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JANKOVIĆ POPOVIĆ MITIĆ

**PORESKO OSLOBOĐENJE PO OSNOVU
SPORTSKIH AKTIVNOSTI ZA ZAPOSLENE**

**TAX EXEMPTION REGARDING
SPORTS ACTIVITIES FOR EMPLOYEES**

Tax Exemption Regarding Sports Activities for Employees/Poresko oslobođenje po osnovu sportskih aktivnosti za zaposlene
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Ministar finansija Republike Srbije doneo je 12. jula 2019. godine Pravilnik o ostvarivanju prava na poresko oslobođenje po osnovu organizovanja rekreacije, sportskih događaja i aktivnosti za zaposlene (u daljem tekstu: „Pravilnik“). Ovaj Pravilnik stupio je na snagu 20. jula 2019. godine.

Pravilnikom su bliže uređeni uslovi za ostvarivanje prava na poresko oslobođenje u vezi sa izdacima koje je poslodavac imao u cilju stvaranja i održavanja uslova za rekreaciju zaposlenih na radnom mestu, naknadama troškova kolektivne rekreacije zaposlenih, odnosno organizovanja sportskih događaja i aktivnosti zaposlenih koje se sprovode u cilju poboljšanja zdravlja zaposlenih i/ili izgradnji boljih odnosa između samih zaposlenih, kao i zaposlenih i poslodavca.

Minister of finance of the Republic of Serbia on 12 July 2019 rendered Rulebook on exercising the right to tax exemption for organizing recreation, sports events and activities for employees (hereinafter referred to as: “Rulebook”). The Rulebook entered into force on 20 July 2019.

The Rulebook regulates closely conditions for exercising the right to tax exemption regarding expenses conducted by the employer in order to create and maintain conditions for recreation of employees at the workplace, reimbursement of costs of collective recreation of employees, ie. organizing sports events and activities of employees in order to improve health of employees and/or to build better relationships among employees, as well as between employees and the employer.



Propisana su tri osnova poreskog oslobođenja:

1. Primanja zaposlenog po osnovu pogodnosti za čije pružanje, u cilju stvaranja uslova za rekreaciju zaposlenih na radnom mestu, poslodavac ima izdatke za izgradnju ili adaptaciju prostora i/ili nabavku opreme za rekreaciju na radnom mestu;
2. Primanja po osnovu naknade troškova kolektivne rekreacije zaposlenih;
3. Troškovi poslodavca u vezi sa organizovanjem sportskih događaja/aktivnosti zaposlenih koje se sprovode u cilju poboljšanja zdravlja zaposlenih, odnosno izgradnji boljih odnosa između samih zaposlenih, odnosno zaposlenih i poslodavca.

Uslovi koji se traže za sva tri osnova poreskog oslobođenja su sledeći:

- Predviđenost opštim aktom poslodavca;
- Izdaci/troškovi poslodavca dokumentovani na način da se sa sigurnošću može potvrditi vrsta i visina izdataka/troškova;
- Plaćanja u vezi sa izdacima/troškovima poslodavac mora da vrši direktno na račun dobavljača.

Za pojedine osnove poreskog oslobođenja, pored navedenih, Pravilnik precizira odeđene pojedinosti u vezi sa poreskim oslobođenjem, kao i ispunjenost dodatnih uslova.

There are three grounds for the tax exemption:

1. Employees income on the grounds of benefits for which, in order to create conditions for recreation of employees at the workplace, the employer has expenses for construction or adaptation of premises and/or purchase of equipment for recreation at the workplace;
2. Incomes rising from the reimbursement of expenses for collective recreation of employees;
3. Expenses of the employer related to the organization of sports events/activities of employees that are carried out in order to improve health of employees, ie. to build better relationships among employees, ie. employees and the employer.

Conditions that have to be met for all grounds of tax exemptions are:

- Regulation with the general act of the employer;
- Costs/expenses of the employer have to be properly documented in the manner that the type and amount can be confirmed with certainty;
- Payments related to costs/expenses have to be made directly by the employer to the supplier's account.

For certain grounds of tax exemption, in addition to the aforementioned, the Rulebook specifies the particulars regarding the tax exemption, as well as the fulfillment of additional conditions.



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