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ADVOKATSKA KANCELARIJA

LEGAL NEWS

Having in mind recent changes and amendments of legislation in the Republic of Serbia, in this number of JSP Legal News we are presenting the most important novelties in legislation which could influence your business and which pertain to the following laws:

- Employment Law;
- Law on Professional Rehabilitation and Hiring of Persons with Disabilities;
- Avoiding of Double Taxation Treaty of the Republic Serbia with the United Arab Emirates;
- Public Procurement Law.

Also, we are using this Legal News to send a reminder regarding public calls and tenders for active employment measures of NES in 2013.

The information provided in this Legal News is intended for informational purposes only. Nothing set forth within this document should be construed as providing legal advice regarding an individual situation or as creating an attorneys-client relationship. All readers of this document should not assume that this information is applicable to their specific situation without consulting qualified and competent counsel.



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EMPLOYMENT LAW

The Law on Changes and Amendments of the Employment Law, which is in force as of 16 April 2013 expands the maternity rights prescribed by the Employment Law as follows:

- by introducing the right of employed mother for a break or abridgement of working hours for 90 minutes in purpose of breastfeeding of a child less than one year old in the event when employee is back to work before the expiration of one year as of the child's birth and if her daily working hours are six hours or longer;
- by providing of extension of employment to employees which have entered into employment for indefinite period of time – until the expiration of the maternity leave; and
- termination of employment given to the employee during pregnancy or during exercising maternity rights shall be considered null and void.

LAW ON PROFESSIONAL REHABILITATION AND HIRING OF PERSONS WITH DISABILITIES



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The Law on Changes and Amendments of the Law on Professional Rehabilitation and Hiring of Persons with Disabilities, which is in force as of 16 April 2013, prescribes several changes of which the following should be noted as most important: The penalties in the amount of triple amount of minimal salary for employers who do not hire persons with disabilities in accordance with the provision of this Law has been abolished and the obligation of every employer who does not hire persons with disabilities in accordance with the provisions of the law to pay the amount of 50% of average salary per employee in the Republic of Serbia according to the last published data of the state authority competent for statistics for every disabled person which was not hired, is introduced. In this manner the employer fulfills his obligation of hiring employees of this category.

DOUBLE TAXATION TREATY OF THE REPUBLIC SERBIA WITH THE UNITED ARAB EMIRATES



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The Republic of Serbia has ratified Double taxation treaty related to taxes on income concluded with United Arab Emirates and it was published in “Official Herald of RoS – International Treaties” no. 3/2013 of 15 March 2013.

The beginning of application of abovementioned double taxation treaty is expected in 2013.

Aforementioned Treaty prescribes following withholding taxes to the residents of contractual parties:

- on paid dividends 5% or 10% depending on percentage of share capital of payer of dividends
- for paid interest and royalties withholding tax is 10%.

As a method for avoidance of double taxation it is prescribed the tax credit method.



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PUBLIC PROCUREMENT LAW

For the purpose of more detailed regulation and easier application of legal provisions of the Public Procurement Law ("Official Herald of RoS" no. 124/2012) which is applied as of 1 April 2013 the Public Procurement Office has adopted the rulebooks of which we highlight the most important ones:

- ***Rulebook on the mandatory elements of tender documentation in public procurement procedures and the manner of proving the fulfillment of conditions*** - which closely regulates mandatory elements of tender documentation which has to be prepared in public procurement procedures, as well as the manner of proving the fulfillment of conditions for participation in public procurement procedures;
- ***Rulebook on the content of reports on public procurements and the manner of keeping evidence on public procurements*** - which closely regulates the content of reports on public procurements and the manner of keeping evidence on public procurements;
- ***Rulebook on the form and content of plan of procurements and reports on execution of the plan of procurements*** - which closely regulates the form and content of plan of procurements and reports on execution of the plan of procurements;



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PUBLIC PROCUREMENT LAW

Rulebook on the form and content of the request for opinion regarding merits of application of the negotiation procedure - which regulates the form and the content of the request for opinion regarding merits of application of the negotiation procedure without public call for proposals in accordance with article 36 of the Public Procurement Law;

The Minister of Finance and Economy has adopted the *List of international organizations and international financial institutions whose special procedures of public procurement can be applied instead of the provisions of the Public Procurement Law* ("Official Herald of RoS" no.33/2012) which supersedes the previous list as of 2009.

PUBLIC CALLS AND TENDERS FOR ACTIVE EMPLOYMENT MEASURES OF NES IN 2013.



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The Ministry of Labor, Employment and Social Policy and National Employment Service have issued a notification that as of 30 March 2013 it has initiated the realization of active employment measures for 2013. A number of public calls and tenders for applying of active measures have been published including allocation of grants for opening new work places, for realization of program of acquiring practical knowledge, for allocation of grants for salaries for hiring of disabled persons without work experience, for participation in financing of training programs on demand of employer etc. Public calls and tenders are open until expenditure of funds, so it is important to apply as soon as possible.



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