



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Raising Tax Certainty Virtual Seminar

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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Optimization of services provided to taxpayers

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Introducing concept of taxpayer services



01

Tax Administration **Contact Center** since 2010

02

Sector for Taxpayers Services and Education since 2017

03

Gathering information on taxpayers needs

04

Goals: client-oriented approach to taxpayers, timely information delivering to taxpayers, exercising the right to tax incentives, support in meeting liabilities, raising voluntary compliance level



Client oriented approach

1

One of the main **strategic goals** of STA is to improve the quality of existing and introduce new types of services adapted to the needs of taxpayers.

To develop and improve client-oriented and fair relationship with taxpayers, STA continuously works to **improve transparency** in its operations by **placing the taxpayer at the center of comprehensiveness** and permanently raising the level of quality of the wide range of services it provides.

2

3

STA provides **available and timely support** in fulfilling tax obligations.



Plan of providing services

Plan of providing services 2023-2025 – clear guidelines for more detailed development of duties and responsibilities.

- determining activities that result in increased taxpayer satisfaction
- understanding the services in which one wishes to invest
- improving voluntary compliance with tax regulations and increase the collection of public revenues

The documents on which the Plan is based on are Republic of Serbia Tax Administration Transformation Program 2021-2025, Taxpayer Charter and Compliance Plan

Previously – Taxpayer Services Strategy 2017-2019, Transformation Program



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Communication channels



01

STA provides services electronically and in direct contact with taxpayers.

02

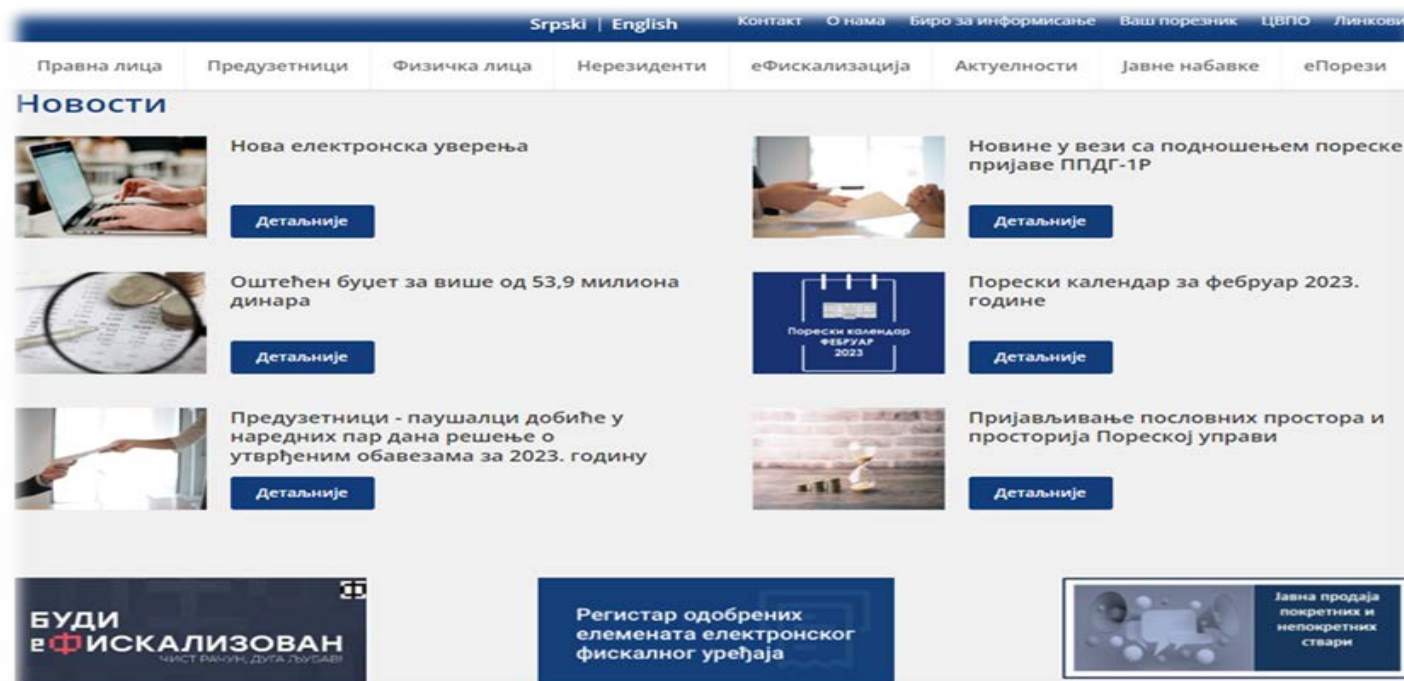
To provide services, STA has developed **several communication channels**

03

- STA internet presentation
- STA Contact center
- One Stop Shop – „Your Tax Advisor“
- Media and social networks
- Gatherings aimed at information sharing
- Tax bulletins
- Taxpayers education
- Campaigns
- Tax alarm
- Welcoming package



Internet presentation



1

Main communication channel

2

Adapted to taxpayers – tax regulations and tax returns for groups of taxpayers defined by law

3

All STA services can be accessed via website



Portal eTaxes

1

Set of **electronic services free of charge**

- filing returns
- filing applications
- status monitoring
- insight into public revenues
- granting and revoking
- authorizations
- change of contact data

2

A screenshot of the ePorezi portal website. The header includes the coat of arms of the Republic of Serbia, the text 'REPUBLIKA SRBIJA MINISTARSTVO FINANSIJA PORESKA UPRAVA', and navigation links for 'Srpski' and 'English'. A search bar is visible. The main navigation menu includes 'Pravna lica', 'Preduzetnici', 'Fizička lica', 'Nerezidenti', 'eFiskalizacija', 'Aktuelnosti', 'Javne nabavke', and 'ePorezi'. The 'ePorezi' section is highlighted, showing a sidebar with links like 'Portal ePorezi', 'Informacije', 'Kako postati korisnik?', 'Tehnički preuslovi', 'Uputstva i obrasci', 'Aplikacija ePorezi', and 'Najčešće postavljana pitanja'. The main content area displays the title 'Portal ePorezi' and a descriptive paragraph about the portal's services, followed by a paragraph about the mobile application.



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Contact center



Service information, information on the state of public revenue accounts, receipt of reports on tax irregularities

- phone call
- filling out e-form on STA website

In 2023, the Contact Center provided taxpayers with a total of 126,947 pieces of information, of which 111,587 were answers to questions asked over the phone, while filling out the form on the website of the Tax Administration provided 14,106 pieces of information, as well as 1,254 pieces of information about the state of public revenue accounts



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“YOUR TAX ADVISOR”



Personal communication with taxpayers in all branches, **no local jurisdiction.**

Internet kiosks

In 2023, 983,122 services were provided



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Media and social networks



01

Instagram and YouTube channel

02

Media – local and national

03

- **novelties** in tax regulations and in the application of tax regulations
- **activities** of the Tax Administration regarding fight against the gray economy
- Tax Administration activities



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Gatherings aimed at information sharing

Cooperation Agreement between
Serbian Chamber of Commerce and STA

1



2

Meetings and seminars with businessmen
with the aim of familiarizing the community
with current STA novelties and involving
businessmen in STA current matters

In 2023 an online event "Dialogue with
Tax Administration" was held, organized
by STA and three bilateral organizations,
French-Serbian, German-Serbian and
Italian-Serbian Chamber of Commerce

3



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Education of newly register taxpayers



01

Education of **entrepreneurs** – specific taxpayers

02

Cooperation with Strategic Risks Division

03

Starting from **2018**, announced visits were introduced, with consent of taxpayer, in time determined by themselves. During COVID-19 pandemics, this manner of communication via phone education was present

04

Currently, education is performed via phone and meetings organized **in cooperation with Serbian Chamber of Commerce.**



Campaigns

The purpose of all STA campaigns is to spread tax information to understand the importance of paying taxes and to familiarize with the consequences of the gray economy. Cooperation with the Division for Strategic Risks

2018 – campaign of calling VAT taxpayers by phone with the aim to remind them of the legally defined liabilities with regards to non-compliance of deadlines for filing VAT returns

2019 – sending notifications to the addresses of the head offices of taxpayers in connection with the discrepancy in the data in the VAT records

2019 – sending notifications to e-mail addresses to professional managers of housing facilities and real estate lessors to familiarize them with the obligation to report and pay taxes on the income generated on that basis

2020 – notification on STA website – call for freelancers to report income by themselves

2021 – 2022 - the process of introducing a modern fiscalization system was followed by a comprehensive campaign that included intensive broadcasting of promotional items, announcements on STA website and information to taxpayers via telephone calls (33,146 taxpayers).

2023 – notification to taxpayers regarding the return of funds based on the lost subsidy



Tax alarm

Порески аларм



Република Србија
Министарство финансија
Пореска управа

1.2



Application for smart phones free of charge

Citizens can **report irregularities** in the operations of economic entities related to the non-issuance of fiscal invoices, performance of unregistered activities and engagement of unregistered workers and other tax irregularities.

The users of the application automatically receive a confirmation of the successful submission of the application, which is immediately visible in the system of the Tax Administration.



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Tax bulletins

Educational material intended primarily for taxpayers, but also employees of the Tax Administration. The material provides basic information on a certain tax topic, written in a way that is accessible and understandable to an average citizen i.e. and to those who do not have tax knowledge.

The selection of the topic is the result of a previous analysis of the most frequently asked questions through all communication channels.

РЕПУБЛИКА СРБИЈА
МИНИСТАРСТВО ФИНАНСИЈА
ПОРЕСКА УПРАВА

>> ПОРЕСКИ
ИНФОРМАТОР

ОПОРЕЗИВАЊЕ СЕЗОНСКИХ ПОСЛОВА У
СЕКТОРУ ПОЉОПРИВРЕДЕ, ШУМАРСТВА И
РИБАРСТВА

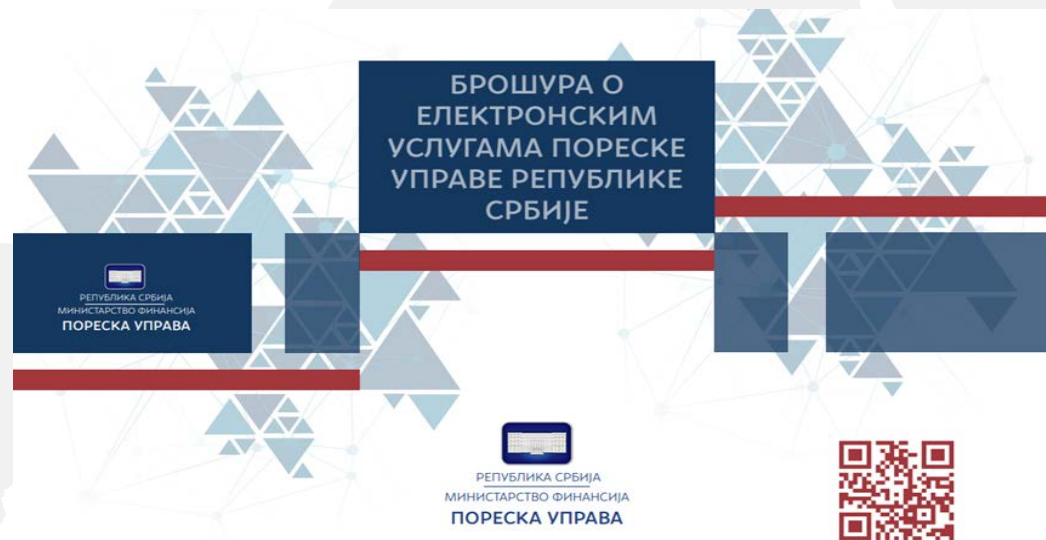
ЈАНУАР 2024

>> ВАШ ПОРЕЗНИК <<

The image shows the cover of a tax bulletin. At the top, there is a dark blue header with the text 'РЕПУБЛИКА СРБИЈА', 'МИНИСТАРСТВО ФИНАНСИЈА', and 'ПОРЕСКА УПРАВА' in white. Below this is a QR code. The main title 'ПОРЕСКИ ИНФОРМАТОР' is preceded by a red double arrow icon. The central image depicts a person's hands typing on a laptop in a field of green plants. Below the image, the title of the bulletin is written in white: 'ОПОРЕЗИВАЊЕ СЕЗОНСКИХ ПОСЛОВА У СЕКТОРУ ПОЉОПРИВРЕДЕ, ШУМАРСТВА И РИБАРСТВА'. A red bar at the bottom left contains the date 'ЈАНУАР 2024'. The footer features the text '>> ВАШ ПОРЕЗНИК <<' in white on a dark blue background, with a red checkmark icon over the word 'ПОРЕЗНИК'.



Welcoming letter



All newly registered taxpayers, within 24 hours from the start of their activities, receives a notification - letter about the services provided by the Tax Administration and the channels of communication with the Tax Administration in the tax box on the Tax Administration portal.



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Improvement in 2023



01

A pre-filled tax return for the annual personal income tax on income earned in 2022, based on the official records of STA

- Reduction of administration costs
- The Tax Administration monitored the trends and best international practices of submission tax returns.

02

Freelancers portal - a banner with a link to the Freelancers portal has been placed on the STA website, where taxpayers can find information about their rights and obligations in one place, ask the Tax Administration a question, take a self-assessment test and income assessment, and with the help of an informative calculator, calculate their tax obligations in relation to the income generated in the previous quarter, submit an application and receive a generated payment slip for the payment of tax obligations.



Plans for the future

Business processes redesign in accordance with STA Transformation program.

Creating personal tax account at the Tax Administration Portal, that will be a primary point of contact with the Tax Administration for taxpayers.

Active promotion of the existing and new electronic services.

Directing the interaction **from face-to-face to self-service** channels of communication.

Improvement of consultations and **cooperation with taxpayers and their branch associations** (e.g., further cooperation with the Chamber of Commerce).



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THANK YOU