Non-resident taxpayers can submit a VAT refund request for 2016 by 30 June 2017

Tax Alert

April 2017

Serbian VAT Law allows a refund to non-resident taxpayers of Serbian VAT charged on supplies of goods and services purchased within Serbia.

Serbian VAT can be refunded under certain conditions, including that the non-resident taxpayer has not supplied any goods or services in Serbia in 2016, apart from the zero-rated transport of goods (transportation services that relate to the import of goods, exports, free zones, transit or temporary import) and transport of passengers by bus, for which the Customs Authorities charge VAT.

A VAT refund is only possible for taxpayers established in countries with which Serbia has reciprocity, namely:

- the Netherlands,
- Slovakia,
- Croatia,
- Denmark,
- Austria,
- Bosnia and Herzegovina,
- Belgium,
- Montenegro,
- Macedonia,
- Slovenia,
- Germany,
- Great Britain
- Switzerland.
- Turkey, a refund is limited to supplies related to transportation, trade fairs and similar.

A request for a VAT refund can be submitted by 30 June 2017 for goods and services supplied during 2016.

The minimum limit for Serbian claims is EUR 200 in Serbian dinar equivalent.

In order to submit a VAT refund request, a non-resident taxpayer should obtain a

Serbian tax identification number.

KPMG is able to assist at each step of the VAT refund process, namely:

- review of the fulfillment of conditions for a VAT refund
- assistance in obtaining a Serbian tax identification number
- preparation and submission of a VAT refund request and supporting documentation
- communication and follow up with the Tax Authorities.

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