

Draft Law on Electronic Goods Delivery Notes

Tax Alert

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The Ministry of Finance released the draft Law on Electronic Goods Delivery Notes and opened public discussion with an invitation for comments and suggestions to the draft to be submitted.

The public discussion will last until 30 September 2024.

The intention is that the Law on Electronic Goods Delivery Notes (**the Law**) will be simple and short, and that all technical solutions will be the subject of by-laws.

The draft by-laws are not yet available, and their adoption is planned after the entry into force of the Law. The deadline is not specified in the draft.

The most important information is presented below.

Planned implementation of the Law

The Law shall apply as of 1 January 2026. Exceptionally, the Law would apply as of 1 October 2027 for the following obligations:

- Obligation for sending an electronic goods delivery note when the sender and receiver are private sector entities
- Obligation of transporter to present an electronic goods delivery note in event of inspection
- Obligation of private sector entity to receive an electronic goods delivery note in event of movement of goods.

The Law would be adopted in the second quarter of 2025.

Subject of the Law

The Law would regulate the sending, receiving, processing, rejection, acceptance and presentation of electronic goods delivery notes in connection with the movement and inspection of the movement of goods between public sector entities and private sector entities, as well as other issues that are relevant to electronic goods delivery notes.

The provisions of the Law would not apply to private individuals who are not subject to tax on income from self-employment in terms of the law that regulates personal income tax.

Obligation for sending an electronic goods delivery note

According to the Law, private sector and public sector entities have the obligation to send an electronic goods delivery note for each movement of goods over which they hold disposal rights.

The terms Public Sector Entity and Voluntary System User have the meaning defined in electronic invoicing regulations.

A private sector entity is subject to value added tax, as is a person who trades in excise duty goods.

In addition, the Law also regulates situations in which there is no obligation to send an electronic goods delivery note:

- The movement of goods delivered through transmission, transport and distribution networks, including especially water, electricity, natural gas, energy for heating, i.e. cooling and the like
- The movement of goods in retail supply in accordance with the Law on Fiscalization
- The movement of goods within performance of contractual obligation toward beneficiaries of funds from international framework agreements
- Movement of goods within the scope of procurement, modernization and overhaul of military and/or security-sensitive goods, as well as related movements of goods.
- Movement of goods that includes relocating goods from one location to another within the same public sector entity.

An IT solution managed by the Central Information Intermediary, the authorized unit within the Ministry of Finance (system), will be used for sending, receiving, recording, processing and storing electronic goods delivery notes.

The sender of the electronic goods delivery note is obliged to send the electronic goods delivery note in accordance with the Law at the latest immediately before the movement of goods occurs.

Electronic goods delivery note

The draft Law defines the elements of the electronic goods delivery note, while a by-law will regulate this issue in greater detail.

The recipient of the electronic goods delivery note is required to confirm the physical receipt of goods on the day of taking over the goods or at the latest two working days after commencement of receipt of goods.

The recipient of the electronic goods delivery note checks the received electronic goods delivery note and accepts or rejects it, in whole or in part, within eight days from the day of receipt of the electronic goods delivery note by issuing an electronic goods receipt note.

If the recipient of the electronic goods delivery note is a public sector entity and does not send an electronic goods receipt note within the prescribed period, the electronic goods delivery note will be considered accepted in its entirety.

When the recipient of the electronic goods delivery note is a private sector entity and does not accept or reject the electronic goods delivery note, the electronic goods delivery note will be considered rejected in its entirety.

The recipient of a goods delivery note accepts partially or refuses to accept a received goods delivery note by sending an electronic goods receipt note through the system, with indicated deficiencies or other identified defects, to which the sender of the goods delivery note can agree subsequently within 30 days of the date of receipt of such goods receipt note; otherwise, it shall be deemed that the goods delivery note has been refused in full.

By-laws will regulate the method and procedure for sending, receiving and presenting electronic goods delivery notes as part of the inspection procedure, the method and procedure for accepting and rejecting electronic goods delivery notes, sending electronic goods receipt notes, reconciliation through the system and the method of dealing with rejected electronic goods delivery notes in the system, the conditions and method of storing electronic goods delivery notes and goods receipt notes in the system, ensuring the validity and integrity of the content of the goods delivery notes and goods receipt notes, as well as conditions and method for presenting goods delivery notes based on a request by a competent authority.

Violation of obligations prescribed by the Law

Fines are also stipulated for violations of obligations prescribed by the Law. Fines range from 50,000 dinars to 2,000,000 dinars, depending on which obligation has been violated, as well as which person is responsible for the violation of an obligation.

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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Contact details

Igor Lončarević

Partner

T: +381 60 20 55 570

iloncarevic@kpmg.com

Biljana Bujić

Partner

T: +381 60 20 55 511

bbujic@kpmg.com

Igor Soldatović

Departmental Senior Manager

T: +381 60 20 55 548

isoldatovic@kpmg.com

KPMG Tax & Legal Department

KPMG d.o.o. Beograd

Milutina Milankovića 1J

11 000 Belgrade, Serbia

tax@kpmg.rs

kpmg.com/rs

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