



Foreign taxpayers in Serbia can submit a VAT refund request for 2017 by 30 June 2018

Tax Alert

March 2018

Serbian VAT Law allows a refund to foreign taxpayers of Serbian VAT charged on supplies of the goods and services purchased within Serbia.

VAT can be refunded under certain conditions, among others, in case the foreign taxpayer has not supplied any goods or services in Serbia in 2017, apart from the zero-rated transport of goods (transportation services that relate to the import of goods, exports, free zones, transit or temporary import) and transport of passengers by bus, for which the Customs Authorities charge VAT.

A VAT refund is only possible for taxpayers established in countries with which Serbia has reciprocity, namely:

- the Netherlands,
- Slovakia,
- Croatia,
- Denmark,
- Austria,
- Bosnia and Herzegovina,
- Belgium,
- Montenegro,
- Macedonia,
- Slovenia,
- Germany,
- Great Britain,
- Switzerland,
- Turkey, a refund is limited to supplies related to transportation, trade fairs and similar,
- Norway (as of 9 March 2017),
- Romania (as of 8 May 2017).

A request for a VAT refund can be submitted by 30 June 2018 at the latest.

The minimum amount for a VAT refund in Serbia is EUR 200, in Serbian dinar equivalent.

In order to submit a VAT refund request, a non-resident taxpayer should obtain a Serbian tax identification number.

KPMG support

KPMG is able to assist at each step of the VAT refund process, namely:

- review of the fulfilment of conditions for a VAT refund
- assistance in obtaining a Serbian tax identification number
- preparation and submission of a VAT refund request and supporting documentation
- communication and follow up with the Tax Authorities.

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