

Kikinda investment potentials Kikinda investment
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KIKINDA INVESTMENT POTENTIALS



Kikinda
Serbia



ГРАД КИКИНДА
CITY OF KIKINDA

Kikinda investment potentials

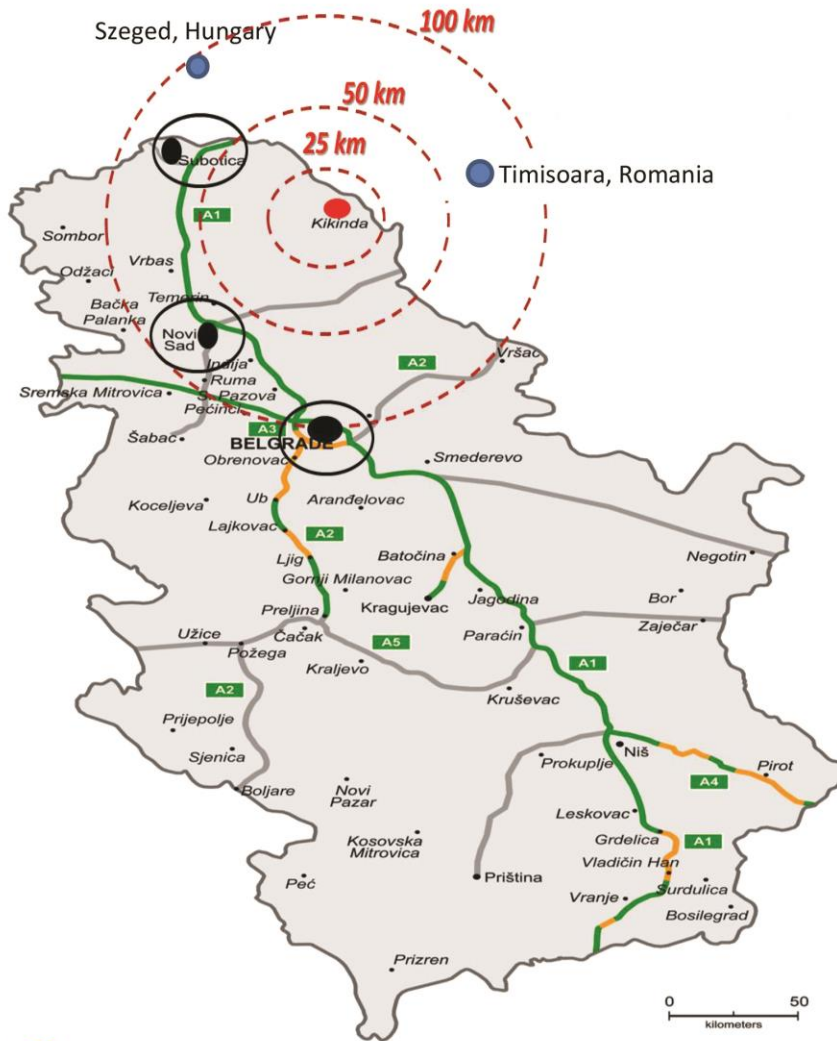
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Kikinda

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Geographic information, population, industrial and cultural background



The town of Kikinda is the regional centre of the North Banat area. It is situated at 45.84° N, 20.45° E. The North Banat District is in the outermost north-eastern part of the Republic of Serbia on the junction of the borders of Serbia, Hungary and Romania, and it is spread across the area of 2.329 km². There are 50 populated places in this area with the total number of 140.000 inhabitants. The biggest town and the centre of the District is Kikinda. According to the estimates before National Census, the total population of the town of Kikinda is about 53.000, which includes the town, nine villages and two hamlets. The average age of residents in the municipality of Kikinda is 42,4 years.

Why make a business in Kikinda?

Kikinda is a great town for family life and safe growing up of children. There is a rich cultural life in the city thanks to professional and children's theater, museums, a library, art and sculpture galleries ... Town has excellent conditions for sports and recreation: outdoor and indoor swimming pools, gyms, tennis courts, outdoor playgrounds basketball, volleyball, handball, football ... Kikinda is a town with of long tradition, with a beautiful 19th century buildings on square and pedestrian zone, with interesting promenade and picnic spot on the Old lake near the city center. One of 50 the most beautiful streets in the World are in Kikinda: Generala Drapsina Street. Here you have 18 kindergartens, 7 elementary schhols in town Kikinda and 9 in villages, elementary music school, 4 high schools with gymnasium, college for kindergarten teachers and department of management faculty.

Kikinda is 10 km away from border crossing with EU - international border crossing Nakovo (Serbia) – Lunga (Romania), it is hour driving to Timisoara (Romania), 90 minutes to Novi Sad –

Kikinda

Vojvodina region center, two hours to Belgrade – capital of Republic of Serbia, 90 minutes to Szeged and 3 hours to Budapest (Hungary). The nearest airports are “Traian Vuia” in Timisoara (Romania) 80 km away, and Belgrade Airport “Nikola Tesla” 130 km away from Kikinda. The distance from the A1 (E75) motorway is 60 km. Here you have railway connection to Subotica and Belgrade, and bus connection to Belgrade, Novi Sad, Subotica and villages around... In Kikinda there are a regional General hospital and ambulances in town Kikinda and villages.

The economy of Kikinda has the longest tradition in industry of all the municipalities in the North Banat District, and the oldest companies, which are still active, were founded way back in the middle of the 19th century, while the first joint venture in former Yugoslavia was in Kikinda, in 1979, between Foundry “Kikinda” and General Motors (USA), for manufacturing of automotive parts for Opel cars (Germany). **The Government of the Republic of Serbia, Republic of Serbia Free Zones Administration, Customs Free Zone Subotica and the City of Kikinda reached a Decision on March 2016 and August 2017 to open a Customs Free Zone in Kikinda.**

In Kikinda there are branch offices: Banca Intesa, Raiffeisen Bank, Erste Bank, OTP Bank, Credit Agricole RBA Bank, NLB Komercijalna Bank, AIK Bank, Post Bank, Eurobank Direktna, UniCredit Bank, 3Bank.










Kikinda’s economy has been export-oriented towards Western Europe for decades. The North Banat District has developed mechanical engineering, production of automotive parts, production of heating elements, chemical, building materials, agriculture, food processing and small-scale industries. This area is very rich with raw energy materials: oil, gas, thermal and mineral waters. Arable land in the District covers 204.224 ha, out of which ploughland occupies 176.177 ha.

Foreign trade business



North Banat District Chamber of Commerce and Industry Kikinda									
	I-XII 2014.	I-XII 2015.	I-XII 2016.	I-XII 2017.	I-XII 2018.	I-XII 2019.	I-XII 2020.	I-XII 2021.	I-VI 2022.
Export	149.623.949	174.899.703	199.711.164	236.094.409	230.594,9	197.482,6	186.581,5	241.481,8	92.578,2
Import	66.135.200	68.014.374	62.188.352	80.641.283	99.385,3	89.341,1	102.308,9	135.110,6	67.878,9
Total	215.759.149	242.914.077	261.899.516	316.735.692	329.980,3	286.823,7	288.890,4	376.592,4	160.457,1
Balance	83.488.749	106.885.329	137.522.812	155.453.126	131.209,6	108.141,5	84.272,6	106.371,2	24.699,3
Index	211,1	226,2	293,1	292,7	232	221,0	182,4	178,7	110,3

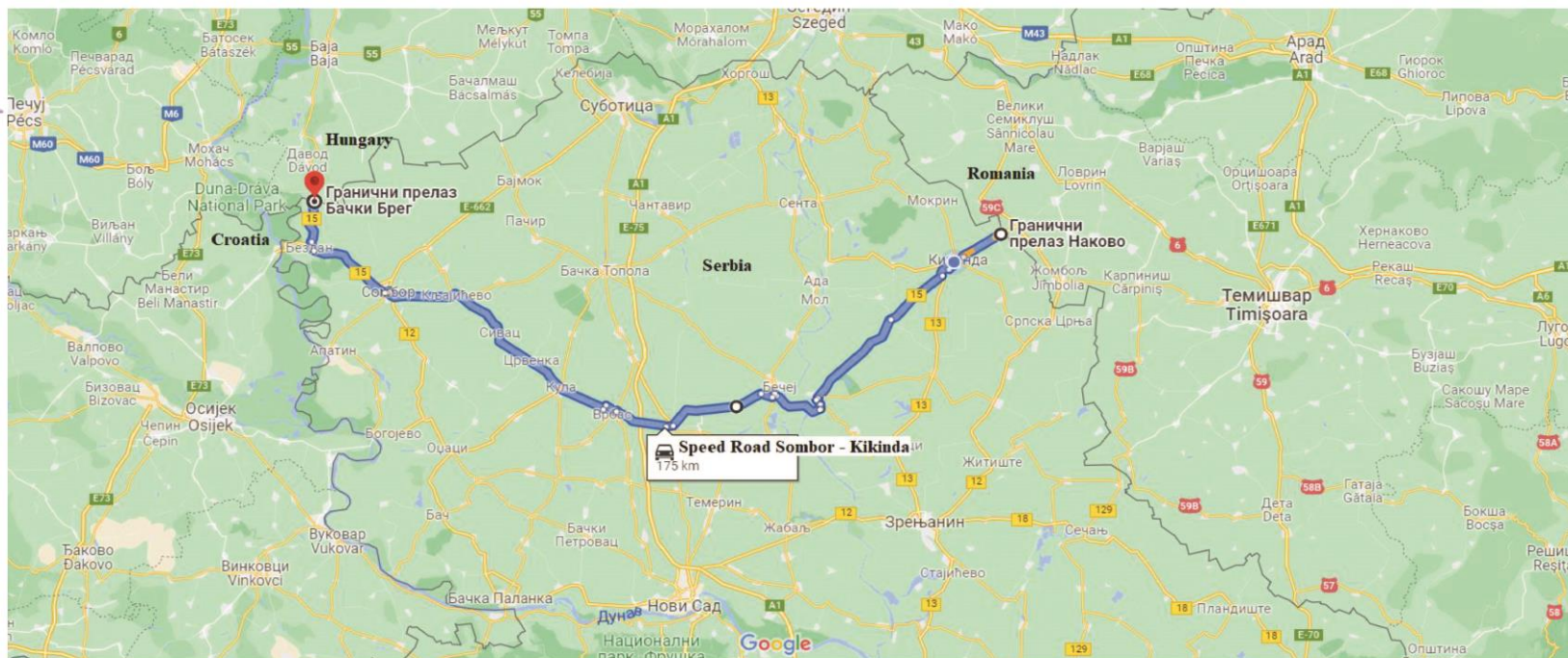
The biggest foreign investors in Kikinda

<p>Le Belier Gropup – France</p>  <p>Metal industry</p>	<p>Mecafor – France</p>  <p>Metal industry</p>	<p>Zoppas – Italy</p>  <p>Heating elements industry</p>
<p>Calzedonia – Italy</p>  <p>Textile industry</p>	<p>Lidl – Germany Supermarket</p> 	<p>Tisza Automotive – Hungary Components for automotive industry</p> 
<p>Cimos TCH Group – Slovenia, Italy Automotive parts industry</p> 	<p>FCC Environment Group – Austria, España Collection and recycling of waste</p> 	<p>Gazprom Neft – Russia Oil and gas</p> 



Transport infrastructure

The State Road No. 13 passes through Kikinda. There is 60 km from Kikinda to the highway A1 (E75). We have an international road border crossing with Romania (Nakovo – Lunga), only 10 kilometres away from the town and we are located about 65 kilometres from Hungary. The cross border with Romania has a customs terminal, where a logistic centre for multimodal transport will be made in near future. One of the transport benefits is a pier on the Channel Danube – Tisa – Danube, which provides the ability to transport goods by water. Also, Kikinda has a railway network with Subotica, Belgrade, and with Jimbolia – Timisoara in Romania. A few kilometers from the city, on the State Road No. 13, there is a sport airport for small planes and helicopters.



The speed road Sombor – Kikinda will be 175 kilometers long, it will connect the Hungarian and Croatian borders with the Romanian one, it will have 4 lanes 3.5 meters wide each, and the maximum allowed speed will be 100 km/h. It will be the fastest connection of Kikinda with the highway A1 (E75) and European corridor X. Construction will begin in 2023 and the speed road is planned to be completed by 2025. It will be the

shortest route from Slovenia to Romania and further to Ukraine and to Eastern Europe. The construction of the highway Belgrade – Zrenjanin – Novi Sad will starting in 2023, so that traveling from Kikinda to Belgrade and Novi Sad will be more faster.

Border crossings near by Kikinda

International border crossings to EU nearby Kikinda	Distance from Kikinda
Nakovo – Lunga The international road border crossing to Romania	10 km
Srpska Crnja – Jimbolia The international border crossing to Romania	35 km
Kikinda – Jimbolia The international railroad border crossing to Romania	In town
Horgos – Röszke The international road border crossing to Hungary	75 km
Djala – Tiszasziget The international road border crossing to Hungary	65 km
Majdan, Rabe – Kübekháza Triplex Confinium Serbia, Hungary and Romania	50 km



The Kikinda railroad has a long tradition, for the Szeged – Kikinda – Timisoara railroad track was built as early as in 1857, and it is still functioning, but only at the Timisoara-Kikinda route. The main railroad tracks in the area of the municipality of Kikinda satisfy the standards of EU regarding the transportation of goods weighing 20 tons per axis. The railroad station of Kikinda is the international railroad border crossing to Romania. A considerable part of the goods transportation from Timisoara in Romania towards Croatia, Slovenia and Italy is done using this course through Kikinda.

The area of Kikinda also has **waterway traffic with piers on the Danube-Tisa-Danube canal in Kikinda**. The pier of Kikinda on the Danube-Tisa-Danube canal has the capacity of 100.000 do 500.000 tons of bulk freight and its own ships with the capacity of 1000 tons. The waterways from Kikinda are:

- * From Kikinda to the dam on the Tisa in Novi Bečej – 47 km;
- * From Kikinda, over the dam on the Tisa in Novi Bečej to the Hungarian border - near Szeged, 48+66 = 114 km.

Sports Airport in Kikinda: Flying airplanes as a sport, plane sailing and helicopters and parachute jumping. Authority of the meteorological and flight department from Batajnica (Belgrade). The altitude of the airport: 81m.a.s.l. The air field is 900m x 30m in length, direction of drag is 14/32: 138°/318°, ARP coordinates (by the WGS-84 system): N 45° 46' 02,5" and E 20° 25' 14,9". The nearest airport for civilian traffic is in Timisoara – Traian Vuia (90 km), and in Belgrade – Nikola Tesla (135 km).

Customs Free Zone in Kikinda



Free zones are special areas within the customs territory of the Republic of Serbia. Goods placed within these **areas are free of import duties, VAT and other import charges. Goods for export can also be put in free zones. The free zones are mainly a service for traders to facilitate trading procedures by allowing fewer customs formalities.**

Performing services is allowed under the Free Zone Industrial Park, as well as commodity production, finishing operations, goods and raw materials and semi-finished products storage, banking operations and financial transactions, insurance and re-insurance (R.I.) dealings, tourist and other services, and all kinds of economic and business operations which do not interfere with – and pollute nature.

Facilities allowed by the Free Zone Law:

- * Imports of goods and services into the zone, as well as exports of goods and services from the zone are free.
- * Imported raw materials and semi-finished products set aside for export, are exempt from duty and other import duties.
- * Imported equipment, machines and construction materials are exempt from duty and other taxes.
- * No value added tax (VAT) on any of the activities within the free zone.
- * User of the zone facilities can freely manage foreign currency, which is achieved by business operations in the zone.
- * Beneficial interests of the zone users are established by FZ Law and they cannot be reduced by any other regulation.
- * Imports of goods into the zone are duty free. Goods from the Zone can be placed on the home market at the customs clearance and other taxes. If the goods entering the customs area of Serbia are produced within the Zone, or exposed to manipulation at domestic ingredients' sharing, duty is paid according to the rate of foreign ingredient within the goods.
- * Imports to the Zone and exports from the Zone are completely free. I.e. customs quotas, import or export permissions, or other foreign-trade exchanges are not used; the goods imported from the Zone to the home market are liable to regular import system but if the home ingredient amounts minimum 50% of the aggregate value, such goods will be considered domestically produced.
- * The goods from the Zone can be temporarily put in the rest of the home territory or they can be brought to the Zone for the finishing operations (processing, finishing, treatment, repairing, quality controls marketing presentations...), which enable possibilities of connecting with the domestic economy.



- * Transfer of the profit achieved by the different activities in the Zone is free.
- * Expropriation is not allowed in the Zone area.
- * Users of the Zone facilities are able to rent, buy, or build themselves the production storages or office buildings.

Free Zones can include:

- * open and closed storage areas for lease
- * offices for lease
- * other customs services
- * loading and unloading of goods

FREE_ZONE

To obtain the status, your enterprise needs to:

- * Submit a signed request to the Free Zone, with a short indication of purpose, on the future activities.
- * Include the photocopy of the judiciary registration of the firm.
- * After the short evaluation of the request, those concerned can sign a contract with the Free Zone and immediately start operating under the advantages that the Free Zone offers.

Imports of goods and services into the zone, as well as exports of goods and services from the zone are free. Imported raw materials and semi-finished products set aside for export, are exempt from duty and other import duties. Imported equipment, machines and construction materials are exempt from duty and other taxes. No value added tax (VAT) on any of the activities within the free zone. User of the zone facilities can freely manage foreign currency, which is achieved by business operations in the zone.

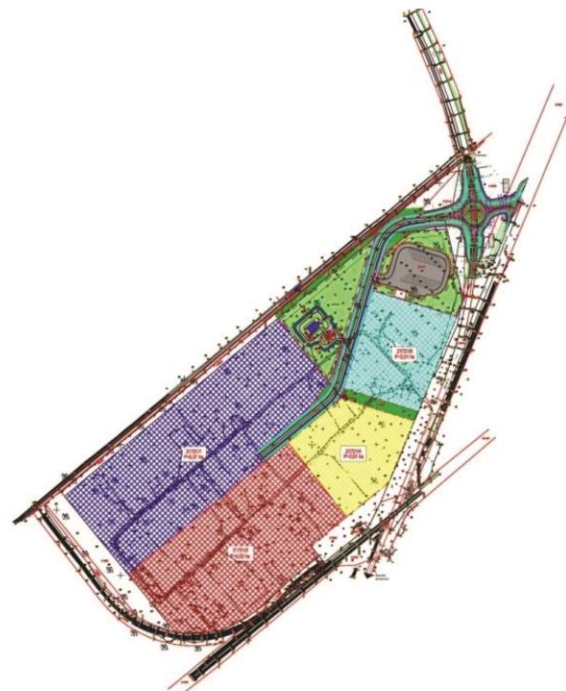
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Kikinda

Greenfield locations

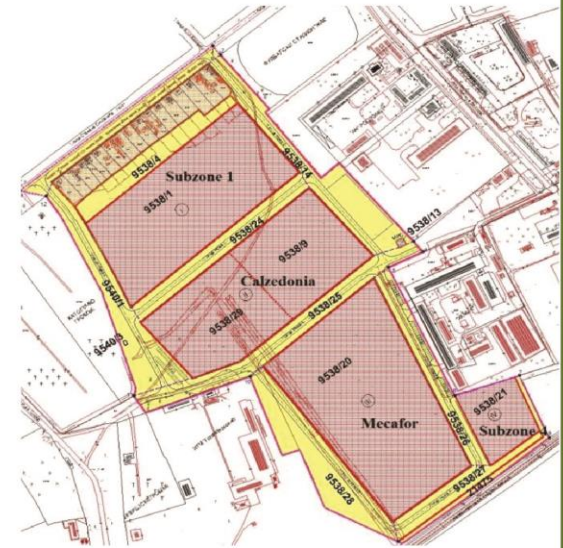
Industrial Zone "Rasadnik"

- ✓ It is part of Customs Free Zone "Subotica" Ltd. – territory in Kikinda
- ✓ Owner: the City of Kikinda.
- ✓ Cadastral lots:
 - * 21721/1 = 6,37 ha (blue)
 - * 21721/2 = 5,02 ha (red)
 - * 21721/4 = 2,01 ha (yellow)
 - * 21721/6 = 2,01 ha (turquoise) 21721/7 = 1,28 ha (green-grey)
- ✓ The maximum allowed index of utilization of the building plot in the work area with plateaus and roads is **2.1**. The maximum permitted level of building lot is **60%**.
- ✓ It has a **connection with the State Road No. 13 and State Road No. 15**
- ✓ Zone is near the **international railway** with the **possibility for a separate track**
- ✓ **The pier on the Danube – Tisa – Danube Canal** is one kilometre away
- ✓ Up to the boundaries of the site there is: gas, electricity, water supply and telecommunications
- ✓ **Work is underway on the construction of a 5 MW transformer station, internal roads, public lighting and atmospheric sewage**



New Industrial Zone

- ✓ **Subzone 1:** total 3,2 ha – cadastral lot 9538/1 in Cadastral Municipality Kikinda
- ✓ **Subzone 4:** total: 7.000 sqm – cadastral lots 9538/21 and in Cadastral Municipality Kikinda
- ✓ Location possess a complete infrastructure: access roads, electricity, gas, phone, internet, water, sewer
- ✓ This is part of Free Customs Zone “Subotica” Ltd. – territory in Kikinda
- ✓ Ownership: City of Kikinda
- ✓ It is on the transit route around the town
- ✓ New factories in this industrial zone: “Mecafor” (FRA) – automotive and aviation industry and “Calcedonia” (ITA) – textile industry.



Block 9 – Sports complex “Jezero” and Old Lake

The total area of 94 ha.

Undeveloped land – public ownership by the City of Kikinda 32 ha and 21 ha of private property. Area of the Old Lake is 1,2924 ha, and the total water area is approximately 6,81 ha. Water temperature of the thermal springs is from 76° C to 93° C.

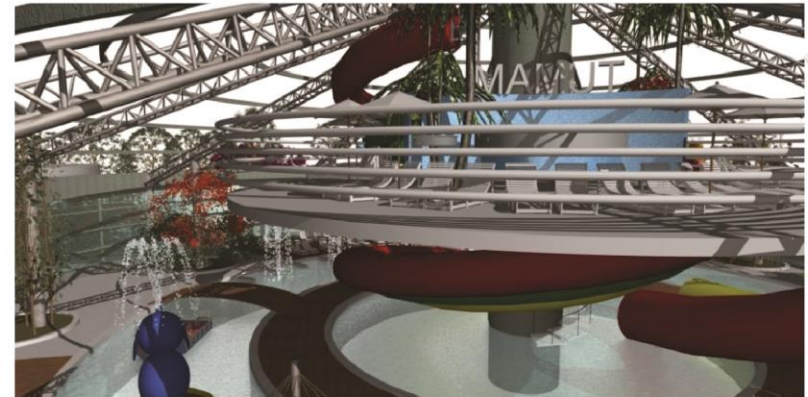
The complex is ideal for investment in water land, spa, wellness, sport facilities, hotel and shopping center.

Existing facilities:

- ✓ Sports hall and gym
- ✓ Indoor swimming pools: Water polo 25m x 33m x 2 m and for swimming 10m x 14m x 0,4m – 0,8m. Outdoor swimming pools: Olympic 25m x 50m x 2 m, medium size 25m x 20m x 1,2m and small 12m x 12m x 0,4m.
- ✓ Courts: for futsal (artificial grass), two for volleyball, four for basketball, two for handball ... Six tennis courts: with slag and fast surface.
- ✓ Two football stadiums with one athletic track;
- ✓ Hostel accommodation in the Sports complex “Jezero” for 100 persons. The rooms are double, triple and quadruple, with air conditioners, cable TV and Internet. Ideal for training sports camps for junior and senior teams.
- ✓ Children’s playground, camping tables and grills, benches, mini – golf, jogging track...



Block 9: Future Spa&Wellness complex, new football and athletic stadium, shopping centre on Sports complex “Jezero” and Old Lake



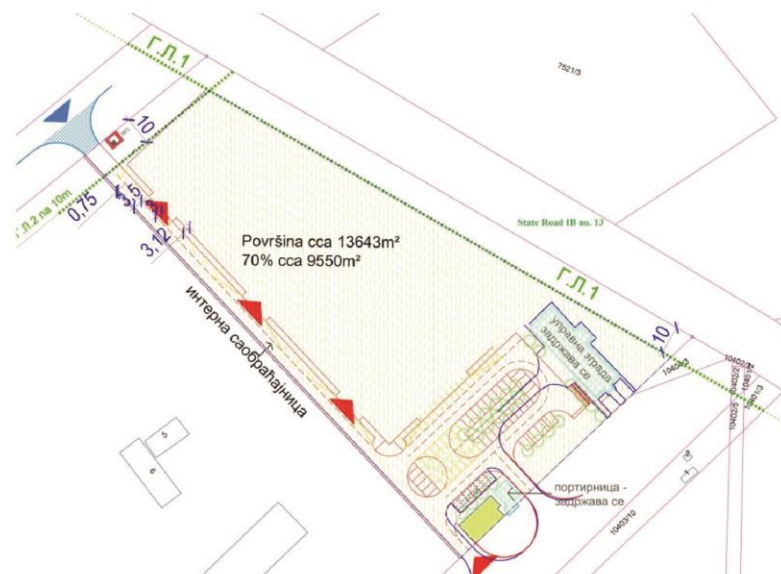
Spa & Wellness complex



New football stadium and retail park

Public utility company „Kikinda“ greenfield

- ✓ The favorable location in relation to the settlement
- ✓ Location possess a complete infrastructure: access roads, electricity, gas, phone, internet, water, sewer
- ✓ Cadastral parcel no. 21703 takes 19.122 sqm for hall maximal surface area 7.500 sqm
- ✓ Situated on State Road No. 13
- ✓ Ownership by City of Kikinda



Brownfield locations

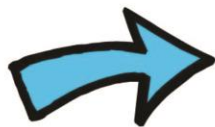
Company "Graditelj" Kikinda

- ✓ Company has several buildings and halls of various surfaces which are intended for rent or sale:
 - * Hall 1 surface area 1363 sqm, cadastral parcel 20998/1
 - * Hall 2 surface area 1.080 sqm, cadastral parcel 20997
 - * Hall 3 surface area 292,5 sqm, cadastral parcel 20998/5
 - * Hall 4 surface area 952 sqm, cadastral parcel 20998/2
- ✓ This complexes provides a variety of options for different types of production.
- ✓ It is located at the exit of Kikinda near the State Roads No. 13 and 15. Addresses: Put za pristanište bb (259.412 sqm).
- ✓ Private ownership
- ✓ Locations possess a complete infrastructure: access roads, electricity, gas, phone, internet, water, sewer.



"Cimos TCH Group"
Foundry „Kikinda Tool Shop"

- * Cadastral parcel no. 21696/21, in total 13.071 sqm: 5.996 sqm building, and 178 sqm warehouse.
- * Cadastral parcel no. 21696/22, in total 7.660 sqm: 430 sqm storage of flammable materials 336 sqm fire storeroom 19 sqm underground tank.

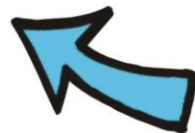


Year of construction 1977



"Gigaphix" Kikinda

Location "Miloša Velikog" No. 85. The total area of 33.979 sqm. Cadastral parcels 9527 and 9528. Private ownership suitable for sale or long term lease. Former toner factory. Location possesses a complete infrastructure: access roads, electricity, gas, phone, internet, water, sewer and heating system.



- * Hall 1 with offices surface area 5.000 sqm, cadastral parcels 9528
- * Hall 2 surface area 3.000 sqm, cadastral parcels 9528
- * Electricity transformer station 600 kW, free power 450 kW

Former supermarket "Turbogas"

- ✓ Sales area: 778.8 sqm with an average height of 3,4 m. Warehouse space: 375 sqm, average height 3.87 m and with two cargo entrances for trucks. Large parking lot 1.100 sqm. Offices 33,55 sqm. Refrigerator: 30 m³. Net area of the building 1241,05 sqm. Private ownership suitable for sale or long term lease. Location possesses a complete infrastructure: access roads, electricity, gas, phone, internet, water, sewer and heating system.

Surface



Former kitchen furniture factory „Petar Drapšin“

- ✓ area 1.950 sqm
- ✓ Private ownership suitable for sale or long term lease
- ✓ Location possesses access roads, electricity, gas, phone, internet, water, sewer.

Furniture salon „Spejs“

- ✓ Total under one roof 2100 sqm. It can be divided as needed 1000 m², 400, 400, 30 and 500 sqm. Private ownership suitable for sale or long term lease
- ✓ Location possesses a complete infrastructure: access roads, electricity, gas, phone, internet, water, sewer and heating system.



Education in Kikinda

- ✓ Possibility of dual education
- ✓ Schools may establish a new profile in accordance with the requirements of the companies
- ✓ National Employment Service organizes and finances retraining and training for companies
- ✓ There are several faculty departments in Kikinda for economy, management and Faculty for teachers in kindergartens

Technical School Kikinda – profiles in the school year 2022/23, number of enrolled students https://tsk.edu.rs	
Educational profile ELECTRICAL ENGINEERING	
1.	IT Technician a four year education – 30 students
2.	Computer Electronics Technician Programmer a four year education – 30 students
3.	Automotive Electronics Technician a four year education – 30 students
Educational profile IT, MECHANICAL ENGINEERING AND METAL PORCESSING	
1.	Computer Aided Design Technician a four year education – 30 students
2.	CNC turning and grinding machine Operator a three year education –15 plus 15 dual education students
3.	Welder and Locksmith a three year education –15 students plus 15 dual education students
Educational profile TRAFFIC	
1.	Road Traffic Technician a four year education – 30 students
2.	Motor Vehicle Driver a three year education – 30 students

Grammar School “Dušan Vasiljev” Kikinda www.gimnazijaki.rs		
	Educational profile	Number of enrolled students in a school year
		School year 2022/23
1.	Science-Mathematics Course (a four year education)	120
2.	Socio-Linguistics Course (a four year education)	

Secondary Vocational School „Miloš Crnjanski“ Kikinda http://miloscrnjanski.edu.rs			
	Educational profile	Number of enrolled students in a school year	
		School year 2021/2022	School year 2022/2023
1.	Medical Nurse (a four year education)	30	0
2.	Laboratory technician in health care and pharmacist (a four year education)	0	30
3.	Architectural Technician (a four year education)	30	30
4.	Environmental Protection Technician (a four year education)	0	0
5.	Chemistry technologist Technician (a four year education)	30	30
6.	Food Products Manufacturer – Baker (a three year education)	15	15
7.	Food Products Manufacturer – Dairy worker (a three year education)	15	15

Kikinda and North Banat labour forces and salaries

Number of unemployed persons by age within a 60 km radius of Kikinda, August 2022
Registered with the National Employment Service

Level of education	Ada 33 km	Kanjiža 56 km	Kikinda	Novi Kneževac 50 km	Senta 45 km	Čoka 36 km	Nova Crnja 26 km	Novi Bečej 39 km	Total
15 – 19	16	46	145	17	56	38	74	77	469
20 – 24	25	64	158	48	84	41	99	95	614
25 – 29	42	101	183	77	89	41	89	158	780
30 – 34	40	102	180	61	82	49	102	183	799
35 – 39	36	90	213	68	87	49	87	142	772
40 – 44	41	91	233	95	83	59	102	155	859
45 – 49	42	98	239	68	114	59	103	147	870
50 – 54	48	85	280	67	105	69	157	154	965
55 – 59	46	144	328	108	128	98	179	202	1.233
60 – 64	77	97	324	89	126	67	148	159	1.087
Total	413	918	2.283	698	954	570	1.140	1.472	8.448
Woman	206	508	1.183	360	491	305	528	819	4.400

Kikinda

Number of unemployed persons by level of education within a 60 km radius of Kikinda, August 2022
Registered with the National Employment Service

Level of education	Ada 33 km	Kanjiža 56 km	Kikinda	Novi Kneževac 50 km	Senta 45 km	Čoka 36 km	Nova Crnja 26 km	Novi Bečej 39 km	Total
I level	212	614	1.040	461	585	329	671	864	4.776
II level	3	18	66	7	22	10	18	51	195
III level	65	148	402	107	119	122	173	237	1.373
IV level	97	113	521	101	167	96	235	242	1.572
V level	1	4	7	1	1	1	1	3	19
VI-1 level	6	12	57	2	17	5	9	14	122
VI-2 level	9	2	66	4	10	6	16	18	131
VII-1 level	20	6	122	15	33	1	16	42	255
VII-2 level	0	1	2	0	0	0	1	1	5
VIII level	0	0	0	0	0	0	0	0	0
Total	413	918	2.283	698	954	570	1.140	1.472	8.448
Woman	206	508	1.183	360	491	305	528	819	4.400

Number of employed persons by age in the City of Kikinda in August 2022

Age	Men	Women	Total	%
Up to 20	68	50	118	0,81
20 – 25	321	299	620	4,34
25 – 30	563	544	1.107	7,64
30 – 35	718	713	1.431	9,88
35 – 40	918	1.000	1.918	13,25
40 – 45	1.010	1.025	2.035	14,05
45 – 50	1.047	1.014	2.061	14,23
50 – 55	1.010	910	1.920	13,26
55 – 60	1.036	931	1.967	13,58
Over 60	756	542	1.298	8,96
Total	7.447	7.028	14.475	100,00

Average salary in 2022 (1€ ≈118 rsd)

Territory	Average nett rsd / euro						Average gross rsd / euro					
	January	February	March	April	May	June	January	February	March	April	May	June
Republic of Serbia	70.920 rsd 601 €	70.605 rsd 598 €	70.664 rsd 599 €	73.012 rsd 619 €	74.168 rsd 629 €	74.302 rsd 630 €	97.877 rsd 829 €	97.392 rsd 825 €	102.781 rsd 871 €	100.727 rsd 854 €	102.432 rsd 868 €	102.523 rsd 869 €
Vojvodina Region	67.145 rsd 569 €	67.593 rsd 573 €	70.763 rsd 600 €	69.348 rsd 588 €	70.160 rsd 595 €	70.693 rsd 599 €	92.777 rsd 786 €	93.270 rsd 790 €	97.513 rsd 826 €	95.830 rsd 812 €	97.030 rsd 822 €	97.685 rsd 828 €
North Banat District	60.730 rsd 515 €	60.205 rsd 510 €	63.312 rsd 537 €	62.157 rsd 527 €	62.946 rsd 533 €	62.928 rsd 533 €	84.007 rsd 712 €	83.233 rsd 705 €	87.502 rsd 742 €	85.996 rsd 729 €	87.159 rsd 739 €	87.167 rsd 739 €
City of Kikinda	63.277 rsd 536 €	62.501 rsd 530 €	64.891 rsd 550 €	64.056 rsd 543 €	65.119 rsd 552 €	64.037 rsd 543 €	87.578 rsd 742 €	86.409 rsd 732 €	89.733 rsd 760 €	88.701 rsd 752 €	90.189 rsd 764 €	88.729 rsd 752 €

Labour Costs – how to calculate salary in Serbia?

Salary calculculaion in Serbia based on Net salary of 300 euros (1 € ≈ 118 rsd)		
Work hours per month		176 hours
Cost per hour		201,22 rsd = 1,70 € per hour
Salary, taxes and contributions	Total	
Gross salary		47.746 rsd = 404,62 €
Net salary		35.400 rsd = 300 €
Non-refundable amount (non-paying tax)		19.300 rsd = 165,55 €
Tax base		28.446 rsd = 241,06 €
Tax and contributions paid by the employee	%	Total: 12.346 rsd = 104,61 €
Tax on profits	10,00	2.845 rsd = 24,11 €
Pension-disability insurance from gross	14,00	6.684 rsd = 56,64 €
Health Insurance from gross	5,15	2.459 rsd = 20,83 €
Unemployment tax from gross	0,75	358 rsd = 3,03 €
Tax and contributions paid by the owner company	%	Total: 7.711 = 65,34 €
Pension-disability insurance from gross	11,00	5.252 rsd = 44,50 €
Health Insurance from gross	5,15	2.459 rsd = 20,83 €
Total Gross Salary		55.457 rsd = 469,97 €
Net Salary for payment		35.400 rsd = 300 €

Minimum salary in Serbia in 2022 (1 € ≈ 118 rsd)

Year 2022 Months	Number of working days per month	Number of work hours per month	Minimum cost per hour – net in rsd/euro	Minimum net salary per month in rsd/euro
September	22	176	201,22 rsd = 1,70 €	35.414,72 rsd = 300,12 €
October	21	168	201,22 rsd = 1,70 €	33.804,96 rsd = 286,48 €
November	22	176	201,22 rsd = 1,70 €	35.414,72 rsd = 300,12 €
December	23	176	201,22 rsd = 1,70 €	35.414,72 rsd = 300,12 €

The Socio – Economic Council Republic of Serbia is negotiating the minimum wage for 2023 until September 15, 2022



Establishment of company in Serbia

One-stop Shop Business Registration System

To register formation of a business entity (company), it is necessary to enclose:

- ✓ the Integrated Registration Application Form (the "JRPPS" form),
- ✓ prescribed documentation (original, certified transcript or certified copy), and
- ✓ proof of payment of the fee for registration of formation, prescribed by the Decision on Fees for Registration and Other Services Provided by the Serbian Business Registers Agency.

The procedure of registration of formation of business entities (companies) is carried out through a one-stop shop business registration system. By obtaining a registration certificate, business entities registered with the SBRA simultaneously obtain:

- ✓ registration/corporate identification number, which is assigned by the Statistical Office of the Republic of Serbia,
- ✓ taxpayer identification number (TIN), which is assigned by the Tax Administration – Headquarters,
- ✓ VAT registration,
- ✓ M-A Form, i.e. a CERTIFICATE CONFIRMING SUBMISSION of the application for the compulsory social security of the founder who is also registered as the representative of the company.



The following legal forms of business organization are subject to registration in the Companies Register:

- * Companies:
 - ✓ general partnership
 - ✓ limited partnership
 - ✓ limited liability company
 - ✓ joint stock company
- * Branch of a foreign company
- * Representative office of a foreign company
- * Public enterprise
- * Cooperative
- * Cooperative federation
- * Other entities, if so prescribed by a special law.



e-Registration of Formation of LTD

As of 2018, the Serbian Business Registers Agency has been enabling the formation of single-member and multi-member limited liability companies (LLDs) electronically. In order to register a single- and multi-member Ltd electronically, the applicant need to:

- * have a qualified electronic certificate (electronic signature), issued by a certification body in the Republic of Serbia,
- * install an electronic card reader,
- * have a Visa, MasterCard or Dina payment card, to pay the registration fee.

For more information, please see the section e-Registration of incorporation of single- and multi-member LTDs <https://www.apr.gov.rs/services.1652.html>

The fee for registration of formation

The amount of the fee for registration of formation is prescribed by the Decision on fees for registration and other services provided by the Serbian Business Registers Agency <https://apr.gov.rs>

Fee for the registration of formation of a company

The fee for the registration of formation of a company, which is registered with the Business Entities Register pursuant to the Law on the Procedure of Registration with the Serbian Business Registers Agency, amounts to RSD 4.900.

When an application for registration of a company (general partnership, limited partnership, limited liability company and joint stock company) is filed, the fee amounting the sum of RSD 1,000 is paid for the registration and publication of a memorandum of association.

The fee for electronic incorporation of a single-member limited liability company (Ltd) amounts to RSD 4.500.

The fee for the registration of formation of a foreign company branch and a foreign company representative office amounts to RSD 4.900.

The fee for the registration of formation of a domestic company a branch amounts to RSD 2.800 per branch.

The Fee Payment Account

The account number for payment of the fee for registration of formation to the Register of Business Entities - Companies, which is paid to the Serbian Business Registers Agency:

- * 840-29770845-52, model 97, reference number <https://pretraga2.apr.gov.rs/GeneratorPozivaNaBroj/Home/>



Registration Procedure

The registration procedure begins with the submission of the registration application, required documentation and proof of payment of the prescribed fee, either directly, at the head office of the SBRA in Belgrade or at some of its organizational units, or by post. When the application is submitted by post, the date and time of receipt of the application by the Agency shall be considered as the date and time of the submission of the application.

The registration application for registration of formation shall be submitted by the founder or a person authorized by the founder, in which case a power of attorney shall be attached to the application. More information on the authorized applicants is available in the section General Instructions (www.apr.gov.rs/registers/companies/instructions/general-instructions.4338.html).

Certification of Documentation and Apostille

If the law stipulates that a certified documentation is to be submitted along with the registration application, it means that the certification shall be made by the authority responsible for the certification of signatures (as of 1 March 2017, only notaries are competent for the certification of documents, with the exception of those local self-government units where there are no notaries, where the certification is still performed by a court or municipality).

A documentation certified abroad by an authority responsible for the certification of signatures becomes a foreign public document and it must contain the Apostille seal – if this country is a party to the Hague Convention Abolishing the Requirement of Legalisation for Foreign Public Documents, unless a bilateral agreement on mutual recognition of public documents without legalization has been concluded between this foreign country and the Republic Serbia. In case a particular foreign country is not a party to the Hague Convention and does not have a bilateral agreement on mutual recognition of public documents without legalization with the Republic of Serbia, then the so-called "full" legalization is required.

More information on the countries that have concluded bilateral agreements with the Republic of Serbia, i.e. on the parties to the Hague Convention, is available here.

A documentation drawn up in a foreign language shall be accompanied by a translation thereof into the Serbian language, certified by a permanent certified court interpreter.

Documentation required for incorporation of companies, branches and representatives offices and registration of procuration

The appropriate application for registration has to be submitted along with supporting documents, depending on the legal form of business organization, as follows:

Limited Liability Company LLC

- * Integrated application for registration of legal entities and other companies and for the entry into the integrated register of taxpayers – limited liability company,
- * Memorandum of association with certified signatures of the company founders (shareholders),

- * Proof of identity of the company founders (for Serbian nationals –photocopy of personal ID card, and for foreign nationals –photocopy of passport or of personal ID card if one has been issued to them or a copy of entry from the original register if the founder is a legal entity not registered with any of the Registers kept by the Serbian Business Registers Agency),
- * Resolution on appointment of the representative if no representative is designated by the contract of incorporation,
- * Representative's signature certified by a body competent to certify signatures,
- * Bank confirmation of the payment of the contribution in cash if the contribution is payable prior to incorporation, i.e., founders' agreement on the appraisal of the value of contribution in kind if the contribution is made to the company prior to incorporation,
- * Proof of payment of the registration fee, and proof of payment of the fee for registration and publication of the memorandum of association.

Limited Liability Company Corporate Governance:

In the process of incorporation of a limited liability company, the founder(s), depending on their needs, decide whether the management of the company will be organized as a one-tier or a two-tier system.

The one-tier corporate governance system implies that the company has one or more directors.

The two-tier management system implies that the company has one or more directors and a supervisory board. If the founder(s) opt for the two-tier system, along with the application they must submit copies of the Resolutions on the appointment of the chairperson and members of the supervisory board, if they are not designated in the memorandum of association.

Share (registered) capital of a limited liability company:

Contributions can be either monetary (in cash) or non-monetary (in kind), and are expressed in RSD. If the monetary contribution is paid in a foreign currency, the RSD equivalent of the contribution will be calculated based on the middle exchange rate of the National Bank of Serbia on the date of payment.

The minimum subscribed share capital (monetary or non-monetary) amounts to no less than RSD 100 (unless a higher amount is stipulated by a separate law).

There is no requirement to pay up the in-kind or cash capital contributions at the time of incorporation of a limited liability company, the capital must only be subscribed, and the memorandum of association sets the deadline for the shareholders of the company to pay up the share capital. That deadline cannot exceed 5 years counting from the date of the adoption of the memorandum of association.

Contributions in kind may consist only of assets or rights. The value of contributions in kind is established either through a company shareholder agreement or by an appraisal made by an expert licensed by the competent state authority to appraise certain assets and rights (court expert, auditor or other expert).

Joint Stock Company

- * Integrated application for registration of legal and other entities and for registration with the integrated register of taxpayers – joint stock company,
- * Memorandum of association with certified signatures of the company shareholders,

- * Articles of association signed by the company shareholders,
- * Certificate from a credit institution that shares have been paid up in cash, or appraisal of the state licensed appraiser of the value of the contributions in kind or a certificate issued by the competent authority of the appraisal of the value of the contribution in kind, pursuant to the law,
- * Resolution on the appointment of the director, and/or members and chairman of the board of directors if they are not designated in the articles of association,
- * Resolution on the appointment of members of the supervisory board in case of a company with a two-tier management system, if they are not designated in the articles of association,
- * Resolution on the appointment of members of the executive board, in case of a company with a two-tier corporate governance system,
- * Resolution on the appointment of the company's authorized representatives if the latter are not designated in the articles of association,
- * Representatives' signatures certified by the body competent to certify signatures,
- * Proof of payment of the registration fee for incorporation and proof of payment of the fee for the registration and publication of the memorandum of association, and proof of payment of the fee for the registration and publication of the articles of association.

The shareholders founding a joint stock company sign a memorandum of association, and their signatures have to be certified in accordance with the law governing signature certification. The shareholders founding a joint stock company also sign the first articles of association.

Joint Stock Company Corporate Governance:

When incorporating a joint stock company, the founder(s), depending on their needs, decide whether they are going to have a one-tier or two-tier system of corporate governance.

The one-tier corporate governance system implies that the company has one or more directors. In case a joint stock company with a one-tier management system has three or more directors, they form the board of directors presided by the chairman.

The two-tier corporate governance system implies that the company has one or more executive directors and a supervisory board.

In a joint stock company, the directors are the legal representatives of the company, however, not all of them have to be legal representatives, and only some of them may have this status if so determined by the founders.

Share (registered) capital of a joint stock company:

Subscribed shares that are payable in cash pursuant to the instrument of incorporation, are paid up prior to the registration of incorporation to the temporary account with a commercial bank in the Republic of Serbia. The shareholders founding the company must pay up at least 25% of the registered capital, provided that the paid-up amount of the cash contribution to the share capital cannot be lower than the amount of the minimum registered capital which is set at RSD 3,000,000.00.

Shareholders:

The Serbian Business Registers Agency shall not register the shareholders of joint stock companies given the fact that maintaining records of shareholders is in the competence of the Central Securities Depository.

Overhead costs and taxes

Favourable business of Serbia environment features highly competitive tax rates and low operating costs.

TAX RATES		
Value Added Tax (VAT)	Standard rate – 20%	
	Reduced rate – 10%	
Social Security Contributions	Pension and disability insurance – 14%	At the expense of the employee
	Health insurance – 5.5%	
	Unemployment insurance – 0.75%	
	Pension and disability insurance – 11,5%	At the expense of the employer
	Health insurance – 5.5%	



Capital gains

The capital gains tax rate is 15%. Capital gains realised by non-residents from both residents or other non-residents are subject to 20% capital gain tax, unless envisaged otherwise by a relevant tax rules

Corporate Income (Profit) Tax (CIT)

This tax is 15%. Serbian citizens residents are taxed on their income generated in Serbia, as well as on their worldwide income. Non-residents are taxed only on their income sourced through a permanent establishment (PE) in Serbian territory.

Taxes on dividends, shares in profits, royalties, interest

Dividends received by a Serbian company from another Serbian company are not subject to CIT. Dividends received from a non-resident will be treated as taxable income of a Serbian company and subject to 15%.

Interest income will be included in accounting profit determined in accordance with International Financial Reporting Standards (IFRS) and will be taxable at the rate of 15%. Royalty income will be treated as business income and subject to the general CIT rate of 15%.

Corporate – Withholding taxes (WHT)

WHT is calculated and paid at the rate of 20% on payments such as dividends/share in profit, royalties (including neighbouring authorship rights, intellectual property rights, and related rights), interest income, income from market research services, accounting and audit services, and other legal and business consulting services, income from distributed surplus of a company in bankruptcy, revenues derived from the liquidation surplus of a company in liquidation, and lease payments for real estate and other assets made to a non-resident, unless a Double tax treaty (DTT) applies to provide a reduced rate or exemption.

Salary Tax and Income from self – employment

Employment income remains subject to withholding tax (WHT) at a 10% flat rate after deducting the RSD 18,300 non-taxable salary cap. The taxable base is gross salary, including fringe benefits.

Other types of income (e.g. royalties, business income, income from agriculture and forestry, investment income, income from immovable property, capital gains, miscellaneous income) are subject to a flat rate tax that ranges from 10% to 20%, depending on the type of income concerned.

Supplementary annual taxation

Annual tax is the additional tax in Serbia. If the individual is a Serbian tax resident, one is subject to Serbian annual tax on one's net worldwide income exceeding a prescribed threshold, whereas Serbian tax non-residents are liable to report their Serbian-sourced annual net income. The progressive rates apply depending on the income level. For the taxable income exceeding prescribed thresholds, between three and six times the average annual salary, the tax rate is 10%. For net income exceeding six times the average annual salary, the tax rate is 15%.

Utility Fees

Electricity



The 100% state-owned Electric Power Industry of Serbia is the sole electricity supplier at the moment. The electricity price varies according to the consumption category and daily tariff rate. In accordance with the law, the obligation of entering the open market have all customers at medium voltage, as well as customers in voltage greater than 1 kV, customers who have more than 50 employees, as well as those with annual revenues exceeds EUR 10 million in RSD equivalent, must choose and made contract with supplier.

Gas

As a natural gas supplier in Serbia, the state-owned company “Srbijagas” pursues its pricing policy in accordance with world prices of oil derivatives and the US dollar exchange rate fluctuations.



Water and sewerage



The waterworks and sewerage in Serbia are operated at the local level with water prices set by local authorities. In Kikinda, water distribution, management of water supply network, and management of sewerage system is performed by PU "Kikinda". Price for companies (without VAT) for water is about 1,19 €/m³, and for sewerage is 1,15 €/m³.

Internet and telephone

Serbia is well covered by Internet network. In Kikinda there is a larger number of operators that offer telephone and internet services, some of which are: "Telekom Srbija", "SBB", "Yettel", "Orion Telekom" and other smaller companies. Prices depend on the bandwidth and speed, which goes up to 1 Gbp/s.



State Grants/subsidies

The most important details in Regulation of conditions and method of attracting direct investments (Official Gazzete of the RS, No. 1/2019)

Funds can be allocated to realize investment projects in the manufacturing, for projects services and business support services operations, the services provided through information and communication technologies, in the transport sector, in software development, in the field of food production, includes processing of agricultural, forestry and fishery products for the production of food for humans or animals, and the production of various intermediate products. The application for the incentive award is submitted to the Serbian Development Agency on the prescribed form. The application must be submitted before the start of the investment project. Investments and employment prior to the date of submission of the application to the Agency cannot be recognized as part of the investment project and they cannot be allocated incentive funds. Before submitting the Application, the investor may submit to the Agency a Letter of Intent o realization of the investment project, which contains information on to the investor, the user and the planned investment project. Minimal investment in the manufacturing sector depending from the level of development of the local government unit to investing. Funds can be allocated for justified expenses investments for:

- ✓ Gross earnings for new employees over two years period after reaching full employment code beneficiaries of incentive funds;
- ✓ Investments in tangible and intangible assets that will be realized during the investment period of the project (from the date of submission of the grant application the incentive funds by the day the deadline for realization expires investment project).

Level of municipality – town development	Minimum number of new employees	Minimal investment in euros	Percentage justified costs two-year gross salary	Maximum amount per job created in euros
I	50	500.000	20 %	3.000
II	40	400.000	25 %	4.000
III	30	300.000	30 %	5.000
IV	20	200.000	35 %	6.000
V	10	100.000	40 %	7.000

Text of the Regulation, list of the level of local government development, and application form can be downloaded from the website Ministry of Economy of the Republic of Serbia www.privreda.gov.rs and on the website of the Development Agency of Serbia www.ras.gov.rs (<https://ras.gov.rs/uploads/2019/10/regulation-on-determining-criteria-for-granting-the-incentives-for-attracting-direct-investments.pdf>)

Double Taxation Treaties

Serbia has 60 effective double taxation agreements in place that cover income, capital, and property. In addition to having double taxation agreements in place with most European countries, Serbia has double taxation treaties in place with many countries in Asia and Africa.

Payroll Tax Incentives

Employment of people who were registered with the National Unemployment Agency for more than 6 months entitles employers to a sizable relief of taxes paid on net salary from the moment of employment (payroll tax incentives can't be combined with Financial Incentives):

- * 1 – 9 new jobs: 65% reduction
- * 10 – 99 new jobs: 70% reduction
- * 100 plus new jobs: 75% reduction

Logistical support for investors

Development Agency of Serbia <http://ras.gov.rs/>

Vojvodina Development Agency <https://rav.org.rs/>



RAS

Razvojna Agencija Srbije



RAZVOJNA
AGENCIJA
VOJVODINE

National Employment Service (NES) subsidies

NES (www.nsz.gov.rs) at the request of the employer can grant funds for organization of trainings to acquire knowledge and skills necessary for performing a specific job, if the NES cannot recommend persons with the necessary knowledge and skills from official registry of unemployment. Training programs consist of:

- * Realization of training for a period of 160 to 480 hours in accordance with the standards of level of trainings
- * The commencement of employment for an indefinite period with persons who had successfully completed training

An employer who hires a person with a disability who needs professional support at the workplace, can exercise the right to reimbursement of salary costs for a person who is engaged in providing professional support to a newly employed person with a disability, only while providing professional assistance, for a maximum of 12 months: costs of paid net salary, for the full fund of working hours, ie in proportion to the number of working hours of provided professional support to a person with disabilities in relation to the monthly fund of working hours, in the amount of up to 50,000 dinars per month. An employer who employs a person with a disability who needs a job adjustment may be entitled to a refund of the appropriate costs of a one-time job adjustment. Reimbursement of appropriate costs of adjusting the workplace can be approved to the employer, in a lump sum, up to 400,000.00 dinars per person with a disability.



Free Trade Agreements

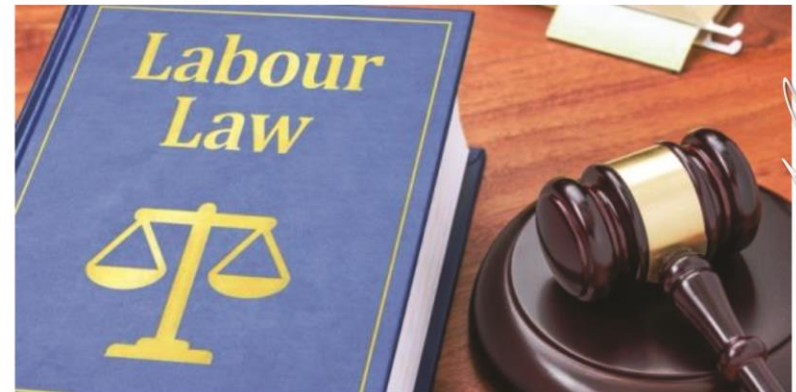
Republic of Serbia has Free Trade Agreements, Generalized Preferential System and Trade Cooperation Agreements with:

EU	Free Trade Agreement with 27 countries
CEFTA	Free Trade Agreement with Albania, Bosnia and Herzegovina, North Macedonia, Moldavia, Montenegro, UNMIK Kosovo*
EAEU	Free Trade Agreement with Eurasian Economic Union: Russia, Belarus, Kazakhstan, Armenia and Kyrgyzstan
USA	Generalized Preferential System with USA
EFTA	Free Trade Agreement with Iceland, Liechtenstein, Norway and Switzerland
Turkey	Free Trade Agreement with Turkey
OPEN BALKAN	Open Balkan Initiative is the economic and political zone of three member states in the Balkans: Serbia, North Macedonia and Albania with the goal of free movement of goods, services, people and capital according to the EU model



The Labour law, the most important details

- * During one working week the number of overtime hours may be at most eight.
- * Monthly maximum is 32 hours overtime work.
- * Overtime work must be paid at least 26 percent of the base, and if the employer has good will, it can be higher.
- * For working on the day on the holiday which is a non-working day should be paid 110 percent of the basic salary.
- * For work at night should be paid at least 26 percent of the basic salary.
- * Based on the time spent on work in the same company for each full year of work (past work) should be paid at least 0,4 percent of the basic salary.
- * Full time is 40 hours a week. Usually working week lasts five work days, and the work day usually lasts eight hours.
- * An employee can not work longer than 12 hours a day, including overtime.
- * In case of redistribution of working hours, the working hours can not last longer than 60 hours per week.
- * Night work is work in the time period from 22:00 hours to 06:00 hours the next day.
- * Work 12 hours (work) – 24 hours (rest) – 12 hours (work) – 48 hours (break), which is in fact continuously day by day, has the character of shift work.
- * An employee has the right to use vacation in the calendar year after a month of continuous work from from the date of signing the contract.
- * In each calendar year, the employee has the right on vacation for at least 20 working days.
- * Vacation can be utilized in whole or in parts. If the vacation is used in parts, the first part of the vacation should be used for at least 10 working days during the calendar. The remaining days of the vacation may be used either entirely as a second part of the annual holiday, or by several days several times, at the latest by June 30 of the following year.
- * An employee can not waive the right to use vacation, nor can his right be denied or replaced by a monetary compensation, except in case of termination of work of employment.



* National holidays in Serbia, non – working days:

- New Year – 1st and 2nd January
- Christmas, religious holiday - January 7th
- National Day – 15th and 16th February
- Easter, religious holiday - starting from Friday, closing with the second day of Easter
- Labor Day – 1st and 2nd May
- The Day of Armistice in the First World War – November 11th

* Employees have the right on non – working days on certain religious holidays, as:

- Orthodox – on the first day of the St. family patron (“Slava”)
- Catholics and members of other Christian religious communities - on the first day of Christmas and in the Easter holidays, starting from Friday, closing with the second day of Easter, according to their calendar,
- Members of the Islamic Community - on the first day of the Ramadan Bajram and the first day of the Kurban Bajram,
- Members of the Jewish community - on the first day of Jom Kippur.

EMPLOYMENT LAW



Contacts in the City of Kikinda

Mayor

Phone: 00 381 230 / 410 – 105

Email: info@kikinda.org.rs

gradonacelnik@kikinda.org.rs

www.kikinda.org.rs

City Council

Member for Economy and Investment

Phones: 00 381 230 / 410 – 182

00 381 64 / 896 – 81 – 79

Email: sasa.tanackov@kikinda.org.rs www.klerkikinda.rs



Manifestations and nice places in Kikinda



Pumpkin festival in the September



Generala Drapsina Street, one of 50 the most beautiful in the World



The Square - the largest wintering place for owls in Europe



Unique in the World - "Terra" sculpture Symposium

Manifestations and nice places in Kikinda



Old lake



The Unofficial painted Easter eggs rolling World Championships



Suvača - a horse-powered mill, one of two in Europe



Kikinda Mammoth "Kika"

Kikinda investment potentials Kikinda investment

Important web links in Kikinda

North Banat District – inspections	www.severnobanatski.okrug.gov.rs
North Banat District Chamber of Commerce	https://kikinda.pks.rs
National Museum	www.muzejkikinda.org.rs
National Theatre	https://www.facebook.com/NarodnopoistoristeKikinda/
Center for Fine Arts and Museum “Terra”	http://terra.rs
Academic society for music “Gusle”	www.gusle-ki.rs
Hungarian cultural arts society “Egyseg”	www.facebook.com/egyseg.muvelodesiegyesulet
Cultural Centre “Kikinda”	https://www.kck.rs/
Library “Jovan Popovic”	https://kibiblioteka.org.rs/
Children's theatre “Lane”	www.facebook.com/decijepozoriste.lane/
Historical Archives	http://arhivkikinda.org.rs/
Train timetable	www.srbvoz.rs/en/timetable/
Bus timetable	http://autoprevozkikinda.rs/
Ambulance	https://dzki.rs
General Hospital	www.obki.rs
Sports centre “Jezero”	www.jezero.org.rs
Kindergarten “Dragoljub Udicki”	http://predskolskakikinda.edu.rs
Accommodation and Restaurant “Twenty”	www.twenty.rs/
Accommodation and Restaurant “Belavila”	https://belavila.rs
Accommodation and Pizzeria “Caffe Caffe”	www.caffe-caffe.com
Accommodation “Siesta”	https://www.sobe-smestaj.com/prenociste-siesta-kikinda.html
Hostel “Paparazzo”	www.paparazzo.co.rs
Accommodation “Caffe Intermezzo”	https://planetofhotels.com/en/serbia/kikinda/bedbreakfast-intermezzo-caffe
Restaurant “Baja” Rusko Selo	www.facebook.com/restoranjezerobaja/
Student dormitory and hotel	http://dukikinda.edu.rs
Restaurant Pizzeria “Re – Bos”	www.facebook.com/Re-Bos-UR-Restoran-Picerija-185101858848513/?ref=page_internal
Mokrin House – modern spot in a rural surrounding	www.mokrinhouse.com
Supermarket “Maxi Delhaize”	www.maxi.rs
Supermarket “Lidl”	www.lidl.rs
Supermarket “Univerexport”	https://univerexport.rs
Supermarket “Idea”	www.idea.rs

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