



Serbia

VAT Standard rate

The standard VAT rate in Serbia in 2023 is 20%.

Threshold

The registration threshold has not been set.

Pieces of evidence

As a rule, the following criteria are used to determine the place of delivery

- Customer's address;
- The address to which the invoice is issued;
- Phone code (phone code of Serbia +381);
- Buyer's IP address;
- The location of the customer's fixed landline through which the service is supplied to him.

In most countries, this list is not exhaustive, and, depending on the conditions, other data may be used.

E-services list

The exact list of e-services means by Serbian tax legislation is not yet clear.

However, it is likely that such services will include:

- Telecommunications;
- Streaming or downloading media;
- E-learning;
- Data storage and processing;
- Electronic books;
- Cloud-based software and as-a-Service products (SaaS, PaaS, IaaS).

Registration procedure

The application is submitted online through a special portal designed to simplify the submission of documents to the tax office.

VAT returns filing and VAT payment date

The rules for filing declarations for electronic service providers are the same as for online sellers of goods: you need to file a refund and pay tax no later than the 15th day of the month following the reporting period (month or quarter).

Penalty

Failure to comply with requirements such as registration, reporting, and payment of tax on the foreign entity can be subject to a fine of 10,000 to 2,000,000 dinars.



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