

Početak primene Zakona o rokovima izmirenja novčanih obaveza u komercijalnim transakcijama

Dana 31. marta 2013. godine počeo je da se primenjuje Zakon o rokovima izmirenja novčanih obaveza u komercijalnim transakcijama inspirisan evropskom Direktivom 2011/7/EU.

Zakonom je predviđeno da se ugovorom između privrednih subjekata ne može predvideti rok za izmirenje novčanih obaveza duži od 60 dana. Ako ugovorom nije ugovoren rok plaćanja ili je ugovoren rok plaćanja duži od 60 dana, dužnik svakako mora platiti obavezu u roku od 60 dana i to bez prethodne opomene poverioca. Izuzetno, ako se ugovara plaćanje u ratama, rok izmirenja obaveza može biti duži, ali ne duži od 90 dana.

Jedini način da se produži rok plaćanja jeste da dužnik obezbedi bankarsku garanciju ili avaliranu menicu. Dakle, ako ugovorne strane i ugovore rok plaćanja duži od 60 dana, novčana obaveza mora biti obezbeđena bankarskom garancijom ili avaliranom menicom.

Ugovorom između javnog sektora i privrednih subjekata ne može se predvideti rok za izmirenje novčanih obaveza duži od 45 dana, u slučaju kad je u tom ugovornom odnosu javni sektor dužnik.

Sankcije za izmirenje obaveza nakon isteka Zakonom propisanog roka su:

- Pravo poverioca da zahteva naknadu za kašnjenje u visini od 20.000 dinara,

The Act Concerning Deadlines For Payments In Commercial Transactions Enforced

On March 31, 2013, the Act Concerning Deadlines For Payments In Commercial Transactions is enforced. The Act is inspired by the 2011/7/EU Directive.

The Act provides that the deadline for payments in commercial transactions between undertakings cannot be agreed for a period longer than 60 days. In cases when no deadline for payment is agreed or a deadline longer than 60 days is agreed, the debtor must pay the debt without a prior notice within 60 days. Exceptionally, if payment in instalments is agreed, the deadline for the settlement of payments can be longer, but cannot exceed 90 days.

The only possibility to extend the date of payment is that the debtor provides a bank guarantee. Should the undertakings agree on a payment period longer than 60 days, these payments must be supported by a bank guarantee or a promissory note.

In commercial transactions between public authorities and undertakings, the settlement period cannot exceed 45 days, in case the debtor is the public authority.

Consequences for late payment under the Act are the following:

- The creditor is entitled to require the payment of a late payment compensation in the amount of RSD 20.000,

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- Na neizmirena potraživanja se plaća zakonska zatezna kamata,
- Prekršajna kazna u visini od 100.000 - 2.000.000 dinara.

Zakon o rokovima izmirenja novčanih obaveza u komercijalnim transakcijama primenjuje se na sve ugovore, koji se zaključe od 31. marta 2013, kao i na ugovore zaključene pre 31. marta 2013. godine, ukoliko pre stupanja na snagu Zakona nije izvršena isporuka ugovorena pre 31. marta 2013. godine.

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- The unpaid receivables are subject to the statutory default interest,
- A penalty for a misdemeanour in the amount of RSD 100.000 - 2.000.000 can be charged.

The Act Concerning Deadlines For Payments In Commercial Transactions applies to all agreements signed as of March 31, 2013, as well as on agreements signed prior to this date in case the supply was not performed by March 31, 2013.

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DISCLAIMER: The Serbian version of the Newsletter prevails. The English version aims to present the opinions of the Ministry of Finance as comprehensive as possible.

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