

# 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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