Amendments to the Law on Electronic Invoicing adopted

Obligation to issue e-invoice in case of specific retail supplies and postponement of preliminary VAT return until 2027

Tax Alert

December 2025

At its session held on 3 December 2025, the National Assembly of the Republic of Serbia adopted the Law on Amendments to the Law on Electronic Invoicing (**Law**). The Law was published in the Official Gazette of the Republic of Serbia No. 109/2025 as of 4 December 2025.

The Law entered into force on 12 December 2025 and shall apply for tax periods starting after 31 March 2026, with the exception of the provision related to the preparation of the preliminary tax return, which applies as of the date when the Law enters into force.

Retail supply to corporate card holder and public sector entity

Amendments to the Law introduce the obligation to issue an electronic invoice for retail supply:

1. Performed to a corporate card holder, as well as in the case of an advance payment received for such retail supply;
2. Provided to a public sector entity, if the public sector entity has submitted a request for issuance of electronic invoice, within seven days as of the day on which retail supply is performed.

In these cases, the electronic invoice is not to be issued before a fiscal receipt has been issued, in accordance with fiscalization legislation.

System of Electronic Invoicing

It is envisaged that the System of Electronic Invoicing may be used for creation, sending, receiving, storage, and processing of other documents in relation to transactions, e.g. statement from the buyer on the correction of input VAT, which was enabled on SEF in the previous period.

Preliminary tax return

Application of the provision related to the preparation of the preliminary VAT return has been delayed, and in accordance with the respective amendments, shall apply to tax periods starting after 31 December 2026.

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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