



Abolition of the obligation to fiscalize the provision of marketing services in retail stores

Tax Alert

December 2022

The Government of the Republic of Serbia has adopted the Decree on amendments to the Decree on determining activities in which there is no obligation to record retail supply via electronic fiscal device (**Decree**). Decree was published in the Official Gazette of the Republic of Serbia No. 141 dated 23 December 2022.

Decree enters into force on 31 December 2022.

Provision of marketing services in a retail store

There is no obligation to record retail sales and received advances for retail sales via electronic fiscal device for the activity of providing marketing services in a retail store to legal entities, i.e. those liable to income tax from self-employment.

Sale of goods and services at market stalls and similar facilities

Sale of goods and services at market stalls and similar facilities does not have to be recorded via an electronic fiscal device until 31 December 2023.

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

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