KPMG

Amendments to the Law on Electronic Delivery Notes

Tax Alert

September 2026

The National Assembly of the Republic of Serbia adopted the Law on Amendments to the Law on Electronic Delivery Notes (**the "Law**") at its session held on 31 August 2026. The Law was published in the Official Gazette of the Republic of Serbia No. 80/2026 as of 31 August 2026.

The Law entered into force on 8 September 2026.

The most important changes are presented below.

Delayed verification of data accuracy in sent electronic delivery notes and electronic receipt notes

It is prescribed that, until 1 January 2027, any errors in the data in sent electronic delivery notes and electronic receipt notes will not be considered during inspection procedures regarding the application of regulations.

The list of exemptions from the obligation to send electronic delivery note is expanded

Respective amendments to the Law expanded the list of exemptions from the obligation to send electronic delivery notes, namely for:

— movements of small quantities of goods purchased in retails in terms of the fiscalisation regulations, that qualify as representation under VAT rules, and

— movements of goods such as value vouchers, excise stamps, cash, newspapers, magazines and similar.

It is envisaged that a separate bylaw will define the criteria for determining what is considered a small quantity of goods.

Method of presenting electronic delivery notes for carriers that do not use the system

An additional option has been prescribed for carriers that do not use the electronic delivery note system, whereby in case of inspection the electronic delivery note may be presented via a QR code generated when it is sent by the issuer, as an alternative to a signed printed external copy of the electronic delivery note.

In such cases, the issuer of the electronic delivery note is required to upload the external copy of the electronic delivery note to the system no later than before the start of the movement of goods.

It is prescribed that carriers who are postal operators/ service providers are not obliged to receive and present an electronic delivery note for the transport of postal items, if the unique identification number of the electronic delivery note sent through the system is indicated on the address label, regardless of which goods they are transporting.

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