

Amendments to the Law on Electronic Invoicing ("Official Gazette of RS," Nos. 44/2021, 129/2021, 138/2022, 92/2023, and 94/2024) and the New Law on Electronic Delivery Notes ("Official Gazette of RS," No. 94/2024)

Amendments to the Law on Electronic Invoicing (hereinafter: the "Law on E-Invoicing") were published in the Official Gazette of RS no. 94/2024, and will take effect on January 1, 2025. Additionally, the new Law on Electronic Delivery Notes (hereinafter: the "Law on E-Delivery Notes") has been published and will enter into force and apply as of December 6, 2024.

1. Law on E-Invoicing

The amendments to the Law on E-Invoicing introduced the concept of "entity status," which requires every entity in the electronic invoicing system to disclose data related to their obligation to calculate value-added tax (VAT). Entities listed as users of the electronic invoicing system that do not declare their entity status by December 15, 2024, will have their status information entered into the system based on data obtained from the Tax Administration.

The obligation for electronic recording of VAT calculations has also been introduced for the first transfer of

ownership rights over newly constructed buildings, economically divisible units within those buildings, and ownership shares in such assets. However, this obligation has been lifted for transactions carried out by travel agencies and for the trade of used goods, artworks, collectibles, and antiques, including advance payments subject to special taxation procedures.

The amendments also provide for the preparation of **preliminary tax returns** based on data available within the electronic invoicing system.

Finally, to enhance the efficiency and reliability of monitoring cross-border transactions and trade between business entities, the law stipulates that users of the electronic invoicing system will be able to access data on imports or the delivery of goods placed into free circulation under customs regulations, by accessing the list of customs declarations for the import or delivery of goods.

2. Law on E-Delivery Notes

Regarding the Law on E-Delivery Notes, it is notable that its implementation will occur in phases. **The first phase will begin on January 1, 2026**, during which the law will primarily apply to the public sector and participants involved in the dispatch of excise goods. Full implementation of the regulations will take place **in the second phase, starting in 2027**.

The reasons for adopting the new Law on E-Delivery Notes include the need to establish a centralized system for electronic delivery notes that enables

the exchange of delivery notes in a standardized digital format. This system aims to ensure data protection, enhance transparency in the operations of business entities, and improve the efficiency of inspection authorities, primarily through financial control.

The Law specifically defines the terms "e-delivery note" and "e-receipt note." The obligation to issue an e-delivery note applies to private sector entities and public sector entities for every movement of goods over which they have the right of disposal, as well as to transport operators for the movement of goods on behalf of their clients. However, there is a comprehensive list of goods movements that are exempt from the obligation to issue an e-delivery note. The law provides exceptions for, among other things, the delivery of goods through distribution networks, retail transactions in accordance with fiscalization regulations, obligations arising from international agreements, and more.

E-delivery notes will be sent, received, stored, and managed through a centralized e-delivery note system, where each e-delivery note will be recorded, verified, and archived. This is designed to enable more efficient monitoring of goods during transportation, from initial loading to final acceptance. Entities that are not legally mandated users of the system will be able to use it voluntarily, under the conditions stipulated by the Law.

E-receipt notes will be used to accept or reject e-delivery notes. In this context, the law distinguishes between public and private sector entities in terms of the obligation to issue e-receipt notes. For public sector entities, an e-delivery note is deemed fully accepted, while for private sector entities, it is considered entirely rejected. The law prescribes the standard elements that an e-delivery note must contain but also allows for the inclusion of additional data relevant to the sender, recipient, or other interested parties.

E-receipt notes will allow the recipient of goods to verify the delivered goods, while inspection authorities will have access to the complete history of an e-delivery note throughout the transportation process. This includes its creation, recording in the system, and final confirmation by the recipient of the goods.

The Law on E-Delivery Notes establishes specific rules and retention periods for e-delivery notes. It also includes penalty provisions, stipulating monetary fines for non-compliance with legal obligations. These fines range from RSD 200,000 to RSD 2,000,000 for legal entities, RSD 50,000 to RSD 150,000 for responsible individuals within a legal entity, and RSD 50,000 to RSD 500,000 for sole proprietors.

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