

# EY Serbia C19 Response - Tax newsletter

*Emergency tax measures caused by the  
COVID-19 pandemic*

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**Adopted emergency tax measures:****Description: Decree on the Application of Deadlines in Administrative Procedures during the State of Emergency has adopted****Applicable from: March 24th, 2020**

The Government of the Republic of Serbia has adopted the Decree on the Application of Deadlines in Administrative Procedures during the State of Emergency which prescribes the procedure for the application of deadlines in administrative procedures during the declared state of emergency, and according to such, we lists a relevant provisions and our understanding thereof from the aspect of tax regulations of the Republic of Serbia below:

- ▶ Parties to proceedings before state authorities (and others prescribed) during the state of emergency in the Republic of Serbia, cannot bear the consequences of their failure to act within the deadlines prescribed or determined in accordance with the laws governing general administrative procedure or special administrative procedures (such as the tax procedure). For example, if a taxpayer fails to file an appeal within deadline that expires during the state of emergency, such taxpayer shall not bear consequences (taxpayer will not be considered to have permanently lost the right to submit the respective appeal, whereby the regulation does not restrict the taxpayer from filing an appeal even during the state of emergency).
- ▶ Submission of letters in the administrative procedure and notification actions which have been executed during the state of emergency, from which non-extendable deadlines begin to run, shall be considered submitted, in terms of applying the prescribed deadlines, 15 days after the end of the state of emergency. Pursuant to this provision, if a taxpayer has been provided with a Decision/Ruling issued by the Tax Authority during the state of emergency, the same shall be deemed to have been delivered on the 15th day after the end of the state of emergency, which means that any further deadlines and consequences related to that Decision/Ruling will be applicable from such postponed date.
- ▶ Deadlines that expire during the state of emergency, related to taking administrative actions, completing of administrative proceedings and deciding upon submitted legal remedies, shall be considered expired 30 days after the end of the state of emergency. For example, if the deadline for resolving an earlier claim for tax refund expires during the state of emergency, the deadline will be considered postponed and will expire 30 days from the end of the state of emergency.
- ▶ The prescribed deadlines for submission of legal remedies against the verbal decision of a competent authority issued in the application of emergency measures to prevent the spread of COVID-19 infectious disease caused by the SARS-CoV-2 virus during the state of emergency, and for filing requests for a written version of such decision, shall begin to run from the end of state of emergency.

***Note: We expect new and more specific tax measures to be adopted in the coming days and we will notify you of such in a timely manner.***

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