

Tax News,
Poreske vesti

AMENDMENTS AND ADDITIONS TO THE VAT RULEBOOK

IZMENE I DOPUNE PRAVILNIKA O POREZU NA DODATU VREDNOST

AMENDMENTS AND ADDITIONS TO THE VAT RULEBOOK

The Minister of Finance of the Republic of Serbia has adopted amendments and additions to the VAT Rulebook, which relate to:

- introduction of a new exception whereby the fiscal invoice for supply of goods and services made to the corporate cardholder is not considered an invoice in accordance with VAT regulations;
- prescribing a special rule when it is considered that the received invoice for the supply of goods and services has been executed to the holder of the corporate card;
- specifying the tax exemption from Article 24, paragraph 1, item 16a) of the VAT Law.

In accordance with the existing VAT Rulebook, a fiscal invoice issued by a VAT payer which records the supply of goods and services via an electronic fiscal device, in accordance with the new Fiscalization Law, is considered an invoice in terms of the VAT Law and serves as a basis for deduction previous VAT.

From this general rule, the VAT Rulebook had defined exceptions only in the case when the fee for the performed turnover has been paid in advance (in whole or in part).

AMENDMENTS AND ADDITIONS TO THE VAT RULEBOOK

The Rulebook on Amendments and Additions to the VAT Rulebook introduces another exception. Namely, if the supply of goods and services is made to the **holder of a corporate card**, the fiscal invoice for that supply issued in accordance with regulations governing fiscalization is not considered an invoice in accordance with the VAT Law. This means that the VAT payer for retail sales issues an invoice in accordance with VAT regulations.

The following amendment refers to prescribing a special rule when it is considered that the invoice for the supply of goods and services made to the holder of the corporate card is received. Namely, in accordance with the newly added paragraph 8 of Article 198 of the VAT Rulebook, it is prescribed that the invoice of VAT payers for the supply of goods and services made to the corporate cardholder in a certain period, for which in accordance with regulations governing fiscalization were issued fiscal invoices and fiscal invoices stating "refund" for all transactions for which an invoice has been issued, shall be deemed received **on the last day of the period to which the invoice refers**. Therefore, regardless of the date of issuance of the invoice, the recipient has the right to deduct the previous VAT for the tax period to which the invoice refers, with the fulfilment of the general conditions from Article 28 of the VAT Law.

The last amendment refers to the specification of the tax exemption for the supply of goods and services, which is performed in accordance with the grant agreements, specifically to **the evidence that the beneficiary of the donation submits to the competent Tax Authority** (Article 112 paragraph 5 of the VAT Rulebook).

Publication of the Rulebook on Amendments and Additions to the VAT Rulebook is expected in one of the following Official Gazettes of RS.

IZMENE I DOPUNE PRAVILNIKA O POREZU NA DODATU VREDNOST

Ministar finansija Republike Srbije usvojio je izmene i dopune Pravilnika o porezu na dodatu vrednost, a koje se odnose na:

- uvođenje novog izuzetka da se fiskalni račun za promet dobara i usluga koji se vrši imaocu korporacijske kartice ne smatra računom u skladu sa propisima o PDV;
- propisivanje posebnog pravila kada se smatra da je primljeni račun za promet dobara i usluga koji je izvršen imaocu korporacijske kartice;
- preciziranje poreskog oslobođenja iz člana 24. stav 1. tačka 16a) Zakona o PDV.

U skladu sa postojećim Pravilnikom o PDV, fiskalni račun koji izdaje obveznik PDV koji evidentira promet dobara i usluga preko elektronskog fiskalnog uređaja, u skladu sa novim Zakonom o fiskalizaciji, smatra se računom u smislu Zakona o PDV i služi kao osnov za ostvarivanje prava na odbitak prethodnog PDV.

Od ovog opšteg pravila, Pravilnik o PDV je definisao izuzetke samo u slučaju da je naknada za izvršeni promet plaćena unapred, u vidu avansa (potpuno ili delimično).

IZMENE I DOPUNE PRAVILNIKA O POREZU NA DODATU VREDNOST

Pravilnikom o izmenama i dopunama Pravilnika o PDV uvodi se još jedan izuzetak a to je da ukoliko se promet dobara i usluga vrši **imaocu korporacijske kartice**, fiskalni račun za taj promet koji se izdaje u skladu sa propisima kojima se uređuje fiskalizacije, ne smatra se računom u smislu Zakona o PDV. Navedeno znači da obveznik PDV za promet na malo izdaje račun u skladu sa propisima o PDV.

Sledeća dopuna odnosi se na propisivanje posebnog pravila kada se smatra da je primljeni račun za promet dobara i usluga koje izvršen imaocu korporacijske kartice. Naime, u skladu sa novododatim stavom 8. člana 198. Pravilnika o PDV propisano je da račun obveznika PDV za promet dobara i usluga izvršen imaocu korporacijske kartice u određenom periodu, za koji su u skladu sa propisima kojima se uređuje fiskalizacija izdati fiskalni računi i fiskalni račun u kojem je naveden podatak "refundacija" za sve promete za koje je izdat račun u skladu sa zakonom, smatra se primljenim **poslednjeg dana perioda na koji se taj račun odnosi**. Dakle, bez obzira na datum izdavanja računa, primalac ima pravo na odbitak prethodnog poreza za poreski period na koji se taj račun odnosi uz ispunjenje opštih uslova iz člana 28. Zakona o PDV.

Poslednja izmena odnosi se na preciziranje poreskog oslobođenja za promet dobara i usluga koji se vrši u skladu sa ugovorima o donaciji i to na **dokaze koje korisnik donacije dostavlja nadležnoj Poreskoj upravi** (član 112. stav 5. Pravilnika o PDV).

Objavljivanje Pravilnika o izmenama i dopunama Pravilnika o PDV se očekuje u nekom od narednih Službenih glasnika RS.

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