

# Rulebook on Electronic Invoicing Amended

## Tax Alert

April 2026

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. 30/2026 dated 27 March 2026.

The Rulebook is applicable for tax periods starting from 1 April 2026.

Below is an overview of the most significant changes.

### Issuance of advance e-invoice

If an advance payment is received on the day the supply is performed, an e-invoice has to be issued, while an advance e-invoice may be issued.

### Currency

Data on the unit price of goods/services on the e-invoice must be stated in dinars, if payment is made wholly or partially in dinars.

If payment is made entirely in foreign currency, this data has to be stated in that foreign currency.

### Annulment

It has been specified that when using tax category N – annulment, negative amounts are shown, while when using all other tax categories, only positive numbers are shown.

### Obligation of electronic recording of VAT

Electronic VAT recording is mandatory if an e-invoice has not been issued for retail supplies:

1. made to the holder of a commercial card;
2. made to a government sector entity, if it has submitted a request for issuance of an e-invoice within seven days from the date the retail supply was performed.

### Minimum period for electronic recording of VAT

Summary electronic recording of VAT and the electronic recording of input VAT are not performed for a period shorter than the VAT period (i.e. the VAT period in which the VAT activity of the VAT payer began and the VAT period in which the VAT activity of the VAT payer ended).

### Individual VAT record – internal invoice

For the individual electronic recording of VAT relating to purchases, the term individual VAT record – internal invoice has been introduced, with the aim of harmonizing it with VAT rules on preparation of an internal invoice.

It is prescribed that the internal invoice number is to be stated if the internal invoice is created outside the SEF, and if the internal invoice is created in the SEF in the form of an individual VAT record – internal invoice, the internal invoice number is to be stated as “0”.

### Status of electronic recording of VAT

Electronic recording of VAT in SEF (summary VAT record, individual VAT record – internal invoice, and individual record relating to supplies), may have the status recorded, corrected, or cancelled (instead of the previous status void).

The situations in which electronic recording of VAT in SEF are corrected or cancelled are precisely regulated.

### Cancellations in the input VAT records

Changes in the tax base and VAT due to invoice cancellations are to be recorded in the appropriate fields of the input VAT records in which data on increases or decreases of the tax base are entered.

This amendment will affect the manner of reporting cancellations in the input VAT records.

If you have any questions or need the support of our experts, feel free to contact us at [tax@kpmg.rs](mailto:tax@kpmg.rs)

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