

## 12 COUNTRIES. 12 TAX SYSTEMS.

The year 2024 brings changes in the areas of taxes, duties and social contributions in all CEE and SEE countries. This special newsletter covers essential changes effective as of 2024.

TPA offers an overview of the most important tax innovations of 2024.



Albania  
Austria  
Bulgaria  
Croatia  
Czech Republic  
Hungary

Montenegro  
Poland  
Romania  
Slovakia  
Serbia  
Slovenia

## Serbia

### **Law on statutory social security contributions applicable as of January 2023**

- Extended application of tax benefits for newly employed persons till 31 December 2024.

### **Personal Income Tax Law (PIT) amendments applicable as of 1 January 2024**

- Extended application of tax benefits for newly employed persons till 31 December 2024.
- The non-taxable amount for salary tax calculation has been increased to RSD 25,000 (instead of current RSD 21,712).

### **Value Added Tax Law (VAT) amendments applicable as of 1 January 2024**

- A new, more detailed Form EZPPPDV – Record on passenger's request for VAT refund. It is stipulated that the data in the EZPPPDV Form shall be submitted within seven days after the tax period expires once the certified original request for VAT refund from the passenger is received.
- For sellers who are VAT payers and fiscalisation obligors, electronic record-keeping is mandated. They are required to input data into the EZPPPDV Form through the fiscalisation application on the Tax Authorities portal.
- Sellers who are VAT payers but not fiscalisation obligors continue to maintain records, either in paper or electronic format. They now use the new EZPPPDV Form, with no obligation to enter data into the Tax Authorities portal application unless specifically requested by tax authorities.
- As of 31 August 2024, the Law on Electronic Invoicing imposes a new obligation on VAT payers. They must electronically record the calculated input VAT in the supply chain and the VAT paid during goods importation.
- A shorter deadline for electronic VAT recording has been implemented. Under these amendments, VAT must now be electronically recorded within 10 days after the end of the tax period, reducing the previous deadline from 15 days.

### **Property Law amendments applicable as of 1 January 2024**

- Tax exemption is introduced for the real estate transfer tax in case when a foreign country acquires immovable property for the needs of its diplomatic-consular representative office, under the condition of reciprocity.
- The initiation date for local municipalities to assume responsibility for determining, collecting, and auditing the inheritance and gift tax, as well as the tax on the transfer of absolute rights, has been postponed until 1 January 2025. Until this date, the Tax Authorities will continue to handle the determination, collection and audit of these taxes.