

E-Invoicing Bylaws Adopted

Tax Alert

August 2021



Bylaws which relate to application of the Law on Electronic Invoicing are published in the Official Gazette of the Republic of Serbia No. 69/2021 dated 9 July 2021, as follows:

1. Rulebook on elements of electronic invoice, form and manner of delivery of accompanying and other documentation through the electronic invoicing system, manner and procedure of electronic recording of value added tax calculation in the electronic invoicing system and manner of applying electronic invoicing standards (**Rulebook on e-invoice elements**);
2. Rulebook on the manner and procedure of registration for access to the electronic invoicing system, the manner of access and use of the electronic invoicing system and the manner of using data available in the electronic invoicing system (**Rulebook on registration for access to the electronic invoicing system**);
3. Decree on the conditions and manner of using of the invoicing management system;
4. Rulebook on the manner of acting of the Central Information Intermediary (**Rulebook on the manner of acting of CII**);
5. Decree on the procedure and conditions for issuing and revoking consent for performing the activities of an information intermediary;
6. Decree on the conditions and manner of keeping and making available electronic invoices and the manner of ensuring the authenticity and integrity of the contents of invoices in paper form.

Above mentioned rulebooks and decrees are in force as of 17 July 2021 and applicable as of 1 January 2022.

Rulebook on e-invoice elements

The Rulebook prescribes the minimum content of electronic invoices (**e-invoices**), the form and manner of delivery of supporting documentation via the electronic invoicing system, the manner and procedure of electronic recording of value added tax (**VAT**) calculations in the electronic invoicing system and the manner of applying electronic invoicing standards.

— Contents of an e-invoice and accompanying documentation

Mandatory elements of an e-invoice are:

1. Name, address and TIN of the issuer
2. Unique ID number of the user of public funds (JBKJS)
3. Bank account of the issuer
4. Name, address and TIN of the recipient
5. JBKJS of the recipient
6. Number and date of an e-invoice
7. Date of the supply of goods or services, i.e. date of the advance payment
8. Code and/or name of the good, i.e. service and quantity and measuring unit for delivered goods, i.e. scope of services provided for each item of the e-invoice
9. Value for each item from an e-invoice
10. Total amount of e-invoice
11. The amount of advance payments

Additionally, mandatory elements are separately regulated in cases where the e-invoice is a *document on the reduction/increase of the fee*, and cases where an e-invoice is a *cancellation invoice*.

In cases where the e-invoice is a *document on the reduction/increase of the fee*, it must contain:

1. Name, address and TIN of the issuer
2. Name, address and TIN of the recipient
3. Serial number and date
4. The amount of the reduction/increase of the fee
5. Number of the e-invoice for the supply of goods and services, i.e. date of the beginning and end of the time period during which the e-invoices were issued, in case of correction of all invoices in that period

In cases where the e-invoice is a *cancellation invoice*, it must contain:

1. Name, address and TIN of the issuer
2. Name, address and TIN of the recipient
3. Serial number and date of the cancellation invoice
4. Number of the e-invoice for the supply of goods and services, i.e. date of the beginning and end of the time period during in which the e-invoices were issued, in case of correction of all invoices in that period

In addition to previously stated elements, the Rulebook stipulates that an e-invoice can contain other information that relevant laws prescribe (i.e. VAT Law), including information relevant for the issuer, recipient, or any other interested parties.

Also, in addition to the e-invoice, the issuer may attach other relevant documentation relevant for the issuer, recipient, or any other interested parties (e.g. construction milestones).

The entry of data contained in the e-invoice into the electronic invoicing system is performed in accordance with the internal technical instruction, which is published on the website of the Ministry of Finance.

— Electronic recording of VAT calculations

The Rulebook prescribes that the electronically recorded VAT calculation shall contain the following data:

1. brief description of the performed turnover or other basis for the occurrence of the tax liability;
2. the amount of the VAT base in dinars;
3. data on VAT rate;
4. calculated VAT in dinars.

As a rule, the subject data are presented individually for each transaction/tax liability included in the electronically recorded VAT calculation. Exceptionally, the relevant data for retail supplies (and advance for retail supplies) for which there is no obligation to issue a fiscal invoice, are reported collectively for all transactions in the relevant tax period.

It is prescribed that the entry of the subject data into the electronic invoicing system is performed in accordance with the internal technical instruction, which is published on the website of the Ministry of Finance.

— Serbian electronic invoicing standard

The Rulebook prescribes that the Serbian electronic invoicing standard (SRPS EN 16931-1: 2019 / A2: 2020) is based on the European electronic invoicing standard (EN 16931-1: 2017 + A1: 2019 / AC: 2020) and is specified by the Institute for Standardization of Serbia.

The current version of the Serbian electronic invoicing standard is available at the following link (https://iss.rs/sr_Cyrl/project/show/iss:proj:102613) and is currently in the process of public discussion until October 2021.

Rulebook on registration for access to the electronic invoicing system

The Rulebook prescribes the manner and procedure of registration for access to the electronic invoicing system, the manner of accessing and using the electronic invoicing system and the manner of using the data available in the electronic invoicing system.

In accordance with the Rulebook, the issuer or recipient of e-invoices (**trade entity**) must be previously registered to access the electronic invoicing system.

Registration for access to the electronic invoicing system is done through the appropriate web application (**registration application**) which is an integral part of the electronic invoicing system, and in accordance with the internal technical instruction, which is published on the website of the Ministry of Finance.

Registration is performed by the legal representative of the trade entity (**originally authorized person**), who can enter data on other natural persons in the registration application who are authorized to use the electronic invoicing system.

It is prescribed that the verification of the legal representative is performed on the basis of data from the register in which data for the appropriate type of entity are entered, and the identity of the natural person using the application via the Electronic Identification Portal with the application of an electronic identification scheme of medium or high level of reliability.

In the registration application it is possible, among other things, to indicate whether the electronic invoicing system will be accessed directly or through an information intermediary.

At any one time, a maximum of one information intermediary can be active for a certain trade entity.

Expressing a commitment to a particular information intermediary is possible only if the trade entity has concluded a contract for the provision of services with the information intermediary and the information intermediary has technically initiated the transfer of access to the electronic invoicing system for the appropriate TIN.

For trade entities that have opted for direct access to the electronic invoicing system, two technical access solutions are provided:

1. through the user interface, when the authorized person through an internet browser can create and issue e-invoices and/or accept and reject e-invoices and electronically record VAT calculations on behalf of the trade entity within its authorization;
2. through the application interface (API - Application Programming Interface) which enables connection to the software system of the trade entity and performing the respective activities.

The Rulebook also prescribes automatic registration. If issuance of an e-invoice through the electronic invoicing system is initiated for a recipient for whom no registration has been performed, but who has a TIN, the recipient will be registered automatically, and the e-invoice will be issued, saved and delivered to the recipient, if the legal obligation of the recipient to receive the e-invoice exists.

As reminder, the obligation of private sector entities to receive e-invoices from public entities will apply from 1 July 2022, and that date consequently represents the beginning of automatic registration of private sector entities.

The Rulebook also stipulates that state bodies and persons entrusted with public authorities may be provided with data from the electronic invoicing system if such data is necessary for the performance of tasks within their competence, and that such data may be processed exclusively for the purpose of uninterrupted performance of tasks within their competence, but only to the necessary extent.

Access to data from the electronic invoicing system is performed in accordance with the provisions and procedures provided by the regulations governing the performance of administrative tasks of bodies entrusted with public authority through the use of information and communication technologies.

Decree on the conditions and manner of using the invoicing management system

The Decree regulates the conditions and manner of using the invoicing management system.

The Decree stipulates that in transactions in which a public sector entity with multiple levels of consent appears as a debtor, e-invoices can be received through the invoicing management system which is a web application established and managed by the relevant Government service.

The invoicing management system is intended for public sector entities. Registration for access and use of the invoicing management system is done in accordance with the technical instructions published on the website of the Ministry of Finance.

Receipt of e-invoices in the invoicing management system, as well as other management of e-invoices received through this system is done through an electronic invoicing system that is integrated with the invoicing management system, in accordance with internal technical instructions published on the website of the Ministry of Finance.

Rulebook on the manner of acting of CII

The Rulebook prescribes the manner of acting of the Central Information Intermediary (CII) in performing the tasks of managing the electronic invoicing system and keeping the Register of Information Intermediaries which have received the consent of the Ministry of Finance (**the Register**).

In accordance with the Rulebook, the CII (i.e. the competent organization unit of the Ministry of Finance):

- establishes an appropriate organization of work,
- appoint electronic invoicing system administrators,
- establishes mechanisms for authentication and authorized access to the electronic invoicing system,
- on time manages access rights to the infrastructure and software solutions it establishes, and
- takes other measures in order to develop electronic invoicing system in accordance with the needs.

In accordance with the Rulebook, the Register represents publicly available database on information intermediaries, and it contains:

1. Name of information intermediary;
2. TIN of information intermediary;
3. Registration number of the information intermediary;
4. Registered address of the information intermediary;
5. First and last name of person to whom information intermediary granted access to electronic invoicing system;
6. Number and date of the decision approving for acting as an information intermediary;
7. Number and date of the decision revoking the approval for acting as an information intermediary;
8. Name, TIN, registration number and address of the registered office of the persons who have entrusted one or more tasks related to issuing, sending, receiving and storing e-invoices to the information intermediary.

Decree on the procedure and conditions for issuing and revoking consent for performing the activities of an information intermediary

This Decree prescribes conditions that a person must meet in order to obtain consent to act as an information intermediary, as well as the general conditions for the provision of information intermediary services.

In order to perform the tasks of an information intermediary, the consent of the Ministry of Finance is required, for the receipt of which the request is submitted electronically.

Among other things, it is stipulated that an information intermediary can only be a legal entity registered in Serbia, which on the day of submitting the request has no due and unpaid obligations for public revenues, and has not been convicted of a criminal offence, and has provided an appropriate guarantee (at least EUR 5,000,000) for damage caused by performing the activities of an information intermediary.

The Ministry of Finance approval could be obtained for a maximum period of 24 months.

Particularly prescribed are cases in which the Ministry of Finance may revoke an issued consent to perform the activities of an information intermediary.

In the event of termination of the information intermediary's activities, its clients automatically switch to direct access to the electronic invoicing system (unless they have previously switched to the use of services of another information intermediary).

Decree on the conditions and manner of storing and making available electronic invoices and the manner of ensuring the authenticity and integrity of the content of invoices in paper form

This Decree regulates the conditions and manner of keeping e-invoices, conditions and manner of presenting e-invoices based on the request of the competent authority and the manner of ensuring the authenticity and integrity of the contents of invoices in paper form.

— [Conditions and manner of storing e-invoices](#)

It is prescribed that the storage, search and retrieval of e-invoices in the electronic invoicing system is performed in accordance with the internal technical instructions published on the website of the Ministry of Finance (**Technical Instruction**), which contain technical explanations for working in the system.

— [Presentation of e-invoices to state authorities](#)

The method of storing e-invoices must enable their presentation in the event of a request from the competent authority that has the right to access data from the electronic invoicing system.

Disclosure must be done in a way that allows fast, efficient and secure transfer of e-invoice data and in accordance with the technical instructions published on the website of the Ministry of Finance.

— [Credibility of printed e-invoice](#)

It is prescribed that the downloading and printing of e-invoices, issued or received by a private sector entity, performed before the expiration of the deadline for mandatory storage of e-invoices (ten years from the end of the year in which the e-invoice was issued), ensures authenticity of origin and integrity of content if:

1. the paper form of the e-invoice contains all the elements contained in the electronic form;
2. the paper form of the e-invoice shows all the elements in a legible manner; and
3. the e-invoice has been downloaded and printed in accordance with the provisions on the download and printing of a copy of the electronic document from the regulations governing the electronic document.

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