

SRBIJA

Na koji način privredni subjekti mogu ostvariti pravo na pogodnosti za ublažavanje ekonomskih posledica nastalih usled bolesti COVID-19?

Radi sprovođenja Programa ekonomskih mera podrške privredi, Vlada Republike Srbije je 10. aprila 2020. godine donela Uredbu o fiskalnim pogodnostima i direktnim davanjima privrednim subjektima u privatnom sektoru i novčanoj pomoći građanima radi ublažavanja ekonomskih posledica nastalih usled pandemije COVID-19 („*Uredba*“).

Uredba predviđa fiskalne pogodnosti i direktna davanja privatnom sektoru s ciljem ublažavanja negativnih posledica izazvanih COVID-19 pandemijom.

U tom smislu, Ministarstvo Finansija i Privredna komora Srbije pripremili su Uputstvo za primenu Uredbe („*Uputstvo*“) koje sadrži detaljnija objašnjenja najznačajnijih odredbi Uredbe.

Privredni subjekti koji mogu koristiti mere.

Mere su namenjene privrednim subjektima registrovanim u Republici Srbiji, koji nisu deo finansijskog sektora, niti su korisnici javnih sredstava.

Pravna lica (uključujući i ogranke i predstavništva stranih pravnih lica) kao i preduzetnici, preduzetnici poljoprivrednici i preduzetnici paušalci mogu koristiti mere.

S druge strane, mere se ne odnose na banke, društva za osiguranje i reosiguranje, društva za upravljanje dobrovoljnim penzijskim

SERBIA

How Can Business Entities Apply for the Benefits, Aiming to Reduce the Negative Economic Impact of COVID-19?

In order to implement the Program of economic measures, the Government of the Republic of Serbia adopted the Regulation on Fiscal Benefits and Direct Aid to Private Sector Entities and Financial Aid to Citizens to Mitigate the Economic Impact of COVID-19 (“*Regulation*”) on 10 April 2020.

The Regulation provides tax benefits and direct payments to private sector, aiming to reduce the negative effects caused by the COVID-19 pandemic.

In that regard, the Ministry of Finance and Serbian Chamber of Commerce have prepared the Guidelines for the Implementation of the Regulation (“*Guidelines*”) explaining in more detail the most significant provisions of the Regulation.

Business Entities Entitled to Use the Benefits.

The benefits are available for the business entities registered in the Republic of Serbia, which are neither part of the financial sector nor the users of public funds.

Legal entities (including branches and representative offices of foreign companies) as well as entrepreneurs, registered farmers, and lump-sum entrepreneurs may use the benefits.

On the other hand, benefits are not available to banks, insurance and reinsurance companies, pension fund management companies,

fondovima, davaoće finansijskog lizinga, platne institucije i institucije elektronskog novca.

Uslovi za korišćenje mera.

Svi privredni subjekti u privatnom sektoru mogu da koriste mere propisane Uredbom, pod uslovom da počev od 15. marta 2020. godine pa do 10. aprila 2020. godine nisu smanjivali broj zaposlenih za više od 10%, pritom ne računajući zaposlene koji su sa privrednim subjektom zaključili ugovor o radu na određeno vreme za period koji se završava nakon 15. marta 2020. godine.

Takođe, kako ne bi izgubili pravo na korišćenje mera, privredni subjekti će morati da održavaju broj zaposlenih u periodu od 15. marta 2020. godine pa do isteka tri meseca nakon poslednje isplate direktnog davanja, tako da ne smanje broj zaposlenih za više od 10%.

Kako bi direktna davanja mogla da im budu uplaćena, privredni subjekti će morati da poseduju poseban namenski račun. Privrednim subjektima će ovaj poseban namenski račun biti automatski otvoren kod banke u kojoj već imaju tekući račun, zajedničkim delovanjem Poreske uprave, Narodne banke Srbije i poslovne banke.

Kada su u pitanju privredni subjekti koji imaju otvorene tekuće račune kod više banaka, oni treba da, putem elektronskih servisa Poreske uprave, dostave podatak kod koje banke će biti otvoren poseban račun, najkasnije do 25. aprila 2020. godine

Privredni subjekti koji se budu opredelili za korišćenje mera, neće smeti da isplaćuju dividende do kraja 2020. godine (osim u akcijama). U suprotnom, gube pravo na korišćenje mera i moraće da vrate sve primljene pogodnosti.

financial leasing companies, payment institutions and electronic money institutions.

Conditions for Using the Benefits.

All business entities in private sector may apply for the benefits from the Regulation, provided they have not reduced the number of employees by more than 10% from 15 March 2020 until 10 April 2020, whereby the employees engaged under fixed-term employment contract expiring after 15 March 2020 are not counted for these purposes.

Moreover, in order to avoid losing the benefits, the business entities will also have to maintain the number of employees in a manner not to reduce the number of employees for more than 10% during the period from 15 March 2020 until the expiry of three months after the payment of the last instalment of direct aid.

In order to receive direct aid, business entities will have to possess special purpose account. This special purpose account shall be automatically opened to business entities with the bank in which they already have a bank account, by the joint action of the Tax Administration, the National Bank of Serbia as well as the commercial bank.

When it comes to business entities that have opened bank account with multiple banks, they should submit information at which bank they wish to open the special purpose account, through the Tax Administration electronic services, by 25 April 2020 at the latest.

Business entities using benefits shall not be allowed to pay dividends until the end of 2020 (except in shares). Otherwise, they will lose the right to benefits and will have to pay back all received benefits.

Kako se prijaviti za korišćenje mera?

Podnošenjem pojedinačne poreske prijave o obračunatim porezima i doprinosima (Obrazac PPP-PD) sa označenim datumom plaćanja 04. januar 2021. godine, privredni subjekti istovremeno prihvataju korišćenje (i) fiskalnih pogodnosti odnosno odlaganje dospelosti plaćanja akontacije poreza na dobit ili prihod od samostalne delatnosti; poreza na zarade i doprinosa za obavezno socijalno osiguranje i kao i (ii) plaćanje direktnih davanja.

Privredni subjekti koji ne podnose Obrazac PPP-PD, mere koriste u skladu sa odredbama Uredbe.

Velika pravna lica, pored podnošenja poreske prijave imaju i obavezu da nadležnim organizacionim jedinicama Poreske uprave i Uprave za trezor dostave u papirnom obliku spisak zaposlenih za koje ostvaruju pravo na uplatu novčanih sredstava.

Kaznene mere.

Privredni subjekt koji (i) ostvari pravo na direktna davanja iako na to nema pravo ili (ii) nenamenski koristi ova sredstva ili (iii) izgubi pravo na direktna davanja i ne vrati iznos primljenih direktnih davanja biće prekršajno kažnjen novčanom kaznom u visini od 30 – 70% primljenih direktnih davanja, ali ne manje od 500.000 dinara za pravno lice, odnosno 100.000 dinara za preduzetnika.

Privredni subjekt koji (i) ostvari pravo na odlaganje plaćanja javnih prihoda iako na to nema pravo ili (iii) izgubi pravo na odlaganje plaćanja prihoda i ne isplati ih u celosti zajedno sa pripadajućom kamatom biće prekršajno kažnjen novčanom kaznom u visini od 20 – 50% iznosa odloženih javnih prihoda, ali ne manje od 250.000 dinara za pravno lice, odnosno 50.000 dinara za preduzetnika.

How to Apply for the Benefits?

By submitting the tax return for withholding taxes for salaries (Form PPP-PD) with 04 January 2021 marked as a payment date, the business entities simultaneously accept to use (i) fiscal benefits including delay of payment of advances for corporate income tax or individual business activity income tax; salary tax and contributions for compulsory social security, as well as (ii) payment of direct aid.

Business entities that are not obliged to submit the Form PPP-PD, will use the benefits in accordance with the Regulation.

In addition to submitting the tax return, large legal entities are also obliged to submit in writing to the competent organizational units of the Tax Administration and the Treasury Administration a list of employees for whom they are entitled to direct aid.

Penalties.

Business entity that (i) achieves the right to direct aid even though it is not entitled to it, or (ii) uses the funds from direct aid contrary to its purpose, or (iii) loses the right to direct aid and does not repay the amount of the received direct aid shall be fined for the misdemeanor in the amount of 30 – 70% of the received direct aid, but not less than RSD 500,000 for a legal entity and RSD 100,000 for an entrepreneur.

Business entity that (i) achieves the right to defer payment of public revenues even though it is not entitled to it, or (ii) loses the right to defer payment of public revenues and fails to pay it in total along with the interest shall be fined for the misdemeanor in the amount of 20 – 50% of the received direct aid, but not less than RSD 250,000 for a legal entity and RSD 50,000 for an entrepreneur.

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