



Montenegro

VAT Standard rate

VAT standard rate in the Republic of Montenegro in 2023 is 21%.

VAT registration threshold

Businesses have to register for VAT in Montenegro if their revenue exceeded EUR 30,000 in the previous 12 months.

Pieces of evidence

VAT is payable at the place of supply. The territory of Montenegro is deemed to be the single place of supply of services. At the time an invoice is issued, services in Montenegro are deemed to have been provided and VAT may be deducted.

E-services list

There are no special rules for online marketplaces in Montenegro. Non-resident electronic service providers of B2C services are required to register for VAT in Montenegro, unlike B2B. In this case the buyer must report VAT on its own.

Registration procedure

Businesses must fill the registration form for VAT in Montenegro during a period of 20 days of the month following the month in which the Montenegro VAT threshold was exceeded.

Keeping records

The period of keeping records in Montenegro must be at least five years.

VAT returns filing and payment date

The VAT returns in Montenegro are submitted on monthly basis. The deadline for filing and payment is the 15th of the month following the reporting period.



