(Official Gazette of the RS, № 131/2022)

Pursuant to Article 5a and Article 8, paragraph 3, item 3) of the Law on the Serbian Business Registers Agency (Official Gazette of the RS, Nos. 55/04, 111/09 and 99/11),

The Management Board of the Serbian Business Registers Agency, at its meeting held on 9 September 2022, issued the following

DECISION

on Fees for Registration and Other Services Provided by the Serbian Business Registers Agency

Article 1

This Decision establishes the type, amount and method of payment of fees charged for the registration procedure and other services provided by the Serbian Business Registers Agency (hereinafter: the Agency) in keeping registers and records.

I. FEES FOR REGISTRATION AND OTHER SERVICES IN THE REGISTER OF BUSINESS ENTITIES, REGISTER OF ASSOCIATIONS, REGISTER OF FOREIGN ASSOCIATIONS, REGISTER OF ENDOWMENTS AND FOUNDATIONS, REGISTER OF REPRESENTATIVE OFFICES OF FOREIGN ENDOWMENTS AND FOUNDATIONS, REGISTER OF SPORTS ASSOCIATIONS, SOCIETIES AND FEDERATIONS, REGISTER OF CHAMBERS OF COMMERCE, REGISTER OF REPRESENTATIVE OFFICES OF FOREIGN CHAMBERS OF COMMERCE, REGISTER OF MEDIA, REGISTER OF BANKRUPTCY ESTATE, REGISTER OF HEALTH FACILITIES, REGISTER OF CULTURAL INSTITUTIONS, REGISTER OF TOURISM, REGISTER OF BIDDERS, CENTRAL RECORDS OF TEMPORARY RESTRICTIONS OF RIGHTS OF ENTITIES REGISTERED WITH THE SERBIAN BUSINESS REGISTERS AGENCY AND CENTRAL RECORDS OF BENEFICIAL OWNERS OF LEGAL ENTITIES AND OTHER ENTITIES REGISTERED IN THE REPUBLIC OF SERBIA

INCORPORATION

Article 2

The fee for the incorporation of a company, public enterprise, cooperative, cooperative federation, association, endowment, foundation, sports association, society and federation, chamber of commerce, branch office of a foreign company and representative office of a foreign company, foreign association, representative office of a foreign endowment and foreign foundation, representative office of a foreign chamber of commerce, health facility and cultural institution (hereinafter: registration entities), including

the registration of documents subject to registration pursuant to the law, shall amount to 6,500.00 dinars, while if the registration application (hereinafter: application) is electronic, 5,900.00 dinars.

The fee for the incorporation of a media, tourist agency, bankruptcy estate or a bidder, as well as for issuing, or renewing, an operating licence to a tourist agency-tour operator, including the registration of documents subject to registration pursuant to the law (hereinafter: registration entities), shall amount to 3,300.00 dinars, while if the application is electronic, 3,000.00 dinars.

REGISTRATION OF DATA ON THE OBJECT OF REGISTRATION AND ANNOTATION

Article 3

The fee for the registration of data on the object of registration and annotation on the registration entity referred to in Article 2, paragraph 1 of this Decision, shall amount to 3,100.00 dinars, while if the application is electronic, 2,800.00 dinars.

If the registration of data on several objects of registration and annotations is requested in one application, the fee referred to in paragraph 1 of this Article shall be increased by 1,500.00 dinars per object of registration or annotation, while if the application is electronic the fee shall be increased by 1,400.00 dinars per object of registration and/or annotation.

The fee for the incorporation of a branch office of a domestic legal entity shall amount to 3,100.00 dinars per branch office, while if the application is electronic, 2,800.00 dinars per branch office.

The fee for the registration of change to data and strike-off of the branch office referred to in paragraph 3 of this Article, shall amount to 3,100.00 dinars, while if the application is electronic, 2,800.00 dinars.

If a change to data and strike-off is requested in one application for several branch offices, the fee referred to in paragraph 4 of this Article shall be increased by 1,500.00 dinars per branch office, while if the application is electronic the fee shall be increased by 1,400.00 dinars per branch office.

The fee for the registration of data on the object of registration and annotation on the registration entity referred to in Article 2, paragraph 2 of this Decision shall amount to 1,100.00 dinars, while if the application is electronic, 1,000.00 dinars.

If the registration of data is requested in one application for several objects of registration and annotations, the fee referred to in paragraph 6 of this Article shall be increased by 550.00 dinars per object of registration and/or annotation, while if the application is electronic, the fee shall be increased by 500.00 dinars per object of registration and/or annotation.

An additional fee for the late filing of an application for change to data and documents shall amount to 6,000.00 dinars.

REGISTRATION OF OTHER DATA AND STRIKE-OFF

Article 4

The fee for the registration of other data on a registration entity, which is subject to registration pursuant to the law, shall amount to:

- 1. for the registration of change of legal form, including registration of documents subject to registration pursuant to the law, 6,500.00 dinars, while if the application is electronic, 5,900.00 dinars;
- 2. for the registration of status change, including registration of documents subject to registration pursuant to the law, 6,500.00 dinars per legal entity taking part in the status change, while if the application is electronic, 5,900.00 dinars per legal entity taking part in the status change;
- 3. for the reservation, transfer and renewal of a business name reservation, 1,600.00 dinars, while if the application is electronic, 1,500.00 dinars;
- 4. for the strike-off of the registration entity referred to in Article 2, paragraph 1 of this Decision, 3,300.00 dinars, while if the application is electronic, 3,000.00 dinars;
- 5. for the strike-off of the registration entity referred to in Article 2, paragraph 2 of this Decision, 1,400.00 dinars, while if the application is electronic, 1,200.00 dinars;
- 6. for the registration of ownership or co-ownership in a share, in addition to the fee prescribed in Article 3, paragraph 1 of this Decision, 350.00 dinars per shareholder or co-owner subject to registration, while if the application is electronic, 300.00 dinars per shareholder and/or co-owner subject to registration.

REGISTRATION OF DATA ON BANKRUPTCY

Article 5

The fee for the registration of data on the bankruptcy of a legal entity shall amount to 11,000.00 dinars.

The fee for the registration of data on the bankruptcy of a micro legal entity shall amount to 5,500.00 dinars.

The fee referred to in para. 1 and 2 of this Article shall be paid into the account of the Agency—the revenues record account, by the entity ordered by an act of the court to pay in advance the costs for the registration of data on the bankruptcy, while the proof of payment of the fee shall be submitted to the Agency by the court, along with the documentation for the registration of data on the bankruptcy and registration and publication of the decision to open the bankruptcy proceedings.

PUBLICATION OF A DOCUMENT

Article 6

The fee for the publication of a document subject to publication pursuant to the law shall amount to 800.00 dinars per document, while if the application is electronic, 700.00 dinars per document.

ISSUANCE OF CERTIFIED COPIES, EXCERPTS AND CERTIFICATES

Article 7

The fee for the issuance of certified copies, excerpts and certificates shall amount to:

- 1. for the issuance of certified copies of decisions of the Registrar or excerpts of registered or recorded data on the registration entity referred to in Article 2, paragraph 1 of this Decision, in paper format, 1,900.00 dinars, while if in electronic format, 1,700.00 dinars;
- 2. for the issuance of certified copies of decisions of the Registrar or excerpts of registered or recorded data on the registration entity referred to in Article 2, paragraph 2 of this Decision, in paper format, 1,100.00 dinars, while if in electronic format, 1,000.00 dinars;
- 3. for the issuance of a certificate that the registration entity referred to in Article 2, paragraph 1 of this Decision is not registered or recorded, or that a register, or records, does not contain the requested data item subject to registration pursuant to the law, in paper format, 1,100.00 dinars, while if in electronic format, 1,000.00 dinars;
- 4. for the issuance of a certificate that the registration entity referred to in Article 2, paragraph 2 of this Decision is not registered or recorded, or that a register, or records, does not contain the required data item subject to registration pursuant to the law, in paper format, 550.00 dinars, while if in electronic format, 500.00 dinars;
- 5. for the issuance of a certificate on legal succession, in paper format, 1,600.00 dinars per legal entity, while if in electronic format, 1,500.00 dinars per legal entity;
- 6. for the issuance of a certificate on data contained in the documentation based on which the registration or recording has been effectuated, and on previously registered or recorded data, in paper format, 550.00 dinars per data item, while if in electronic format, 500.00 dinars per data item.
- 7. for the issuance of the ceremonial format of an operating licence to a tourist agency-tour operator, 6,000.00 dinars;

- 8. for the issuance of an excerpt from the Central Records of Beneficial Owners of Legal Entities and Other Entities Registered in the Republic of Serbia (hereinafter: the Central Records of Beneficial Owners), in paper format, 1,900.00 dinars, while if in electronic format, 1,700.00 dinars;
- 9. for the issuance of a certificate from the Central Records of Beneficial Owners, in paper format, 1,100.00 dinars per beneficial owner, while if in electronic format, 1,000.00 dinars per beneficial owner.

INCORPORATION OF A SOLE PROPRIETOR

Article 8

The fee for the incorporation of a sole proprietor shall amount to 1,600.00 dinars, while if the application is electronic, 1,500.00 dinars.

REGISTRATION OF DATA ON THE OBJECT OF REGISTRATION AND ANNOTATIONS ON A SOLE PROPRIETOR

Article 9

The fee for the registration of data on the object of registration and annotation on a sole proprietor shall amount to 850.00 dinars, while if the application is electronic, 750.00 dinars.

If the registration of data is requested in one application for several objects of registration and annotations, the fee referred to in paragraph 1 of this Article shall be increased by 450.00 dinars per object of registration and/or annotation, while if the application is electronic, the fee shall be increased by 400.00 dinars per object of registration, i.e. annotation.

The fee for the registration of a separate business location shall amount to 850.00 dinars per separate business location, while if the application is electronic, 750.00 dinars per separate business location.

The fee for a filed application for a change and strike-off of the separate business location referred to in paragraph 3 of this Article shall amount to 850.00 dinars, while if the application is electronic, 750.00 dinars per separate business location.

If a change to data and strike-off is requested in one application for several separate business locations, the fee referred to in paragraph 4 of this Article shall be increased by 450.00 dinars per separate business location, while if the application is electronic, the fee shall be increased by 400.00 dinars per separate business location.

The fee for the registration of other data on a sole proprietor, which is subject to registration with the Register of Business Entities pursuant to the law, shall amount to:

- 1. for the reservation, transfer and renewal of a business name reservation, 1,100.00 dinars, while if the application is electronic, 1,000.00 dinars;
- 2. for the strike off of a sole proprietor, 1,300.00 dinars, while if the application is electronic, 1,200.00 dinars.

ISSUANCE OF CERTIFIED COPIES, EXCERPTS AND CERTIFICATES ON A SOLE PROPRIETOR

Article 10

The fee for the issuance of certified copies, excerpts and certificates on a sole proprietor, from the Register shall amount to:

- 1. for the issuance of a certified copy of a decision of the Registrar and an excerpt of registered data on a sole proprietor, in paper format, 1,000.00 dinars, while if in electronic format, 900.00 dinars;
- 2. for the issuance of a certificate that a sole proprietor is not registered or that the Register does not contain the requested data item subject to registration pursuant to the law, 550.00 dinars, in paper format, while if in electronic format, 500.00 dinars;
- 3. for the issuance of a certificate on legal succession, in paper format, 1,000.00 dinars per sole proprietor, while if in electronic format, 900.00 dinars per sole proprietor;
- 4. for the issuance of a certificate on data contained in documentation based on which the registration has been effectuated, and on previously registered data, in paper format, 550.00 dinars per data item, while if in electronic format, 500.00 dinars per data item.

II. FEES FOR REGISTRATION AND OTHER SERVICES IN THE REGISTER OF PLEDGES ON MOVABLE PROPERTY AND RIGHTS, FINANCIAL LEASING REGISTER, REGISTER OF AGREEMENTS ON FINANCING AGRICULTURAL PRODUCTION AND REGISTER OF INJUNCTIONS

REGISTRATION OF DATA

Article 11

For the registration of a right of pledge, a fee shall be paid according to the amount of the principal claim secured by the right of pledge, as follows:

1. for a claim not exceeding 10,000 euros, the fee shall amount to 2,200.00 dinars, while if the application is electronic, 2,000.00 dinars;

- 2. for a claim exceeding 10,000 euros, and up to 200,000 euros, the fee shall amount to 5,500.00 dinars, while if the application is electronic, 5,000.00 dinars;
- 3. for a claim exceeding 200,000 euros, the fee shall amount to 11,000.00 dinars, while if the application is electronic, 10,000.00 dinars.

For the registration of a sales contract with retention of title to secure the seller's claim until the price is paid in full (hereinafter: sales contract), the fee prescribed in paragraph 1 of this Article shall be paid according to the amount of the contract price, which the buyer shall pay under the contract.

Article 12

For the registration of data on a financial leasing contract, a fee shall be paid according to the total amount of the leasing fee, which the lessee shall pay under the contract, as follows:

- 1. for an amount not exceeding 10,000 euros, the fee shall amount to 2,200.00 dinars, while if the application is electronic, 2,000.00 dinars;
- 2. for an amount exceeding 10,000 euros, and up to 200,000 euros, the fee shall amount to 5,500.00 dinars, while if the application is electronic, 5,000.00 dinars;
- 3. for an amount exceeding 200,000 euros, the fee shall amount to 11,000.00 dinars, while if the application is electronic, 10,000.00 dinars.

For the registration of data on a special authorization granted to the lessee by the lessor in respect of holding and using the leased asset, and for the delivery of this data to the body responsible for vehicle registration, via a web service, the fee in the amount of 330.00 dinars shall be paid per authorization, or a one-off fee in the amount of 1,100.00 dinars, for the entire duration of the contract. If the application is electronic, the fee shall amount to 300.00 dinars per authorization, while the one-off fee for the entire duration of the contract shall amount to 1,000.00 dinars.

Article 13

For the registration of data on an agreement on financing agricultural production, a fee shall be paid according to the amount of the primary obligation undertaken by the creditor under the agreement on financing agricultural production, as follows:

- 1. for an obligation not exceeding 10,000 euros, the fee shall amount to 2,200.00 dinars;
- 2. for an obligation exceeding 10,000 euros, and up to 200,000 euros, the fee shall amount to 5,500.00 dinars;
- 3. for an obligation exceeding 200,000 euros, the fee shall amount to 11,000.00 dinars.

If a simultaneous registration of a right of pledge in the Register of Pledges on Movable Property and Rights is requested in the application for the registration of an agreement on financing agricultural production, the fee for the registration of the agreement on financing agricultural production shall amount to 2,200.00 dinars.

Article 14

The fee for the registration of data on provisional remedies issued before, during or after the end of judicial proceedings, prohibiting the alienation and encumbrance of movable or immovable assets, or real rights over immovable assets, shall amount to 2,200.00 dinars.

CHANGE AND ADDITION TO REGISTERED DATA

Article 15

The fee for the registration of change and/or addition to registered data shall amount to 2,200.00 dinars, while if the application is electronic, in the registers where electronic submission is enabled, 2,000.00 dinars.

REGISTRATION OF SEVERAL ENTITIES OR ASSETS

Article 16

If one application is submitted for registration of data, change, or strike off of registered data on several entities and/or several movable or immovable assets, the fee referred to in Art. 11-15 of this Decision shall be increased by 220.00 dinars for each additional entity and/or each movable and/or immovable asset, while if the application is electronic, in the registers where electronic submission is enabled, by 200.00 dinars, except for the registration of agreements on financing agricultural production, in the case referred to in Article 13, paragraph 2 of this Decision.

REGISTRATION OR STRIKE OFF OF AN ANNOTATION

Article 17

The fee for the registration of an annotation shall amount to 2,200.00 dinars, while if the application is electronic, in the registers where electronic submission is enabled, 2,000.00 dinars.

The fee for the strike off of a registered annotation shall amount to 1,100.00 dinars, while if the application is electronic, in the registers where electronic submission is enabled, 1,000.00 dinars.

STRIKE OFF OF REGISTERED DATA OR REGISTRATION OF CONTRACT TERMINATION

Article 18

The fee for the strike off of registered data and/or registration of the contract termination, if this data item is subject to registration pursuant to the law, shall amount to 1,100.00 dinars, while if the application is electronic, in the registers where electronic submission is enabled, 1,000.00 dinars.

If the strike off of a registered right of pledge, which is securing the creditor's claim under an agreement on financing agricultural production, is requested simultaneously in the application for the strike off of the agreement on financing agricultural production and/or registration of termination of that agreement, a one-off fee shall be paid in the amount of 1,100.00 dinars.

PUBLICATION OF DOCUMENTS

Article 19

For the publication of a scanned document containing detailed information on a pledged asset, an object of a sales contract and/or an object whose alienation and/or encumbrance is prohibited by a provisional judicial remedy (specification, and similar), and notices subject to publication pursuant to the law governing the right of pledge on movable property and rights registered with the Register, the fee shall amount to 1,100.00 dinars, while for an application submitted to the Register of Pledges on Movable Property and Rights in electronic format, 1,000.00 dinars.

ISSUANCE OF EXCERPTS AND CERTIFICATES FROM THE REGISTER

Article 20

The fee for the issuance of excerpts and certificates from the Register shall amount to:

- 1. for the issuance of an excerpt containing complete data on a registered right of pledge, a sales contract, a financial leasing contract, an agreement on financing agricultural production, or a provisional remedy, as at the moment of issuance of the excerpt, in paper format, 1,900.00 dinars, while if in electronic format, 1,700.00 dinars;
- 2. for the issuance of a certificate that data on a specific entity or a movable or immovable asset subject to registration is contained in the register, stating the registration number of the requested data item and basic data on the registered entity or asset, in paper format, 1,600.00 dinars, while if in electronic format, 1,500.00 dinars;

- 3. for the issuance of a certificate that a register does not contain data on a right of pledge, a sales contract, financial leasing, an agreement on financing agricultural production, or a provisional remedy prohibiting the alienation and encumbrance of a certain asset, in paper format, 1,100.00 dinars, while if in electronic format, 1,000.00 dinars;
- 4. for the issuance of a certificate on data contained in documentation based on which the registration has been effectuated, and a certificate on previously registered data, in paper format, 1,100.00 dinars per entry, while if in electronic format, 1,000.00 dinars per entry.

If the certificate referred to in paragraph 1 items 2 and 3 of this Article is issued for several movable or immovable assets and/or several natural or legal entities, in paper format, the prescribed amount of the fee shall be increased by 220.00 dinars for each additional asset and/or entity, i.e. by 200.00 dinars, for a certificate issued in electronic format.

If a certificate is issued for several entities, movable or immovable assets, whereby confirming that certain entities, movable or immovable assets are contained in the Register while some are not, the fee in the amount of 1,600.00 dinars shall be paid for a certificate in paper format, i.e. 1,500.00 dinars, for a certificate in electronic format, along with the increase referred to in paragraph 2 of this Article.

LATE FILING

Article 21

An additional fee for the late filing of an application shall amount to 3,000.00 dinars.

III. FEES FOR SERVICES OF THE CENTRAL REGISTER OF INTEGRATED PROCEDURES

APPLICATION FILING AND PUBLICATION OF DATA AND DOCUMENTS

Article 22

The fee for filing an application and publication of data and documents through a special information system of the Central Register of Integrated Procedures (hereinafter: the Central Register of Integrated Procedures), shall amount to:

- 1) for the issuance and change of location requirements for the class of facilities in categories "A" and "B", 1,000.00 dinars;
- 2) for the issuance and change of location requirements for the class of facilities in categories "C" and "D", 2,000.00 dinars;

- 3) for the issuance and change of a construction permit for the class of facilities in categories "A" and "B", 3,000.00 dinars;
- 4) for the issuance and change of a construction permit for the class of facilities in categories "C" and "D", 5,000.00 dinars;
- 5) for the issuance and change of a decree pursuant to Article 145 of the Law on Planning and Construction, 2,000.00 dinars;
- 6) for the issuance and change of a temporary construction permit, 2,000.00 dinars;
- 7) for the issuance and change of an occupancy permit for the class of facilities in categories "A" and "B", 1,000.00 dinars;
- 8) for the issuance and change of an occupancy permit for the class of facilities in categories "C" and "D", 2,000.00 dinars;
- 9) for the notification of works, notification of the completion of the foundation construction, notification of the completion of construction of the facility in terms of construction, and for other applications initiating a procedure within the integrated procedure, 500.00 dinars.

IV. FEES FOR ISSUANCE OF REGISTERED OR RECORDED DATA, REPORTS AND FOR THE PROVISION OF OTHER SERVICES UPON SPECIFIC REQUEST OF THE CUSTOMER

Article 23

Fees for the issuance of registered or recorded data in electronic format, processed according to a specific request of the customer, and delivered on media or through an electronic service (FTP, electronic mail and specialized software applications), shall be charged as follows:

- 1. for data from the Register of Business Entities, Register of Media, Register of Bankruptcy Estate, Register of Associations, Register of Foreign Associations, Register of Tourism, Register of Bidders, Register of Endowments and Foundations, Register of Representative Offices of Foreign Endowments and Foundations, Register of Sports Associations, Societies and Federations, Register of Chambers of Commerce, Register of Representative Offices of Foreign Chambers of Commerce, Register of Health Facilities, Register of Cultural Institutions, and Central Records of Beneficial Owners, up to 35.00 dinars per registered entity, depending on the group of data;
- 2. for data from the Register of Pledges on Movable Property and Rights, Financial Leasing Register, Register of Agreements on Financing Agricultural Production, Register of Injunctions and Register of Factoring, 35.00 dinars per entry, for a report containing up to 50 entries, i.e. 10.00 dinars per entry, for each next entry over 50 entries;

3. for data from the Register of Pledges on Movable Property and Rights, Financial Leasing Register, Register of Agreements on Financing Agricultural Production, Register of Injunctions and Register of Factoring, for the issuance of standardized reports with a predefined data structure, 10,000.00 dinars per report, and for reports containing data from individual entries, 5.00 dinars per entry.

For the delivery of aggregate (statistical) data contained in the registers referred to in paragraph 1 of this Article and in the Central Register of Integrated Procedures, processed according to a specific customer request, the fee shall be calculated according to the number of data items, as follows:

- 1. from 1 to 10 data items, 500.00 dinars;
- 2. from 11 to 100 data items, 50.00 dinars per data item;
- 3. from 101 to 200 data items, 40.00 dinars per data item;
- 4. from 201 to 300 data items, 30.00 dinars per data item;
- 5. over 300 data items, 20.00 dinars per data item.

The fee referred to in paragraph 2 of this Article shall be increased according to the level of processing requested by the customer, by 20%, for each next level, i.e. attribute for the respective register and/or database query.

Article 24

The disaggregation of the registered or recorded data referred to in Article 23 of this Decision into separate groups of data, generation of complex data sets originating from several registers, records and/or databases, determination of the amounts of fees per group of data, and the manner of data retrieval shall be determined using the methodology adopted by the Management Board of the Agency.

V. FEES FOR THE DELIVERY OF DATA THROUGH AUTOMATED ELECTRONIC SERVICES

Article 25

Fees for the delivery of data through automated electronic services (web-based service or similar services), for data registered and recorded in the Register of Business Entities, Register of Associations, Register of Foreign Associations, Register of Endowments and Foundations, Register of Representative Offices of Foreign Endowments and Foundations, Register of Sports Associations, Societies and Federations, Register of Chambers of Commerce, Register of Representative Offices of Foreign Chambers of Commerce, Register of Health Facilities, Register of Cultural Institutions, Register of Bankruptcy Estate, Register of Media, Register of Tourism, Register of Bidders, Register of Pledges on Movable Property and Rights, Financial Leasing Register, Register of Agreements on Financing Agricultural Production, Register of Injunctions, Register of Factoring and Central Records of Beneficial Owners:

- 1. a one-off fee, for the initial registered or recorded data retrieval in the amount of 5.00 dinars per registered entity and/or entry, according to the number of registered entities and/or entries;
- 2. a fee in the amount of 30.00 dinars per registered and/or recorded entity and/or entry, for the continuous retrieval of data on status and other changes that were subject to registration or recording in the course of the month, regardless of the number of changes;
- 3. a monthly fee in the amount of 6,000.00 dinars, for the maintenance and development of the functionality of the electronic service.

Article 26

The disaggregation of the registered or recorded data referred to in Article 25 of this Decision into separate groups and sets of data, the determination of the amounts of the fees per groups and/or sets of data, and the manner of the automatized data retrieval shall be determined using the methodology adopted by the Management Board of the Agency.

VI. FEES FOR PROCESSING AND PUBLIC DISCLOSURE OF FINANCIAL STATEMENTS AND PROVISION OF SERVICES FROM THE REGISTER OF FINANCIAL STATEMENTS AND REGISTER OF ACCOUNTING SERVICES PROVIDERS

Article 27

The fee for processing and public disclosure of financial statements shall amount to:

- 1. for a regular annual financial statement and the Statistical report of large and medium-sized legal entities, except for large and medium-sized other legal entities applying a rulebook governing recognition, valuation, presentation and disclosure of positions in financial statements (hereinafter: the Rulebook), entrepreneurs who are classified as large or medium-sized legal entities, all public enterprises and legal entities obligated to draw up consolidated annual financial statements, regardless of their size, as well as for a consolidated annual financial statement, 3,500.00 dinars;
- 2. for a regular annual financial statement and the Statistical report of large and medium-sized other legal entities applying the Rulebook, all small legal entities and entrepreneurs classified into that size, as well as micro legal entities, except for entities referred to in item 3 of this paragraph, 1,400.00 dinars;
- 3. for a regular annual financial statement and the Statistical report of micro other legal entities applying the Rulebook and entrepreneurs classified into that size, 550.00 dinars;
- 4. for an extraordinary financial statement, 500.00 dinars.

The fee for processing and public disclosure of the statement of inactivity shall amount to 300.00 dinars.

The fee for processing and public disclosure of the documentation referred to in Article 45 of the Law on Accounting (Official Gazette of the RS, Nos. 73/19 and 44/21—other law), which are submitted by reporting entities subject to statutory audit, shall amount to:

- 1. for documentation accompanying the regular annual financial statement of large and medium-sized legal entities, public enterprises regardless of their size, and/or small and micro legal entities that draw up the annual report on operations in accordance with the regulations, as well as for documentation accompanying the consolidated annual financial statement, 3,500.00 dinars;
- 2. for documentation accompanying the regular annual financial statement of small and micro legal entities, except for entities referred to in item 1 of this paragraph, as well as of entrepreneurs regardless of their size, 2,500.00 dinars.

If a reporting entity subject to statutory audit submits a corrected regular and/or corrected consolidated annual financial statement along with the documentation, in addition to the fee referred to in paragraph 3 of this Article, it shall also be obligated to pay the fee referred to in paragraph 1, items 1 to 3 of that Article.

For processing and public disclosure of a voluntary audit, the fee shall amount to 2,500.00 dinars.

For processing and public disclosure of the consolidated annual financial statement and documentation of a larger group of legal entities, which are submitted by an exempt owned parent legal entity in accordance with Article 32, paragraph 4, item 5 of the Law on Accounting, the fee shall amount to 3,500.00 dinars.

For a financial statement, statement of inactivity and/or documentation filed late, the fee referred to in para. 1 to 6 of this Article shall be increased by 3,000.00 dinars.

For processing and public disclosure of a replacement of a financial statement pursuant to regulations, the fee referred to in paragraph 1 of this Article shall be paid.

Exceptionally, for processing and public disclosure of a replacement of a regular annual financial statement and the prescribed documentation of a reporting entity subject to statutory audit, and legal entities and entrepreneurs that have submitted a voluntary audit, as well as for the replacement of a consolidated annual financial statement and prescribed documentation, the fee referred to in paragraph 3 of this Article shall also be paid in addition to the fee referred to in paragraph 1 of that Article.

The fee for processing and public disclosure of a replacement of the Statistical Report and replacement of documentation, pursuant to regulations, shall amount to 1,000.00 dinars.

Article 28

The fees for the issuance of extracts from the Register of Financial Statements, in the form of the prescribed sections of financial statements, shall amount to:

- 1. for financial statements (without Notes on the financial statements) and data for statistical and other purposes, for which the consent to assignment to third parties was given, 1,500.00 dinars;
- 2. for regular annual financial statements and/or consolidated financial statements accompanied by a scanned auditor's report (without Notes on the financial statements), 2,000.00 dinars;
- 3. for Balance Sheet, Profit and Loss Account, Statement of Comprehensive Income, Cash Flow Statement, Capital Changes Statement, Notes on the financial statements, for the Statistical Annex (including financial statements for 2013), as well as for the Statistical Report (as of financial statements for 2021), 600.00 dinars per section of the financial statement.

The fees for the provision of data on solvency, in the form of standardized and specialized reports, as well as for the provision of other solvency services, shall amount to:

1. for an individual solvency assessment indicator, 150.00 dinars;

- 2. for the solvency assessment indicator (set) for enterprises and cooperatives, institutions, as well as for entrepreneurs, 2,000.00 dinars;
- 3. for "BON-1"-Full Report on the Solvency Assessment Indicators, 5,000.00 dinars;
- 4. for "BON-2"-Report on Financial Standing and Business Performance, 3,000.00 dinars;
- 5. for "BON-3"-Concise Solvency Report, 4,000.00 dinars;
- 6. for specialized solvency reports, 3,500.00 dinars per report.

Exceptionally, for reports issued in paper format, the fees referred to in para. 1 and 2 of this Article shall be increased by 20%.

For reports issued on the same day, upon request of the customer to have them issued on the same day (urgent request), the fees referred to in para. 1 to 3 shall be increased by 50%.

Article 29

The fees for the issuance of the solvency evaluation of enterprises, in the form of scoring, shall amount to:

- 1. for one enterprise, 8,500.00 dinars;
- 2. for more than 10 enterprises, 6,800.00 dinars per enterprise;
- 3. for more than 100 enterprises, 4,250 per enterprise.

Exceptionally, for the solvency evaluations issued as a paper format document, the fees referred to in paragraph 1 of this Article shall be increased by 20%.

Article 30

The fees for special groups of data from the Register of Financial Statements and the Register of Accounting Services Providers, upon a specific customer request, shall amount to:

- 1. for data from original financial statements and for data from the Register of Accounting Services Providers, according to the number of data items:
- (1) for 1 up to 100 data items, 15.00 dinars per data item;
- (2) for 101 up to 500 data items, 12.00 dinars per data item;
- (3) for 501 up to 1,000 data items, 9.00 dinars per data item;

- (4) for 1,001 up to 10,000 data items, 7.00 dinars per data item;
- (5) for 10,001 up to 50,000 data items, 5.00 dinars per data item;
- (6) for 50,001 up to 100,000 data items, 4.00 dinars per data item;
- (7) for 100,001 up to 300,000 data items, 2.00 dinars per data item;
- (8) for more than 300,000 data items, 1.00 dinar per data item.
- 2. for aggregated data from financial statements, according to the number of data items:
- (1) for 1 up to 100 data items, 50.00 dinars per data item;
- (2) for 101 up to 200 data items, 40.00 dinars per data item;
- (3) for 201 up to 300 data items, 30.00 dinars per data item;
- (4) for more than 300 data items, 20.00 dinars per data item.
- 3. 300.00 dinars per indicator, for aggregated solvency evaluation indicators.

For the issuance of a certified copy of the financial statements database for the reporting year, which have been disclosed as complete and computationally accurate, the fee referred to in paragraph 1, item 1, subitem (8) of this Article shall be reduced by 40%.

A certified copy of the database within the meaning of paragraph 2 of this Article shall consist of, at least, data from all regular annual financial statements of enterprises, cooperatives, institutions carrying out activities for the purpose of gaining profit, and entrepreneurs, which are reported in the Balance Sheet and Profit and Loss Account.

The fee referred to in paragraph 1, items 1 and 2 of this Article shall be increased according to the level of processing requested by the customer, by 20%, for each next level.

When calculating the fee for services referred to in paragraph 1, item 1 of this Article, the data based on which the derived data provided to the customer has been determined shall also be counted as special data.

When calculating the fee for the services referred to in paragraph 1, item 2 of this Article, all aggregate data based on which the derived aggregate data provided to the customer has been determined shall be counted as special data.

In addition to the data referred to in paragraph 1 of this Article, the basic data for identification of a legal entity or an entrepreneur (abbreviated business name, registered office and registration number) shall be provided free of charge.

If the customer of the services requests a list containing the abbreviated business name, registered office and registration number of a legal entity and/or of an entrepreneur, which are determined on the basis of data from the Register of Financial Statements or Register of Accounting Services Providers, whereby it does not request the data reported in the financial statements, the fee for these data shall be paid in the amount of the fee for one data item referred to in paragraph 1 of this Article.

Article 31

The fees for the issuance of certificates from the Register of Financial Statements and Register of Accounting Services Providers shall amount to:

- 1. for the issuance of a certified copy of the certificate on the public disclosure of a financial statement and/or of documentation accompanying that statement upon the request of the reporting entity the certificate refers to, 1,900.00 dinars, while if it is in electronic format, 1,700.00 dinars;
- 2. for the issuance of a certificate that a financial statement has not been submitted or publicly disclosed, on the size of the legal entity in the business year, on the registration in the Register of Accounting Services Providers, or for the provision of other information related to keeping the Register of Financial Statements and Register of Accounting Services Providers, in written form, 1,100.00 dinars per document, while if it is in electronic format, 1,000.00 dinars per document.

VII. FEES FOR OTHER SERVICES PROVIDED BY THE AGENCY IN CONNECTION WITH THE REGISTRATION AND RECORDING PROCEDURES

Article 32

The fee for the issuance of certified copies of a Registrar's decisions, copies and other documents, shall amount to:

- 1. for the issuance of a certified copy of a Registrar's decision for which no special fee is prescribed, 1,900.00 dinars for a certified copy in paper format, while if the certified copy is in electronic format, 1,700.00 dinars;
- 2. for the issuance of a copy of a document based on which the registration has been effectuated, 30.00 dinars per document page;
- 3. for the issuance of other documents, 120.00 dinars.

Article 33

For the issuance of a certificate containing data subject to registration and/or recording in the registers kept within the Agency, for which no special fee is prescribed, the fee shall amount to 1,100.00 dinars per entry, for a paper format certificate, while for a certificate in electronic format, 1,000.00 dinars per entry.

VIII. FEES FOR SERVICES PROVIDED ON THE REGIONAL PORTAL OF BUSINESS REGISTRIES OF SOUTHEAST EUROPE–BIFIDEX

Article 34

The Agency, together with the business registries that are signatories to the Agreement on the establishment and Management of the Regional Portal of Business Registries of Southeast Europe (hereinafter: "Bifidex Portal"), charges subscription fees for the services/reports of the Bifidex Portal, which are provided via the electronic network.

Article 35

The amount of the joint subscription fee for services/reports generated by the Agency through the Bifidex Portal, the disaggregation of registered or recorded data into special services/reports provided on the Bifidex Portal, the content of packages of services, the determination of the amount of fees per packages of services, the method of data retrieval, as well as the model of the proportional distribution of the revenue-share by participating registries, other data sources and partners of the Bifidex Portal, shall be determined using the methodology adopted by the Management Board of the Agency.

Article 36

The Agency's fee for services provided through the Bifidex Portal shall be paid into the foreign currency account of the Agency opened for these purposes with the National Bank of Serbia.

The dinar equivalent of fees charged in euros shall be transferred to the Agency's own revenues sub-account, opened with the Ministry of Finance-Treasury Administration.

IX. METHOD OF PAYMENT OF THE FEES

Article 37

The fees for acting upon the customer's request and/or an application prescribed by this Decision shall be paid into the appropriate revenues record account of the Agency, while the proof of payment for each request and/or application shall be submitted simultaneously with the submission of the request to the Agency, before the service has been effectuated.

The obligation to pay the fee referred to in paragraph 1 of this Article shall arise as of the date of the submission of the application, or as of the date of the submission of the request for the effectuation of any other service.

Exceptionally, the fee for the registration of data based on a decision and/or an act submitted by a court, public enforcement officer, tax or other state authority for the purpose of registration, may be charged subsequently, out of the funds advanced for the costs of the procedure in which that decision or act was issued, or after its completion, in accordance with the decision by which the reimbursement of registration costs was decided along with other costs incurred in the proceedings before the court, public enforcement officer, tax or other state authority, by transferring the funds for the registration fee to the account of the Agency.

Accounts for payment of the fees-the revenues record accounts of the Agency, along with the software for generating a binding reference to the approval number for the payment of fees, shall be published on the website of the Agency.

Along with the application, the applicant shall submit one of the following proofs of payment:

- 1. The first page of the Payment order issued by the provider of payment services, which shall contain:
- (1) all mandatory elements of the effectuated payment of the fee (name of the payer, name of the payee, the account number for payment of the fee to the Agency, the amount of the fee, the purpose of payment, the payment code, signature and/or approval of the payer and the date of the effectuated payment);
- (2) mandatory unique reference number to the approval number for each payment, generated by the Agency, according to Model 97,
- 2. Transfer order, issued by the provider of payment services, which shall contain:
- (1) all mandatory elements of the effectuated transfer of funds (name of the payer, name of the payee, the current account number of the payer, the account number for payment of the fee to the Agency, the amount of the fee, the purpose of payment, the payment code, signature and/or approval of the payer and the date of the effectuated payment);

- (2) mandatory unique reference number to the approval number for each payment, generated by the Agency, according to Model 97,
- (3) a clause that the payment of the fee has been effectuated and the date it has been effectuated.
- 3. Statement of the business account of the payer, which shall contain:
- (1) all mandatory elements of the statement of the bank account (name of the payer, account number of the payer and the payee, number of the statement, date of the statement, date of payment of the fee, amount of the paid fee, the purpose of payment, and the account transactions report);
- (2) mandatory unique reference number to the approval number for each payment, generated by the Agency, according to Model 97,
- 4. Confirmation of the effectuated payment of the fee, issued by the provider of payment services, which shall contain:
- (1) all mandatory elements of the effectuated payment of the fee (evidencing that the fee payment order and/or the transfer of funds order has been effectuated, date of the effectuated payment order, amount of the fee, account number for payment of the fee to the Agency, the purpose of payment, name of the payer, name of the payee);
- (2) mandatory unique reference number to the approval number for each payment, generated by the Agency, according to Model 97,

The Agency shall issue the calculation of the fee for the provision of registered data and reports, and for the provision of other services referred to in Art. 23, 25, 28 to 31 of this Decision.

When a legal entity or a sole proprietor that continuously retrieves data from the Agency is the party obligated to pay the fee for the issued data, reports or other services provided by the Agency, the method of payment of the fee and other conditions related to the retrieval and usage of data may be regulated by a contract stipulated between the Agency and the legal entity or sole proprietor.

In the case when the fee for data registration is determined according to the value expressed in foreign currency, i.e. when the fee prescribed by this Decision pursuant to the law is paid in foreign currency, the fee shall be calculated using the mean exchange rate of the National Bank of Serbia effective on the application submission date, i.e. on the date of issue of the notice for the payment of the fee in foreign currency.

The Agency shall collect the fee also through payment cards or other forms of electronic payment when applications are submitted electronically, whereby an electronic record of the effectuated payment shall serve as proof of payment of the fee.

For the purposes of charging fees by means of payment cards, the Agency may open a payment account with a commercial bank.

Funds from the payment account opened with a commercial bank shall be redirected daily for the benefit of the revenues record account of the Agency opened with the Ministry of Finance-Treasury Administration.

An entity that paid a fee: which it was not required to pay for, or did not submit a request for acting upon, or paid an amount higher than prescribed, as well as an entity that paid a fee for the Agency's service which was not delivered, shall be entitled to the fee recovery.

A request for recovery of the fee shall be submitted to the register and/or other organizational unit responsible to act upon the submitted request.

If the applicant and/or the payer of overly or wrongly paid funds did not submit a request for recovery, a register responsible to act upon the application and/or request, i.e. another organizational unit of the Agency, shall initiate the recovery of funds if it holds all the necessary information (name and account number of the payer, fixed amount and grounds for the recovery) to the payer's account the payment was made from, i.e. to the account maintained in the Single Register of Accounts if the payer and/or the payer's legal successor is a legal entity or a sole proprietor.

The recovery of funds shall be regulated in more detail in a general act, which shall be issued by the Management Board and which shall be published on the website of the Agency.

Information on the overly paid or wrongly paid funds shall be recorded, monitored and published on the website of the Agency, which shall be regularly updated.

As of the publication of the information referred to in the previous paragraph on the website of the Agency, it shall be deemed that notifying the customer of the overly paid or wrongly paid funds has been effectuated.

The recovery of undrawn funds shall be approved by the Director of the Agency.

The provisions of the law regulating the statute of limitations for claims shall be applied to the overly paid or wrongly paid funds which were not recovered because no request for recovery has been submitted, i.e. for which all the information required for the recovery cannot be established.

Article 38

Pursuant to the law, the Agency shall provide state agencies and organizations, bodies of autonomous provinces and local self-government units with data and documents free of charge, based on a written and reasoned request, in cases when they need such data to perform tasks that fall within their competencies.

X. USAGE OF AGENCY'S DATA

Article 39

Data obtained from the Agency shall be considered source data.

The obtained data referred to in paragraph 1 of this Article may be used by the data user for its personal needs, and may not be duplicated and distributed further for commercial purposes, as such.

If source data is used for generating its own products, the data user shall be obligated to refer to the Agency as the source of the data.

XI. TRANSITIONAL AND FINAL PROVISIONS

Article 40

As of the date of coming into force of this Decision, the Decision on Fees for Registration and Other Services Provided by the Serbian Business Registers Agency (Official Gazette of the RS, Nos. 119/13, 138/14, 45/15, 106/15, 32/16, 60/16, 75/18, 73/19, 15/20, 91/20, 11/21, 66/21 and 129/21) shall cease to be valid.

Article 41

This Decision, upon obtaining the Government's consent, shall be published in the Official Gazette of the Republic of Serbia and shall come into force on the eighth day from the date of its publication, and shall become applicable as of 1 January 2023, except for the provisions of articles relating to cultural institutions, which shall be applied as of 18 November 2022.

Number 10-5-22/22

In Belgrade, on 9 September 2022

Management Board of the Serbian Business Registers Agency

Chairman,

Velibor Samardžić, in his own hand