

RULEBOOK ON VALUE ADDED TAX

("Official Gazette of RS" No. 37/21, 64/21)

Article 83.

(1) Buyer - a passenger who has no residence or domicile in the Republic of Serbia (hereinafter: passenger), and who sends goods purchased in the Republic of Serbia abroad in personal luggage, for non-commercial purposes, is entitled to a VAT refund for purchased goods in accordance with the Law, if:

- 1) the goods are shipped before the expiration of three calendar months after the end of the calendar month in which the goods were purchased;
- 2) the total value of delivered goods is equal to or greater than RSD 6,000, including VAT;
- 3) he has evidence that he has sent them abroad.

(2) Personal luggage referred to in paragraph 1 of this Article is considered to be luggage containing goods intended for the personal use of the passenger, his family or household, or items intended for gift (hereinafter: personal luggage), which the passenger sends abroad with him without a means of transport, in his own means of transport or in the means of transport of the carrier by which the passenger is transported, i.e. which passenger sends abroad in the means of transport of the carrier by which the passenger is not transported, and who leaves the customs territory of the Republic of Serbia at the same time when the passenger, if when leaving the customs territory of the Republic of Serbia he reported to the competent customs authority that his personal luggage was in that means of transport..

(3) Goods for non-commercial purposes referred to in paragraph 1 of this Article are considered goods purchased by the traveler in the Republic of Serbia for his personal needs, the needs of his family or household, or goods intended for gift, and which the traveler occasionally takes out of the Republic of Serbia. The type and quantity of goods must not be such as to indicate that they are goods for commercial purposes.

(4) The total value of delivered goods referred to in paragraph 1, item 2) of this Article is the value of goods stated in one invoice or in several invoices of the same seller issued in the period starting from the day of issuing the first invoice until the end of three calendar months following the calendar month in which the first invoice was issued..

(5) The total value of goods referred to in paragraph 4 of this Article shall include the value of goods for the supply of which there is an obligation to calculate VAT, and for which the passenger may exercise the right to VAT refund, in accordance with the Law, as well as the value of goods for which there is no obligation to calculate VAT in accordance with the Law.

(6) The passenger has the right to a VAT refund if he bought the goods in the seller's facility (shop or other physically determined place) where the seller performs the activity of selling the goods.

(7) As evidence that the passenger has sent the goods abroad referred to in paragraph 1, item 3) of this Article shall be considered:

1) passenger's request for VAT refund in paper or electronic form issued in accordance with this Rulebook, certified by the customs authority;

2) invoice for delivered goods.

Article 84

(1) For the delivery of goods in the Republic of Serbia, the seller issues an invoice to the passenger for the delivered goods and, at the request of the passenger who buys the goods, fills in and issues, i.e prepares (hereinafter: issues) a request for VAT refund.

(2) The invoice referred to in paragraph 1 of this Article shall be considered a document issued in accordance with the Law, as well as a fiscal slip, i.e a fiscal invoice issued in accordance with the law governing fiscal cash registers..

(3) The request referred to in paragraph 1 of this Article shall be issued on the Form ZPPPDV - Request of a passenger for VAT refund, which is printed together with this Rulebook and forms an integral part thereof, or on a document of the operator authorized by the seller to refund VAT to the passenger, provided that document contains all the data contained in the ZPPPDV Form (hereinafter: the passenger's request for VAT refund), unless otherwise specified by this Rulebook.

(4) The passenger's request for VAT refund in paper form is issued in three copies, of which the seller gives the original and one copy to the buyer, and keeps the other copy in his documentation. In that case, the invoice and the passenger's request for VAT refund must be signed by the seller.

(5) If the passenger's request for VAT refund is issued in electronic form, the seller gives the buyer one copy of the printed request.

(6) The passenger's request for VAT refund issued in electronic form, a copy of the printed request and the invoice do not have to contain the signature of the seller.

(7) The seller charges the buyer the total value of the delivered goods with VAT.

(8) The operator referred to in paragraph 3 of this Article, in terms of this Rulebook, is a person who has a complete system for the direct implementation of the procedure for VAT refund to the passenger in electronic form.

Article 85.

(1) When leaving the customs territory of the Republic of Serbia, the traveler presents to the customs authority the purchased goods, as well as the invoice, i.e invoices and the original and a copy of the passenger's request for VAT refund issued in paper form, and if the passenger's VAT refund request is issued electronically, the customs authority inspects that request in its information system, i.e inspects the printed copy of the passenger's request for VAT refund if at that moment there was an interruption in the functioning of the information system.

(2) Before confirming the fulfillment of the conditions for VAT refund to the passenger, the customs authority is obliged to determine whether:

1) the data from passports or other travel documents, i.e documents for crossing the state border correspond to data from passengers' requests for VAT refund;

2) the goods given for inspection correspond to the goods from the passenger's request for VAT refund and from the invoice, as well as that these goods have not been used;

3) the passenger's VAT refund request and the invoice, i.e the invoices contain the seller's signature, if the passenger's VAT refund request is issued in paper form;

4) the total value of goods with VAT stated in the passenger's request for VAT refund is equal to or greater than RSD 6,000;

5) the goods are shipped before the expiration of three calendar months after the end of the calendar month in which the sale of those goods was carried out.

(3) If the conditions referred to in paragraph 2 of this Article are met, the customs authority:

1) certifies the original of the passenger's request for VAT refund and the attached invoices with signature and stamp, if the passenger's request for VAT refund is issued in paper form;

2) certifies the passenger's request for VAT refund with an electronic stamp in the information system, if the passenger's request for VAT refund is issued in electronic form, i.e certifies the printed copy of the passenger's VAT refund request with signature and seal, if there is an interruption in the information system.

(4) The electronic seal referred to in paragraph 3, item 2) of this Article shall be considered an electronic record that contains all the necessary data related to the shipment of goods abroad and a digital signature.

(5) If the customs authority determines that the conditions referred to in paragraph 2 of this Article are not met, it shall enter the date and reasons for the rejection of the request in the passenger's request for VAT refund and sign it.

(6) If the passenger's request for VAT refund is issued in paper form, the customs authority shall return to the passenger the original, i.e the originals of the invoice and the passenger's request for VAT refund, and shall keep a copy of the passenger's refund request for its own needs.

(7) If the passenger's request for VAT refund is issued in electronic form, the customs authority shall return the invoice, i.e invoices, and if at the moment of checking the fulfillment of conditions from paragraph 2 of this Article, the customs authority, due to interruption of the information system, certified the request of the passenger for VAT refund, the customs authority returns to the passenger in addition to the invoice a certified copy of the printed request of the passenger for VAT refund.

Article 86.

(1) The paid VAT shall be refunded to the passenger or other applicant if, within 12 months from the day of dispatch of the goods abroad, he submits to the seller from whom the goods were purchased or to the operator the documentation on which the customs authority confirmed that the conditions for VAT refund are met.

(2) By submitting the documentation referred to in paragraph 1 of this Article, it shall be considered that the passenger's request for VAT refund has been submitted.

(3) The passenger's VAT refund request can be submitted in person, by mail or through another person. If the passenger's VAT refund request is submitted by mail, the passenger must indicate the account to which the VAT refund will be effected.

(4) If the passenger's request for VAT refund is submitted to the seller, the seller returns to the passenger the total amount of VAT paid as part of the fee for purchased goods in the Republic of Serbia (hereinafter: total VAT), reduced or without deduction for the seller's fee. VAT refunds are made in RSD, by cash payment or payment to the account specified in the passenger's request for VAT refund submitted by mail. Payment in cash is made immediately, and payment to the account within 15 days from the date of receipt of the passenger's request for VAT refund.

(5) If the passenger's VAT refund request is submitted to the operator, the operator has the right to charge the passenger a fee (commission) on that basis, so that the passenger is refunded the total amount of VAT less the operator's fee (commission), in RSD, by cash payment immediately. , i.e by payment to the account specified in the passenger's request for VAT refund within 15 days from the day of receipt of the passenger's request for VAT refund if that request was submitted by mail.

(6) The passenger, i.e another person through whom the passenger submitted to the seller or operator the request of the passenger for VAT refund, confirms on the original request of the passenger for VAT refund that VAT has been refunded in cash, and if the passenger's request for VAT refund is issued electronically form by appropriate confirmation in the information system.

(7) In the case referred to in paragraph 5 of this Article, the operator shall submit to the seller a certificate that the passenger has been refunded VAT, and the seller refunds the total amount of VAT to the bank account..