

## **Uvod**

Socijalno preduzetništvo je inovativni pristup poslovanju koji kombinuje društvene ciljeve sa poslovnim metodama. Predstavlja obavljanje delatnosti od opšteg interesa radi stvaranja novih i inovativnih mogućnosti za razvoj društva i rešavanje društvenih problema, problema pojedinaca ili društveno osetljivih grupa i sprečavanja nastajanja i otklanjanja posledica socijalne isključenosti, jačanja društvene kohezije i rešavanja drugih problema u lokalnim zajednicama i društvu u celini.

Ostvarena dobit se ulaže u integraciju društveno osetljivih grupa, zaštitu životne sredine, ruralni razvoj, obrazovanje, kulturu, socijalne inovacije i druge oblasti od šireg društvenog interesa i ostvaruje se naročito kroz:

1. proizvodnju dobara i pružanje usluga (socijalnih, obrazovnih, zdravstvenih i dr.);
2. radnu integraciju;
3. poslovanje koje doprinosi održivom razvoju devastiranih područja i lokalnih zajednica;
4. poslovanje kojim se rešavaju problemi u drugim oblastima od opšteg interesa.

## **Zakonski okvir: Ključne odredbe Zakona o socijalnom preduzetništvu**

**Zakon o socijalnom preduzetništvu** („Sl. glasnik RS“, broj 14/2022 - „Zakon“), kojim je po prvi put uređena oblast socijalnog preduzetništva u Republici Srbiji, stupio je na snagu 15. februara 2022. godine. Od 15. novembra 2022. godine, pravna lica i preduzetnici registrovani u Agenciji za

## **Introduction**

Social entrepreneurship is an innovative approach to business that combines social goals with business methods. Social entrepreneurship is the performance of activities of general interest, for the purpose of creating new and innovative opportunities for the development of society and solving social problems, problems of individuals or socially sensitive groups and preventing the emergence and elimination of the consequences of social exclusion, strengthening social cohesion and solving other problems in local communities and society.

The realised profit is invested in the integration of socially sensitive groups, environmental protection, rural development, education, culture, social innovations and other areas of wider social interest and is achieved in particular through:

1. production of goods and provision of services (social, educational, health, etc.);
2. work integration;
3. business that contributes to the sustainable development of devastated areas and local communities;
4. business that solves problems in other areas of general interest.

## **Legal framework: Key provisions of the Law on Social Entrepreneurship**

**Law on Social Entrepreneurship** (*Zakon o socijalnom preduzetništvu* „Official Gazette of RS“, No. 14/2022 - the „Law“), which regulates the field of social entrepreneurship in the Republic of Serbia for the first time, entered into force on 15 February 2022. From 15 November 2022, legal

privredne registre Republike Srbije imaju mogućnost da formalno registruju i time steknu status socijalnog preduzetništva. Cilj njegovog donošenja je stvaranje povoljnog poslovnog okruženja za razvoj socijalnog preduzetništva, razvijanje svesti o značaju socijalne ekonomije i socijalnog preduzetništva i zadovoljenje identifikovanih društvenih potreba.

Status socijalnog preduzetništva može steći:

1) **preduzetnik** koji vodi poslovne knjige u skladu sa propisima o računovodstvu, odnosno preduzetnik koji nije paušalno oporezovan, koji može ispuniti uslove koji su Zakonom propisani za sticanje statusa socijalnog preduzetništva;

2) **privredni subjekt** odnosno domaće pravno lice registrovano za obavljanje delatnosti u cilju sticanja dobiti – privredna društva, zadruga i druga pravna lica koja mogu ispuniti uslove koji su Zakonom propisani za sticanje statusa socijalnog preduzetništva;

3) **subjekt civilnog sektora** koji nije osnovan u cilju sticanja dobiti i koji je registrovan za obavljanje privredne delatnosti – udruženja, udruženja u oblasti sporta, fondacije i druga pravna lica koja mogu ispuniti uslove koji su Zakonom propisani za sticanje statusa socijalnog preduzetništva.

#### **Sticanje i prestanak statusa socijalnog preduzetništva**

Status socijalnog preduzetništva stiče se na zahtev konkretnog subjekta. Zahtev se podnosi registru u kome je taj subjekt registrovan. Registracija

entities and entrepreneurs who are registered in the Business Registers Agency of the Republic of Serbia have the opportunity to formally register and thereby acquire the status of social entrepreneurship. The purpose of its adoption is to create a favourable business environment for the development of social entrepreneurship, to develop awareness of the importance of social economy and social entrepreneurship and to meet identified social needs.

The following entities can acquire status of social entrepreneurship:

1) **an entrepreneur** who keeps accounting books in accordance with accounting regulations, i.e. an entrepreneur who is not lump-sum taxed, who can fulfil the conditions prescribed by the Law for acquiring the status of social entrepreneurship;

2) **a business entity**, i.e. a domestic legal entity registered for the performance of activities with the aim of obtaining profit – companies, cooperatives and other legal entities which can fulfil the conditions prescribed by the Law for acquiring the status of social entrepreneurship;

3) **a civil sector entity** that was not established for the purpose of making a profit and that is registered for the performance of economic activity – associations, associations in the field of sports, foundations and other legal entities which can fulfil the conditions prescribed by the Law for acquiring the status of social entrepreneurship.

#### **Acquisition and termination of social entrepreneurship status**

The status of social entrepreneurship is acquired at the request of the entity in question. The request is submitted to the registry in which that

statusa se sprovodi bez ispitivanja društvene uloge subjekta, formalnom proverom da li su uz zahtev priloženi svi dokumenti kojima je subjekt predvideo ograničenja, odnosno uredio standarde poslovanja u skladu Zakonom. Ovakav način registracije statusa omogućava ravnopravan tretman svakog potencijalnog subjekta socijalnog preduzetništva, a proveru društveno odgovornog ponašanja fokusira na sâmo poslovanje, a ne na registraciju statusa.

Status socijalnog preduzetništva prestaje brisanjem tog statusa iz registra na zahtev subjekta socijalnog preduzetništva. Subjekt koji je brisan iz registra socijalnog preduzetništva dužan je da preostalu dobit koju je stekao za vreme trajanja tog statusa i po osnovu tog statusa prenese na drugi subjekt socijalnog preduzetništva.

### **Raspodela dobiti**

Privredni subjekt sa statusom socijalnog preduzetništva ima obavezu da najmanje 50% dobiti:

- 1) reinvestira u interne programe podrške društveno osetljivim grupama ili u troškove u vezi sa radnim angažovanjem radno sposobnih pripadnika društveno osetljivih grupa, odnosno u programe aktivnosti usmerene na rešavanje problema zajednice u zakonskim oblastima delovanja; i/ili
- 2) donira drugim pravnim licima ili preduzetnicima sa statusom socijalnog preduzetništva za rešavanje problema zajednice u zakonskim oblastima delovanja.

entity is initially registered. Status registration is carried out without examining the subject's social role, by formally checking whether all the documents with which the subject has foreseen restrictions, i.e. regulated business standards in accordance with the Law, are attached to the request. This way of status registration enables equal treatment of every potential subject of social entrepreneurship, and the check of socially responsible behaviour focuses on the business itself, and not on the status registration.

The status of social entrepreneurship ends when that status is deleted from the register at the request of the subject of social entrepreneurship. An entity that has been deleted from the register of social entrepreneurship is obliged to transfer the remaining profit acquired during the duration of that status and based on that status to another entity of social entrepreneurship.

### **Distribution of profit**

A business entity with the status of social entrepreneurship has the obligation to, at least 50% of:

- 1) reinvest in internal support programmes for socially vulnerable groups or in costs related to employment of employable members of socially vulnerable groups, i.e. in activity programmes aimed at solving community problems in the areas of activity defined by the Law; and/or
- 2) donate to other legal entities or entrepreneurs with the status of social entrepreneurship to solve community problems in the areas of action defined by the Law.

## **Obaveza izveštavanja o ispunjavanju društvene uloge**

Subjekt socijalnog preduzetništva sačinjava izveštaj o ispunjavanju društvene uloge za period od dve godine. Zakon definiše osnovne podatke koje takav izveštaj mora da sadrži, dok je ostavljeno da se podzakonskim aktom bliže uredi sadržina i način podnošenja izveštaja.

## **Podsticaji**

Zakon ne propisuje faktičke olakšice i oslobađanja od poreza ali predviđa da subjekt socijalnog preduzetništva može ostvariti olakšice i oslobođenja u skladu sa propisima kojima se uređuju porezi, doprinosi za obavezno socijalno osiguranje, naknada za korišćenje javnih dobara i druge vrste novčanih obaveza. Dakle, zakonodavac je ostavio mogućnost da se posebnim zakonima bliže uredi pitanje podsticaja za subjekte socijalnog preduzetništva. Međutim, još uvek nisu doneti posebni zakoni odnosno izmene postojećih poreskih propisa u tom pogledu.

Zakon predviđa mere aktivne podrške registrovanim subjektima socijalnog preduzetništva, koje se planiraju Programom razvoja socijalnog preduzetništva kao dokumentom javne politike za period od pet godina. U skladu sa Zakonom, Vlada Republike Srbije je osnovala Savet za razvoj socijalnog preduzetništva i sredinom 2022. godine započela proces izrade Programa razvoja socijalnog preduzetništva i čiji se završetak očekuje u narednim mesecima.

2024. godine doneta je Uredba o uslovima, kriterijumima i postupku za ostvarivanje prava na

## **Obligation to report on the fulfilment of a social role**

The subject of social entrepreneurship prepares a report on the fulfilment of the social role for a period of two years. The Law defines the basic data that such a report must contain, while it is left to the by-laws to precisely regulate the content and the method of submitting such report.

## **Incentives**

The law does not stipulate any factual reliefs and tax exemptions but stipulates that the subject of social entrepreneurship can obtain reliefs and exemptions in accordance with the regulations governing taxes, contributions for mandatory social security, compensation for the use of public goods and other types of financial obligations. Therefore, the legislator left the possibility to concisely regulate the issue of incentives for subjects of social entrepreneurship by special laws. However, no special laws or amendments to the existing tax regulations in this regard have yet been adopted.

The Law stipulates measures of active support for registered social entrepreneurship entities, which are planned by the Social Entrepreneurship Development Programme as a public policy document for a period of five years. In accordance with the Law, the Government of the Republic of Serbia established the Council for the Development of Social Entrepreneurship and in mid-2022 began the process of developing the Social Entrepreneurship Development Programme, which is expected to be completed in the upcoming months.

In 2024, the Regulation on the conditions, criteria and procedure for exercising the right to the

dodelu sredstava za podsticanje razvoja socijalnog preduzetništva kojom se propisuju uslovi, kriterijumi i postupak za ostvarivanje prava na dodelu sredstava za podsticanje razvoja socijalnog preduzetništva koja se obezbeđuju iz sredstava budžeta Republike Srbije i iz sredstava utvrđenih budžetom autonomne pokrajine i jedinica lokalne samouprave.

### **Ključni izazovi i prepreke**

S obzirom da još nije donet Program razvoja socijalnog preduzetništva, još uvek se ne mogu obezbediti uslovi za punu primenu Zakona.

Jedan od glavnih izazova u sektoru socijalnog preduzetništva je nedostatak finansijskih sredstava i pristupa kreditima, što otežava pokretanje i održivost ovakvog poslovanja, te država treba da propiše finansijske i druge podsticaje za razvoj sektora socijalnog preduzetništva. Zatim, potrebno je dalje unapređivati institucionalni i pravni okvir, te je za početak neophodno doneti odgovarajuće podzakonske akte kako bi se socijalnim preduzetnicima pružila kompletna informacija o zakonskim obavezama poslovanja u statusu socijalnog preduzetnika. Takođe, nizak nivo svesti i razumevanja značaja socijalnog preduzetništva u društvu i među potencijalnim investitorima dodatno otežava situaciju, te u budućnosti treba da se radi i na promociji sektora socijalnog preduzetništva u Republici Srbiji.

*Autor: Jelena Pejović, advokat, u saradnji sa advokatskom kancelarijom Rokas International*

allocation of funds to encourage the development of social entrepreneurship was adopted. This Regulation stipulates the conditions, criteria and procedure for exercising the right to the allocation of funds to encourage the development of social entrepreneurship, which is provided from the budget of the Republic of Serbia and from the budget of autonomous provinces and local self-government units.

### **Key challenges and obstacles**

Given that the Social Entrepreneurship Development Programme has not yet been adopted, the conditions for the full implementation of the Law cannot yet be ensured.

One of the main challenges in the social entrepreneurship sector is the lack of financial resources and access to loans, which makes it difficult to start and sustain such a business, so the state should prescribe financial and other incentives for the development of the social entrepreneurship sector. Then, it is necessary to further improve the institutional and legal framework, and to begin with, it is necessary to pass appropriate by-laws in order to provide social entrepreneurs with complete information about the legal obligations of doing business in the status of a social entrepreneur. Also, the low level of awareness and understanding of the importance of social entrepreneurship in society and among potential investors further complicates the situation, and in the future the social entrepreneurship sector should be promoted in the Republic of Serbia.

*Written by: Jelena Pejović, Attorney at law, in cooperation with Rokas International Law Firm*