



North Macedonia

VAT rate

VAT standard rate in North Macedonia in 2024 is 18%, which applies to digital services provided by foreign businesses to the customers in Macedonia. The reduced rate of 5% applies to e-textbooks.

VAT registration threshold

Taxpayers that either surpassed a total turnover of MKD 1,000,000 in the previous calendar year, projected a turnover exceeding MKD 1,000,000 (approx. EUR 16,000) at the start of their economic activities, or experienced turnover exceeding MKD 1,000,000 during the year, are

mandated to register for VAT purposes.

VAT registration for non-resident businesses which do not have a permanent establishment in North Macedonia is not mandatory. In such case reverse-charge mechanism will be applied.

Pieces of evidence

VAT is payable at the place of supply. The territory of Macedonia is deemed to be the single place of supply of services. The time of supply in Macedonia is the the moment the price is paid (in whole or in part), or when transaction is registered by the service provider.

The place of supply of digital services provided to a person who is not a taxpayer shall be deemed to be the place where the service user has a real location, permanent place of residence.

E-services list

- web page development, web hosting, remote maintenance of programs and equipment;
- software and its updating;
- images, text and information, as well as the provision of databases;
- music, movies and games, including gambling, as well as political, cultural, artistic, sports, scientific and entertainment programs and events, and
- distance learning.

Registration procedure

Businesses must apply for VAT registration in Macedonia via submitting the Form DDV-01 to the tax authority or via website by e-tax services.

The application for VAT registration must be submitted by January 15 of the current year by taxpayers who had a turnover exceeding threshold in the previous calendar year or those who voluntarily entered into VAT registration. For individuals surpassing the annual turnover threshold during the year, it must be submitted by the 15th day of the month following the one in which the turnover exceeds MKD 1,000,000.

VAT returns filing and payment date

The VAT returns in Macedonia must be submitted electronically on monthly or quarterly basis. The deadline for filing and payment is the 25th day of the month following the reporting period.

