



Objavljeni nacrti poreskih zakona

Tax Law Drafts Published

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Ministarstvo finansija je 16. oktobra objavilo nacрте izmena čak 7 zakona u oblasti oporezivanja, uz poziv zainteresovanim licima da do 23. oktobra dostave komentare sugestije i primedbe na objavljene nacрте. Pored poreskih zakona, objavljeni su nacрти i izmena Zakona o javnoj svojini i Zakona o republičkim administrativnim taksama.

Praksa da se za toliki broj zakonskih predloga daje rok od praktično 5 radnih dana je nešto što se svakako mora kritikovati, naročito u pogledu izmena Zakona o poreskom postupku i poreskoj administraciji koje su po obimu najveće.

On October 16, the Ministry of Finance published draft amendments of, as many as, 7 laws in the field of taxation, with an invitation to interested parties to submit comments, suggestions and objections to the published drafts by October 23. In addition to tax laws, drafts and amendments to the Law on Public Property and the Law on Republic Administrative Fees were published.

The practice of giving such a large number of legislative proposals a deadline of practically 5 working days is something that must be criticized, especially with regard to the amendments to the Law on Tax Procedure and Tax Administration, which are the largest in scope.

Sumarno prikazano, izmene se tiču sledećih pitanja:

1. Zakon o porezu na dobit pravnih lica – dodatno se preciziraju obaveze likvidacionih odnosno stečajnih upravnika u pogledu podnošenja poreskih prijava u slučaju likvidacije odnosno stečaja, kao i u slučaju statusnih promena;
2. Zakon o porezu na dohodak građana i Zakon o doprinosima za obavezno socijalno osiguranje – uvode se pravila o oporezivanju prihoda lica koja rade kao pomoćno osoblje na brodovima; takođe se produžuje važenje podsticaja za novozaposlena lica i za 2025. godinu, a Zakon o porezu na dohodak građana usklađuje i neoporezivi iznos zarade koji se povećava sa RSD 25.000 na RSD 28.432;
3. Zakon o PDV – omogućava se ugovaranje obračuna PDV u slučaju prenosa celokupne ili dela imovine, preciziraju se pravila vezano za izmenu osnovice kao i odbitak prethodnog PDV, te uvodi obaveza sačinjavanja internih računa kao i preliminarne poreske prijave;

Summarized, the changes concern the following issues:

1. The Law on Corporate Income Tax - additionally specifies the obligations of liquidators and bankruptcy administrators with regard to filing tax returns in the case of liquidation or bankruptcy, as well as in the case of status changes;
2. The Law on Individuals income Tax and the Law on Contributions for Mandatory Social Insurance - rules are introduced on the taxation of the income of persons working as auxiliary staff on ships; the validity of incentives for newly employed persons is also extended for the year 2025, and the Law on Citizens' Income Tax adjusts the non-taxable amount of earnings, which increases from RSD 25,000 to RSD 28,432;
3. Law on VAT - it is possible to contract the calculation of VAT in the case of the transfer of all or part of the property, the rules regarding the change of the base as well as the deduction of previous VAT are further specified, and the obligation to prepare internal accounts as well as to submit preliminary tax returns is introduced;

4. Zakon o porezima na imovinu – preciziranje pravila o utvrđivanju vrednosti nepokretnosti za potrebe obračuna poreza na imovinu;
 5. Zakon o elektronskim fakturama – izmene se tiču poreza na dodatu vrednost i obaveze poreskih obveznika s tim u vezi;
 6. Zakon o akcizama – izmene se tiču QR i drugih kodova, oporezivanja komprimovanog prirodnog gasa i biljnih proizvoda za pušenje;
 7. Zakon o poreskom postupku i poreskoj administraciji – dodatno se preciziraju načini prestanka poreske obaveze, uključujući i uvođenje prestanka nastupanjem trajne nenaplativosti poreza, te propisivanje donošenja rešenja o prestanku obaveze, a u prelaznim odredbama i pravila za otpis starih poreskih dugova; takođe se uvodi evidencija fizičkih lica te propisuju osnovi i radnje obrade podataka o ličnosti u vezi sa tom evidencijom; dodatno se preciziraju određena pravila o dostavljanju u poreskom postupku; propisuju se uslovi za međunarodnu administrativnu saradnju i međunarodnu razmenu informacija; menjaju se pojedini poreski prekršaji.
4. Law on property taxes - specification of the rules on determining the value of immovable property for the purposes of calculating property taxes;
 5. Law on electronic invoices - changes concerning value added tax and the obligations of taxpayers in this regard;
 6. Excise Law - changes concerning QR and other codes, taxation of compressed natural gas and herbal products for smoking;
 7. Law on tax procedure and tax administration - methods of termination of tax liability are additionally specified, including the introduction of termination due to the occurrence of permanent non-payment of taxes, as well as prescribing the adoption of a decision on the termination of liability and, in transitional provisions, rules for writing off old tax debts; records of natural persons are also introduced and the basis and actions of personal data processing in connection with these records are prescribed; certain rules on delivery in the tax procedure are additionally specified; the conditions for international administrative cooperation and international exchange of information are prescribed; certain tax offenses are changed.

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