

Tax News / Poreske vesti

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New average prices per square meter for the purposes of determining the property tax for FY 2018

At the meeting held on November 7, 2017, the Belgrade City Assembly announced new average prices per square meter for the purpose of determining the property tax.

In comparison to the previous year, the newly-introduced average prices are slightly different, as is shown in the table below:

in RSD

Zone	building land		business buildings and other (above-ground and underground) building facilities used for business operations		garages and garage lots	
	2017	2018	2017	2018	2017	2018
Zone 1 - extra business zone	62,040	62,010	347,260	342,870	93,870	101,490
Zone 1 - extra residential zone	71,940	70,100	229,605	228,380	83,480	83,770
Zone 1	62,040	62,010	265,380	264,030	83,770	85,460
Zone 2	25,280	25,180	193,830	191,820	59,880	61,170
Zone 3	8,600	8,620	129,660	127,410	44,710	45,370
Zone 4	3,750	3,710	107,110	105,720	32,710	33,140
Zone 5	2,790	2,820	94,630	95,150	27,290	27,630
Zone 6	1,630	1,660	78,630	77,210	23,115	23,460
Zone 7	1,120	1,140	60,240	59,270	18,240	18,590
Zone 8	770	785	41,850	41,790	14,220	14,480
Green zone 1	17,263	17,247	170,036	168,752	49,672	50,554
Green zone 2	1,578	1,601	68,838	68,355	20,716	21,040
Entry direction zone	7,195	7,188	131,308	130,025	41,148	41,828
Specific purpose zone	1,173	1,195	60,240	59,423	18,525	18,843

Rulebook on Amendments to the Rulebook on Tax Return Forms for the Determination of Property Tax

On November 10, 2017, Minister of Finance has adopted a new Rulebook on Amendments to the Rulebook on Tax Return Forms for the Determination of Property Tax (hereinafter: "**the Rulebook**"), published in the Official Gazette of the Republic of Serbia no. 101/2017.

The Rulebook introduces mandatory electronic submission of tax returns. Therefore, calculated inheritance and gift tax and transfer tax shall be declared in the electronic PPI-3 and PPI-4 forms. The Rulebook shall be effective as of January 1, 2018.

In addition, the newly-introduced tax returns shall replace the existing PPI-3 Form - Tax return for determining inheritance and gift tax and PPI-4 Form - Tax return for determining transfer tax which are still to be submitted in paper.

Rulebook on the Form and Content of the Financial Contract Form

Minister of Trade, Tourism and Telecommunications has enacted the Rulebook on the Form and Content of the Financial Contract Form, which is effective as of November 18, 2017. The aforementioned Rulebook prescribes in more detail the form and content of the financial contract form.

According to the provisions of the rulebook, traders who sell goods or services on deferred payment terms are obliged to clearly indicate how cheaper the goods or services are when paid for in cash, the percentage by which it is more expensive when paid for by installments and the amount of annual interest rate in that case. The aforementioned data are to be published every time traders advertise. The said obligation derives from the Law on Protection of Financial Services Consumers, but the relevant form is prescribed only when the rulebook is applicable.

Novi iznosi prosečnih cena kvadratnog metra za potrebe utvrđivanja poreza na imovinu za 2018. godinu

Na sednici održanoj 7. novembra 2017. godine, Skupština grada Beograda je utvrdila nove iznose prosečnih cena kvadratnog metra za potrebe utvrđivanja poreza na imovinu.

Novouvedene prosečne cene su nešto niže ili više u odnosu na prethodnu godinu što se može videti u sledećoj tabeli:

u dinarima

Zona	građevinsko zemljište		poslovne zgrade i drugi (nadzemni i podzemni) građevinski objekti koji služe za obavljanje delatnosti		garaže i garažna mesta	
	2017	2018	2017	2018	2017	2018
Prva zona - ekstra zona poslovanja	62,040	62,010	347,260	342,870	93,870	101,490
Prva zona - ekstra zona stanovanja	71,940	70,100	229,605	228,380	83,480	83,770
Prva zona	62,040	62,010	265,380	264,030	83,770	85,460
Druga zona	25,280	25,180	193,830	191,820	59,880	61,170
Treća zona	8,600	8,620	129,660	127,410	44,710	45,370
Četvrta zona	3,750	3,710	107,110	105,720	32,710	33,140
Peta zona	2,790	2,820	94,630	95,150	27,290	27,630
Šesta zona	1,630	1,660	78,630	77,210	23,115	23,460
Sedma zona	1,120	1,140	60,240	59,270	18,240	18,590
Osma zona	770	785	41,850	41,790	14,220	14,480
Zona zaštite zelenila 1	17,263	17,247	170,036	168,752	49,672	50,554
Zona zaštite zelenila 2	1,578	1,601	68,838	68,355	20,716	21,040
Zona ulaznih pravaca	7,195	7,188	131,308	130,025	41,148	41,828
Zona specifičnih namena	1,173	1,195	60,240	59,423	18,525	18,843

Pravilnik o izmenama i dopunama Pravilnika o obrascima poreskih prijava za utvrđivanje poreza na imovinu

Ministarstvo finansija je usvojilo Pravilnik o izmenama i dopunama Pravilnika o obrascima poreskih prijava za utvrđivanje poreza na imovinu (u daljem tekstu: „Pravilnik“) 10. novembra 2017. godine koji je objavljen u „Službenom glasniku RS“ broj 101/2017.

Pravilnikom je propisana obaveza podnošenja poreskih prijava u elektronskom obliku. Prema tome, obračunati porez na nasleđe i poklon i porez na prenos aposlutnih prava trebalo bi da budu iskazani na novim PPI-3 i PPI-4 obrascima. Novi Pravilnik stupa na snagu 1. januara 2018. godine.

Nove poreske prijave će zameniti postojeći Obrazac PPI-3 - Poreska prijava za utvrđivanje poreza na nasleđe i poklon i Obrazac PPI-4 - Poreska prijava za utvrđivanje poreza na prenos apsolutnih prava koji se i dalje dostavljaju u papirnoj formi.

Pravilnik o obliku i sadržini obrasca ponude finansijske pogodbe

Ministar trgovine, turizma i telekomunikacija doneo je Pravilnik o obliku i sadržini obrasca ponude finansijske pogodbe, koji je stupio na snagu 18. novembra 2017. godine. Ovim pravilnikom se bliže propisuju oblik i sadržina obrasca ponude finansijske pogodbe.

Shodno odredbama pravilnika, trgovci koji prodaju robu ili usluge na odloženo plaćanje su u obavezi da jasno naznače koliko je roba ili usluga jeftinija u gotovini, koliko je procenata skuplja na rate i kolika je godišnja kamata u tom slučaju. Pomenute informacije moraju biti objavljene svaki put kada se trgovci oglašavaju. Osnov za uvođenje ove obaveze postoji u Zakonu o zaštiti korisnika finansijskih usluga, ali je odgovarajući obrazac propisan tek stupanjem pravilnika na snagu.



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