

**NAKNADA TROŠKOVA ZA DOLAZAK I
ODLAZAK SA RADA****COMPENSATION OF TRANSPORTATION
COSTS TO AND FROM WORK****Poreska inspekcija je otpočela kontrolu
evidentiranja računa u privrednim društvima.****Serbian Tax Inspection has begun the control of
accounts keeping in companies.**

Nakon što je Ministarstvo finansija usvojilo Mišljenje br. 011-00-12/2019-4 od dana 01. februara 2019. godine („*Mišljenje*“), o poreskom tretmanu troškova za dolazak na rad i odlazak sa rada, Poreska uprava je objavila da su poreski inspektori otpočeli kontrolu računa u privrednim društvima.

After the Serbian the Ministry of Finance adopted Opinion no. 011-00-12/2019-4 dated 1st February 2019 (the „*Opinion*“), regarding the tax treatment of transportation costs to and from work, the Serbian Tax Administration has announced that tax inspectors have begun controlling accounts in companies.

Mišljenje je donelo promenu u pogledu dosadašnjeg tumačenja da naknadu troškova za dolazak na i odlazak sa rada nije potrebno dokumentovati do neoporezivog iznosa, tj. do iznosa od 3.914 RSD mesečno (oko 35 EUR), shodno članu 18. Zakona o porezu na dohodak građana.

The Opinion brought a change in the previous interpretation, that transportation costs to and from work do not have to be recorded up to the non-taxable amount, i.e. up to the amount of RSD 3,914 (approx. EUR 35), in accordance with Article 18 of the Law on Personal Income Tax.

Pravni osnov za Mišljenje je član 8. Zakona o računovodstvu koji propisuje da se knjiženje promena na računima imovine, prihodima i rashodima vrši na osnovu verodostojnih računovodstvenih isprava, a na osnovu kojih se nedvosmisleno može utvrditi osnov, vrsta i sadržaj poslovne promene.

The legal basis for the Opinion is Article 8 of the Law on Accounting, which stipulates that recording of business changes in the accounts of assets, income, and expenses shall be based on credible accounting documents, by which it is possible to clearly determine data of the origin, type, and content of business change.

Kao verodostojne isprave navode se računi za kupovinu mesečne pretplatne karte, dnevne karte, karte za jednu vožnju u javnom prevozu, račun za gorivo (u slučaju korišćenja sopstvenog vozila), račun za vožnju taksijem i slično.

Credible accounting documents are receipts for the purchase of monthly prepaid tickets for transportation, daily tickets, tickets for one ride in public transport, fuel receipts (in case one uses his or her own vehicle), taxi receipts, and similar.

U slučaju nepostojanja verodostojne isprave isplata naknade troškova za dolazak i odlazak sa rada zaposlenima smatraće se kao trošak koji se ne može dokumentovati u smislu člana 7a Zakona o porezu na dobit pravnih lica. Posledično, isti se neće priznati na teret rashoda.

In case of absence of credible accounting documents, the payment of transportation costs to and from work made to the employee shall be considered as a cost that cannot be documented in accordance with Article 7a of the Law on Corporate Profit Tax. Consequently, such payments will not be recognized as an expense.

Takođe, na osnovu Mišljenja, poresko oslobođenje (do gore pomenutog neoporezivog iznosa) je moguće isključivo u slučaju kada se takve isplate mogu dokumentovati odgovarajućom verodostojnom računovodstvenom ispravom.

Further, based on the Opinion, tax exemption (up to the above-mentioned amount) is possible only when such payments can be documented with appropriate credible accounting documents.

Konačno, u Mišljenju je istaknuto da predmetne isplate nisu predmet oporezivanja PDV-a, nezavisno od toga da li poslodavac poseduje dokaz

Finally, the Opinion states that the described payments are not subject to VAT taxation, regardless of whether the employer has proof that

da je zaposleni iskoristio primljena novčana sredstva u svrhu plaćanja naknade za prevoz.

U praksi, to podrazumeva da su zaposleni dužni da svojim poslodavcima dostave verodostojne isprave kako bi ostvarili naknadu troškova za dolazak i odlazak sa rada, dok su poslodavci u obavezi da vode internu kontrolu računovodstvene evidencije u ovom pogledu.

Mišljenje je podelilo i stručno i javno mnjenje, najpre u pogledu same prirode naknade troškova za dolazak i odlazak sa rada zaposlenom u smislu Zakona o radu, te nametnutim novim obavezama za zaposlene i poslodavce. S tim u vezi, posebno je diskutabilno da su čelnici Grada Beograda insistirali na donošenju i primeni Mišljenja radi poboljšanja naplate javnog prevoza.

Iako Mišljenje Ministarstva finansija nije pravno obavezujuće, Poreska inspekcija je započela kontrolu u pogledu ispunjenosti uslova iz Mišljenja. S tim u vezi, Poreska uprava je navela da je u pripremi uputstvo za kontrolu, koje će regulisati proceduru i dokumentaciju radi priznavanja isplate troškova za prevoz kao troška. Takođe, najavljeno je da se u ovom pogledu očekuju vidljivi rezultati do kraja leta ove godine.

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the employee used the received funds for the purpose of transportation to and from work.

In practice, this means that employees must submit to their employers credible accounting documents to be eligible for the compensation of transportation costs to and from work, while the employers must keep internal accounting records in this regard.

The Opinion has divided the professional and public opinion, primarily in terms of understanding the nature of the transportation costs to and from work to the employee in accordance with the Labor Law and imposed new stipulations for the employees and employers. Particularly controversial is that Belgrade city council representatives had insisted on the adoption and application of the Opinion for the purpose of improving the collection rate concerning public transportation fees.

Although the Opinion is not legally binding, the Tax Inspection has begun control of the fulfillment of the conditions in the Opinion. Also, the Tax Administration has stated that an instruction for control is being prepared, which will regulate the procedure and documents for recognizing the payment of transportation costs as a cost. It also announced it expects visible results in this regard by the end of the summer.