Amendments to the Value Added Tax Law adopted

Tax Alert

September 2026

The Parliament of the Republic of Serbia adopted the Law on Amendments to the Value Added Tax Law (**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 effect on 8 September 2026 and shall apply from 1 January 2027, unless otherwise specifically noted in the text below.

The most important novelties are presented below.

Tax exemption for the supply of services by the public postal operator

It is stipulated that tax exemption without the right to deduct input VAT applies to the supply of postal services and related supplies of goods by the public postal operator, and not only when these services are provided by a public enterprise, as was prescribed prior to the amendments

The stated amendment applies from the date of entry into force of the Law, which is from 8 September 2026.

Mandatory period of remaining in the VAT system after registration

It is prescribed that a small taxpayer and a farmer who have voluntarily registered for VAT, as well as a taxpayer who has entered the VAT system because, in the previous 12 months, they achieved a supply of goods and services exceeding 8,000,000 dinars, are obliged to pay VAT (i.e. are obliged to remain in the VAT system) at least in the current and the following year (instead of two years, as previously prescribed).

Deregistration from the VAT payers' register

It is prescribed that a VAT payer who, in the previous 12 months, has not achieved a total turnover exceeding 8,000,000 dinars shall submit a request for deregistration from the VAT payers' register within 5 days from the date of cessation of VAT activities (whereby the taxpayer independently determines the date of cessation of VAT activities starting from the first day of the period in which the conditions for deregistration from the VAT system are met).

It is prescribed that if a VAT payer ceases to exist due to a status change, the legal successor of that VAT payer shall submit to the tax authority a notification on the implemented status change within 5 days (instead of within 15 days as previously prescribed), and the tax authority *ex officio* conducts the procedure and issues a confirmation on deregistration of the taxpayer from the VAT payers' register.

It is prescribed that a VAT payer who ceases to perform activities shall submit a request for deletion from the VAT payers' register within 5 days from the date of cessation of VAT activities (instead of no later than 15 days before submitting the request for deregistration from the business entities register, as previously prescribed).

It is also prescribed that all procedures for deregistration from the VAT payers' register initiated up to and including 31 December 2026 will be conducted in accordance with the regulations currently in force.

Deadline for filing a tax return in case of deregistration from the VAT payers' register is extended

It is prescribed that a VAT payer who is deregistered from the VAT payers' register, as well as the legal successor of a VAT payer who ceases to exist due to a status change, shall file a tax return within 15 days from the date of cessation of VAT activities (instead of on the date of submitting the deregistration request).

A tax return filed *ex officio* is introduced

It is prescribed that if a VAT payer does not file a tax return within the prescribed deadline, the tax authority shall file the tax return *ex officio* based on a preliminary tax return. Such a tax return only contains information on the calculated VAT.

The possibility to correct errors from previous periods in the current tax period is abolished

Under the previous amendments to the VAT Law (from December 2025, which were supposed to start applying from January 2027), it was prescribed that errors in VAT calculation from previous tax periods could be corrected in the current tax period without submitting an amended tax return.

However, in line with the newly adopted amendments, this possibility is eliminated (which means that, as a rule, errors from previous periods should be corrected by submitting an amended tax return).

We also note that the latest amendments to the Law on Tax Procedure and Tax Administration have abolished the limitation on the number of amended tax returns that may be filed for a given tax period, which means that a VAT taxpayer will be able to submit an amended tax return for the same tax period an unlimited number of times.

The possibility to correct VAT from earlier tax periods in the tax return submitted for the current tax period is retained exclusively for a VAT taxpayer who, in the previous 12 months, has achieved a total turnover exceeding 8,000,000 dinars, but who did not register for VAT even though they were obliged to do so. It is specified that in such a case, this taxpayer may make a correction of the calculated VAT for previous tax periods in the first tax return submitted after VAT registration (which will be considered as rectifying the error relating to the tax liability).

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Contact details

Igor Lončarević
Partner
T: +381 60 20 55 570
iloncarevic@kpmg.com

Biljana Bujić
Partner
T: +381 60 20 55 511
bbujic@kpmg.com

Igor Soldatović
Director
T: +381 60 20 55 548
isoldatovic@kpmg.com

KPMG Tax & Legal Department
KPMG d.o.o. Beograd
Milutina Milankovića 1J
11 000 Belgrade, Serbia
T: +381 11 20 50 500
F: +381 11 20 50 550
tax@kpmg.rs
kpmg.com/rs

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