

KoBSON

Serbia

Tatjana Timotijević

tatjana.timotijevic@nb.rs

eifl

Achievement

- Our consortium was in crisis because of a new legal regulation. But with great effort and teamwork, we successfully overcame this problem.
- The new law for importing services from abroad requires the payment of withholding tax: 20% of the price of the service + additional 20% value tax = a total of 40%!
- That means that we would need 40% more money to keep our current subscriptions – which we don't have
- So we would have to cancel all subscriptions except Elsevier (60% of our budget), where we have a 5-year agreement.

How it was done...

- Meeting with our founders, the Ministry of Science, and the Ministry of Finance
- We asked them to give us an exemption, and to find a compromise interpretation of the new Act
- We succeeded:
 - Purchase of scientific literature is exempted from the tax
 - We interpreted subscriptions to e-content not as a service, but as goods (over 2.2 mil. downloaded articles)

Advice or challenge

- Consult with colleagues from other institutions and consultancy companies
- Put pressure on the legal system to interpret the law a more widely, in a way that suits you in order to find a solution to this problem (make sure you have solid arguments to defend your position / interpretation)
- Seek the help of a higher authority – from the state and from financial advisers
- Do not give up and the problem will be resolved 😊