
The return and technical instructions for reporting storage and business premises have been published

10 September 2018

In Brief

In accordance with the Article 25 of the Law on Tax Procedure and Tax Administration, taxpayers are obliged to report to the Tax Authorities the data on all business premises in which they store or keep goods, as well as data on all premises in which they perform registered activity, including any subsequent amendments of such data.

For the purpose of reporting data on business and storage premises, Tax Authorities created a return - PEP-IPJ form, and published on its website a technical instructions for population of this return. Submission of the return is performed exclusively electronically via ePorezi portal, starting from 27 August 2018.

In accordance with the amendments to the Law on Tax Procedure and Tax Administration adopted in April 2018, the Article 25 envisages that taxpayers are obliged to report to the Tax Authorities the data on all business premises in which they store or keep goods, as well as data on all premises in which they perform registered activity, including any subsequent amendments of the said data, unless taxpayers have already reported such data to the Tax Authorities.

For the purpose of reporting data on business and storage premises, Tax Authorities created a return - PEP-IPJ form, and published on its website a technical instructions for population of this return. Submission of the return is performed exclusively electronically via ePorezi portal, starting from 27 August 2018.

In regard of the deadlines for reporting the said data, according to the information posted on the website of Serbian Tax Administration, taxpayers are obliged to regularly report to the

Tax Authorities all amendments to such data prior the commencement of using premises in which they store or keep goods, as well as prior the commencement of using premises in which they perform registered activity. On the other hand, taking into the account that deadlines for reporting existing storage and business premises, i.e. premises used by taxpayers before 27 August, were not defined, as well as that taxpayers are obliged to report such premises to the Tax Authorities in line with the Article 25 of the Law on Tax Procedure and Tax Administration, our understanding is that the existing business and storage premises should be reported to the Tax Authorities in a short term.

In addition, if taxpayers fail to comply with the Article 25 i.e. if they do not report business and storage premises to the Tax Authorities, the Law on Tax Procedure and Tax Administration prescribes certain penalties and sanctions within the Articles 176a and 179.

Let's talk!

For a deeper discussion of how these changes might affect your business, please contact:

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