

**Rulebook on  
the starting bases (prices) for the evaluation of accounting services**

**STARTING PRICES:**

The Rulebook will apply from January 1, 2023.

The starting bases for the evaluation of accounting services for a certain type of work, which are contracted in the equivalent of prices expressed in euro, and which are converted into the dinar equivalent according to the selling rate of the National Bank of Serbia the day of service turnover, are:

**1. KEEPING BOOKS OF ACCOUNTS**

- 1.1. Flat rate taxpayers: € 65 without employees
- 1.2. Citizens associations, from: € 50-100
- 1.3. Agricultural holdings - simple bookkeeping, from: € 100
- 1.4. Individuals in the VAT system - €350-500
- 1.5. Micro legal entities and entrepreneurs outside the VAT system, starting price: € 200
- 1.6. Micro legal entities and entrepreneurs in the VAT system, starting price: € 250
- 1.7. More complex and extensive micro legal entities and entrepreneurs, starting price: € 500
- 1.8. Small legal entities: € 650
- 1.9. Medium legal entities up to: € 1,200
- 1.10. Large legal entities up to: € 1,600
- 1.11. Dormant company: € 65

**2. ADDITIONAL ACCOUNTING SERVICES, CALCULATION OF SALARY AND OTHER BENEFITS FOR INDIVIDUALS**

- 2.1. Keeping turnover records in the KEP Form (Turnover record book): € 100
- 2.2. Keeping commodity-analytical records in wholesale/retail traffic, up to: € 100
- 2.3. Calculation of production according to norms and expenses, from: € 300
- 2.4. Salary calculation (per employee): € 5
- 2.5. Calculation of other benefits for individuals (by calculation): € 20
- 2.6. Sending and receiving outgoing invoices in SEF (e-invoice system) € 0.5

**3. FINANCIAL STATEMENTS (as a percentage of the monthly price)**

- 3.1. Regular annual financial and tax report for micro legal entities and entrepreneurs 100% of the monthly service price
- 3.2. Regular annual financial and tax report for small legal entities 150% of the monthly service price
- 3.3. Regular annual financial and tax report for medium-sized legal entities 200% of the monthly service price
- 3.4. Regular annual financial and tax report for large legal entities 250% of the monthly service price
- 3.5. Consolidated financial statement 250% of the monthly service price
- 3.6. Special financial statement at the request of the client 50% of the monthly price of the service
- 3.7. Revision of financial statements - work with the auditor, from: € 500
- 3.8. Development of a transfer pricing study, from: € 1,500

**4. ESTABLISHMENT, CHANGES AND CLOSURES OF TAX PAYABLES**

4.1. Establishment of an entrepreneur (Serbian Business Registers Agency, Tax Administration and local self-government) €120

4.2. Establishment of a business company (notary, Serbian Business Registers Agency, Tax Administration and local self-government) €350

4.3. Change of registration data, from: €50, on the second and every subsequent change, 50% discount on the basic price ;

4.4. Change of legal form of the entrepreneur €200

4.5. Deletion of an entrepreneur with registration of years of work experience €100

4.6. Liquidation of the company: € 400

## **5. OTHER SERVICES**

5.1. Tax and other advice for clients who do not have a contract, per hour started: € 70

5.2. Registrations, deregistrations and changes in employee insurance with the preparation of employment contracts, annexes, decisions, certificates and the like (per employee): € 20

5.3. Preparation and submission of the tax return for property tax, from: € 50

5.4. Drafting the rulebooks on accounting and accounting policies for legal entities applying IFRS for SMEs, from: € 1,500

5.5. Drafting the rulebooks on accounting and accounting policies for legal entities applying IFRS, from: € 2,500

Rulebook compiled by

**Veselin R. Babović, B.Sc.econ.**

**certified accountant**

