

Obligation of filing OS and OS-1 forms postponed



The Rulebook on Changes and Additions to the Rulebook on Aggregate Tax Return on Calculated and Paid Social Security Insurance Contributions, published in Official Gazette of Republic of Serbia no. 15 of 2 March 2012, introduced the obligation that starting from January 2013 along with tax returns PP OD and PP OD-1, specifications on paid social security insurance contributions for each employee - insured person should be filed out on forms OS and OS-1.

According to the amendments of the Rulebook, published in Official Gazette of the Republic of Serbia, no. 123 of 28 December 2012, the obligation of submitting OS and OS-1 forms has been postponed.

Submission of OS and OS-1 forms will start from July 2013.

Contact details

Igor Lončarević

Partner, Tax

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

Biljana Bujic

Director

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

Nenad Nešovanović

Senior Manager

M: +381 60 20 55 543
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

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 endeavour 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, logo and "cutting through complexity" are registered trademarks or trademarks of KPMG International.

© 2013 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.