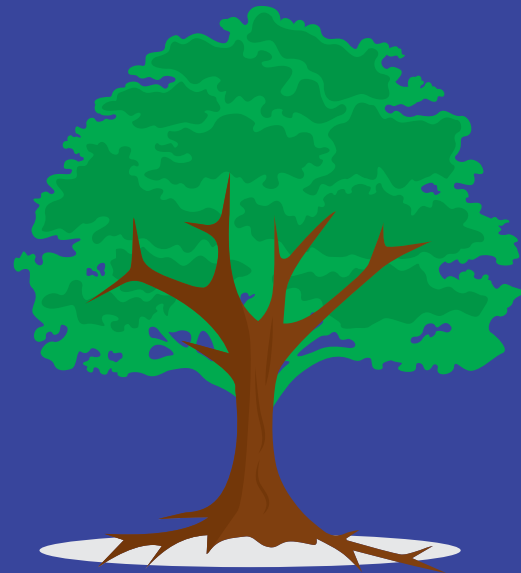


# Law on Charges for Usage of Public Goods adopted

## Tax Alert

December 2018



On 7 December 2018 Serbian Parliament adopted the Law on Charges on Usage of Public Goods (the Law). The Law was published in the Official Gazette RS No. 95/2018 and represents complete novelty in the manner of regulation of this type of Serbian non-tax revenues. The aim of the adoption of this Law was to regulate all the types of charges for usage of public goods (which were regulated in over 40 different state regulations and over 130 decisions of municipalities, public enterprises and different agencies) within a single law.

The Law categorizes all charges into the following 15 groups:

1. Geological research,
2. Mineral resources,
3. Energy,
4. Change of use for agricultural land,
5. Change of for forest land as well as usage of forests and forest land,
6. Wildlife protection,
7. Water,
8. Environmental protection,
9. Harbor charges,
10. Use of public roads,
11. Use of public railway infrastructure,
12. Specific use of public areas,
13. Use of natural healing factor,
14. Use of tourist area and
15. Electronic communications.

Charge payer is generally defined as a legal entity or individual using the public good. Public good is defined as natural resource, good of public interest and/or good in public use.

Charge payer, base and method of calculation of charge is separately defined for each group of charges, while relevant amounts of charge are regulated either within the text of the Law (which consists of 278 articles), or within one of 16 Annexes which are integral part of the Law. Since, as a rule, charges within each group are prescribed for specific manner of use of certain public good, whether or not entity or individual will become the charge payer depends on the type of particular public good and the manner of its use.

Detailed criteria relevant for assessment of specific charge for environment protection and improvement of environment are to be set via pending decree resulting in current uncertainty in terms of both cost and compliance requirements. Prescribed deadline for the adoption of this decree is up to 1 March 2019.

Application of the Law will generally start as of 1 January 2019.

Deferred application is prescribed for the charge for environment protection and improvement of environment (as of 1 March 2019) and water pollution charge (as of 1 January 2020).

### Contact details

**Igor Lončarević**  
Partner  
Tax & Legal Department  
T: +381 60 20 55 570  
[iloncarevic@kpmg.com](mailto:iloncarevic@kpmg.com)

**Biljana Bujić**  
Partner  
Tax & Legal Department  
T: +381 60 20 55 511  
[bbujic@kpmg.com](mailto:bbujic@kpmg.com)

**Milica Bisić**  
Director  
Tax & Legal Department  
T: +381 60 20 55 541  
[mbisic@kpmg.com](mailto:mbisic@kpmg.com)

**Nenad Nešovanović**  
Director  
Tax & Legal Department  
T: +381 60 20 55 543  
[nnesovanovic@kpmg.com](mailto:nnesovanovic@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](mailto:tax@kpmg.rs)

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

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