The Assembly of the City of Belgrade has, on general meeting held on December 30, 2014, based on the Article 87 of the Law on Environmental Protection („Official Gazette of RS“, no. 135/04, 36/09, 72/09 and 43/11 – Decision of the CC) and Article 25 paragraph 1 item 13 and Article 31 of the Statute of city of Belgrade („Official Gazette of the city of Belgrade“, no. 39/08, 6/10 and 23/13), rendered the Decision on Environmental Taxes in the Territory of the City of Belgrade („Official Gazette of the city of Belgrade, no.96/2014, hereinafter: „the Decision“) which has entered into force on December 31, 2014 and became applicable as of January 1, 2015.

In accordance with the Decision, the obligation of paying prescribed environmental taxes (hereinafter: „taxes“) refers to the owners of real estate i.e. leaseholders if the real estate is used based on a loan agreement. Monthly amount of taxes paid is determined depending on the real estate area and amounts 2,64 RSD/m² for using business properties and business premises for conducting business activities of legal entities. Business premises shall be considered all premises used for conducting business activities, including residential units exclusively used for conducting business activities.
The amount of taxes is determined by the Public Revenue Administration, based on the filled application and other relevant information. The taxpayer is obliged to file the application to the competent office of Public Revenue Administration and also report any change in information relevant for determining the amount of taxes, in the course of 15 days upon occupying the property i.e. in the course of 15 days upon occurrence of any change.

The competent office of the Public Revenue Administration determines the annual amount of taxes which is paid in monthly amounts, until 15th of each month for the previous month.

The transitional provisions of the Decision set an obligation of filing the application to the competent office of the Public Revenue Administration not later than January 31, 2015.

The penalty provisions of the Decision prescribe the penalty in the amount of **RSD 50,000.00 to RSD 250,000.00** for offense of a legal entity and the penalty in the amount of **RSD 10,000.00 to RSD 50,000.00** for the responsible person in the legal entity, in case prescribed applications and any change is not registered in the terms prescribed by the Decision.