

New functionality on SEF - Delivery of notification on usage of input VAT via SEF

Tax Alert

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Novelties relevant for users of the System of Electronic Invoicing (SEF) have been published on the official electronic invoicing webpage of the Ministry of Finance (www.efaktura.gov.rs), which are implemented on the DEMO version of SEF.

The most important novelties are presented below.

Recipient's notice on input VAT

Access to the module called Recipient's notice on input VAT has been enabled on the user interface of DEMO version of SEF.

The aforementioned module allows for the issuance of a notification of correction of the deduction of input VAT via SEF for received credit notes and canceled invoices.

More details regarding the new module can be found in the document "Manual on the Recipient's notification on input VAT" available at this [link](#).

Please note that the aforementioned module is currently only available in the DEMO version of SEF, but it is expected that it will also be available on the production version of SEF in the following period.

Additionally, we expect that appropriate amendments to VAT and electronic invoicing regulations will be made in the coming period to accompany this innovation.

Updated internal technical manual

In accordance with the abovementioned changes, the Internal Technical Manual (ITU) has also been updated and published on the website of the Ministry of Finance.

The currently valid ITU (version as of 15.08.2025) is available on this [link](#).

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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