

# LEGAL HIGHLIGHTS



## VODIČ ZA EVIDENTIRANJE STVARNOG VLASNIKA REGISTROVANOG SUBJEKTA U CENTRALNU EVIDENCIJU 2

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## VODIČ ZA EVIDENTIRANJE STVARNOG VLASNIKA REGISTROVANOG SUBJEKTA U CENTRALNU EVIDENCIJU

### I UVOD

Ministarstvo privrede je 24. decembra objavilo Vodič za evidentiranje stvarnog vlasnika registrovanog subjekta u Centralnu evidenciju (u daljem tekstu: Vodič za evidentiranje stvarnog vlasnika), a u cilju pružanja pomoći registrovanim subjektima u ispunjenju zakonske obaveze koja se odnosi na registraciju stvarnog vlasnika u Centralnoj evidenciji stvarnih vlasnika koju će uspostaviti Agencija za privredne registre Republike Srbije do 31.12.2018. godine.

Vodič za evidentiranje stvarnog vlasnika je objavljen na internet stranici Ministarstva privrede, a može mu se pristupiti i preko objavljenog linka na internet stranici Agencije za privredne registre.

### II OBAVEZA EVIDENTIRANJA

Ovlašćena lica za zastupanje u registrovanim subjektima su dužna da najkasnije do 31.01.2019. godine evidentiraju stvarnog vlasnika registrovanog subjekta.

Evidentiranje stvarnog vlasnika će se vršiti elektronskim putem uz upotrebu kvalifikovanog sertifikata za elektronski potpis pristupanjem portalu Centralne evidencije.

### III POSTUPAK EVIDENTIRANJA

Vodič za evidentiranje stvarnog vlasnika je detaljno prikazao postupak evidentiranja stvarnog vlasnika, putem korišćenja oznaka i podoznaka osnova za sticanje svojstva stvarnog vlasnika.

Navedene oznake i podoznake su uvedene Pravilnikom o sadržini Centralne evidencije radi

## GUIDELINES ON THE REGISTRATION OF BENEFICIAL OWNERS OF REGISTERED LEGAL ENTITIES IN THE CENTRALISED RECORDS

### I INTRODUCTION

On 24 December the Ministry of Economy published the Guidelines on the Registration of Beneficial Owners of Registered Legal Entities in the Centralised Records (hereinafter: the Guidelines), in order to provide assistance to registered entities in fulfilling the legal obligation relating to the registration of a beneficial owner with the Centralised Records of Beneficial Owners to be established by the Serbian Business Registers Agency until 31 December 2018.

The Guidelines were published on the webpage of the Ministry of Economy, and can be accessed using the link published on the Agency's webpage.

### II RECORDING OBLIGATION

Authorised persons in registered legal entities, are obligated to record the information on beneficial owners no later than 31 January 2019.

The registration of the beneficial owner will be performed electronically using a qualified electronic signature certificate accessing the Centralised Records Portal.

### III RECORDING PROCEDURE

The Guidelines have detailed the procedure for registering the beneficial owner, using the labels and sub-labels for obtaining the property of a beneficial owner.

The indicated labels and sub-labels were introduced by the Rulebook on the Contents of Centralised

sporovođenja evidentiranja stvarnih vlasnika registrovanog subjekta ("Sl.glasnik RS" br. 98/2018) (u daljem tekstu: Pravilnik), a o čemu je pisano u prethodnom broju Legal Highlights.

Ovlašćeno lice registrovanog subjekta po pristupanju Centralnoj evidenciji će izvršiti odabir jedne od oznaka koje su propisane Pravilnikom (OSV 1, OSV 2, OSV 3, OSV 4, OSV 5, OSV 6 i OSV 7) u zavisnosti od osnova po kojem je stvarni vlasnik određen.

Nakon odabira jednog od ponuđenih osnova, ovlašćeno lice će izabrati podoznaku kojom se bliže definiše stvarni vlasnik i to ukoliko su u pitanju osnovi OSV 1, OSV 4 i OSV 5, a nakon odabira podznake će izvršiti evidentiranje stvarnog vlasnika.

Ukoliko su u pitanju osnovi za utvrđivanje stvarnog vlasnika OSV 2, OSV 3, OSV 6 i OSV 7 evidentiranje stvarnog vlasnika se vrši nakon izbora osnova.

Primera radi ukoliko ovlašćeno lice izabere oznaku za osnov evidentiranja stvarnog vlasnika OSV 1 što je slučaj kada je stvarni vlasnik određen po osnovu vlasništva u udelima/akcijama ili po osnovu prava glasa, potrebno je da se dalje izvrši izbor odgovarajuće podoznake od moguće dve:

- OSV 1A ukoliko je u pitanju vlasništvo nad udelima/akcijama ili
- OSV 1B ukoliko je u pitanju pravo glasa.

Ukoliko je izabrana podoznaka OSV 1A, vrši se dalje odabir u zavisnosti da li je reč o neposrednom vlasništvu ili posrednom vlasništvu. Podoznaka OSV 1A/N se bira u slučaju da je u pitanju neposredno vlasništvo nad udelima/akcijama, a podoznaka OSV 1A/P u slučaju da je u pitanju posredno vlasništvo nad udelima/akcijama.

Nakon izvršenog izbora jedne od ove dve podoznake evidentiraju se podaci o stvarnom vlasniku unosom njegovog ičnog imena i JMBG ukoliko je u pitanju domaće lice, odnosno broj pasoša ukoliko je u pitanju stranac, a zatim se unosi i podatak o

Records of Beneficial Owners ("Official Gazette of RS" no. 98/2018) (hereinafter: the Rulebook), which was the topic of the previous issue of the Legal Highlights.

The authorised person of the registered entity after entering into the Centralised Record will select one of the labels prescribed by the Rulebook (OSV 1, OSV 2, OSV 3, OSV 4, OSV 5, OSV 6 and OSV 7) depending on the basis on which the beneficial owner is determined.

After selecting one of the offered bases, the authorised person will select a sub-label that closely defines the beneficial owner and, if labels OSV 1, OSV 4 and OSV 5 are in question, and subsequent to the selection of a sub-label, will perform the recording of the beneficial owner.

If the bases for determining the beneficial owner OSV 2, OSV 3, OSV 6 and OSV 7 are in question, recording of the beneficial owner is performed after the selection of the basis.

For example, if the authorised person chooses a label for the basis of recording the beneficial owner OSV 1, which is the case when the beneficial owner is determined based on the ownership of stakes/shares or based on the voting right, it is necessary to further select the corresponding sub-labels out of the possible two:

- OSV 1A if ownership of stakes/shares is in question or
- OSV 1B if the voting right is in question.

If sub-label OSV 1A is selected, further selection is made depending on whether it is direct or indirect ownership. The sub-label OSV 1A/N is selected in the case of direct ownership of stakes/shares, and the sub-label OSV 1A/P is selected in the case of indirect ownership of stakes/shares.

After the selection of one of the two sub-labels has been made, the data on the beneficial owner is recorded by entering his/her name and UMCN if a domestic person is in question, i.e., the passport number in the case of a foreigner, and then the data

procentu udela/akcija stvarnog vlasnika u registrovanom subjektu.

U slučaju odabira podoznake OSV 1B na isti način bi se izvršio odabir podoznake u zavisnosti da li je u pitanju neposredni ili posredni imalac prava glasa, pa se podoznaka OSV 1B/N bira ukoliko je u pitanju neposredni imalac prava glasa, a podoznaka OSV 1B/P ukoliko je u pitanju posredni imalac prava glasa.

Nakon odabira podoznake se dalje evidentiraju podaci o stvarnom vlasniku.

Ukoliko se izabere oznaka OSV 2, a što je slučaj kada je stvarni vlasnik određen po osnovu preovlađujućeg uticaja na vođenje poslova i donošenja odluka, sledeći korak je evidentiranje podataka o stvarnom vlasniku (lično ime, JMBG, broj pasoša i dr.).

Postupak evidentiranja po osnovu izbora narednih oznaka OSV 3, OSV 4 i OSV 5 se vrši na isti način u skladu sa opisom oznaka i podoznaka definisanim Pravilnikom.

Oznake OSV 6 i OSV 7 se biraju kada se kao stvarni vlasnik evidentira fizičko lice koje je registrovano za zastupanje i to:

- OSV 6 u slučaju kada ne postoji fizičko lice koje bi ispunjavalo uslove za evidentiranje oznakama OSV 1 - OSV 4;
- OSV 7 u slučaju kada nisu dostupni svi podaci, odnosno potpuna dokumentacija za određivanje fizičkog lica koje bi ispunjavalo uslove za evidentiranje oznakama OSV 1 - OSV 4.

Nakon izbora jedne od ove dve navedene oznake evidentiraju se podaci o fizičkom licu registrovanom za zastupanje u subjektu, odnosno o fizičkom licu koje je registrovano kao član organa tog subjekta.

on the percentage of the stake/share of the beneficial owner in the registered entity.

In the event of choosing the sub-label OSV 1B, the choice of sub-label would be performed, depending on whether a direct or indirect holder of the voting right is in question, so the sub-label OSV 1B/N is chosen in the case of a holder of the direct voting right, and the sub-label OSV 1B/P is selected in the case of a holder of the indirect right.

After selecting the sub-label, the data on the beneficial owner is recorded.

If the label OSV 2 is selected, which is the case when the beneficial owner is determined on the basis of the prevailing influence on the conduct of business and decision-making, the next step is to record the information about the beneficial owner (name, UMCN, password number, etc.).

The recording procedure based on the selection of the following labels OSV 3, OSV 4 and OSV 5 is performed in the same manner pursuant to the description of labels and sub-labels defined by the Rulebook.

The labels OSV 6 and OSV 7 are selected when a natural person registered for representation is recorded as a beneficial owner, as follows:

- OSV 6 in case there is no natural person that would meet the requirements for being recorded as OSV 1 - OSV 4;
- OSV 7 in case when not all data is available, i.e., complete documentation for determining a natural person that would meet the requirements for being recorded as OSV 1 - OSV 4.

After the selection of one of these two codes, the data on a natural person registered for representation in the entity or a natural person registered as a member of the body of that entity shall be recorded.

#### IV OBJAVA I DOSTUPNOST PODATAKA

Podaci o stvarnom vlasniku se objavljuju na portalu Agencije za privredne registre istovremeno po evidentiranju, s tim da pravno dejstvo prema trećim licima proizvode narednog dana od dana objavljivanja na internet stranici Agencije za privredne registre.

Centralna evidencija predstavlja javnu, jedinstvenu i centralizovanu bazu podataka o stvarnim vlasnicima (fizičkim licima) privrednih subjekata registrovanih u Republici Srbiji.

#### IV PUBLICATION AND DATA AVAILABILITY

The information on the beneficial owner shall be published on the portal of the Business Register Agency at the same time as the registration, and the legal effect shall be made to third parties on the day following the day of publication on the website of the Business Registers Agency.

The Centralised Records represents a public, uniform and centralised database on beneficial owners (natural persons) of the legal entities registered in the Republic of Serbia.



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