shodno članu 28. (Stupanje na snagu) Ugovora, Ugovor će stupiti na snagu datumom diplomatske note kojom nadležni organi Singapura obaveštavaju o okončanju postupaka predviđenih unutrašnjim zakonima Singapura za stupanje na snagu Ugovora, o čemu će stručna javnost blagovremeno biti obaveštena.

III. NOVI OBRAZAC PPDG-3R – PORESKA PRIJAVA ZA UTVRĐIVANJE POREZA NA KAPITALNE DOBITKE

Pravilnik o izmenama i dopunama Pravilnika o obrascima poreskih prijava za utvrđivanje poreza na dohodak građana koji se plaća po rešenju ("Sl. glasnik RS", br. 67/2021), stupio je na snagu 3. jula 2021. godine.

Ovim Pravilnikom, obrazac PPDG-3R – Poreska prijava za utvrđivanje poreza na kapitalne dobitke, usklađen je sa Zakonom o izmenama i dopunama Zakona o porezu na dohodak građana ("Sl. glasnik RS", br. 44/2021), koje se odnose na utvrđivanje poreza na kapitalni dobitak/gubitak kod prenosa digitalne imovine.

Poreski obveznici koji ostvare kapitalni dobitak/gubitak po osnovu prenosa digitalne imovine, u obavezi su da poresku prijavu PPDG-3R podnose u papirnom obliku, isključivo na novom obrascu poreske prijave do implementacije softverske podrške.



IV. REFERENTNA KAMATNA STOPA OSTALA NA NEPROMENJENOM NIVOU

Na sednici Izvršnog odbora NBS održanoj 8. jula 2021. godine odlučeno je da se referentna kamatna stopa zadrži na 1%.

Naredna sednica Izvršnog odbora biće održana 12. avgusta 2021. godine.

V. RZS OBJAVIO INDEKSE POTROŠAČKIH CENA ZA JUN 2021

Republički zavod za statistiku je 12. jula objavio saopštenje o indeksu potrošačkih cena za jun 2021. godine.

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

Posmatrano po glavnim grupama proizvoda i usluga klasifikovanih prema nameni potrošnje, u junu 2021. godine, u odnosu na prethodni mesec, rast cena je zabeležen u grupama Rekreativna i kultura (2,2%), Transport (0,7%), Restorani i hoteli (0,6%), Nameštaj, pokućstvo i tekuće održavanje stana (0,5%), Zdravstvo (0,3%), Alkoholna pića i duvan (0,2) i Odeća i obuća (0,2%), dok je pad cena zabeležen u grupi Komunikacije (-0,1%).





VI. RZS OBJAVIO PODATKE O ZARADAMA ZA MAJ 2021.

Republički zavod za statistiku je 26. jula objavio saopštenje o zaradama za maj 2021. godine.

Prosečna bruto zarada obračunata za maj 2021. godine iznosila je 89.720 RSD, dok je prosečna neto zarada iznosila 65.025 RSD.

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

U poređenju sa istim mesecom prethodne godine, prosečna bruto zarada za maj 2021. godine nominalno je viša za 10,1%, a realno za 6,3%, dok je prosečna neto zarada nominalno veća za 10,4% i za 6,6% realno.

Medijalna neto zarada za maj 2021. godine iznosila je 49.869 RSD, što znači da je 50% zaposlenih ostvarilo zaradu do navedenog iznosa.

VII. PROMENA IZNOSA REPUBLIČKIH ADMINISTRATIVNIH TAKSI

Zakonom o republičkim administrativnim taksama ("Sl. glasnik RS" br. 43/03, ..., 62/21) izmenjena je visina republičke administrativne takse, počev od 01.07.2021. godine i to:

- Žalba na rešenje Poreske uprave doneto u upravnom postupku, povećana je sa 1.970 RSD na 2.030 RSD;

- Izdavanje uverenja Poreske uprave, povećano je sa 640 RSD na 660 RSD.





This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to our advisors for specific advice.

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