

CONEO

Ideas that pay off.

Monthly Newsletter

June, 2025.

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1.

SHORT-TERM RENTAL TAXATION IN SERBIA: WHAT YOU NEED TO KNOW?

In Serbia, income from short-term rentals (known as “apartment per day”) is subject to lump-sum taxation, regardless of actual occupancy or earnings.

The Serbian Tax Administration has issued 12,867 decisions for 2025, expecting to collect over 2.6 million euros from citizens who rent properties under this model.

HOW IS THE TAX CALCULATED?

The obligation depends on:

- The number of registered beds
- The average salary in Serbia
- The tourism coefficient of the property's location

Key conditions:

- Only categorized properties are eligible
- The owner must not exceed 30 beds
- Tax is paid quarterly, regardless of income earned

- All changes (number of beds, business activity termination) must be reported within 15 days

Fines for non-compliance range from 5,000 to 150,000 RSD

According to YUTA, around 50% of short-term rentals still operate in the grey zone, despite over 22,500 officially registered units.

Owners are required to file tax declarations via the ePorezi portal using form PPDG-4R, after receiving categorization approval.



2.

FLAT-RATE TAX STATUS: WHEN DO YOU LOSE IT AND WHAT DOES IT MEAN?

Flat-rate taxation is a popular choice among entrepreneurs due to its simplified administration and predictable costs—but its use comes with clear limitations. Loss of flat-rate taxpayer status occurs when:

- » Annual income exceeds 6 million RSD – status is lost from the following year.
- » Turnover exceeds 8 million RSD within 12 months – mandatory VAT registration and transition to full bookkeeping.
- » Ownership structure changes – e.g. addition of a partner or formation of a partnership.
- » You perform activities excluded from the flat-rate system (e.g. trade, hospitality, marketing, real estate transactions).

Regularly monitoring your eligibility and income is essential to avoid consequences and maintain your flat-rate taxpayer status.

3.

HAS THE WORK-FROM-HOME BOOM PASSED?

Although working from home became a hallmark of the pandemic, the latest data shows that many companies, and employees themselves, are increasingly opting to return to office spaces.

A Eurostat survey reveals that more than half of companies in the EU still use online meetings. However, the trend of permanent remote work is declining – due to both technical limitations and the impact on employees' psychosocial well-being.

Interestingly, large companies remain leaders in enabling remote access to key resources:

- **97.8%** allow access to email
- **94.9%** allow access to documents
- **93.1%** to business applications

In Serbia, according to experts, there is a growing desire among employees to return to traditional work models. Online tools remain in use, but are increasingly seen as support, not a replacement.



4.

DO YOU PAY TAX WHEN SELLING USED GOODS ONLINE?

Occasional sales of used personal items (clothing, electronics, furniture) via platforms like KupujemProdajem or Facebook Marketplace do not require business registration, provided it's not done regularly or for profit. However, if the sales become frequent or involve items bought for resale, the Tax Administration may classify it as a business activity. In that case, you must register a business, issue invoices, keep records, and pay taxes and contributions.

Even as a private seller, it's important to clearly describe item condition and details. Registered businesses must provide legal guarantees and return options.

WHO CAN SELL LEGALLY ONLINE?

Legal online sales can be conducted by companies, registered sole traders (including flat-rate taxpayers), provided they have the proper activity code (47.91 – retail via mail or internet) and comply with fiscal and accounting regulations. If goods are delivered directly, sales must go through a fiscal register. If using couriers, invoices and delivery notes are required, and payments must be made via bank transfer or card.

WARNING ON INFORMAL SALES

Many sellers advertise on social media without registering a business. This is illegal and offers no consumer protection. Registered sellers must publish pricing, product info, return policies, and guarantee terms to comply with the Consumer Protection Law.



5.

WHY SHOULD EMPLOYEES KEEP THEIR EMPLOYMENT DOCUMENTS?

Late or unpaid wages are among the most common legal issues employees face. Delayed salaries not only cause financial strain but also damage trust and workplace relations.

Employment contracts, payslips, annexes, and other HR documents are essential proof in legal proceedings. By law, employers must pay wages by an agreed deadline and provide a salary breakdown—even if the salary hasn't been paid. This breakdown must include all pay elements: base salary, allowances, and contributions.

If wages are delayed, employees should first send a written request to the employer. If there's no response, they may file a lawsuit to recover the unpaid salary with statutory interest. The burden of proof lies with the employer to show payment was made.

Importantly, even if a worker doesn't have a formal contract but has been working regularly, they are still entitled to wages and social security contributions if the working conditions resemble an employment relationship.

The statute of limitations for wage claims is three years, so timely action is crucial.

6.

SERBIA JOINS THE SEPA PAYMENT AREA: WHAT IT MEANS?

As of May 22, 2025, Serbia has officially become the 41st member of the Single Euro Payments Area (SEPA), a significant milestone in the country's path toward European integration.

In preparation for this development, the National Bank of Serbia (NBS) has aligned the country's payment systems and regulations with European Union (EU) standards. This means that, starting in 2026, Serbian financial institutions will be able to fully participate in SEPA Credit Transfers (SCT), SEPA Instant Credit Transfers (SCT Inst), and SEPA Direct Debits (SDD).

According to NBS, Serbian financial service providers will be allowed to join these SEPA payment schemes beginning in November 2025, with the earliest operational readiness expected in May 2026.

WHAT DOES THIS MEAN FOR SERBIA?

- Faster and cheaper euro-denominated transactions across Europe
- Easier cross-border business operations and improved economic integration
- Strengthened investor confidence through alignment with EU financial infrastructure

This is a major step forward for Serbia's financial sector, businesses, and consumers, enhancing the country's connectivity with the European economy.



7.

WORKPLACE SAFETY EXTENDS TO REMOTE WORK IN SERBIA

As of May 2025, Serbia has officially expanded its occupational health and safety regulations to cover remote work. Employers are now legally required to ensure safe working conditions not only in offices and industrial sites, but also in employees' home offices.

WHAT'S NEW?

- Remote work is now regulated by law, and employers are obligated to assess home-based workspaces for potential risks.
- A written agreement outlining remote work arrangements must be included in employment contracts.
- Employers may conduct virtual inspections (e.g. via video call) to verify safety conditions at home.

These updates reflect the changing nature of modern work, especially for companies with hybrid models, the tech sector, and creative industries. The law aims to equalize workplace protections, regardless of location, and promote long-term well-being for all employees.



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