

РЕПУБЛИКА СРБИЈА  
ВЛАДА  
05 Број: 011-4657/2019  
10. мај 2019. године  
Београд

РЕПУБЛИКА СРБИЈА  
НАРОДНА СКУПШТИНА  
БЕОГРАД

ПРИМЉЕНО: 10 .05. 2019

Орг. јед.	Број	Прилог	Вредност
03	011-1629/19		

## НАРОДНОЈ СКУПШТИНИ

БЕОГРАД

Влада, на основу члана 123. тачка 4. Устава Републике Србије и члана 150. став 1. Пословника Народне скупштине („Службени гласник РС”, број 20/12 - пречишћен текст), подноси Народној скупштини Предлог закона о потврђивању Споразума о зајму (Пројекат модернизације пореске администрације) између Републике Србије и Међународне банке за обнову и развој, с предлогом да се, сагласно члану 167. Пословника Народне скупштине, донесе по хитном поступку.

За представника Владе у Народној скупштини одређен је Сениша Мали, министар финансија, а за поверенике Ана Триповић, вршилац дужности директора Управе за јавни дуг у Министарству финансија, др Драган Демировић, вршилац дужности помоћника министра финансија и Драгана Марковић, директор Пореске управе у Министарству финансија.

ПРЕДСЕДНИК  
  
Ана Брнабић

4100919.004/19

ПРЕДЛОГ ЗАКОНА  
О ПОТВРЂИВАЊУ СПОРАЗУМА О ЗАЈМУ (ПРОЈЕКАТ МОДЕРНИЗАЦИЈЕ  
ПОРЕСКЕ АДМИНИСТРАЦИЈЕ) ИЗМЕЂУ РЕПУБЛИКЕ СРБИЈЕ И  
МЕЂУНАРОДНЕ БАНКЕ ЗА ОБНОВУ И РАЗВОЈ

Члан 1.

Потврђује се Споразума о зајму (Пројекат модернизације пореске администрације) између Републике Србије и Међународне банке за обнову и развој, који је потписан у Београду, 7. маја 2019. године, у оригиналу на енглеском језику.

Члан 2.

Текст Споразума о зајму (Пројекат модернизације пореске администрације) између Републике Србије и Међународне банке за обнову и развој, у оригиналу на енглеском језику и у преводу на српски језик гласи:

LOAN NUMBER 8936-YF

# Loan Agreement

(Tax Administration Modernization Project)

between

REPUBLIC OF SERBIA

and

INTERNATIONAL BANK FOR RECONSTRUCTION  
AND DEVELOPMENT

## **LOAN AGREEMENT**

AGREEMENT dated as of the Signature Date between REPUBLIC OF SERBIA ("Borrower") and INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT ("Bank"). The Borrower and the Bank hereby agree as follows:

### **ARTICLE I — GENERAL CONDITIONS; DEFINITIONS**

- 1.01. The General Conditions (as defined in the Appendix to this Agreement) apply to and form part of this Agreement.
- 1.02. Unless the context requires otherwise, the capitalized terms used in this Agreement have the meanings ascribed to them in the General Conditions or in the Appendix to this Agreement.

### **ARTICLE II — LOAN**

- 2.01. The Bank agrees to lend to the Borrower the amount of forty-five million three hundred thousand Euros (€45,300,000), as such amount may be converted from time to time through a Currency Conversion ("Loan"), to assist in financing the project described in Schedule 1 to this Agreement ("Project").
- 2.02. The Borrower may withdraw the proceeds of the Loan in accordance with Section III of Schedule 2 to this Agreement.
- 2.03. The Front-end Fee is one quarter of one percent (0.25%) of the Loan amount.
- 2.04. The Commitment Charge is one quarter of one percent (0.25%) per annum on the Unwithdrawn Loan Balance.
- 2.05. The interest rate is the Reference Rate plus the Fixed Spread or such rate as may apply following a Conversion; subject to Section 3.02(e) of the General Conditions.
- 2.06. The Payment Dates are May 15 and November 15 in each year.
- 2.07. The principal amount of the Loan shall be repaid in accordance with Schedule 3 to this Agreement.



### ARTICLE III — PROJECT

- 3.01. The Borrower declares its commitment to the objectives of the Project. To this end, the Borrower, through STA, shall carry out the Project in accordance with the provisions of Article V of the General Conditions and Schedule 2 to this Agreement.

### ARTICLE IV — REMEDIES OF THE BANK

- 4.01. The Additional Event of Suspension consists of the following, namely that the Project Implementing Entity's Legislation has been amended, suspended, abrogated, repealed, or waived so as to affect materially and adversely the ability of the Project Implementing Entity to perform any of its obligations under the Project.
- 4.02. The Additional Event of Acceleration consists of the following, that the event specified in Section 4.01 of this Agreement occurs and is continuing for a period of sixty (60) days after notice of the event has been given by the Bank to the Borrower.

### ARTICLE V — EFFECTIVENESS; TERMINATION

- 5.01. The Effectiveness Deadline is the date one hundred and eighty (180) days after the Signature Date.

### ARTICLE VI — REPRESENTATIVE; ADDRESSES

- 6.01. The Borrower's Representative, who, *inter alia*, may agree to modification of the provisions of this Agreement on behalf of the Borrower through exchange of letters (unless otherwise determined by the Borrower and the Bank), is its Minister of Finance.
- 6.02. For purposes of Section 10.01 of the General Conditions: (a) the Borrower's address is:

Ministry of Finance  
20 Kneza Milosa St.  
11000 Belgrade  
Republic of Serbia; and

- (b) the Borrower's Electronic Address is:

Facsimile: (381-11) 3618-961      E-mail: [kabinet@mfin.gov.rs](mailto:kabinet@mfin.gov.rs)

6.03. For purposes of Section 10.01 of the General Conditions: (a) the Bank's address is:

International Bank for Reconstruction and Development  
1818 H Street, N.W.  
Washington, D.C. 20433  
United States of America; and

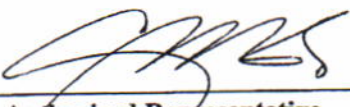
(b) the Bank's Electronic Address is:

Telex:	Facsimile:	E-mail:
248423(MCI) or 64145(MCI)	1-202-477-6391	sndegwa@worldbank.org

AGREED and signed in English as of the Signature Date.

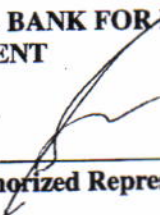
**REPUBLIC OF SERBIA**

By

  
\_\_\_\_\_  
Authorized Representative  
Name: SINISA MALI  
Title: MINISTER OF FINANCE  
Date: 07/05/2019

**INTERNATIONAL BANK FOR RECONSTRUCTION  
AND DEVELOPMENT**

By

  
\_\_\_\_\_  
Authorized Representative  
Name: STEPHEN NDEGWA  
Title: COUNTRY MANAGER  
Date: 07/05/2019

*Handwritten initials*

## SCHEDULE 1

### Project Description

The objective of the project is to improve effectiveness of tax collection and lower the compliance burden for taxpayers.

The Project consists of the following parts:

#### **Component 1: Legal Environment**

Provision of support to remove impediments in the Borrower's legal framework to ensure effective functioning of STA, focusing on tax laws and regulations and information governance and exchange, including, *inter alia*:

- (a) the carrying out of an analysis of the Borrower's national legal framework on:  
(i) recognition of digital documents for judicial purposes; (ii) document retention and records management; and (iii) information exchange between STA, other government agencies and third parties;
- (b) the development of a procedural framework for automatic exchange of information with EU member states; and
- (c) the review of the Borrower's legal framework to: (i) align the existing Borrower's laws with European Union standards; (ii) develop options to strengthen legislation and administrative practice to counter risks of profit shifting and base erosion for the Borrower's tax base; and (iii) provide recommendations for closing loopholes in tax laws and bylaws and improving implementing regulations.

#### **Component 2: STA Organization and Operations**

- (a) Provision of support for: (i) the reform of STA's human resource function to streamline its inefficient human resource support system; and (ii) the development and implementation of specifications for the enhancement of STA's existing human resources management information system to make it fully functioning, in line with international standards.
- (b) Provision of support for: (i) the carrying out of business process reengineering to enable institutional, legal and procedural improvements in the Borrower's tax administration; and (ii) the implementation of an effective tax compliance management system, including the development of methodologies and strengthening of the Borrower's tax administration capacity in functional areas, including, *inter alia*, tax return and payment processing, enforcement and