

**Nova Uredba o privlačenju investicija Vlade RS – šansa za razvoj banjskog turizma**

Vlada Republike Srbije usvojila je 8. marta 2018. godine novu Uredbu o uslovima i načinu privlačenja direktnih investicija („*Uredba*“), sa ciljem podsticanja razvoja privrede, a naročito ulaganja u banjski turizam.

U zavisnosti od obima ulaganja, broja novo-otvorenih radnih mesta, kao i same lokacije koja je predmet investiranja, investitori mogu ostvariti značajne podsticaje od Republike Srbije.

Pravo na dodelu podsticaja, kao i visina podsticaja zavise od nekoliko kriterijuma:

1. Da li se radi o malom, srednjem ili velikom privrednom subjektu;
2. Kakva je ekonomska razvijenost područja u koje se vrši ulaganje (pri čemu najveći podsticaju se mogu očekivati za ulaganja u područja koja su kvalifikovana kao tzv. devastirana područja);
3. Broja novo-otvorenih radnih mesta;

Jedna od najznačajnijih novina koju donosi Uredba, jeste mogućnost dodele sredstava podsticaja za investicione projekte u sektoru usluga hotelskog smeštaja u banjskim područjima čija je minimalna vrednost 2.000.000 evra i kojima se obezbeđuje zapošljavanje najmanje 70 novih zaposlenih na neodređeno vreme povezanih sa investicionim projektom.

U zavisnosti od veličina investicije, **podsticaji države mogu iznositi i do 50% opravdanih troškova za realizaciju investicionog projekta za velika privredna društva, odnosno za mala privredna društva najviše do 70% opravdanih troškova za realizaciju investicionog projekta.** Podsticaji se mogu realizovati u sledećim formama:

1. Podsticaji za opravdane troškove bruto zarada za nova radna mesta – u visini i do 7.000 EUR za svako novo-otvoreno radno mesto;
2. Podsticaji za opravdane troškove ulaganja u osnovna sredstva – u visini i do 30% opravdanih troškova ulaganja u osnovna sredstva kod investicija u banjskim područjima;
3. Podsticaji za radno intenzivne investicione projekte, kod kojih se otvara najmanje 200 novih radnih mesta – u visini i do 20% od iznosa opravdanih troškova bruto zarada;

**New Decree on Attracting Investments by Serbian Government – Chance for Development of Spa Tourism**

On 8 March 2018 the Government of Republic of Serbia has adopted the new Decree on Conditions and Manner of Attracting Direct Investments (the “*Decree*”), with the aim of stimulating development of economy, in particular investments in spa tourism.

Depending on the volume of investments, total amount of newly opened work places, as well as the location where the investment is made, investors may achieve a significant incentive from Republic of Serbia.

The right of assignment of incentives, as well as the amount of funds which may be awarded depends on several criteria:

1. Whether the applicant company is considered as small-sized, medium-sized or large-sized company;
2. Economic development of the area in which the investment is made (whereby the greatest incentives may be expected for the investments in the areas qualified as so-called devastated areas);
3. Total amount of newly opened work places;

One of the most important novelties of this Decree is the possibility to award funds for investment projects, in sector of hotel accommodation services in spa areas, which minimal value is EUR 2,000,000, and which are providing at least 70 new work places on indefinite period of time related to the investment project.

Depending on the value of investment, **state incentives may amount up to 50% of the justified costs for realization of investment project for large-sized companies, and up to 70% of the justified costs for realization of investment project for small-sized companies.** Incentives may be realized in the following manners:

1. Incentives for the justified costs of gross salaries for newly opened work places – in the amount up to EUR 7,000 for each new work place;
2. Incentives for the justified costs of investment in fixed assets – in the amount up to 30% of the justified costs of investment in fixed assets for the investments in spa areas;
3. Incentives for labour-intensive projects, which provide at least 200 new work places – in the amount up to 20% of the justified costs of gross salaries.

Velikim privrednim društvom se, u smislu ove Uredbe, smatra privredni subjekt koji ima preko 250 zaposlenih i ukupan godišnji bilans stanja preko 43 miliona evra. Srednje privredno društvo je privredni subjekt koji ima od 50 do 250 zaposlenih i ukupan godišnji promet koji ne prelazi 50 miliona evra ili ukupni godišnji bilans stanja koji ne prelazi 43 miliona evra. Malo privredno društvo jeste privredni subjekt koji ima manje od 50 zaposlenih i godišnji promet ili ukupan godišnji bilans stanja koji ne prelazi 10 miliona evra.

Opravdani troškovi predviđeni Uredbom jesu:

- ulaganja u materijalna i nematerijalna sredstva počev od dana podnošenja prijave za dodelu sredstava podsticaja do dana isteka roka za realizaciju investicionog projekta, u skladu sa ugovorom o dodeli sredstava podsticaja (opravdani troškovi ulaganja) ili
- bruto zarade za nove zaposlene u dvogodišnjem periodu nakon dostizanja pune zaposlenosti kod korisnika sredstava podsticaja (opravdani troškovi bruto zarada).

Uredba predviđa i nekoliko uslova i ograničenja za dodelu podsticaja investitorima, kao što je vremenski period u koje direktna investicija mora biti održana na određenoj lokaciji – u trajanju i do 5 godina. Takođe, investitori su dužni i da ukupan broj novo-zaposlenih lica ne smanjuju u periodu koji takođe može trajati i do 5 godina.

Svi potencijalni investitori koji žele da ostvare pogodnosti utvrđene ovom Uredbom, dužni su da za realizaciju investicionog projekta obezbedi učešće od najmanje 25% opravdanih troškova iz sopstvenih sredstava ili iz drugih izvora koji ne sadrže državnu pomoć.

Dodela sredstava u vezi ulaganja kojima se realizuju investicioni projekti u sektoru usluga hotelskog smeštaja u banjskim područjima, vrši se putem javnog poziva za dodelu sredstava, objavljenom na internet stranici Ministarstva privrede.

Rok za realizaciju investicionog projekta i zapošljavanje novih zaposlenih povezanih sa investicionim projektom je tri godine od dana podnošenja prijave za dodelu sredstava. Izuzetno, nakon zaključenja ugovora o dodeli sredstava podsticaja, ovaj rok se može produžiti najviše do pet godina, na obrazloženi zahtev korisnika sredstava.

Korisnik podsticaja je dužan da priloži bankarsku garanciju, kao sredstvo obezbeđenja za eventualni povraćaj isplaćenih sredstava, na ukupan iznos

According to the Decree, large-sized company is defined as a company having over 250 employees and total annual balance sheet over EUR 43 million. Medium-sized company is defined as a company having 50 to 250 employees and total annual turnover which does not exceed the amount of EUR 50 million and total annual balance sheet which does not exceed the amount of EUR 43 million. Small-sized company is defined as a company which has less than 50 employees and annual turnover or total annual balance sheet which does not exceed the amount of EUR 10 million.

Justified costs prescribed by the Decree are:

- Investments in tangible and intangible assets as of the date of applying for state grants until the deadline for implementation of the investment project in accordance with the state grant contract (justified investment costs) or
- Gross salaries for new employees associated with the investment project during two-years period after reaching full employment at the user of grants (justified costs for gross salaries).

The Decree provides several conditions and limitations for awarding of incentives to investors, such as maintaining direct investment at the particular location – for up to 5 years. Likewise, investors are obliged not to reduce the number of newly engaged employees over a period of up to 5 years.

All potential investors who want to use state grants are required to provide a minimum of 25% of justified costs from their own resources or from other sources which do not contain state grants.

Awarding of incentives related to realization of investments projects in service sector of hotel accommodation in spa areas shall be conducted in accordance with the public call, published on the web site of the Ministry of Economy.

Deadline for implementation of investment projects and the creation of new work places is up to three years from the date of applying for state grants. Exceptionally, after the state grant contract has been concluded, this deadline may be extended for up to 5 years, following a written explanation from the beneficiaries.

Beneficiary is obliged to provide a bank guarantee, as security for eventual return of received funds, for the total amount on the awarded funds with period of

dodeljenih sredstava sa rokom važenja i do 5 godina i 6 meseci za velika privredna društva.

validity up to 5 years and 6 months for large-sized companies.

U slučaju neispunjavanja uslova predviđenih Ugovorom, Ministarstvo privrede je ovlašćeno da Ugovor raskine u svakoj fazi izvršenja, ako je Savet za ekonomski razvoj doneo odluku o raskidu. Međutim, ukoliko postoje opravdani razlozi Ministarstvo privrede može i pre sednice Saveta za ekonomski razvoj da raskine Ugovor.

In case of non-fulfilment of the conditions provided for in the state grant contract, the Ministry of Economy is entitled to terminate respective contract in every stage of its realization, if the Council for Economic Development has issued a decision on termination of contract. Nonetheless, if there are justified reasons, the Ministry of Economy is authorised to terminate the state grant contract even before the session of the Council for Economic Development.

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