

TAX HIGHLIGHTS



NOVI ZAKON O ELEKTRONSKOM FAKTURISANJU 2

NEW LAW ON ELECTRONIC INVOICING2

NOVI ZAKON O ELEKTRONSKOM FAKTURISANJU

Skupština Republika Srbija usvojila je Zakon o elektronskom fakturisanju („Zakon“), koji objavljen u „Službenom glasniku Republike Srbije br. (44/2021)“ dana 29. aprila 2021. godine i koji je stupio na snagu 7. maja 2021. godine. Početak primene zakona je odložen i posebno je regulisan, za subjekte javnog i subjekte privatnog sektora.

Obaveze koje donosi novi Zakon:

1. izdavanje i prijem elektronskih faktura;
2. čuvanje elektronskih faktura;
3. evidentiranje obračuna PDV u Sistemu elektronskih faktura.

1. Izdavanje i prijem elektronskih faktura

- obavezu izdavanja elektronske fakture imaju kako subjekti javnog i privatnog sektora (obveznici evidentirani u sistem PDV), po osnovu međusobnih transakcija, tako i PDV punomoćnici stranih pravnih lica registrovanih za PDV u Srbiji po osnovu transakcija sa subjektima privatnog i javnog sektora;
- Zakon predviđa mogućnost angažovanja posebnog lica - informacionog posrednika, koje ima saglasnost ministra finansija, za obavljanje poslova izdavanja, evidentiranja, obrade, slanja, primanja i čuvanja elektronskih faktura i prateće dokumentacije;
- obavezu izdavanja elektronskih faktura nemaju preduzetnici i pravna lica koji nisu evidentirana u sistem PDV;

Početak primene Zakona za subjekte javnog i privatnog sektora:

- od 1. januara 2022. godine subjekti javnog sektora imaju obavezu da prime i čuvaju elektronsku fakturu izdatu u skladu sa zakonom, kao i obavezu izdavanja elektronske fakture drugom subjektu javnog sektora.

NEW LAW ON ELECTRONIC INVOICING

The Assembly of the Republic of Serbia adopted the Law on Electronic Invoicing ("Law"), which was published in the "Official Gazette of the Republic of Serbia no. (44/2021)" on April 29, 2021 and which entered into force on May 7, 2021. The beginning of the application of the Law has been postponed and specially regulated for public and private sector entities.

Obligations introduced by a the Law are:

1. issuing and reception of electronic invoices;
2. keeping of electronic invoices
3. recording of VAT calculations in Electronic invoices system.

1. Issuing and reception of electronic invoices:

- Obligation for issuing of electronic invoice have both public and private entities (registered VAT payers), based on their mutual transactions, as well as VAT proxies of foreign legal entities registered for VAT in Serbia based on transactions with private and public sector entities;
- The Law envisages possibility of appointing of separate person - information intermediary, who will have consent of the Ministry of Finance for issuing, recording, processing, sending, receiving and keeping of electronic invoices and supporting documents;
- Entrepreneurs and legal entities not registered for VAT are not obliged to issue electronic invoices;

The beginning of the application of the Law for public and private sector entities:

- from January 1, 2022 public sector entities shall have obligation to receive and keep electronic invoice issued according to the Law, as well as to issue electronic invoice to other public sector entity,

- od 1. januara 2022. godine subjekti javnog sektora imaju obavezu da elektronski evidentiraju obračun PDV.
- od 1. januara 2022. godine subjekti privatnog sektora biće u obavezi da izdaju elektronsku fakturu subjektu javnog sektora
- od 1. jula 2022. godine, subjekti javnog sektora biće u obavezi da izdaju elektronsku fakturu subjektima privatnog sektora, dok će subjekti privatnog sektora biti u obavezi da prime elektronsku fakturu od subjekta javnog sektora i da je čuvaju
- od 1. januara 2023. godine, počinje primena odredaba Zakona koje se odnose na obavezu izdavanja i čuvanja elektronskih faktura u transakcijama između subjekata privatnog sektora
- from January 1, 2022 public sector entities shall have obligation to electronically record calculation of VAT,
- from January 1, 2022 private sector entities shall have obligation to issue electronic invoice to public sector entity,
- from July 1, 2022 public sector entities shall be obliged to issue electronic invoice to private sector entities, and private sector entities will be obliged to receive electronic invoice from public sector entities and to keep it.
- From January 1, 2023 shall start application of provisions of the Law which relates to obligation of issuing and keeping of electronic invoices in transactions between private sector entities

2. Čuvanje elektronskih faktura

- elektronske fakture izdate ili primljene od strane subjekta javnog sektora čuvaju se trajno u sistemu elektronskih faktura;
- elektronske fakture izdate ili primljene od strane subjekta privatnog sektora čuvaju se u roku od deset godina od isteka godine u kojoj je izdata elektronska faktura;

3. Evidentiranje obračuna PDV u Sistemu elektronskih faktura

- Zakonom je propisana posebna obaveza evidentiranja obračuna PDV u Sistemu elektronskih faktura, koju pored obveznika evidentiranih u PDV imaju i subjekti javnog sektora i obveznici koji nisu evidentirani u sistemu PDV, kada se u skladu sa Zakonom o PDV smatraju poreskim dužnicima;
- Obaveza evidentiranja obračuna PDV u Sistemu elektronskih faktura postoji npr. u situaciji kada:

2. Keeping of electronic invoices

- Electronic invoices issued or received by public sector entity should be kept permanently in the electronic invoices system;
- Electronic invoices issued or received from private entity sector should be kept for 10 years starting from the end of year in which electronic invoice is issued;

3. Recording of VAT calculation in Electronic Invoices system

- The Law prescribes special obligation for recording of VAT calculations in the Electronic invoices system, which obligation besides registered VAT payers have public sector entities and taxpayers not registered for VAT, but are considered VAT payers according to VAT Law;
- Obligation for recording of VAT calculation in the Electronic invoices system exists in situation when for example:
 - Exists obligation for applying of the reverse charge mechanism for supply

- postoji obaveza internog obračuna PDV za promet stranog lica koje nije evidentirano u sistem PDV;
 - postoji obaveza obračunavanja PDV na manjak ili rashod dobara,
 - postoji obaveza obračunavanja PDV kod uzimanja iz poslovne imovine za lične potrebe osnivača, zaposlenih i drugih lica, i u drugim situacijama u kojima je lice dužno da obračuna PDV ali nema obavezu izdavanja računa..
- performed by foreign legal entity not registered for VAT;
 - Exists obligation for calculation of VAT on shortage of goods delivered or write-off of goods,
 - Exists obligation for calculation of VAT for taking assets for personal needs of founders of the company, employees and other persons, and in other situations in which person is obliged to calculate VAT but have no obligation to issue invoice.

Izdavalac, primalac elektronske fakture, kao i informacioni posrednik, dužni su da omogućće uvid u podatke i poslovnu dokumentaciju licu koje vrši nadzor (Ministarstvo finansija) uz pretnju novčane kazne ako ne postupe u skladu sa tim.

The issuer, the recipient of the electronic invoice, as well as the information intermediary, are obliged to provide insight into the data and business documentation to the person performing supervision (Ministry of Finance) with the threat of a fine if they do not act accordingly.

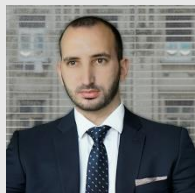
Predviđene su značajne novčane kazne u rasponu od RSD 200,000 do RSD 2,000,000 za subjekte javnog i od RSD 50,000 do RSD 500,000 za subjekte privatnog sektora, koji:

Significant fines in the range of RSD 200,000 to RSD 2,000,000 for public entities and from RSD 50,000 to RSD 500,000 for private sector entities are envisaged, for:

- povrede obavezu izdavanja elektronske fakture,
 - koriste podatke koje su dostupni u sistemu za svrhe koje nisu propisane zakonom,
 - ne prime elektronsku fakturu u skladu sa zakonom.
 - kao i kazne u rasponu od RSD 200,000 do RSD 2,000,000 za informacionog posrednika koji pružanjem usluga iz oblasti elektronskog fakturisanja ugrozi bezbednost i funkcionisanje Sistema elektronskih faktura.
- violation of the obligation to issue an electronic invoice,
 - use the data available in the system for purposes not prescribed by law,
 - do not receive an electronic invoice in accordance with the law.
 - as well as fines in the range of RSD 200,000 to RSD 2,000,000 for an information intermediary who, by providing services in the field of electronic invoicing, endangers the security and functioning of the Electronic Invoicing System.



Branka Marković
Partner, Tax&Outsourcing
branka.markovic@bdo.co.rs
+381 64 823 23 13



Uroš Preočanin
Direktor poreskog odeljenja
uros.preocanin@bdo.co.rs
+381 64 823 23 99



Dragana Simić
Senior poreski menadžer
dragana.simic@bdo.co.rs
+381 64 823 23 79



Ivana Balandžić
Poreski menadžer
ivana.balandzic@bdo.co.rs
+381 64 823 23 86



Milan Kostić
Poreski supervizor
milan.kostic@bdo.co.rs
+381 64 823 23 64

Knez Mihailova 10
11000 Beograd
+381 11 3281 399
tax@bdo.co.rs

Follow us on:



BDO Business Advisory d.o.o. Beograd, privredno društvo osnovano u Republici Srbiji, je članica BDO International Limited kompanije sa ograničenom odgovornošću sa sedištem u Velikoj Britaniji i deo je međunarodne BDO mreže firmi članica.

BDO je brend ime za BDO mrežu i za svaku BDO firmu članicu

Copyright ©2020 BDO. Sva prava zadržana.

www.bdo.co.rs