



# Law on Electronic Goods Delivery Notes adopted

## Tax Alert

December 2024

The parliament of the Republic of Serbia adopted the Law on Electronic Goods Delivery Notes (**the Law**) at its session held on 27 November 2024. The Law was published in the Official Gazette of the Republic of Serbia no. 94/2024 dated 28 November 2024.

The Law goes into effect on 6 December 2024.

By-laws for the implementation of the Law will be adopted within 90 days from the day the law takes effect.

The adopted Law is largely identical to the draft law, for which we issued a tax alert in September this year.

Below is an overview of the most important provisions of the adopted Law.

### The beginning of the application of the Law

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

- Obligation of private sector entity to receive an electronic goods delivery note in event of movement of goods.
- 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.

### Subject of the Law

The Law regulates 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 do not apply to 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

Private sector entities and public sector entities have the obligation to send an electronic goods delivery note based on each movement of goods over which they hold disposal rights, as well as transport operators based on the movement of the principal's goods.

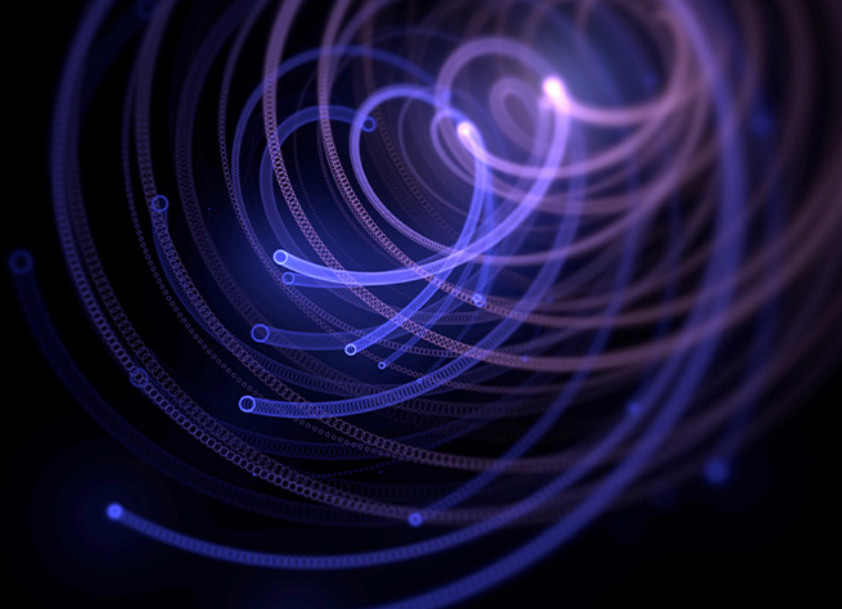
A private sector entity is subject to value added tax except public sector entity and transporter, as well as a person who participates in the shipment, movement or reception of goods that are excise goods.

The term public sector entity has the meaning defined in the electronic invoicing regulations.

A transport operator is a person who, in his own name and on behalf of the principal, records the movement of goods by sending and receiving electronic goods delivery notes and electronic receipts.

Exceptionally, the obligation to send an electronic goods delivery note does not exist for:

- 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.
- Movement of goods where the recipient of the goods or the supplier of the goods is not a public sector entity, a private sector entity or a person to which accordingly apply the provisions of this law that apply to private sector entities (i.e. voluntary system user and transport operator).



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.

### **Electronic goods delivery note**

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

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.

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 three 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 goods 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 within the prescribed period, the electronic goods delivery note will be considered rejected in its entirety.

The recipient of an electronic goods delivery note partially accepts or rejects the received electronic 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 receipt note has been rejected in its entirety.

By-laws will regulate the method and procedure for sending, canceling, 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, manners of ensuring the validity and integrity of the content of the printed 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**

For violations of obligations prescribed by the Law, fines are stipulated with the 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 you need assistance of our tax professionals, please contact us at [tax@kpmg.rs](mailto:tax@kpmg.rs).

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