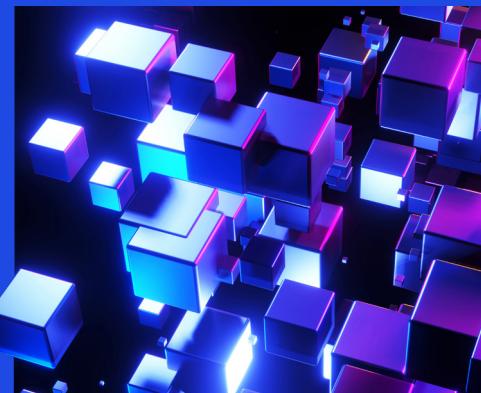


Reminder: Obligation to receive an e-invoice as of 1 July



Tax Alert

June 2022

The Law on Electronic Invoicing introduces e-invoicing obligations in phases

Important dates for the implementation of the Law on electronic invoicing, related to private sector entities are following:

- For the obligation to issue electronic invoices to public sector entities – 1 May 2022 - *in force*
- **For the obligation to receive and keep electronic invoices issued by a public sector entity or a private sector entity – 1 July 2022.**
- For the obligation to issue and keep electronic invoices to private sector entities – 1 January 2023.

Additional information

As of 1 July 2022 there is an obligation for a private sector entity to receive and store an electronic invoice issued via electronic invoice system (**SEF**), by a public sector entity, or a private sector entity.

KPMG support

KPMG is able to assist in order for your company's business to be compliant with e-invoicing legislation, and VAT legislation.

If you have any questions or need the support of our experts, feel free to contact us at tax@kpmg.rs

For previous editions of KPMG Tax Alerts please visit the following web page:

KPMG Tax Alerts

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