

Bilko CEO Decision: Serbia Admin via ALAI Tech

Author: ALAI, 2026

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# CEO Decision: Serbia Admin Registrations via ALAI Tech d.o.o.

**Date:** 2026-04-22
**Decided by:** CEO Alem Basic
**Context:** MC #8688 (Bilko multi-market architecture Phase 0-1 execution)
**Related:** ADR-015 (Four-Jurisdiction Plugin), ADR-016 (E-Invoice Adapter)

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## Question

Which legal entity should handle Serbia (RS) government registrations for Bilko e-invoicing and tax filing integrations?

Background:
Bilko-RS (Serbia market) requires multiple government registrations:

1. SEF software solution provider (efaktura.gov.rs) – mandatory for e-invoice submission
2. ePorezi software registration (Serbian Tax Administration) – required for PPPDV VAT return e-filing
3. APR XBRL software provider (xbml.apr.gov.rs) – required for iXBRL financial statement filing

Two options:

### Option A: Register under ALAI Holding AS (Norway)

- Use Norwegian company (ALAI Holding AS, org.nr 932 516 136)
- Apply as foreign software provider
- Requires power of attorney + notarized documents + apostille

Pros:

- ALAI Holding is the parent company – "correct" from corporate structure perspective
- No need to involve subsidiaries

Cons:

- Foreign company registration = 3-4 weeks longer lead time (vs domestic entity)
- Apostille + notarization cost: €500-€800
- Serbian Tax Administration prefers domestic entities (anecdotal – no formal requirement)
- Bilko is a product, not a service – product branding should match operating entity

### Option B: Register under ALAI Tech d.o.o. (Bosnia)

- Use BiH entity (ALAI Tech d.o.o. Banja Luka, MB 5402565830053)
- Register as Balkan domestic entity (BiH and Serbia have mutual recognition agreements)
- Simplified documentation (no apostille required)

Pros:

- Balkan domestic entity ? faster registration (2-3 weeks vs 3-4 weeks for foreign)
- No apostille/notarization cost
- ALAI Tech already operates in Balkan region (customers, banking, tax compliance)
- Bilko targets Balkan SMBs ? branding alignment (Balkan entity serving Balkan customers)

Cons:

- ALAI Tech d.o.o. is a subsidiary, not parent company
- BiH-Serbia mutual recognition may not cover all registration types (unconfirmed)

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Decision

****Option B: Register all Serbia government integrations under ALAI Tech d.o.o. (BiH entity)****

Rationale

- **Speed.**** Bilko-RS launch is time-sensitive (SEF mandatory since 2023 for all B2B invoices). Foreign company registration adds 1-2 weeks + notarization delays.
- **Cost.**** Apostille + notarization for Norwegian company = €500-€800. ALAI has ZERO revenue – minimize upfront cost.
- **Branding alignment.**** Bilko serves ****Balkan SMBs****. Operating entity = ALAI Tech d.o.o. (Balkan entity) aligns with product positioning.
- **Operational simplicity.**** ALAI Tech already has:
 - Balkan bank accounts (Intesa Sanpaolo BiH, Raiffeisen RS)
 - Balkan tax compliance (FBiH Porezna Uprava)
 - Balkan customer relationships (existing consulting clients)
- **Legal structure is correct.**** ALAI Tech d.o.o. is 100% owned by ALAI Holding AS. Product revenue flows to parent via intercompany agreements. Using subsidiary for product operations is standard (e.g., Google Ireland sells ads, not Alphabet Inc.).

Implementation Plan

****Registrations under ALAI Tech d.o.o.:****

- **SEF software solution provider**** (efaktura.gov.rs)
 - Entity: ALAI Tech d.o.o., MB 5402565830053
 - Contact: Alem Basic, alem@alai.no, +47 404 74 251
 - Software name: "Bilko"
 - Lead time: 2-4 weeks
 - MC task: #TBD (assign to CodeCraft + Alem for admin filing)
- **ePorezi software registration**** (Serbian Tax Administration)
 - Entity: ALAI Tech d.o.o.
 - Software type: "Accounting software with VAT return e-filing"
 - Lead time: 2-4 weeks
 - MC task: #TBD (assign to CodeCraft + Alem)
- **APR XBRL software provider**** (xbml.apr.gov.rs)
 - Entity: ALAI Tech d.o.o.
 - Software name: "Bilko"
 - Lead time: 3-6 weeks (XBRL certification requires test submissions)
 - MC task: #TBD (assign to CodeCraft + Alem)

****Start immediately**** (parallel with Phase 1 Kotlin interface work). Admin lead time = 2-4 weeks; cannot afford to block on this in Phase 2.

Action Items

- **Create MC tasks**** for 3 registrations (SEF, ePorezi, APR XBRL)
- **Prepare registration documents:****
 - ALAI Tech d.o.o. company extract (izvod iz sudskog registra)
 - Power of attorney (punomo?je) for Alem Basic
 - Software technical specification (refer to ADR-016, ADR-015)
- **Contact Serbian Tax Administration**** – confirm BiH entity acceptable (informal email, not formal application)
- **BookStack page**** – "Serbia Government Registrations Runbook" (credentials, renewal dates, contact info)

Approval

****Approved:**** 2026-04-22 by CEO Alem Basic

****Recorded by:**** John (AI Director)

****Related decisions:****

- Croatia e-invoicing: Option B (Storecove/Pagero routing) – see `2026-04-22-PEPPOL-OPTION-B.md`
- apps/api archived as apps/api-legacy (Kotlin migration MC #5125 blocker resolved)

Updated 2026-05-31 20:06:28 UTC by John