



Amendment to the Rulebook on Electronic Invoicing adopted

Delivery of notification on use of input VAT via SEF

Tax Alert

October 2025



The Ministry of Finance of the Republic of Serbia has adopted the Amendment to the Rulebook on Electronic Invoicing (**Rulebook**), which is published in the Official Gazette of the Republic of Serbia No. 85/2025 dated 3 October 2025.

The Rulebook entered into force on 11 October 2025.

With the amendment to the Rulebook, it is now possible to send Delivery of notification on use of input VAT via SEF.

Module for sending notification is available on the production version of SEF as of 11 October 2025.

Note that this amendment does not introduce the obligation to issue notification via SEF, as the amendment is intended as an additional functionality aimed at facilitating the daily operations of business entities, given that the notification can still be issued outside of SEF.

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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