Serbia — Regulatory Summary

Serbia (RS) Regulatory Requirements

Overview

- **Country Code:** RS
- **Currency:** RSD (Serbian Dinar)
- **EU Status:** Candidate
- **Open Banking:** PSD2-aligned (deadline Jan 2026)
- **Payment System:** IPS Serbia (instant 1-sec) + SEPA member (May 2025, full ORD May 2026)

VAT (PDV - Porez na dodatu vrednost)

Rate Type	Rate	Description
Standard	20%	General goods and services (opšta stopa)
Reduced	10%	Food, medicines, utilities (snižena stopa)
Zero	0%	Exports, international transport

Registration Threshold: 8M RSD annual turnover **Return Frequency:** Monthly (>50M RSD) or Quarterly (<50M RSD) **Filing Deadline:** 15th of following month **Portal:** ePorezi

Corporate Income Tax (CIT - Porez na dobit)

- **Rate:** 15% flat

- **Filing Deadline:** June 30 (for previous fiscal year)
- **Payment:** Quarterly advance payments

Withholding Tax (WHT)

Type	Rate
Dividends	20%
Interest	20%
Royalties	20%

Small Business Regime (Pausal)

- **Threshold:** <6M RSD annual turnover
- **Taxation:** Simplified lump-sum based on activity type
- **Benefits:** Reduced compliance burden, no VAT registration required

E-Invoice (SEF - Sistem e-Faktura)

Platform: https://efaktura.gov.rs **Status:** Operational **Mandatory Since:**

- B2G (government suppliers): May 2022
- B2B (business-to-business): January 2023

Format: UBL 2.1 XML **API:** Available for integration (API docs)

Penalties: 50,000 - 2,000,000 RSD for non-compliance

Coming: eOtpremnica (e-waybill) expected 2026/2027

Fiscal Devices (B2C)

Required for: Cash sales (retail, restaurants, etc.) **Systems:**

- LPFR (Local Printer with Fiscal Register)
- ESIR (Electronic System for Invoice Registration)

Chart of Accounts (Kontni okvir)

Regulation: Pravilnik o kontnom okviru (2021) **Structure:** 10-class system (0-9)

- Class 0: Fixed assets & long-term placements
- Class 1: Inventory / Short-term credits
- Class 2: Short-term receivables, cash
- Class 3: Capital
- Class 4: Long-term provisions & liabilities
- Class 5: Expenses
- Class 6: Revenue
- Class 7: Financial income
- Class 8: Financial expenses
- Class 9: Operational accounting

Accounts: 3-digit base accounts (standardized), 4-5 digit analytical accounts (company-specific)

Financial Statement Filing

Institution: APR (Agencija za privredne registre) **URL:** https://www.apr.gov.rs **Deadline:** June 30 **Required Statements:**

- Balance Sheet (Bilans stanja)
- Income Statement (Bilans uspjeha)
- Cash Flow Statement (large entities only)
- Statement of Changes in Equity (large entities only)

Document Retention: 10 years

Bank Integration

Format: ISO 20022 (CAMT.053 for statements, pain.001 for payments) **Instant Payments:** IPS Serbia (1-second settlement) **SEPA:** Full member since May 2025

Accounting Standards

Mandatory: IFRS (International Financial Reporting Standards) for large entities and PIEs (Public Interest Entities) **Optional:** IFRS for SMEs for smaller entities **Fallback:** Serbian accounting regulations for micro entities

Key Dates

Event	Deadline
VAT return	15th of following month
CIT advance payment	Quarterly
CIT annual return	June 30
Financial statements filing	June 30

Implementation Notes

- **Package:** `@bilko/country-rs`
- **SEF integration:** Priority for B2B launch
- **Pausal regime:** Important for small business market
- **Serbian language:** Latin and Cyrillic script support needed

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