# Draft Law on Fees for the Use of Public Resources

**Tax Alert**

November 2025

The Ministry of Finance has initiated public consultations on the Draft Law on Fees for the Use of Public Resources (hereinafter: the **Law**).

The Law is expected to enter legislative procedure (National Assembly of the Republic of Serbia) by the end of the year, as its application is prescribed to start on 1 January 2026.

An overview of the most significant provisions is provided below.

## Changes regarding the right to appeal/file a claim for the drainage fee, the fee for the use of water facilities, the fee for water pollution and the fee for substances that damage the ozone layer

Decisions determining the drainage fee and the fee for the use of water facilities and systems in public ownership are final (the taxpayer has no right to appeal) and only an administrative dispute may be initiated against them.

The taxpayer has the right to appeal decisions determining the fee for substances that damage the ozone layer and the fee for water pollution. The appeal is submitted to the Government, through the ministry responsible for environmental protection.

## Change in the deadline for submitting the eco tax return

The return is submitted by 30 April of the current year for the previous year.

The previous solution envisaged submitting the return in the current year for the current year.

The practical implications of the new solution are that eco tax payers will:

— submit the return for 2026 by 30 April, 2027,
— until effectiveness of the assessment for 2026, pay eco tax advances in the amount of the obligation for the last quarter of 2025.

## Toll

The scope of toll payers has been expanded, so that now it includes the following:

— the driver,
— the owner of the motor vehicle,
— the person who, based on a contract, has the right to use the vehicle,
— the user of the electronic toll collection service,
— the EENP service provider.

Monthly and annual toll subscription cards are being abolished, and previously issued cards remain valid until their expiration date.

A novelty is the payment of tolls via a web platform.

A toll payment obligation is introduced on state roads of category IM and IB for the fourth vehicle category (motor vehicles with four or more axles, heavier than 3.5 tons). Each kilometer traveled on a motorway will amount to 29.3 dinars, and on a regional road 26 dinars.

It is stipulated that in special toll collection procedures, when the payer has failed to observe the regular collection procedure (e.g. abuse, damage, loss), the toll will be collected on the spot or subsequently, depending on extent of departure from the regular toll collection procedure.

The procedure, cases in which it is conducted, and the method of calculating the amount of toll in special collection procedures are further regulated by the minister responsible for transport.

## Expanded definition of a public area

A public area for which a usage fee is paid is also considered to be a public area used for advertising on one's own behalf and on behalf of other persons, as well as areas and structures for advertising on one's own behalf and on behalf of other persons that directly affect the availability, quality, or some other characteristic of the public area, for which a permit is issued by the competent authority of the local self-government unit.

### Fee for direct water pollution

Taxpayers of the fee for direct water pollution may be granted deferred payment of the fee liability in installments, for up to 60 months.

For the purpose of calculating this fee, a list of toxic metals is defined: As, Bo, Cu, Zn, Cr, Fe, Mn, Cd, Pb, Hg, Ni.

### Fee for the use of road land for access and construction of facilities

The scope of the fee is expanded to include the use of IM category roads.

The price per $m^2$ of used road land is set at 1,019.75 dinars.

### Fee for the installation of telecommunication equipment

The fee for the installation of telecommunication equipment is determined for the calendar year, instead of for a monthly period.
Fee for the use of radio frequencies in mobile and fixed services

When calculating the fee, a coefficient of 0.25 is introduced for a channel width of 6.25 kHz.

### Fee for the use of numbering

A fee is prescribed for the use of individually assigned short SMS codes (for four-digit, five-digit, and six-digit codes) for value-added services and utility value-added services.

### Packaging fee

The calculation of fees according to specific targets by material types (plastic, certain types of plastic, paper, and certain types of paper) is envisaged.

Also, an increase in coefficients for recycling fees by specific types of packaging is envisaged.

If you have any questions or need the support of our experts, feel free to contact us at tax@kpmg.rs

For previous editions of KPMG Tax Alerts please visit the following web page:

**KPMG Tax Alerts**

### Contact details

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

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

**Stefan Antonić**
Partner
T: +381 60 20 55 850
stefanantonic@kpmg.com

**KPMG Tax & Legal Department**
**KPMG d.o.o. Beograd**
Milutina Milankovića 1J
11 000 Belgrade, Serbia
tax@kpmg.rs
kpmg.com/rs