Amendments to the Rulebook on Value Added Tax are adopted

Tax Alert

November 2023

The Minister of Finance of the Republic of Serbia has adopted the Amendments to the Rulebook on Value Added Tax **(Rulebook)**, which are published in the Official Gazette of the Republic of Serbia No. 96/2023 dated 2 November 2023.

The Rulebook applies as of 1 January 2024.

The amendments refer to the manner of keeping of records on passengers requests for VAT refunds, by sellers – VAT payers.

The most important novelties are presented below.

New EZPPPDV Form

A new, more detailed Form EZPPPDV - Record on passengers request for VAT refund.

The new form, among other things, contains the serial number of the record, name and surname and passport number of the buyer-passenger, as well as the method of VAT refund.

As before, the EZPPPDV form is filled out separately for each received, certified request for a VAT refund.

Deadline for presentation of data in new records

It is prescribed that the data in the EZPPPDV Form shall be presented within seven days from the expiry of the tax period in which the certified original of the passengers request for the VAT refund was received.

Manner of keeping records of passengers requests for VAT refund

It is prescribed that the seller – VAT payer, who is also a fiscalization obligor, keeps respective records in electronic form, by entering data into the EZPPPDV Form in the fiscalization application on the Tax Authorities portal.

The seller - VAT payer, who is not a fiscalization obligor, keeps respective records as before, in paper or electronically, but using the new EZPPPDV Form, without the obligation to enter data in the application on the Tax Authorities portal (unless the tax authorities request from the taxpayer to submit respective records).

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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