

New Rulebooks Related to Application of the Law on Fiscalization Adopted

Tax Alert

May 2021

New rulebooks related to application of the Law on Fiscalization adopted by the Ministry of Finance of the Republic of Serbia were published in the Official Gazette of the Republic of Serbia No. 31/2021 dated 31 March 2021:

- Rulebook on Method for Checking Reported Fiscal Receipts;
- Rulebook on Method for Storing and Protecting Data in the Internal Memory of the Electronic Fiscal Device;
- Rulebook on Types of Fiscal Receipts, Types of Transactions, Methods of Payment, References to the Number of Another Document and Details of Other Elements of Fiscal Receipts;
- Rulebook on Method and Procedure of Submitting Information to the Tax Authorities on Issued Fiscal Receipts;
- Rulebook on the Type and Manner of Submitting Information on Business Premises and on the Manner of Generating Business Premises Codes.

These Rulebooks came into force on 8 April 2021 and will be in application as of 1 January 2022.

Rulebook on Method for Checking Reported Fiscal Receipts

This Rulebook regulates more closely the option of the buyer, the recipient of the fiscal receipt, to check if the fiscal receipt, immediately upon its issuance, has been issued in accordance with the provisions of the Law on Fiscalization.

Namely, buyers may perform the check regardless of the manner in which the fiscal receipt is issued, type of electronic fiscal device used by the subject of fiscalization, and regardless of whether the Tax Authority has received information on the issued fiscal receipts.

— Checking of reported fiscal receipts

A check of the fiscal receipt is performed via the Tax Authority's system for checking fiscal receipts (**system**).

The check may be performed in two ways:

1. By scanning the QR code of the receipt issued in paper form; or
2. By accessing the hyperlink for verification of the receipt issued in electronic form.

The check may be performed more than once.

— Notifications

When performing the fiscal receipt check, the buyer receives one of the following notifications via the system:

1. Notification of system unavailability;
2. Notification that the receipt is incorrect;
3. Notification that the receipt is correct.

If the check of the fiscal receipt is successful, the buyer shall have the option of obtaining a copy of the receipt in electronic form.

— Deadline

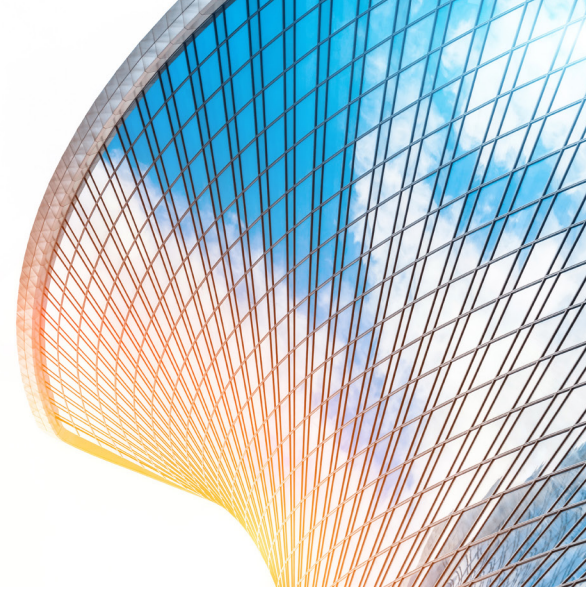
The Rulebook provides the possibility for performing a check of the fiscal receipt via the system during a period of 10 years after the date of fiscal receipt issuance.

Rulebook on Method for Storing and Protecting Data in the Internal Memory of the Electronic Fiscal Device

This Rulebook defines the method for storing and protecting data on issued fiscal receipts (**fiscal data**) in the internal memory of the electronic fiscal device.

Namely, in case of submission of fiscal data, the subject of fiscalization is obliged to store fiscal data in the internal memory of the electronic fiscal device until the moment of successful transfer of fiscal data to the Tax Authority's Fiscalization Management System (**FMS**).

Successful transmission of fiscal data is considered a transfer within which the FMS has performed verification, basic checks and generated evidence of reading the transmitted data.



The formatting and protection of fiscal data, as well as the technical details of the internal memory are determined in accordance with the Technical Guide which will be published by the Tax Authority on the Tax Authority's official portal.

Rulebook on Types of Fiscal Receipts, Types of Transactions, Methods of Payment, References to the Number of Another Document and Details of Other Elements of Fiscal Receipts

This Rulebook defines types of fiscal receipts, types of transactions, methods of payment, references to the number of another document and details of other elements of the fiscal receipts in line with the Law on Fiscalization.

— Types of fiscal receipts

The Rulebook defines two types of fiscal receipts:

1. Fiscal receipt issued for supply of goods and services in retail;
2. Fiscal receipt issued for received advance payment for the future supply of goods and services in retail.

The electronic fiscal register could be used for issuing the following fiscal documents as well:

1. **a copy of fiscal receipt for supply or a copy of fiscal receipt for advance payment** which should be issued along with the fiscal receipt for supply or advance payment, but it could be subsequently issued to the subject of fiscalization or to the customer of goods or services in retail;
2. **fiscal receipt for training** should be issued in case of training retail staff, testing the electronic fiscal register and for other purposes (except for recoding performed supply or received advance payment for supply in retail).
3. **proforma receipt** before performed supply or received advance payment in retail, for the purpose of notifying the customer of goods or services about important data for future supply in retail, or future advance payments in retail.

The fiscal document should contain the note "THIS DOCUMENT IS NOT A FISCAL RECEIPT" which cannot be amended or deleted.

— Fiscal receipt for refund

In case of refund of payment or part of payment for retail sale, refund of advance for future sale, return and replacement of goods, VAT refund to foreign individuals, the foreign customer is issued a fiscal invoice for a refund (receipt cancellation).

— Note on type of payment

The Rulebook prescribes the note on type of payment which should be disclosed in the fiscal receipt, specifically:

1. cash
2. instant payment
3. debit card
4. personal check
5. transfer to account (for payment made based on payment order or transfer order)
6. voucher (in case of payment based on the voucher, cash voucher, internal cards or similar type of payment);
7. other types of non-cash payment permitted in the Republic of Serbia.

— Issuing the fiscal receipt

A fiscal receipt issued in hard copy must contain a QR code.

The Rulebook introduces the issuing of e-fiscal receipts for subjects of fiscalization that perform retail supplies exclusively via the Internet.

An e-fiscal receipt must contain a hyperlink for verification.

Rulebook on Method and Procedure of Submitting Information to the Tax Authorities on Issued Fiscal Receipts

The Rulebook regulates what information on issued fiscal receipts the subject of fiscalization is required to submit to the Tax Authorities, the form and manner of submitting this information, conditions under which this data can be submitted to the TA periodically, protocols and security mechanisms for data submission, standard error messages and error handling protocols.

— Submission of fiscal information

Fiscal information is submitted to the TA:

1. Automatically in real time, via a permanent internet connection between the electronic fiscal device and the FMS, immediately upon restoration of temporary interrupted connection, but no later than five days from issuing of the fiscal receipt.
2. Via the TA portal, if an Internet connection is not available at point of supply or if a connection is temporary interrupted beyond the subject's control, but no later than five days from issuing of the fiscal receipt. Instructions will be provided in the Technical Guide which will be published on the TA portal.

In addition, fiscal information could be submitted to the TA by the TA audit authorities if the subject of fiscalization did not submit such information independently, as well as by the buyer or recipient of the fiscal receipt when checking if the fiscal receipt is issued in accordance with the Law on Fiscalization.

The subject of fiscalization is not required to store fiscal information after its submission to the TA.

Rulebook on the Type and Manner of Submitting Information on Business Premises and on the Manner of Generating Business Premises Codes

This Rulebook regulates the type of information on business premises, the manner of submitting such information to the Tax Authorities (TA) and the manner of generating business premises codes in accordance with the Law on Fiscalization.

— **Request for generating business premises codes**

Before starting to use the electronic fiscal device in particular premises, the subject of fiscalization is required to submit to the TA a **Request for Generating a Unique Business Premises Code (Request)** electronically, which contains information on the business premises, separately for each business premise.

The Rulebook prescribe mandatory elements of the Request. If any information changes, the subject of fiscalization is required to submit the change of information to the Tax Authorities electronically no later than 24 hours before the change occurs. If such changes occur due to circumstances that are beyond the control of the subject of fiscalization, the fiscalization subject is required to submit the changed information to the TA electronically no later than 24 hours after becoming aware of the occurred change.

— **The course of the procedure**

After submitting the Request (in electronic form through the TA's portal), the Tax Authorities check the submitted information.

The TA issues a decision within three days from the day of submission of the Request and delivers the decision in electronic form to the subject of fiscalization.

The decision contains a unique business premises code, which will be used in the electronic fiscal device.

If you have any questions or need the support of our experts, feel free to contact us at tax@kpmg.rs.

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