

Amended Rulebook on Electronic Delivery Notes

Tax Alert

February 2026



The Ministry of Finance of Serbia has adopted the Rulebook on the amendments to the Rulebook on Electronic Delivery Notes (**Rulebook**), which was published in the Official Gazette of the Republic of Serbia No. 120/2025 dated 30 December 2025.

Amendments are applicable as of 1 January 2026, with the exception of the provisions related to e-delivery notes in paper form which are applicable as of 1 April 2026.

The most important changes are presented below.

Technical solutions for accessing and usage of e-delivery note system

In addition to the existing technical solutions, it is now possible to access and use the e-delivery note system via the mobile application for system users (MAKS), which enables the performance of the same actions as the existing solutions.

Obligation to send an internal e-delivery note

It is prescribed that the sending of an internal e-delivery note is required in the following cases:

- movement of goods that do not constitute a supply, in accordance with VAT regulations.
- free provision of business samples in usual quantities for that purpose to customers or potential customers, in accordance with VAT regulations.
- provision of promotional materials and other low-value gifts, given occasionally to different people, in accordance with VAT regulations.

Additional cases when there is no obligation to send an e-delivery note

It is prescribed that there is no obligation to send an e-delivery note for:

- movement of goods that are not intended to be delivered (e.g., fuel in the tank of the transport vehicle used for delivery, tools used for the installation of delivered goods).
- movement of goods for purposes of analysis based on documents issued by competent state authority.

Elements of the e-delivery note

It is prescribed that an estimated quantity may be indicated in the e-delivery note in cases where an e-delivery note is issued for multiple deliveries of goods transported by the same vehicle. In this case, the recipient of the e-delivery note sends an e-receipt note, specifying the exact quantities of goods that have been received.

Place of loading and the place of delivery/unloading are defined as new mandatory elements of an e-delivery note if a sender uses more than one transport vehicle for delivery, or if more than one carrier is involved in the delivery.

Issuance of e-delivery notes for import and export

Prescribed are elements that must be indicated on e-delivery note for import and export of goods, as follows:

- In the case of import of goods, the sender of the e-delivery note must indicate as the address of dispatch and place of loading of goods, the place where they acquired the right of disposal over the goods.
- In the case of export of goods, the sender of the e-delivery note must indicate as the address of delivery and place of unloading, the place where they plan to deliver the goods or the place where the goods are planned to cross the state border of the Republic of Serbia.

E-delivery notes for excise goods

New excise categories have been added when sending an e-delivery note, so in addition to the existing categories, nicotine products and petroleum derivatives have been included.

E-receipt note

Besides the existing technical statuses of the e-receipt note, a new status "automatically rejected" has been added. This technical status is assigned after 30 days have passed from the date when the e-receipt note was sent, if it has not been accepted or rejected.

Further, if the recipient of the e-delivery note does not send an e-receipt note within the period prescribed by law, the system automatically sends an e-receipt note containing the minimum required elements.

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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