



Amendments to the Law on Electronic Invoicing adopted

Tax Alert

September 2026

At its session held on 31 August 2026, the National Assembly of the Republic of Serbia adopted the Law on Amendments to the Law on Electronic Invoicing (**the Law**). 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 and shall apply as of 1 January 2027, unless otherwise specifically noted in the text below.

The most important novelties are presented below.

Electronic recording of VAT - supplies from farmers

Definition of electronic recording of VAT has been expanded so that now it also includes data on the supplies of agricultural and forestry products and agricultural services from farmers, in accordance with the Law on Value Added Tax (**electronic recording of supplies from farmers**).

It is stipulated that the obligation of electronic recording of supplies from farmers lies with the VAT taxpayer to whom the supply of agricultural and forestry products and agricultural services in Serbia is performed by a farmer who is not registered for VAT.

Electronic recording of supplies from farmers is performed on summary level, after expiry of the tax period, no later than the 12th day of the calendar month following the tax period for which the recording is performed.

Respective change shall apply from 1 July 2027.

Cross-border transactions - export

The definition of cross-border transactions has been expanded to also include data on the export or dispatch of goods.

As in the case of import, the display of data in the system of electronic invoicing will be performed on the basis of data from the Customs Administrations' information system.

Respective change shall apply from 1 July 2027.

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