

# TAX HIGHLIGHTS



GODIŠNJI POREZ NA DOHODAK GRAĐANA ZA 2022.  
GODINU ..... 2

ANNUAL PERSONAL INCOME TAX FOR THE YEAR  
2022 ..... 2

## GODIŠNJI POREZ NA DOHODAK GRAĐANA ZA 2022. GODINU

Obavezu plaćanja godišnjeg poreza na dohodak građana imaju fizička lica rezidenti, kao i nerezidenti za dohodak ostvaren na teritoriji Republike Srbije ukoliko njihov godišnji neto prihod, zarađen u 2022. godini prelazi iznos od RSD 3.719.376.

Oporezivanje dohotka vrši se progresivnim stopama i to tako što se stopom poreza od:

- 10% oporezuje se godišnji iznos neto prihoda od RSD 3.719.376, a do iznosa od RSD 7.438.752;
- 15% oporezuje se godišnji iznos neto prihoda preko RSD 7.438.752.

Obveznici koji na dan 31. decembar 2022. godine imaju manje od 40 godina života imaju pravo na dodatno umanjene oporezivog prihoda u iznosu od RSD 3.719.376 (neoporezivi iznos). Dodatno umanjene odnosi se na tri vrste oporezivih prihoda:

- 1) zaradu;
- 2) oporezive prihode od samostalne delatnosti; i
- 3) oporezive prihode od autorskih i srodnih prava i prava industrijske svojine.

Dodatno umanjene ne odnosi se na sledeće vrste prihoda:

- 1) oporezivi prihod od nepokretnosti;
- 2) oporezivi prihod od davanja u zakup pokretnih stvari;
- 3) oporezivi prihod sportista i sportskih stručnjaka;
- 4) oporezivi prihod od pružanja ugostiteljskih usluga;
- 5) oporezivi drugi prihod;
- 6) prihodi rezidenata ostvareni i oporezovani u drugoj državi.

## ANNUAL PERSONAL INCOME TAX FOR THE YEAR 2022

Individuals - residents, as well as non-residents (for the income earned on the territory of the Republic of Serbia), are obliged to pay Annual Personal Income Tax, if their annual net income, earned in 2022 exceeds the amount of RSD 3,719,376..

Taxation of income is carried out at progressive rates in such a way that the tax rate of:

- 10% is applied for taxation of yearly net income amounting from RSD 3,719,376, up to RSD 7,438,752;
- 15% is applied for taxation of yearly net income in the amount exceeding RSD 7,438,752.

Taxpayers who are younger than 40 on 31st December 2022 have the right to additional deduction of taxable income in the amount of RSD 3,719,376 (non-taxable amount). Additional deduction relates to three types of taxable income:

- 1) salary;
- 2) taxable income from entrepreneurial activity; and
- 3) taxable income from copyrights and related rights and industrial property rights.

Additional deduction is not related to the following types of income:

- 1) taxable income from immovable property;
- 2) taxable income from lease of movable properties;
- 3) taxable income of athletes and sports experts;
- 4) taxable income from hospitality services;
- 5) other taxable income;
- 6) income of residents realized and taxed in another state.



Lični odbici iskazani procentualno u odnosu na prosečnu godišnju zaradu zaposlenom isplaćenu u Republici za 2022. godinu iznose:

- 40% za poreskog obveznika - RSD 495.917;
- 15% za izdržavanog člana porodice - RSD 185.969.

Ukupan iznos ličnih odbitaka ne može biti veći od 50% od dohotka za oporezivanje.

Ukoliko obveznik izvrši ulaganje u alternativni investicioni fond, odnosno u kupovinu investicione jedinice alternativnog investicionog fonda priznaje mu se pravo na poreski kredit na račun godišnjeg poreza na dohodak građana najviše do 50% ulaganja izvršenog u kalendarskoj godini za koju se utvrđuje godišnji porez na dohodak građana.

Rok za podnošenje poreske prijave za godišnji porez na dohodak građana za 2022. godinu je 15. maj 2023. godine. Poreska prijava se podnosi isključivo u elektronskom obliku preko portala Poreske uprave.

Napomena: Propisano je da će prijave formirati, nadležni poreski organ na osnovu podataka iz službenih evidencija, i tako formirane prijave će postaviti na portal Poreske uprave najkasnije do 1. aprila 2023. godine.

Poreski obveznik je dužan da izvrši izmenu, odnosno dopunu poreske prijave ukoliko za tim ima potrebe i podnese je u elektronskom obliku preko portala Poreske uprave.

Ukoliko poreski obveznik ne podnese poresku prijavu u zakonskom roku, Poreska uprava će podneti prijavu po službenoj dužnosti umesto njega. Od trenutka podnošenja poreske prijave počće da teče kamata za neblagovremeno plaćanje poreske obaveze.

Personal deductions expressed as percentage of the average annual earnings paid to an employee in the Republic of Serbia for the year 2022 amount to:

- 40% for a taxpayer - RSD 495,917;
- 15% for a dependent family member - RSD 185.969.

Please note that the total amount of personal deductions cannot exceed 50% of the amount of taxable income.

If a taxpayer makes an investment in an alternative investment fund, i.e. in the purchase of an investment unit of an alternative investment fund, he/she is entitled to a tax credit on account of annual personal income tax up to 50% of the investment made in the calendar year for which the annual personal income tax is determined.

The deadline for submission of tax return for annual personal income tax for the year 2022 is 15 May 2023. Tax return is submitted only in electronic form via the Tax Administration portal.

Note: It is stipulated that the competent tax authority will establish tax returns based on data from official records. Such returns will be posted on the Tax Administration portal no later than 1 April, 2023.

Taxpayers are obliged to amend or supplement a tax return if necessary and submit it electronically via the Tax Administration portal.

If the taxpayer does not submit the tax return within the legal deadline, the Tax Administration will submit the tax return on his behalf. Penalty interest will be calculated from the moment of submitting the tax return by Tax Administration.



Branka Marković  
Partner  
[branka.markovic@bdo.co.rs](mailto:branka.markovic@bdo.co.rs)  
+381 64 823 23 13



Uroš Preočanin  
Partner  
[uros.preocanin@bdo.co.rs](mailto:uros.preocanin@bdo.co.rs)  
+381 64 823 23 99



Dragana Simić  
Senior manager  
[dragana.simic@bdo.co.rs](mailto:dragana.simic@bdo.co.rs)  
+381 64 823 23 79

Knez Mihailova 10  
11000 Beograd  
+381 11 3281 399  
[tax@bdo.co.rs](mailto:tax@bdo.co.rs)

Follow us on:



BDO Business Advisory d.o.o. Beograd, privredno društvo osnovano u Republici Srbiji, je članica BDO International Limited kompanije sa ograničenom odgovornošću sa sedištem u Velikoj Britaniji i deo je međunarodne BDO mreže firmi članica.

BDO je brend ime za BDO mrežu i za svaku BDO firmu članicu

Copyright ©2022 BDO. Sva prava zadržana.

[www.bdo.co.rs](http://www.bdo.co.rs)