



Tax&Legal Highlights

Serbia

Rulebook on work permits

New Rulebook on work permits ("Official Gazette RS" no. 63/2018) has been published with regard to the Law on Employment of Foreigners and the recent amendments to the Law. Rulebook is in force as of 25 August 2018.

Rulebook closely prescribes the method of issuance and extension of the work permit, method of proving the fulfilment of conditions and necessary documentation for obtaining a work permit, as well as the form and substance of the work permit.

The most significant novelties are with respect to the labour market test which can now be initiated 60 days prior to the issuance of the work permit, or 10 days at the latest and necessary documentation that would need to be submitted to the National Employment Agency for the purpose of obtaining a work permit.

Regarding the documentation, when applying for intercompany movement work permit, the National Employment Agency determines if the legal entity from abroad that is assigning a natural person within intercompany movement is the founder of Serbian legal entity requesting the work permit,

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and if not, may request additional documentation that proves the relation between foreign and Serbian legal entity or it may decline the work permit application.

Additionally, for every work permit it would be needed to submit a notarized copy of the passport (front page and page with the approved temporary residence permit).

Social Security Agreement between Serbia and China

Draft of the Law on Ratification of Social Security Agreement between Government of Serbia and Government of People's Republic of China has been published. The Social Security Agreement has been signed in Belgrade on June 8th 2018, in Serbian, Chinese and English language.

The Agreement will be in force once both parties ratify the Agreement, on the first day of the fourth month upon the month in which the parties notify each other regarding the ratification.

The Agreement will be applicable on the legislation regulating pension and disability insurance and insurance for unemployment. Health insurance is not encompassed with this Agreement.

What is also important is the application of the legislation of one party to the employee assigned from to perform work on the territory of the second party. Namely, the period of the application of the legislation of the first party is **60 months**, and can be extended for additional **24 months** if the competent authorities come to a mutual agreement.

These provision will have impact on immigration procedures in Serbia, more precisely on the duration of the work permit for assignment and intercompany movement.

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