

# Submission of Annual Personal Income Tax Return for 2015 possible in hardcopy

**The Rulebook on changes and amendments of the Rulebook on the Form of tax returns for determination of personal income tax, paid based on tax assessment (hereinafter: the Rulebook) has been published on 15 March 2016. The Rulebook came into force on 16 March 2016.**

The Rulebook prescribes that annual tax return (Form PPDG-2R) can be submitted:

- in electronic form or
- in hardcopy.

## Electronic submission

The annual tax return can be submitted in electronic form by using the online electronic service of the Tax Authorities. Please note that in order to file the annual tax return qualified electronic certificate is required in order to access the online electronic service of the Tax Authorities „E-Porezi“ or authorize another person via the PEP form to perform this.

## Hardcopy submission

The annual tax return can be submitted in hard copy directly to the Tax Authorities or by postal service. The tax return must be submitted to the organizational unit of the competent Tax Authorities based on the place of residence of the taxpayer. The hardcopy of the annual tax return can be submitted by the taxpayer personally or by individual who is authorized to submit the tax return and perform other operations that are related to the process of submission.

## Reminder with deadlines and tax brackets

The deadline for submission of annual income tax returns for income generated in 2015 is **16 May 2016**.

Individuals whose total net income in 2015 exceeded RSD 2,201,220 are obliged to file annual tax return.

**Tax residents of Serbia declare worldwide income, while tax non-residents of Serbia declare income generated on the territory of Serbia.**

Tax brackets are presented below:

Description	Amount in RSD
Non-taxable income	up to 2,201,220
Income taxable @ 10%	from 2,201,221 up to 6,603,660
Income taxable @ 15%	from 6,603,661

Taxable income is reduced for the prescribed personal deductions:

- for the taxpayer: RSD 293,496
- for each dependent family member: RSD 110,061

Total amount of personal deductions may not exceed 50% of the amount of taxable income.

## Contact details in our Tax & Legal Department – Global Mobility Services

### Igor Lončarević

Partner

**T:** +381 60 20 55 570  
*iloncarevic@kpmg.com*

### Biljana Bujic

Partner

**T:** +381 60 20 55 511  
*bbujic@kpmg.com*

### Gordana Zekić

Manager

**T:** +381 60 20 55 568  
*gzekic@kpmg.com*

### Mila Stijak

Senior

**T:** +381 60 20 55 569  
*mstijak@kpmg.com*

### Marija Arsovská

Senior Assistant

**T:** +381 66 60 55 785  
*marsovská@kpmg.com*

### KPMG d.o.o. Beograd

Kraljice Natalije 11  
11000 Belgrade, Serbia

**T:** +381 11 20 50 500  
**F:** +381 11 20 50 550  
*tax@kpmg.rs*

[kpmg.com/rs](http://kpmg.com/rs)

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

© 2016 KPMG d.o.o. Beograd, a Serbian limited liability company and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.