

## Tax News

STRANA 1/4 JUL 2013

U Službenom glasniku Republike Srbije br. 56/2013 od 28. juna 2013. godine, objavljeni su sledeći pravilnici:

- Pravilnik o sadržaju poreske prijave za obračun poreza na dobit na prihode koje po osnovu kapitalnih dobitaka i po osnovu zakupa i podzakupa nepokretnosti i pokretnih stvari ostvaruje nerezidentni obveznik,
- Pravilnik o izmenama i dopunama Pravilnika o načinu obračunavanja i plaćanja akcize, vrsti, sadržini i načinu vođenja evidencija, dostavljanja podataka i sastavljanja obračuna akcize, i
- Pravilnik o izmenama i dopunama Pravilnika o bližim uslovima, načinu i postupku ostvarivanja oslobođenja od plaćanja akcize na proizvode koje proizvođač, odnosno uvoznik prodaje diplomatskim i konzularnim predstavništvima i međunarodnim organizacijama, kao i na derivate nafte koji se prodaju na osnovu međunarodnog ugovora.

Svi pravilnici su stupili na snagu 29. juna 2013. godine.

### 1 Poreska prijava nerezidenata za prihode od kapitalnih dobitaka i zakupa i pokzakupa

Pravilnikom o sadržaju poreske prijave za obračun poreza na dobit na prihode koje po osnovu kapitalnih dobitaka i po osnovu zakupa i podzakupa nepokretnosti i pokretnih stvari ostvaruje nerezidentni obveznik se bliže uređuje način predaje poreske prijave nadležnom poreskom organu.

Poreska prijava se predaje na obrascu PPKDZ.

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Following protocols have been published in the Official Gazette of the Republic of Serbia No. 56/2013 from June 28, 2013:

- The Protocol on the content of the tax return for the calculation of the tax on income generated by a non-resident (legal) person from capital gains and lease and sublease of immovable and movable property,
- The Protocol on the amendments to the Protocol on the calculation and payment of the excise duties, types, content and record keeping, submission of information and computation of the excise duties calculation, and
- The Protocol on amendments to the Protocol concerning the requirements, manner and procedure for excise duties exemption for products sold by the producer, i.e. the importer to diplomatic and consular bodies and international organisations, and for oil derivatives sold on the basis of international agreements

All protocols entered into force on June 29, 2013.

### 1 The tax return for income from capital gains and lease and sublease for non-residents

The Protocol on the content of the tax return for the calculation of the tax on income generated by a non-resident (legal) person from capital gains and lease and sublease of immovable and movable property regulates in more details the procedure of the submission of the tax return to the competent tax authority.

The tax return is submitted on the PPKDZ form.

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Mesna nadležnost Poreske uprave se određuje na sledeći način:

- ↪ Za kapitalni dobitak od prodaje nepokretnosti- Poreska uprava, na čijoj teritoriji se nalazi nepokretnost,
- ↪ Za kapitalni dobitak od prodaje udela ili hartija od vrednosti- Poreska uprava, na čijoj se teritoriji nalazi sedište privrednog društva, čiji udeli, odn. akcije su prodati,
- ↪ Za kapitalni dobitak od prodaje investicione jedinice- Poreska uprava, na čijoj se teritoriji nalazi sedište investicionog fonda,
- ↪ Za prihode od davanja u zakup ili podzakup nepokretnosti- Poreska uprava, na čijoj se teritoriji nalazi nepokretnost,
- ↪ Za prihode od davanja u zakup ili podzakup pokretnih stvari- Poreska uprava, na čijoj se teritoriji nalazi sedište ili prebivalište lica, koje isplaćuje prihod od davanja u zakup ili podzakup pokretnih stvari.

Poreska prijava se podnosi preko poreskog punomoćnika, koji mora da se imenuje u skladu sa Zakonom o poreskom postupku i poreskoj administraciji, i to u roku od 30 dana od dana ostvarivanja prihoda. Poreska prijava se podnosi i onda, kad je ugovorom o izbegavanju dvostrukog oporezivanja predviđeno da se takav prihod oporezuje u zemlji rezidentstva nerezidentnog obveznika, kao i onda kad je ostvaren kapitalni gubitak. Uz poresku prijavu se podnosi i sertifikat o rezidentnosti, kao i sva neophodna dokumentacija, kojom se dokumentuje osnov i

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The territorial competence of the particular Tax Administration is assessed in the following way:

- ↪ For capital gains from sale of immovable property – the Tax Administration, in which territory the immovable property is situated in,
- ↪ For capital gains from sale of equity interest or shares – the Tax Administration, in which territory the seat of the entity, which equity interest or shares have been sold, is situated in,
- ↪ For capital gains from sale of investment units – the Tax Administration, in which territory the seat of the investment fund is located in,
- ↪ For income from lease or sublease of immovable property – the Tax Administration, in which territory the immovable property is located in,
- ↪ For income of lease or sublease of movable property – the Tax Administration, in which territory the seat, i.e. residence of the income payer is located in.

The tax return must be submitted through a fiscal representative, who must be appointed in accordance with the Act on the Tax Procedure and the Tax Administration, within 30 days from the collection of the income. The tax return must be submitted when according to a double taxation treaty the income is taxed in the country of residence of the non-resident income tax payer, as well as when a capital loss is generated. Along with the tax return, the residence certificate must be submitted along with all necessary documents supporting the

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**The calculation and payment of excise duties and exemptions**

način obračuna kapitalnog dobitka (ugovori, knjigovodstvene evidencije, pozivanje na odgovarajuće odredbe ugovora o izbegavanju dvostrukog oporezivanja itd).

### **2 Način obračuna i plaćanja akciza i oslobođenja**

**Pravilnikom o izmenama i dopunama Pravilnika o načinu obračunavanja i plaćanja akcize, vrsti, sadržini i načinu vođenja evidencija, dostavljanja podataka i sastavljanja obračuna akcize** vrši se uglavnom terminološko usklađivanje.

Reguliše se da se akciza ne plaća na otpremu akciznih proizvoda u carinsko skladište pre njihove otpreme van teritorije Republike Srbije. Ako se akcizni proizvodi iz carinskog skladišta ne otpreme van teritorije Republike Srbije, obračun akcize se vrši prilikom otpreme proizvoda iz akciznog skladišta, sem u slučaju kad se proizvodi otpremaju u sopstveni proizvodni pogon radi oplemenjivanja, obrade, dorade ili prerade.

**Pravilnikom o izmenama i dopunama Pravilnika o bližim uslovima, načinu i postupku ostvarivanja oslobođenja od plaćanja akcize na proizvode koje proizvođač, odnosno uvoznik prodaje diplomatskim i konzularnim predstavništvima i međunarodnim organizacijama, kao i na derivate nafte koji se prodaju na osnovu međunarodnog ugovora izvršena su isključivo nematerijalna terminološka usklađivanja.**

base and manner of calculation of the capital gain (agreements, bookkeeping records, reference to a double taxation treaty etc).

### **2 The calculation and payment of excise duties and exemptions**

**The Protocol on the amendments to the Protocol on the calculation and payment of the excise duties, types, content and record keeping, submission of information and computation of the excise duties calculation** provides mainly for terminological adjustments.

It is stipulated that the excise duties are not paid on the dispatch of excise products into a customs warehouse before the dispatch of the same products from the territory of the Republic of Serbia. If the excise products are not dispatched from the customs warehouse abroad, the excise duties are calculated in the moment of the dispatch of the excise products from the excise warehouse, except in the case when the products are dispatched into the own production facility for processing or finishing.

**The Protocol on amendments to the Protocol concerning the requirements, manner and procedure for excise duties exemption for products sold by the producer, i.e. the importer to diplomatic and consular bodies and international organisations, and for oil derivatives sold on the basis of international agreements** provides exclusively for immaterial terminological adjustments.

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za prihode od kapitalnih  
dobitaka i zakupa i pokzakupa

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DISCLAIMER: The Serbian version of the Newsletter prevails. The English version aims to present the opinions of the Ministry of Finance as comprehensive as possible.

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